

MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

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

ENTITY # _____ (if known)

MONTANA
COUNTY/CITY/TOWN OF
ADDRESS
CITY, STATE ZIP

ANNUAL FINANCIAL
REPORT



Fiscal Year Ended June 30, 2010

OFFICE USE ONLY
Desk reviewed completed: _____

OFFICE USE ONLY
Prepared by: <i>Jeanine M. Robbins</i>

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

		Comments:
Systems: Rec'd date entered - Oracle/Excel		
Financial data entered - Oracle		
Routed to Systems staff for completion		
Audit Review: Routed to Audit Review		
Financial data entered - Oracle		
Official File date		

REVISED OCTOBER, 2006

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

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LETTER OF TRANSMITTAL - CONT.

INTRODUCTORY

SECTION

COUNTY/CITY/TOWN OF Sanders
ELECTED OFFICIALS/OFFICERS

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Carol A. Brooker	12/31/2012
Commissioner	J. Gail Patton	12/31/2010
Commissioner	Anthony B. Cox	12/31/2014
Assessor	Jennine M. Robbins	12/31/2010
Attorney	Coleen Magera	12/31/2010
Auditor	Jennine M. Robbins	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	12/31/2010
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, 2010.

Respectfully submitted;

Jennine M. Robbins
 County Clerk and Recorder

12-31-10
 Date

 City/Town Clerk-Treasurer

 Date

FINANCIAL

SECTION

MANAGEMENT DISCUSSION & ANALYSIS

Our discussion and analysis of Sanders County's financial performance provides an overview of Fiscal Year 2009-2010 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 2009-2010 value increased \$572.52 per mill for a total mill levy value of \$31,874.28 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: Pacificorp, AllTel Wireless, Celloco Partnership, & Cellular One.**
- ❖ **Pilt payments were fully funded this FY. This is the second year that the Secure Rural Schools money decreased and it 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		
	FY10	FY09	Change	FY10	FY09	Change
			Inc (Dec)			Inc (Dec)
<i>Current and other assets</i>	6,217,921	\$ 6,676,200	(540,418)	392,784	\$ 480,187	(87,403)
<i>Capital assets</i>	11,642,442	10,898,634	743,808	692,604	634,504	58,100
<i>Total assets</i>	17,860,363	17,574,834	203,390	1,085,388	1,114,691	(29,303)
<i>Long-term debt outstanding</i>	661,416	479,260	182,156	40,934	21,601	19,333
<i>Other liabilities</i>	185,467	31,798	153,669	7,814		7,814
<i>Total liabilities</i>	846,883	511,058	335,825	48,748	21,601	27,147
<i>Net assets:</i>						
<i>Invested in capital assets, net of debt</i>	11,480,525	10,710,067	770,459	692,604	634,504	58,100
<i>Restricted</i>	3,626,026	3,917,434	(291,408)	-	-	
<i>Unrestricted (deficit)</i>	1,824,790	2,436,276	(611,486)	344,036	458,586	(114,550)
<i>Total net assets</i>	16,931,341	\$ 17,063,776	(132,435)	1,036,640	\$ 1,093,090	(56,450)

Table 2 - Changes in Net Assets

	Governmental Activities			Business-type Activities		
	FY10	FY09	Change	FY10	FY09	Change
			Inc (Dec)			Inc (Dec)
Revenues						
<i>Program revenues (by major source):</i>						
<i>Charges for services</i>	472,335	\$ 989,342	(517,007)	123,611	\$ 101,027	22,584
<i>Operating grants and contributions</i>	3,309,391	2,992,504	316,887		-	
<i>Capital grants and contributions</i>	970,034	308,934	661,100		-	
<i>General revenues (by major source):</i>						
<i>Property taxes for general purposes</i>	3,136,745	3,089,735	47,010	741,341	730,544	10,797
<i>Liquor tax apportionment</i>	4,450	3,600	850		-	
<i>Video Poker apportionment</i>	4,950		4,950		-	
<i>Personal property tax reimbursement</i>					-	
<i>Miscellaneous</i>	254,158	181,486	72,672	18,260	16,610	1,650
<i>Interest/Investment earnings</i>	124,875	215,477	(90,602)	4,609	7,384	(2,775)
<i>Bureau of Indian Affairs</i>	19,738		19,738		-	
<i>State entitlement</i>	854,448	830,297	24,151		-	
<i>Intergovernmental agreement</i>	301,577	483,176	(181,599)		-	
<i>Licenses & permits</i>	8,049	14,449	6,400		-	
<i>Local Option Tax</i>	323,776	324,653	(877)		-	
<i>Fire</i>	5,000	64,150	(59,150)		-	
<i>Total revenues</i>	9,789,526	\$ 9,497,803	291,723	887,821	\$ 855,565	32,256

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 \$9,005,344 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		Change Inc (Dec)	Business-Type Activities		Change Inc (Dec)
	FY10	FY09		FY10	FY09	
Program expenses						
General government	2,644,682	\$ 2,213,828	430,854			
Public safety	2,058,154	2,159,094	(100,940)			
Public works	3,063,799	2,429,466	634,333			
Public health	291,254	236,741	54,513			
Social and economic services	319,128	349,558	(30,430)			
Culture and recreation	404,951	399,050	5,901			
Housing and community development	34,446	54,242	(19,796)			
Debt service - interest	5,911	6,284	(373)			
Miscellaneous	183,019	173,066	9,953			
Solid Waste				927,098	\$ 738,766	188,332
Total expenses	9,005,344	\$ 8,021,329	984,015	927,098	\$ 738,766	188,332
Excess (deficiency) before spec. items & transfers	784,182	1,476,474	(692,292)	(39,277)	116,799	(156,076)
Gain (loss) on sale of capital assets	(16,210)		(16,210)	(15,196)		(15,196)
Increase (decrease) in net assets	767,972	\$ 1,476,474	(708,502)	(54,473)	\$ 116,799	(171,272)

Law

Unreserved Fund Balance Analysis

	<u>General</u>	<u>Road</u>	<u>Enforcement</u>
Unreserved Fund Balance – Prior Year	\$ 2,561,430	1,051,631	387,182
Unreserved Fund Balance – Current Year	2,086,406	569,028	520,320
Change in unreserved fund balance	(412,911)	(482,603)	133,138
% change in unreserved fund balance	.16 %	.46%	34%

Have Brenda do these % for you

Budget to Actual Variances

Road unreserved fund balance decrease is due to primarily to spending of cash reserves due to high fuel, a reduction in Secure Rural Schools funds, maintenance costs, and equipment purchases. The decrease in the General fund unreserved fund balance is due to a reduction in total assets. Law enforcement fund variance was due to increased mills, increased revenue from inmates, and a tighter budget.

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 new Supervisor has many innovative ideas for recycling and has future plans for plastics, glass, & paper, which will reduce tipping fees.

Higher fuel prices and tipping fees have affected fund balances and with new management this has resulted in lower investments in capital assets.

Unrestricted Net Assets:

	<u>Solid Waste</u>
Current Year	\$ 344,036
Prior Year	1,093,090
Change in unreserved retained earnings	749,054
% change in unreserved retained earnings	2%

Budget to Actual Variances

Solid Waste unreserved retained earnings increased due to high fuel costs, operating and maintenance 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.

Long Term Debt

	Balance	New	Debt	Interest	Balance
<u>Governmental Activities</u>	<u>7/1/09</u>	<u>Debt</u>	<u>Reductions</u>		<u>6/30/10</u>
Loans/Contracted Debt	\$ 53,865	\$ 143,911	\$ (26,868)	(6,284)	\$ 170,908
Compensated Absences	\$ 342,084				\$ 342,084

<u>Business Type Activities</u>					
Compensated Absences	\$ 28,532				\$ 28,532

Total Governmental Activities

Long Term debt	\$ 424,481	\$ 143,911	\$ (26,868)	(6,284)	\$ 535,240
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Capital Assets

<u>Governmental Activities</u>	Balance				Balance
	<u>7/1/09</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>6/30/10</u>
<i>Capital assets not being depreciated:</i>					
Land	\$ 1,720,369	101,496			\$ 1,821,865
Construction in Progress		775,606			775,606
Total Capital Assets	\$ 1,720,369	\$ 887,102			\$ 1,720,369

Capital assets being depreciated:

Buildings	\$ 2,135,639	\$166,249			\$ 2,301,888
Improvements other than Buildings	6,502,281	931,808			7,434,089
Machinery and Equipment	6,482,572	401,322	(159,945)		6,723,949
Infrastructure	-	-	-	-	-
Total Capital Assets being depreciated:	\$15,120,492	\$ 1,499,379	(159,945)		\$ 16,459,926

<u>Governmental Activities (continued)</u>	Balance				Balance
	<u>7/1/09</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>6/30/10</u>
<i>Less accumulated depreciation for:</i>					
Buildings	\$ (832,632)	\$ (17,271)	\$	\$ (856,187)	\$ (1,706,090)
Improvements other than Buildings	(902,152)	(193,588)		(88,500)	(1,184,240)
Machinery and Equipment	(4,207,443)	(475,388)	\$143,735	14,471	(4,524,625)

Infrastructure					
Prior Year Difference					
Total accumulated depreciation	\$ (5,942,227)	\$ (686,247)	\$ 143,735	(930,216)	(7,414,955)
Total capital assets, depreciable, net	9,178,265	813,132	(16,210)	(930,216)	9,044,971
Total Governmental Capital Assets, Net:	\$ 10,898,634	\$ 1,690,234	\$ (16,210)	\$ (930,216)	\$ 11,642,442

<u>Business Type Activities</u>	<u>7/1/09</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>6/30/10</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	1,251,417	139,955	(86,901)		1,304,471
Total Capital Assets being depreciated:	\$ 1,633,889	\$139,955	\$(86,901)		\$1,686,943
<i>Less accumulated depreciation for:</i>					
Buildings	\$ (133,920)	\$ (9,524)		(1,483)	\$ (144,927)
Improvements other than Buildings	(1,499)				(1,499)
Machinery and Equipment	(918,406)	(55,159)	71,706	(494)	(902,353)
Total accumulated depreciation	(1,053,825)	(64,683)	71,706	(1,977)	(1,048,779)
Total Business-Type Capital Assets, Net:	\$ 634,504	\$75,272	(15,195)	\$(1,977)	\$ 692,604

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 that come to mind 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 \$720,403 from new construction throughout the county is down \$ from the previous year, 2) unemployment rates have risen in FY 09-10 to an approximate level of 14.5%; 3) alternative schools & mining of building stones have both stabilized, although they are down from past years; 4) tourism is a continuing part of our economy, providing the potential for increased sales to local business, the Bike Rally was very successful this year, and the boat races, snowmobile and ATV activities have increased; 5) several new businesses have opened this FY including Gold & Silver Exchange, the Medical Marijuana store, Desta's Deli, Red Box automated movie rental, Premier Doors, Troyers Cabinet Shop, S&S Sports, the reopening of the Riverfront Motel, and the opening of the Native American Academy at the old Spring Creek School location, all in Thompson Falls; and the Auction Barn, Country Kettle, Mangy Moose, & Churchhill's Neon in Plains; and the Value Added Agriculture fruit and vegetable crops that are sold at the farmers markets, and the Page and Sullivan Bison meat sales at the farmers markets & Dixon Melons are doing very well; 6) and only two closures, Mann Mortgage and Curves, both in Thompson Falls; 7) cattle prices have declined further than the past FY. We completed several projects this FY, including our Airport Snow removal projects and the road district shop additions. We also purchased a gravel pit for the Hot Springs Road District, and made major repairs to the back road to Clark Fork. We made some upgrades to the courthouse which included tiling the entryways, installing new servers, and a new video system in the courtroom.

Capital expenditures for the coming fiscal year 2010-2011 include: Rock Creek Bridge completion, funded by Stimulus money and a joint effort between the Forest Service and Sanders County; Finley Flats Railroad crossing upgrade; Appropriation money in the amount of \$292,000 for the High Bridge Project, that project is scheduled to be completed this FY; Airport improvements projects; 911-communication equipment; the Revais Creek & Ekblad Bridge replacements; & the CTEP projects Triangle Park in Plains and the Courthouse landscaping project. These capital expenditures will be funded by general or program revenues, grant funds, and Appropriations.

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. We are continuing to work on funding projects in our county that we feel will benefit our residents. We are working on a joint project in FY 2010-2011 with Lake County, the Affordable Housing project, related to the purchase & rehabilitation of foreclosed properties to be occupied by low to middle income people.

**BASIC
FINANCIAL
STATEMENTS**

Sanders County, Montana
Statement of Net Assets
June 30, 2010

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 5,644,331	\$ 206,287	\$ 5,850,618
Taxes and assessments receivable, net	237,883	186,497	424,380
Due from other governments	253,568	-	253,568
Total current assets	\$ 6,135,782	\$ 392,784	\$ 6,528,566
Noncurrent assets			
Capital assets - land	\$ 1,821,865	\$ 54,440	\$ 1,876,305
Capital assets - construction in progress	775,606	-	775,606
Capital assets - depreciable, net	9,044,971	638,164	9,683,135
Total noncurrent assets	\$ 11,642,442	\$ 692,604	\$ 12,335,046
Total assets	\$ 17,778,224	\$ 1,085,388	\$ 18,863,612
LIABILITIES			
Current liabilities			
Warrants payable	\$ 591	\$ -	\$ 591
Accounts payable	183,550	7,814	191,364
Due to other governments	1,326	-	1,326
Current portion of long-term capital liabilities	27,630	-	27,630
Current portion of compensated absences payable	243,066	17,004	260,070
Total current liabilities	\$ 456,163	\$ 24,818	\$ 480,981
Noncurrent liabilities			
Noncurrent portion of long-term liabilities	\$ 155,926	\$ 11,736	\$ 167,662
Noncurrent portion of long-term capital liabilities	134,287	-	134,287
Noncurrent portion of compensated absences	100,507	12,194	112,701
Total noncurrent liabilities	\$ 390,720	\$ 23,930	\$ 414,650
Total liabilities	\$ 846,883	\$ 48,748	\$ 895,631
NET ASSETS			
Invested in capital assets, net of related debt	\$ 11,480,525	\$ 692,604	\$ 12,173,129
Restricted by donors for specific purposes	22,894	-	22,894
Restricted for capital projects	37,757	-	37,757
Restricted for special projects	3,565,375	-	3,565,375
Unrestricted	1,824,790	344,036	2,168,826
Total net assets	\$ 16,931,341	\$ 1,036,640	\$ 17,967,981
Total liabilities and net assets	\$ 17,778,224	\$ 1,085,388	\$ 18,863,612

See accompanying Notes to the Financial Statements

Sanders County, Montana
MD & A Comparisons
June 30, 2010

Table 1 - Net Assets

	Governmental Activities			Business-type Activities		
	FY10	FY09	Change Inc (Dec)	FY10	FY09	Change Inc (Dec)
Current and other assets	\$ 6,135,782	\$ 6,676,200	\$ (540,418)	\$ 392,784	\$ 480,187	\$ (87,403)
Capital assets	11,642,442	10,898,634	743,808	692,604	634,504	58,100
Total assets	17,778,224	17,574,834	203,390	1,085,388	1,114,691	(29,303)
Long-term debt outstanding	\$ 661,416	\$ 479,260	\$ 182,156	\$ 40,934	\$ 21,601	\$ 19,333
Other liabilities	185,467	31,798	153,669	7,814	-	7,814
Total liabilities	846,883	511,058	335,825	48,748	21,601	27,147
Net assets:						
Invested in capital assets, net of debt	11,480,525	10,710,066	770,459	692,604	634,504	58,100
Restricted	3,626,026	3,917,434	(291,408)	-	-	-
Unrestricted (deficit)	1,824,790	2,436,276	(611,486)	344,036	458,586	(114,550)
Total net assets	\$ 16,931,341	\$ 17,063,776	\$ (132,435)	\$ 1,036,640	\$ 1,093,090	\$ (56,450)

Table 2 - Changes in Net Assets

	Governmental Activities			Business-type Activities		
	FY10	FY09	Change Inc (Dec)	FY10	FY09	Change Inc (Dec)
Revenues						
<i>Program revenues (by major source):</i>						
Charges for services	\$ 472,335	\$ 989,342	\$ (517,007)	\$ 123,611	\$ 101,027	\$ 22,584
Operating grants and contributions	3,309,391	2,992,504	316,887	-	-	-
Capital grants and contributions	970,034	308,934	661,100	-	-	-
<i>General revenues (by major source):</i>						
Property taxes for general purposes	3,136,745	3,089,735	47,010	741,341	730,544	10,797
Liquor tax apportionment	4,450	3,600	850	-	-	-
Video poker apportionment	4,950	-	4,950	-	-	-
Miscellaneous	254,158	181,486	72,672	18,260	16,610	1,650
Interest/investment earnings	124,875	215,477	(90,602)	4,609	7,384	(2,775)
Refuge revenue sharing	19,738	-	19,738	-	-	-
State entitlement	854,448	830,297	24,151	-	-	-
Intergovernmental agreement	301,577	483,176	(181,599)	-	-	-
Licenses and Permits	8,049	14,449	(6,400)	-	-	-
Local Option Tax	323,776	324,653	(877)	-	-	-
Fire	5,000	64,150	(59,150)	-	-	-
Total revenues	\$ 9,789,526	\$ 9,497,803	\$ 291,723	\$ 887,821	\$ 855,565	\$ 32,256
Program expenses						
General government	\$ 2,644,682	\$ 2,213,828	\$ 430,854			
Public safety	\$ 2,058,154	\$ 2,159,094	(100,940)			
Public works	\$ 3,063,799	\$ 2,429,466	634,333			
Public health	\$ 291,254	\$ 236,741	54,513			
Social and economic services	\$ 319,128	\$ 349,558	(30,430)			
Culture and recreation	\$ 404,951	\$ 399,050	5,901			
Housing and community development	\$ 34,446	\$ 54,242	(19,796)			
Debt service - interest	\$ 5,911	\$ 6,284	(373)			
Miscellaneous	\$ 183,019	\$ 173,066	9,953			
Solid Waste				\$ 927,098	\$ 738,766	\$ 188,332
Total expenses	\$ 9,005,344	\$ 8,021,329	\$ 984,015	\$ 927,098	\$ 738,766	\$ 188,332
Excess (deficiency) before special items and transfers	784,182	1,476,474	(692,292)	(39,277)	116,799	(156,076)
Gain (loss) on sale of capital assets	(16,210)	-	(16,210)	(15,196)	-	(15,196)
Increase (decrease) in net assets	\$ 767,972	\$ 1,476,474	\$ (708,502)	\$ (54,473)	\$ 116,799	\$ (171,272)

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 2009-2010

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	2,097,511.75	3,480,368.71		43,056.55	206,286.69
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)	65,684.81	172,212.82			186,497.38
120000	Other receivables					
130000	Due from other funds/govts. trust fund		132,673.80			
140000	Prepaid expenses					
150000	Inventories					
160000	Restricted Assets					
170000	Other debts					
180000	Fixed assets (net of deprec.)					692,603.06
	Other Assets					
	Total Assets =====>	2,163,696.56	3,785,255.33		43,056.55	1,085,387.13
Liabilities and Fund Equity						
Liabilities						
200000	Short-term payables	(44.73)				17,004.00
21-212000	Due to other funds/govts.	1,326.50				
213-214000	Other short-term payables					
215000	Due to employees					
220000	Deferred credits	65,684.76	172,208.42			
230000	Long-term liabilities					12,194.00
	Total Liabilities =====>	66,966.53	172,208.42			29,198.00
Fund Equity						
260000	Contributions					
	Fund Balance					
250100	Reverve for Inventory					
250200	Reverve for Advance to Fund					
250900	Reserved for					
250910	Reserved for employees' pension benefits					
250920	Reserved for assets held in investment trust					
271000	Unreserved Retained earnings	2,096,730.03	3,613,046.91		43,056.55 (	1,977.00)
2501-2508	Reserved for bond indenture requirements					
272000	Unreserved					1,058,166.13
280000	Investment in general fixed					
	Other Liabilities					
	Total Fund Equity =====>	2,096,730.03	3,613,046.91		43,056.55	1,056,189.13
	Total Liabilities & Fund Equity==>	2,163,696.56	3,785,255.33		43,056.55	1,085,387.13

SANDERS COUNTY
 Combined Balance Sheet - Continued
 For the Year 2010

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	10,486,420.14	22,894.12			16,336,537.96
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)	813,352.67				1,237,747.68
120000	Other receivables					
130000	Due from other funds/govts. trust fund					132,673.80
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			5,389,859.59
	Total Assets =====>	11,299,772.81	4,720,150.65	341,845.59		23,439,164.62
Liabilities and Fund Equity						
Liabilities						
200000	Short-term payables	874,253.21				891,212.48
21-212000	Due to other funds/govts.	6,516,115.18	25,283.24			6,542,724.92
213-214000	Other short-term payables					
215000	Due to employees					
220000	Deferred credits					237,893.18
230000	Long-term liabilities			341,845.59		354,039.59
	Total Liabilities =====>	7,390,368.39	25,283.24	341,845.59		8,025,870.17
Fund Equity						
260000	Contributions					
	Fund Balance					
250100	Reverve for Inventory					
250200	Reverve for Advance to Fund					
250900	Reserved for					
250910	Reserved for employees' pension benefits					
250920	Reserved for assets held in investment trust					
271000	Unreserved	3,909,404.42	(2,389.12)			9,657,871.79
	Retained earnings					
2501-2508	Reserved for bond indenture requirements					
272000	Unreserved					1,058,166.13
280000	Investment in general fixed		4,697,256.53			4,697,256.53
	Other Liabilities					
	Total Fund Equity =====>	3,909,404.42	4,694,867.41			15,413,294.45
	Total Liabilities & Fund Equity==>	11,299,772.81	4,720,150.65	341,845.59		23,439,164.62

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 2009-2010

Acct. #	Description	General	Spec. Revenue	Debt Service	Capital Proj.	Fiduciary Fund Expendable Trust
REVENUE						
310/363	Taxes and Assessments	1,303,644.31	3,001,094.30	0.00	0.00	0.00
320	LICENSES AND PERMITS	430.00	7,619.54	0.00	0.00	0.00
330	INTERGOVERNMENTAL REVENUES	52,611.78	3,843,402.70	0.00	0.00	0.00
340	CHARGES FOR SERVICES	249,388.12	835,293.85	0.00	0.00	0.00
350	FINES & FORFEITURES	50,477.55	3,988.52	0.00	0.00	0.00
360	MISCELLANEOUS REVENUE	69,038.48	116,537.17	0.00	0.00	0.00
370	INVESTMENT & ROYALTY EARNINGS	118,088.71	6,786.74	0.00	0.00	0.00
	Total Revenues	1,843,678.95	7,814,722.82	0.00	0.00	0.00
EXPENDITURES						
410	COUNTY GOVERNMENT	2,247,294.43	150,117.29	0.00	0.00	0.00
420	PUBLIC SAFETY	40,137.58	1,817,619.29	0.00	0.00	0.00
430	PUBLIC WORKS	0.00	2,607,018.90	0.00	0.00	0.00
440	PUBLIC HEALTH	111,501.93	171,916.70	0.00	0.00	0.00
450	SOCIAL AND ECONOMIC SERVICES	141,804.93	177,324.60	0.00	0.00	0.00
460	CULTURE AND RECREATION	0.00	363,174.08	0.00	0.00	0.00
470	HOUSING & COMMUNITY DEVELOPMENT	19,928.25	12,028.65	0.00	0.00	0.00
510	MISCELLANEOUS	0.00	183,018.89	0.00	0.00	0.00
900	(Capital Outlay Objects)	4,023.00	2,252,160.95	0.00	0.00	0.00
490		0.00	32,562.21	0.00	0.00	0.00
	Total Expenditures	2,563,690.12	7,766,941.56	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
383000	Transfers In	378,588.00	625,060.00	0.00	41,780.68	0.00
521000	Transfers (Out)	(225,060.00)	(816,588.00)	0.00	0.00	0.00
	Total Other Financing Sources (Uses)	153,528.00	(191,528.00)	0.00	41,780.68	0.00
Excess Revenues and other sources over (under) expenditures and other uses						
		(566,483.17)	(143,746.74)	0.00	41,780.68	0.00
	Fund Equity, July 1, 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 2009-2010

Account #	Description	General	Spec. Revenue	Debt Service	Capital Proj.	Fiduciary Fund Expendable Trust
	Restatements/Prior Period Adjustments	32,064.00	(32,064.00)	0.00	0.00	0.00
	Fund Equity, July 1, 2009 as Restated	2,663,213.20	3,756,793.65	0.00	1,275.87	0.00
	Fund Equity June 30, 2010	2,096,730.03	3,613,046.91	0.00	43,056.55	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 2009-2010

acct. #	Description	Totals
		Memorandum Only
REVENUE		
310/363	Taxes and Assessments	4,304,738.61
320	LICENSES AND PERMITS	8,049.54
330	INTERGOVERNMENTAL REVENUES	3,896,014.48
340	CHARGES FOR SERVICES	1,084,681.97
350	FINES & FORFEITURES	54,466.07
360	MISCELLANEOUS REVENUE	185,575.65
370	INVESTMENT & ROYALTY EARNINGS	124,875.45
Total Revenues		9,658,401.77
EXPENDITURES		
410	COUNTY GOVERNMENT	2,397,411.72
420	PUBLIC SAFETY	1,857,756.87
430	PUBLIC WORKS	2,607,018.90
440	PUBLIC HEALTH	283,418.63
450	SOCIAL AND ECONOMIC SERVICES	319,129.53
460	CULTURE AND RECREATION	363,174.08
470	HOUSING & COMMUNITY DEVELOPMENT	30,956.90
510	MISCELLANEOUS	183,018.89
900	(Capital Outlay Objects)	2,256,183.95
490		32,562.21
Total Expenditures		10,330,631.68
OTHER FINANCING SOURCES (USES)		
383000	Transfers In	1,045,428.68
521000	Transfers (Out)	(1,041,648.00)
Total Other Financing Sources (Uses)		3,780.68
Excess Revenues and other sources over (under) expenditures and other uses		(668,449.23)
Fund Equity, July 1, 2009		6,421,282.72

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 2009-2010

acct. #	Description	Totals
		Memorandum Only
	Restatements/Prior Period Adjustments	0.00
	Fund Equity, July 1, 2009 as Restated	6,421,282.72
	Fund Equity June 30, 2010	5,752,833.49

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2009 - 2010
GENERAL FUND

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
110000/363 Taxes/special assessments	1,303,644.31	1,296,042.00	7,602.31
120000 LICENSES AND PERMITS	430.00	200.00	230.00
130000 INTERGOVERNMENTAL REVENUES	52,611.78	142,656.00	(90,044.22)
140000 CHARGES FOR SERVICES	249,388.12	355,820.00	(106,431.88)
150000 FINES & FORFEITURES	50,477.55	70,525.00	(20,047.45)
160000 MISCELLANEOUS REVENUE	69,038.48	51,567.00	17,471.48
170000 INVESTMENT & ROYALTY EARNINGS	118,088.71	200,000.00	(81,911.29)
TOTAL REVENUE ----->	1,843,678.95	2,116,810.00	-273,131.05
EXPENDITURES			
110000 COUNTY GOVERNMENT	2,247,294.43	2,542,438.00	295,143.57
120000 PUBLIC SAFETY	40,137.58	52,176.00	12,038.42
140000 PUBLIC HEALTH	111,501.93	145,015.00	33,513.07
150000 SOCIAL AND ECONOMIC SERVICES	141,804.93	159,713.00	17,908.07
170000 HOUSING & COMMUNITY DEVELOPMENT	18,928.25	20,000.00	1,071.75
900 (object) Capital Outlay	4,023.00	912,000.00	907,977.00
TOTAL EXPENDITURES ----->	2,563,690.12	3,831,342.00	1,267,651.88
Excess Revenues over (under) expenditures	(720,011.17)		
OTHER FINANCING SOURCES (USES)			
383000 Transfers In	378,588.00	378,584.00	4.00
521000 Transfers (Out)	(225,060.00)	-215,599.00	(9,461.00)
TOTAL OTHER FINANCING ----->	153,528.00	162,985.00	-9,457.00
Excess Revenues and other sources over (under) expenditure and other uses	-566,483.17		
Fund Equity July 1, 2009	2,631,149.20	0.00	0.00
Restatements/Prior period adjustments	32,064.00	0.00	32,064.00
Fund Balance July 1, 2009 as restated	2,563,213.20		
Fund Equity June 30, 2010	2,096,730.03		

Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2009 - 2010
Fund Group: 2000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
310000/363 Taxes/special assessments	3,001,094.30	3,056,225.00	(55,130.70)
320000 LICENSES AND PERMITS	7,619.54	8,000.00	(380.46)
330000 INTERGOVERNMENTAL REVENUES	3,843,402.70	5,396,455.47	(1,553,052.77)
340000 CHARGES FOR SERVICES	835,293.85	956,100.00	(120,806.15)
350000 FINES & FORFEITURES	3,988.52	18,100.00	(14,111.48)
360000 MISCELLANEOUS REVENUE	116,537.17	299,427.00	(182,889.83)
370000 INVESTMENT & ROYALTY EARNINGS	6,786.74	10,000.00	(3,213.26)
TOTAL REVENUE	7,814,722.82	9,744,307.47	-1,929,584.65
EXPENDITURES			
110000 COUNTY GOVERNMENT	150,117.29	202,166.00	52,048.71
120000 PUBLIC SAFETY	1,817,619.29	2,507,721.36	690,102.07
130000 PUBLIC WORKS	2,607,018.90	4,056,165.47	1,449,146.57
140000 PUBLIC HEALTH	171,916.70	347,449.00	175,532.30
150000 SOCIAL AND ECONOMIC SERVICES	177,324.60	196,998.00	19,673.40
160000 CULTURE AND RECREATION	363,174.08	528,265.00	165,090.92
170000 HOUSING & COMMUNITY DEVELOPMENT	12,028.65	49,655.00	37,626.35
180000 MISCELLANEOUS	183,018.89	184,664.00	1,645.11
1900 (object) Capital Outlay	2,252,160.95	3,044,880.00	792,719.05
190000 DEBT SERVICE	32,562.21	36,608.00	4,045.79
TOTAL EXPENDITURES	7,766,941.56	11,154,571.83	3,387,630.27
Excess Revenues over (under) expenditures	47,781.26		
OTHER FINANCING SOURCES (USES)			
283000 Transfers In	625,060.00	733,412.00	(108,352.00)
221000 Transfers (Out)	(816,588.00)	-926,588.00	110,000.00
TOTAL OTHER FINANCING	-191,528.00	-193,176.00	1,648.00
Excess Revenues and other sources over (under) expenditure and other uses	-143,746.74		
Fund Equity July 1, 2009	3,788,857.65	0.00	0.00
Restatements/Prior period adjustments	(32,064.00)	0.00	(32,064.00)
Fund Balance July 1, 2009 as restated	3,756,793.65		
Fund Equity June 30, 2010	3,613,046.91		

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2009 - 2010
Fund Group: 3000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
Fund Equity July 1, 2009	0.00	0.00	0.00
Restatements/Prior period adjustments	0.00	0.00	0.00
Fund Balance July 1, 2009 as restated			
Fund Equity June 30, 2010	0.00		

SANDERS COUNTY
 Combined Statement of Revenue, Expenditure and Changes in Fund Balance
 Budget and Actual
 For the Year: 2009 - 2010
 Fund Group: 4000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
900 (object) Capital Outlay	0.00	38,000.00	38,000.00
TOTAL EXPENDITURES ----->	0.00	38,000.00	38,000.00
Excess Revenues over (under) expenditures	0.00		
OTHER FINANCING SOURCES (USES)			
83000 Transfers In	41,780.68	38,300.00	3,480.68
TOTAL OTHER FINANCING ----->	41,780.68	38,300.00	3,480.68
Excess Revenues and other sources over (under) expenditure and other uses	41,780.68		
Fund Equity July 1, 2009	1,275.87	0.00	0.00
Restatements/Prior period adjustments	0.00	0.00	0.00
Fund Balance July 1, 2009 as restated	1,275.87		
Fund Equity June 30, 2010	43,056.55		

Combined Statement of Revenues, Expenses and Changes in Retained Earnings
All Proprietary Fund Types and Nonexp. Trust Funds
For the Year 2009-2010

Acct. #	Description	Enterprise	Total All Funds			
OPERATING REVENUES						
140000	Charges for service	123,611.68	123,611.68			
360/etc.	Miscellaneous	760.00	760.00			
363000	Special Assessments	0.00	0.00			
390000	Internal Services	0.00	0.00			
	TOTAL OPERATING REVENUE	124,371.68	124,371.68			
OPERATING EXPENSES						
100	Personal services	339,928.01	339,928.01			
200	Supplies	7,969.61	7,969.61			
300	Purchased services	482,013.87	482,013.87			
400	Building Material	0.00	0.00			
500	Fixed charges	12,954.46	12,954.46			
810	Loss/bad debt expenses	0.00	0.00			
330	Depreciation/Retained Earnings	64,683.00	64,683.00			
340	Depreciation/Contrib. Cap.	0.00	0.00			
	Other	(17,500.00)	(17,500.00)			
	TOTAL OPERATING EXPENSES	890,048.95	890,048.95			
	OPERATING INCOME (LOSS)	(765,677.27)	(765,677.27)			
NON-OPERATING REVENUES (EXPENSES)						
310000	Tax revenue	741,340.47	741,340.47			
320000	Licenses and permits revenue	0.00	0.00			
330000	Intergovernmental revenue	0.00	0.00			
361/371	Interest/Investment revenue	4,608.99	4,608.99			
390000	Debt service interest expense	0.00	0.00			
	TOTAL NON-OPERATING REVENUE (EXPENSES)	745,949.46	745,949.46			
	INCOME (LOSS) BEFORE OPERATING TRANSFERS	(19,727.81)	(19,727.81)			
OTHER FINANCING SOURCES (USES)						
381000	Proc. of Gen. Long-Term Debt	0.00	0.00			
382000	Proc. of Gen. Fixed Asset Disp.	(15,196.00)	(15,196.00)			
383000	Transfers in	0.00	0.00			
320000	Transfers out	0.00	0.00			
	TOTAL OTHER FINANCING SOURCES (USES)	(15,196.00)	(15,196.00)			
	NET INCOME (LOSS)	(34,923.81)	(34,923.81)			
ADD DEPR. CLOSED TO CONTRIB. ACCT.						
	INCREASE (DECREASE) IN RETAINED EARNINGS	(34,923.81)	(34,923.81)	0.00	0.00	0.00
	RETAINED EARNINGS July 1, 2009	1,170,917.54	1,170,917.54			
	STATEMENTS/PRIOR PERIOD ADJUSTMENTS	(77,827.60)	(77,827.60)			
	RET. EARNINGS July 1, 2009 AS RESTATED	1,093,089.94	1,093,089.94			
	RESIDUAL EQUITY TRANSFERS IN (OUT)	0.00	0.00			
	RETAINED EARNINGS June 30, 2010	1,058,166.13	1,058,166.13			

EXPENDITURE ACCOUNTS DEPRECIATION

YEAR	FUND	AMOUNT
FY 08-09	410000	\$ 31,436.00
	420000	\$ 189,274.00
	430000	\$ 389,138.00
	440000	\$ 1,100.00
	460000	\$ 32,267.00
	470000	\$ 3,490.00
TOTAL		\$ 646,705.00
YEAR	FUND	AMOUNT
FY 09-10	410000	\$ 28,691.14
	420000	\$ 200,998.46
	430000	\$ 475,727.04
	440000	\$ 3,374.50
	460000	\$ 61,503.61
	470000	\$ 3,490.00
TOTAL		\$ 773,784.75
YEAR	FUND	AMOUNT
FY10-11	410000	
	420000	
	430000	
	440000	
	460000	
	470000	
TOTAL		\$ -

Capital Assets

<u>Governmental Activities</u>	<u>Balance</u> 7/1/09	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Balance</u> 6/30/10
<i>Capital assets not being depreciated:</i>					
Land	\$ 1,720,369	101,496			\$ 1,821,865
Construction in Progress		775,606			775,606
Total Capital Assets	\$ 1,720,369	\$ 887,102			\$ 1,720,369

Capital assets being depreciated:

Buildings	\$ 2,135,639	\$ 166,249			\$ 2,301,888
Improvements other than Buildings	6,502,281	931,808			7,434,089
Machinery and Equipment	6,482,572	401,322	(159,945)		6,723,949
Infrastructure	-	-	-	-	-
Total Capital Assets being depreciated:	\$ 15,120,492	\$ 1,499,379	(159,945)		\$ 16,459,926

<u>Governmental Activities (continued)</u>	<u>Balance</u> 7/1/09	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Balance</u> 6/30/10
<i>Less accumulated depreciation for:</i>					
Buildings	\$ (832,632)	\$ (17,271)	\$	\$ (856,187)	\$ (1,706,090)
Improvements other than Buildings	(902,152)	(193,588)		(88,500)	(1,184,240)
Machinery and Equipment	(4,207,443)	(475,388)	\$ 143,735	14,471	(4,524,625)
Infrastructure					
Prior Year Difference					
Total accumulated depreciation	\$(5,942,227)	\$ (686,247)	\$ 143,735	(930,216)	(7,414,955)
Total capital assets, depreciable, net	9,178,265	813,132	(16,210)	(930,216)	9,044,971
Total Governmental Capital Assets, Net:	\$ 10,898,634	\$ 1,690,234	\$ (16,210)	\$ (930,216)	\$ 11,642,442

<u>Business Type Activities</u>	<u>7/1/09</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>6/30/10</u>
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Capital assets not being depreciated:

Land	\$ 54,440				\$ 54,440
Construction in Progress					
Total Capital Assets	\$ 54,440				\$ 54,440

Capital assets being depreciated:

Buildings	\$ 380,973				\$ 380,973
Improvements other than Buildings	1,499				1,499
Machinery and Equipment	1,251,417	139,955	(86,901)		1,304,471
Total Capital Assets being depreciated:	\$ 1,633,889	\$ 139,955	\$(86,901)		\$ 1,686,943

Less accumulated depreciation for:

Buildings	\$ (133,920)	\$ (9,524)		(1,483)	\$ (144,927)
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Improvements other than Buildings	(1,499)				(1,499)
Machinery and Equipment	(918,406)	(55,159)	71,706	(494)	(902,353)
Total accumulated depreciation	(1,053,825)	(64,683)	71,706	(1,977)	(1,048,779)
Total Business-Type Capital Assets, Net:	\$ 634,504	\$75,272	(15,195)	\$ (1,977)	\$ 692,604

Sanders County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2010

Functions/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Business-type Activities	Total
Governmental activities:							
General government	\$ 2,644,682	\$ 208,629	\$ 36,929	\$ -	\$ (2,399,124)	\$ -	\$ (2,399,124)
Public safety	2,058,154	142,663	287,692	-	(1,627,799)	-	(1,627,799)
Public works	3,063,799	90,833	2,300,788	466,196	(205,982)	-	(205,982)
Public health	291,254	28,521	221,041	-	(41,692)	-	(41,692)
Social and economic services	319,128	1,189	5,446	-	(312,493)	-	(312,493)
Culture and recreation	404,951	500	265,023	-	(139,428)	-	(139,428)
Housing and community development	34,446	-	192,472	503,838	661,864	-	661,864
Debt service - interest	5,911	-	-	-	(5,911)	-	(5,911)
Miscellaneous	183,019	-	-	-	(183,019)	-	(183,019)
Total governmental activities	\$ 9,003,344	\$ 472,335	\$ 3,309,391	\$ 970,034	\$ (4,253,584)	\$ -	\$ (4,253,584)
Business-type activities:							
Solid Waste	\$ 927,098	\$ 123,611	\$ -	\$ -	\$ -	\$ (803,487)	\$ (803,487)
Total business-type activities	\$ 927,098	\$ 123,611	\$ -	\$ -	\$ -	\$ (803,487)	\$ (803,487)
Total primary government	\$ 9,932,442	\$ 595,946	\$ 3,309,391	\$ 970,034	\$ (4,253,584)	\$ -	\$ (5,057,071)
General Revenues:							
Property taxes for general purposes				\$ -	\$ 3,136,745	\$ 741,341	\$ 3,878,086
Liquor tax apportionment					4,450	-	4,450
Video poker apportionment					4,950	-	4,950
Miscellaneous					254,158	18,260	272,418
Interest/investment earnings					124,875	4,609	129,484
Refuge revenue sharing					19,738	-	19,738
State entitlement					854,448	-	854,448
Intergovernmental agreement					301,577	-	301,577
Licenses and Permits					8,049	-	8,049
Local Option Tax					323,776	-	323,776
Fire					5,000	-	5,000
Gain (loss) on sale of capital assets					(16,210)	(15,196)	(31,406)
Total general revenues, special items and transfers					\$ 5,021,556	\$ 749,014	\$ 5,770,570
Change in net assets					\$ 767,972	\$ (54,473)	\$ 713,499
Net assets - beginning					\$ 17,063,776	\$ 1,093,090	\$ 18,156,866
Restatements					(900,407)	(1,977)	(902,384)
Net assets - beginning - restated					16,163,369	1,091,113	17,254,482
Net assets - end					\$ 16,931,341	\$ 1,036,640	\$ 17,967,981

See accompanying Notes to the Financial Statements

Sanders County, Montana
Balance Sheet
Governmental Funds
June 30, 2010

	General Fund	Road Fund	County Fair	Public Safety (Law Enforcement)	CTEP (Comm. Trans Enhancement Program)	Other Governmental Funds	Total Governmental Funds
ASSETS							
Current assets:							
Cash and investments	\$ 2,097,487	\$ 578,635	\$ 13,614	\$ 520,320	\$ (3,521)	\$ 2,437,796	\$ 5,644,331
Taxes and assessments receivable, net	65,685	28,989	8,041	90,112	-	45,056	237,883
Due from other governments	-	-	-	-	162,218	91,350	253,568
Total assets	\$ 2,163,172	\$ 607,624	\$ 21,655	\$ 610,432	\$ 158,697	\$ 2,574,202	\$ 6,135,782
LIABILITIES							
Current liabilities:							
Warrants payable	\$ 591	-	-	-	-	-	\$ 591
Accounts payable	9,164	9,607	36,218	-	74,817	53,744	183,550
Due to other governments	1,326	-	-	-	-	-	1,326
Deferred revenue	65,685	28,989	8,041	90,112	-	45,056	237,883
Total liabilities	\$ 76,766	\$ 38,596	\$ 44,259	\$ 90,112	\$ 74,817	\$ 98,800	\$ 423,350
FUND BALANCES							
Reserved for capital projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,757	\$ 37,757
Reserved for other purposes	-	-	-	-	-	22,894	22,894
Unreserved reported in general fund	2,086,406	569,028	(22,604)	520,320	83,880	2,414,751	2,086,406
Unreserved reported in special revenue funds	-	-	-	-	-	-	-
Total fund balance	\$ 2,086,406	\$ 569,028	\$ (22,604)	\$ 520,320	\$ 83,880	\$ 2,475,402	\$ 3,565,375
Total liabilities and fund balance	\$ 2,163,172	\$ 607,624	\$ 21,655	\$ 610,432	\$ 158,697	\$ 2,574,202	\$ 6,135,782

See accompanying Notes to the Financial Statements

Sanders County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Assets
June 30, 2010

Total fund balances - governmental funds	\$ 5,712,432
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	11,642,442
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.	237,883
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(661,416)
Total net assets - governmental activities	\$ <u>16,931,341</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, 2010

	General Fund	Road Fund	County Fair	Public Safety (Law Enforcement)	CTEP (Comm. Trans Enhancement Program)	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes and assessments	\$ 1,303,644	\$ 711,564	\$ 134,806	\$ 1,458,075	\$ -	\$ 696,650	\$ 4,304,739
Licenses and permits	430	-	-	7,619	-	-	8,049
Intergovernmental	52,612	1,688,376	-	47,482	503,838	1,924,486	4,216,794
Charges for services	249,388	1,501	261,024	142,662	-	112,428	767,003
Fines and forfeitures	50,478	-	-	257	-	3,732	54,467
Miscellaneous	69,038	16,886	9,596	29,701	29,920	148,226	303,367
Investment earnings	118,089	-	-	-	-	6,786	124,875
Total revenues	\$ 1,843,679	\$ 2,418,327	\$ 405,426	\$ 1,685,796	\$ 533,758	\$ 2,892,308	\$ 9,779,294
EXPENDITURES							
General government	\$ 2,257,094	\$ 117,532	\$ -	\$ -	\$ -	\$ 32,586	\$ 2,407,212
Public safety	40,137	-	-	1,513,689	-	303,927	1,857,753
Public works	-	2,004,342	-	-	-	648,391	2,652,733
Public health	111,502	-	-	-	-	176,377	287,879
Social and economic services	141,805	-	-	-	-	177,323	319,128
Culture and recreation	-	-	304,835	-	-	60,864	365,699
Housing and community development	18,928	-	-	-	2,028	10,000	30,956
Debt service - principal	-	-	26,651	-	-	-	26,651
Debt service - interest	-	-	5,911	-	-	-	5,911
Miscellaneous	-	-	-	-	-	-	-
Capital outlay	4,023	433,116	107,327	101,138	466,483	183,019	1,830,19
Total expenditures	\$ 2,573,489	\$ 2,554,990	\$ 444,724	\$ 1,614,827	\$ 468,511	\$ 1,264,394	\$ 2,376,481
Excess (deficiency) of revenues over expenditures	\$ (729,810)	\$ (136,663)	\$ (39,298)	\$ 70,969	\$ 65,247	\$ 2,856,881	\$ 10,513,422
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ 378,588	\$ 54,060	\$ 8,406	\$ 62,169	\$ -	\$ 542,731	\$ 1,045,954
Transfers out	(225,585)	(400,000)	-	-	-	(420,369)	(1,045,954)
Total other financing sources (uses)	\$ 153,003	\$ (345,940)	\$ 8,406	\$ 62,169	\$ -	\$ 122,362	\$ -
Net Change in Fund Balance	\$ (576,807)	\$ (482,663)	\$ (30,892)	\$ 133,138	\$ 65,247	\$ 157,789	\$ (734,128)
Fund balances - beginning	\$ 2,499,317	\$ 1,051,631	\$ 140,120	\$ 387,182	\$ 18,633	\$ 2,319,868	\$ 6,416,751
Restatements	163,896	-	(131,832)	-	-	(2,235)	29,809
Fund balances - beginning, restated	\$ 2,663,213	\$ 1,051,631	\$ 8,288	\$ 387,182	\$ 18,633	\$ 2,317,613	\$ 6,446,560
Fund balance - ending	\$ 2,086,406	\$ 569,028	\$ (22,604)	\$ 520,320	\$ 83,880	\$ 2,475,402	\$ 5,712,432

See accompanying Notes to the Financial Statements

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, 2010

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

Net change in fund balances - total governmental funds	\$	(734,128)
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		2,376,481
- Depreciation expense		(686,247)
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:		
- Gain on the sale of capital assets		(16,210)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
- Long-term receivables (deferred revenue)		10,232
The change in compensated absences is shown as an expense in the Statement of Activities		
		(52,881)
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		26,651
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:		
- Post-employment benefits other than retirement liability		(155,926)
Change in net assets - Statement of Activities	\$	767,972

See accompanying Notes to the Financial Statements

Sanders County, Montana
Balance Sheet
Proprietary Funds
June 30, 2010

		<u>Business-Type Activities - Enterprise Funds Solid Waste</u>
ASSETS		
Current assets:		
Cash and investments	\$	206,287
Taxes and assessments receivable, net		186,497
Total current assets	\$	<u>392,784</u>
Noncurrent assets:		
Capital assets - land	\$	54,440
Capital assets - depreciable, net		638,164
Total noncurrent assets	\$	<u>692,604</u>
Total assets	\$	<u><u>1,085,388</u></u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$	7,814
Current portion of compensated absences payable		17,004
Total current liabilities	\$	<u>24,818</u>
Noncurrent liabilities:		
Noncurrent portion of long-term liabilities	\$	11,736
Noncurrent portion of compensated absences		12,194
Total noncurrent liabilities	\$	<u>23,930</u>
Total liabilities	\$	<u>48,748</u>
NET ASSETS		
Invested in capital assets, net of related debt	\$	692,604
Unrestricted		344,036
Total net assets	\$	<u>1,036,640</u>
Total liabilities and net assets	\$	<u><u>1,085,388</u></u>

See accompanying Notes to the Financial Statements

Sanders County, Montana
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2010

		<u>Business-Type Activities - Enterprise Funds Solid Waste</u>
OPERATING REVENUES		
Charges for services	\$	123,612
Miscellaneous revenues		18,260
Special assessments		741,340
Total operating revenues	\$	<u>883,212</u>
OPERATING EXPENSES		
Personal services	\$	351,663
Supplies		7,970
Purchased services		489,828
Fixed charges		12,954
Depreciation		64,683
Total operating expenses	\$	<u>927,098</u>
Operating income (loss)	\$	<u>(43,886)</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest revenue	\$	4,609
Total non-operating revenues (expenses)	\$	<u>4,609</u>
Income (loss) before contributions and transfers	\$	<u>(39,277)</u>
SPECIAL AND EXTRAORDINARY ITEMS		
Gain (loss) on sale of capital assets	\$	<u>(15,196)</u>
Change in net assets	\$	<u>(54,473)</u>
Net Assets - Beginning of the year	\$	1,093,090
Restatements		(1,977)
Net Assets - Beginning of the year - Restated	\$	<u>1,091,113</u>
Net Assets - End of the year	\$	<u><u>1,036,640</u></u>

See accompanying Notes to the Financial Statements

Sanders County, Montana
Statement of Cash Flows
Proprietary Funds
June 30, 2010

	Business - Type Activities - Enterprise Funds <u>Solid Waste</u>
Cash flows from operating activities:	
Cash received from providing services	\$ 879,562
Cash received from miscellaneous sources	18,260
Cash payments to suppliers	(491,202)
Cash payments to employees	(344,066)
Net cash provided (used) by operating activities	<u>\$ 62,554</u>
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	\$ (139,956)
Net cash provided (used) by capital and related financing activities	<u>\$ (139,956)</u>
Cash flows from investing activities:	
Interest on investments	\$ 4,609
Net cash provided (used) by investing activities	<u>\$ 4,609</u>
Net increase (decrease) in cash and cash equivalents	\$ (72,793)
Cash and cash equivalents at beginning	279,080
Restatements - Includes beginning restricted cash	
Cash and cash equivalents at end	<u><u>\$ 206,287</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (43,886)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation	64,683
Other post-employment benefits	11,736
Changes in assets and liabilities:	
Taxes and assessments receivable, net	14,610
Accounts payable	7,814
Compensated absences	7,597
Net cash provided (used) by operating activities	<u><u>\$ 62,554</u></u>

See accompanying Notes to the Financial Statements

Sanders County, Montana
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2010

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and short-term investments	\$ 8,337,644	\$ 2,148,788
Receivables:		
Taxes	-	813,353
Total receivables	-	813,353
Total assets	\$ 8,337,644	\$ 2,962,141
LIABILITIES		
Warrants payable	\$ -	\$ 680,878
Due to others	-	2,281,263
Total liabilities	\$ -	\$ 2,962,141
Assets held in trust	\$ 8,337,644	

See accompanying Notes to the Financial Statements

Sanders County, Montana
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2010

		<u>Investment Trust Funds</u>
ADDITIONS		
Contributions to Investment Trust Fund	\$	4,796,889
Interest earnings		158,274
Total additions	\$	<u>4,955,163</u>
DEDUCTIONS		
Distributions from investment trust fund	\$	<u>5,552,061</u>
Total deductions	\$	<u>5,552,061</u>
Change in net assets	\$	<u>(596,898)</u>
 Net Assets - Beginning of the year	 \$	 8,934,542
 Net Assets - End of the year	 \$	 <u><u>8,337,644</u></u>

See accompanying Notes to the Financial Statements

COUNTY OF SANDERS
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

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		0.00
Business-type activities:		
Water utilities		_____
Sewer utilities		_____
Solid Waste services		_____
Ambulance services		_____

Total depreciation expense - business-type activities		0.00

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, 2010 were \$2,327.06. The future minimum lease payments for these leases are as follows:

	Year ending June 30		Amount
FAIR (SIGN)	2010		245.00
REFUSE DISTRICT	2010		2,082.06

	Total		2,327.06

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, 2010**

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:

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

3. Special Assessment Bonds

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

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

4. Contracts, notes, or loans

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding 6/30/2009</u>	<u>Date of Last Payment</u>
INTERCAP LOAN/FAIR	\$122,000	2002	3.25%	\$30,130.23	2/15/2012
INTERCAP LOAN/FAIR	\$142,000	2002	3.25%	\$8,933.16	2/15/2012
	\$143,911	2008	3.25%		2/15/2018
Total				\$122,854.98	

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:

<u>Whom leased to</u>	<u>Description of leased property</u>	<u>Duration of lease</u>	<u>Minimum annual payment</u>
DAVID BENNETT	TF AIRPORT-PARCEL #1	9/15/2015	\$ 180.00
JAMES & KATHRYN NASH	COS#1049LANDFILL SITI	3/13/2012	\$ 250.00
TAMMYCARSTENS	TF AIRPORT-PARCEL #6	12/10/2010	\$ 480.00
BERNARD STENDER	TF AIRPORT-PARCEL #9	12/11/2011	\$ 218.00
ALAN NETZ	" #11&15	1/11/2010	\$ 218.00
SCOTT WENDLING	" #20	1/20/2020	\$ 280.00
JIM GIPE	" #13	1/23/2022	\$ 218.00
KEN MONTOURE	" #23&24	1/24/2024	\$ 560.00
FRANK PARKER	" #17	12/10/2010	\$ 218.00
LLOYD WEBB	" #21	12/1/2025	\$ 280.00
DAN WAHLE	" #15	1/1/2011	\$ 218.00
RANDY GARRISON	PLAINS AIRPORT	10/1/2026	\$ 108.00
DAN LILJA	PLAINS AIRPORT	10/1/2026	\$ 200.00
Total			\$ 3,428.00

**COUNTY OF SANDERS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

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
\$ 3,385,692.00

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
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 \$ 2,098,012.00
Special revenue funds (2000)	W61 \$ 3,480,369.00
Debt Service funds (3000)	W01
Capital projects funds (4000)	W31 \$ 43,056.00
Enterprise funds (5000)	\$ 206,287.00
Internal services funds (6000)	
Trust and agency funds (7000)	\$ 10,486,420.00
Permanent funds (8000)	\$ 22,894.00
Total cash all funds	16,337,038.00

Form BOC-1

12/22/10

10:05:03

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
Combined Statement of Cash Flows
All Proprietary Fund Types
June 30, 2010

Business - Type

Solid Waste

Cash flows from operating activities:	
Cash received from providing services	\$ 879,562
Cash received from miscellaneous sources	18,260
Cash payments to suppliers	(502,938)
Cash payments to employees	(332,330)
Net cash provided (used) by operating activities	<u>\$ 62,554</u>
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	(139,956)
Net cash provided (used) by capital and related financing activities	<u>\$ (139,956)</u>
Cash flows from investing activities:	
Interest on investments	4,609
Net cash provided (used) by investing activities	<u>\$ 4,609</u>
Net increase (decrease) in cash and cash equivalents	\$ (72,793)
Cash and cash equivalents at beginning	279,080
Restatements - Includes beginning restricted cash	
Cash and cash equivalents at end	<u><u>\$ 206,287</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (43,886)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation	64,683
Other post-employment benefits	11,736
Changes in assets and liabilities:	
Taxes and assessments receivable, net	14,610
Accounts payable	7,814
Compensated absences	7,597
Net cash provided (used) by operating activities	<u><u>\$ 62,554</u></u>

See accompanying notes to the financial statements

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements for the proprietary fund, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. For enterprise funds GASB statement Nos. 20 and 34 provide the County the option of electing to apply FASB pronouncements issued after November 30, 1989. The County has elected not to apply those pronouncements.

Financial Reporting Entity

In determining the financial reporting entity, the County complies with the provisions of GASB statement No. 14, *The Financial Reporting Entity*, and includes all component units of which the County appointed a voting majority of the units' board; the County is either able to impose its will on the unit or a financial benefit or burden relationship exists.

Primary Government

The County is a political subdivision of the State of Montana governed by an elected three-member Board of Commissioners. The County is considered a primary government because it is a general purpose local government. Further, it meets the following criteria: (a) It has a separately elected governing body (b) It is legally separate and (c) It is fiscally independent from the State and other local governments.

Related Organizations

Related organizations are separate legal entities that are related to the primary government because the primary government officials appoint a voting majority of the board members. However, the primary government is not financially accountable because it does not have the ability to impose its will and there is not a potential financial benefit or burden relationship. The County has the following related organizations:

The Cemetery Districts are considered related organizations of the County because the County Commissioners appoint the board members of the districts. However, the County is not financially accountable for the districts because it does not have the ability to impose its will on the districts and there is not a potential financial benefit or burden relationship. The Cemetery Districts are included in the combined balance sheet as agency funds because the County Treasurer must collect and disburse funds for the districts.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2010

Basis of Presentation, Measurement Focus and Basis of Accounting.

Government-wide Financial Statements:

Basis of Presentation

The Government-wide Financial Statements (the Statement of Net Assets and the Statement of Activities) display information about the reporting government as a whole and its component units. They include all funds of the reporting County except fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Eliminations have been made to minimize the double-counting of business type activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function. The County does not charge indirect expenses to programs or functions. The types of transactions reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity and 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all property taxes, are presented as general revenues.

Certain eliminations have been made as prescribed by GASB 34 in regards to inter-fund activities, payables and receivables. All internal balances in the Statement of Net Assets have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Measurement Focus and Basis of Accounting

On the government-wide Statement of Net Assets and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The County generally applies restricted resources to expenses incurred before using unrestricted resources when both restricted and unrestricted net assets are available.

SANDERS COUNTY, MONTANA
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June 30, 2010

Fund Financial Statements:

Basis of Presentation

Fund financial statements of the reporting County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into three categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column in the governmental funds statements. All of the remaining funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

Governmental Funds

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The County defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements to be upon receipt. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2010

qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Major Funds:

The County reports the following major governmental funds:

General Fund – This is the County’s primary operating fund and it accounts for all financial resources of the County except those required to be accounted for in other funds.

Road Fund – This fund accounts for resources allocated by law, contractual agreement, or administrative regulations for, and the payment of, road maintenance, road construction and other road related costs.

County Fair – This fund accounts for the resources for the operation of the fairgrounds.

Public Safety Fund – This fund accounts for resources allocated by law, contractual agreement, or administrative regulations for, and the payment of, law enforcement services, purchases and other related costs.

CTEP – This fund accounts for the Community Transportation Enhancement Program grant funds.

Proprietary Funds:

All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The economic resource focus concerns determining costs as a means of maintaining the capital investment and management control. Revenues are recognized when earned and expenses are recognized when incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connections with a proprietary fund’s principal ongoing operations. The principal operating revenues for enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2010

Major Funds:

The County reports the following major proprietary fund:

Solid Waste Fund –An enterprise fund that accounts for the activities of the County’s solid waste services.

Fiduciary Funds

The County maintains an Investment Trust Fund and Clearing Funds.

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition

Composition of cash, deposits and investments at fair value on June 30, 2010, are as follows:

	<u>Primary Government</u>
<u>Cash on hand and Deposits:</u>	
Cash on Hand:	
Petty Cash	\$ 1,200
Cash in Banks:	
Demand Deposits	1,398,538
Savings Deposits	5,708,906
Time Deposits	<u>9,313,906</u>
Total	<u>\$16,422,550</u>

Credit Risk

Section 7-6-202, MCA, limits investments of public money of a local government in the following eligible securities:

(a) United States government treasury bills, notes and bonds and in the United States treasury obligations, such as state and local government series (SLGLS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;

(b) United States treasury receipts in a form evidencing the holder’s ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book entry form with the federal reserve bank of New York; or

(c) Obligations of the following agencies of the United States, subject to the limitations in subsection 2 (not included):

- (i) federal home loan bank;
- (ii) federal national mortgage association;
- (iii) federal home mortgage corporation; and
- (iv) federal farm credit bank.

SANDERS COUNTY, MONTANA
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June 30, 2010

With the exception of the assets of a local government group self-insurance program, investments may not have a maturity date exceeding 5 years except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

Section 7-6-205 and Section 7-6-206, MCA, state that demand deposits may be placed only in banks and Public money not necessary for immediate use by a county, city, or town that is not invested as authorize in Section 7-6-202 may be place in time or savings deposits with a bank, savings and loan association, or credit union in the state or place in repurchase agreements as authorized in Section 7-6-213.

Section 7-6-202, MCA, as amended, now limits authorized investments in certain securities that previously were permissible investments. The amendment does not apply to and does not require the sale of securities that were legal investments before the effective date of this act. However, the investments reported as collateralized mortgage obligations above are not authorized investments at the current time.

The government has no investments that require credit risk disclosure.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. All deposits are carried at cost plus accrued interest. As of June 30, 2010 the government's bank balance was exposed to custodial credit risk as follows:

<u>Depository Account</u>	<u>Balance</u>
Insured	\$ 2,805,372
Collateralized	
- Collateral held by the County's agent in the County's name	<u>13,615,979</u>
Total Deposits and Investments	<u>\$ 16,421,351</u>

Deposit Security

Section 7-6-207, MCA, states (1) The local governing body may require security only for that portion of the deposits which is not guaranteed or insured according to law and, as to such unguaranteed or uninsured portion, to the extent of:

- (a) 50% of such deposits if the institution in which the deposit is made has a net worth of total assets ratio of 6% or more; or
- (b) 100% if the institution in which the deposit is made has a net worth of total assets ration of less than 6%.

The amount of collateral held for County deposits at June 30, 2010, equaled or exceeded the amount required by State statutes.

Cash and Investment Pool

The government maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and investments." In addition, investments are separately held by several of the

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2010

government's funds. The deposits and investments of the Plains High School fund are held separately from those of other government funds.

Investment in the Treasurer's Pools

The County Treasurer invests on behalf of most funds of the County and external participants in accordance with the County's investment policy and Montana law. The County's pools are managed by the County Treasurer. The external portion of the County's investment pools are accounted for as investment trust funds.

The County has one pooled investment trust fund; it is invested in non-negotiable certificates of deposit, saving accounts, and money market accounts. The pooled funds are carried at amortized cost, which approximates fair value.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2010 to support the value of the shares in the pool.

As noted below State statutes limit the type of investments but provide no other regulatory oversight.

Investment Income

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's month end cash balance in relation to total pooled investments.

Condensed statements of investments pools

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's Pool as of June 30, 2010.

Statement of Net Assets

Net assets held in trust for all pool participants:	
Equity of internal pool participants	\$ 6,609,728
Equity of external pool participants	<u>8,337,644</u>
Total equity	<u>\$ 14,947,372</u>

Condensed Statement of Changes in Net Assets

	<u>External</u>	<u>Internal</u>
Investment Earnings	\$ 158,274	\$ 125,472
Contributions to Trust	4,796,889	2,562,088
Distributions Paid	<u>(5,552,061)</u>	<u>(4,401,436)</u>
Net change in net assets	\$ (596,898)	\$(1,713,876)
Net assets at beginning of year	8,934,542	8,323,604
Net assets at end of year	<u>\$ 8,337,644</u>	<u>\$ 6,609,728</u>

Cash equivalents

For purposes of the statement of cash flows, the enterprise and internal services funds consider all funds (including restricted assets) held in the County's cash management pool to be cash equivalents.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2010

NOTE 3. RECEIVABLES

An allowance for uncollectible accounts was not maintained.

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

NOTE 4. INVENTORIES

The cost of inventories are recorded as an expenditure when purchased.

NOTE 5. CAPITAL ASSETS

The County's assets are capitalized at historical cost or estimated historical cost. County policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	40 years
Improvements	5-40 years
Equipment	5-30 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with Statement No. 34, the County has included the value of all infrastructure into the 2010 Basic Financial Statements. The government has elected not to retroactively report general infrastructure assets.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2010

A summary of changes in governmental capital assets was as follows:

	<u>Balance</u> <u>July 1, 2009</u>	<u>Additions</u>	<u>Deletions/</u> <u>Adjustments</u>	<u>Balance</u> <u>June 30, 2010</u>
Capital assets not being depreciated:				
Land	\$ 1,720,369	\$ 101,496	\$ -	\$ 1,821,865
Construction in Progress	<u>-</u>	<u>775,606</u>	<u>-</u>	<u>775,606</u>
Total capital assets not being depreciated:	\$ <u>1,720,369</u>	\$ <u>877,102</u>	\$ <u>-</u>	\$ <u>2,597,471</u>
Other Capital Assets:				
Buildings	\$ 2,135,639	\$ 166,249	\$ -	\$ 2,301,888
Improvements Other than Buildings	6,502,281	931,808	-	7,434,089
Machinery and Equipment	<u>6,482,572</u>	<u>401,322</u>	<u>(159,945)</u>	<u>6,723,949</u>
Total other Capital Assets at historical cost	\$ <u>15,120,492</u>	\$ <u>1,499,379</u>	\$ <u>(159,945)</u>	\$ <u>16,459,926</u>
Less Accumulated Depreciation	\$ <u>(5,942,227)</u>	\$ <u>(686,247)</u>	\$ <u>(786,481)</u>	\$ <u>(7,414,955)</u>
Total	\$ <u>10,898,634</u>	\$ <u>1,690,234</u>	\$ <u>(946,426)</u>	\$ <u>11,642,442</u>

The following is a summary of business-type capital assets were as follows:

	<u>Balance</u> <u>July 1, 2009</u>	<u>Additions</u>	<u>Deletions/</u> <u>Adjustments</u>	<u>Balance</u> <u>June 30, 2010</u>
Capital assets not being depreciated:				
Land	\$ 54,440	\$ -	\$ -	\$ 54,440
Other Capital Assets:				
Buildings	\$ 380,973	\$ -	\$ -	\$ 380,973
Improvements Other than Buildings	1,499	-	-	1,499
Machinery and Equipment	<u>1,251,417</u>	<u>139,955</u>	<u>(86,901)</u>	<u>1,304,471</u>
Total other Capital Assets at historical cost	\$ <u>1,633,889</u>	\$ <u>139,955</u>	\$ <u>(86,901)</u>	\$ <u>1,686,943</u>
Less Accumulated Depreciation	\$ <u>(1,053,825)</u>	\$ <u>(64,683)</u>	\$ <u>69,729</u>	\$ <u>(1,048,779)</u>
Total	\$ <u>634,504</u>	\$ <u>75,272</u>	\$ <u>(17,172)</u>	\$ <u>692,604</u>

Governmental activities capital assets expense was charged to functions as follows:

Governmental Activities:	
General Government	\$ 28,663
Public Safety	200,401
Public Works	411,066
Public Health	3,375
Culture and Recreation	39,252
Housing and Community Development	<u>3,490</u>
Total governmental activities depreciation expense	<u>\$686,247</u>

NOTE 6. LONG TERM DEBT OBLIGATIONS

In the governmental-wide and proprietary financial statements, outstanding debt is reported as liabilities.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2010

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2010, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance <u>July 1, 2009</u>	Additions	Deletions	Balance <u>June 30, 2010</u>	Due within <u>one year</u>
Compensated Absences	\$290,692	\$ 52,881	\$ -	\$343,573	\$243,066
Other Post Employment Benefits	-	155,926	-	155,926(*)	-
Intercap Loans	<u>188,568</u>	<u>-</u>	<u>(26,651)</u>	<u>161,917</u>	<u>27,630</u>
Total	<u>\$479,260</u>	<u>\$208,807</u>	<u>\$(26,651)</u>	<u>\$661,416</u>	<u>\$270,696</u>

* See Note 9.

In prior years the general fund was used to liquidate compensated absences and claims and judgments.

Business-type Activities:

	Balance <u>July 1, 2009</u>	Additions	Balance <u>June 30, 2010</u>	Due within <u>one year</u>
Compensated Absences	\$ 21,601	\$ 7,597	\$ 29,198	\$17,004
Other Post Employment Benefits	-	<u>11,736</u>	<u>11,736(*)</u>	-
Total	<u>\$ 21,601</u>	<u>\$19,333</u>	<u>\$40,934</u>	<u>\$17,004</u>

* See Note 9.

Intercap Loans

Intercap loans have variable interest rates. Interest rates are subject to change annually. Interest rates to the borrower are adjusted on February 16th of each year and are based on a spread over the interest paid on one-year term, tax-exempt bonds which are sold to fund the loans.

Intercap loans outstanding as of June 30, 2010 were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Balance June 30, 2010</u>
Fair Improvement	05/03/2002	2.75-	10 yrs	08/15/2012	\$139,241	\$39,063
Draws 1 - 7		4.85%				
Fairgrounds Arena	07/11/2008	3%	10 yrs	08/15/2018	<u>140,941</u>	<u>122,854</u>
Holding Pens						
Upgrade						
Total					<u>\$280,182</u>	<u>\$161,917</u>

Reported in governmental activities.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2010

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2011	\$ 27,630	\$ 3,024
2012	28,644	2,480
2013	21,476	1,916
2014	14,019	1,573
2015	14,622	1,297
2016	15,250	1,009
2017	15,904	709
2018	16,588	395
2019	<u>7,784</u>	<u>76</u>
Total	<u>\$161,917</u>	<u>\$12,479</u>

Compensated Absences

It is the County's policy and state law to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from County service. Employees are allowed to accumulate and carry over a maximum of two times their annual accumulation of vacation, but no more than 90 days into the new calendar year. There is no restriction on the amount of sick leave that may be accumulated. Upon separation, employees are paid 100 percent of accumulated vacation and 25 percent of accumulated sick leave. The liability associated with governmental fund-type employees is reported in the governmental activities, while the liability associated with proprietary fund-type employees is recorded in the business-type activities/respective fund.

NOTE 7. INTERFUND RECEIVABLES AND PAYABLES

Interfund Transfers

The following is an analysis of operating transfers in and out during fiscal year 2010:

<u>Purpose</u>	<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
Operating transfer	Bridge – Nonmajor Governmental	Road – Major Governmental	\$400,000
Capital improvements	Library CIP – Nonmajor Governmental	Library – Nonmajor Governmental	38,000
Capital improvements	Junk Motor Vehicle CIP – Nonmajor Governmental	Junk Motor Vehicle – Nonmajor Governmental	3,781
Transfer of PILT money	General – Major Governmental	PILT – Nonmajor Governmental	298,584
Transfer insurance money	General – Major Governmental	Permissive Medical Levy – Nonmajor Governmental	80,004
Operating transfer	Public Safety – Major Governmental	General – Major Governmental	62,169
Operating transfer	Weed Control – Nonmajor Governmental	General – Major Governmental	4,055

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2010

Operating transfer	Library – Nonmajor Governmental	General – Major Governmental	2,703
Operating transfer	County Fair – Major Governmental	General – Major Governmental	8,406
Operating transfer	Road – Major Governmental	General – Major Governmental	54,060
Operating transfer	Bioterrorism – Nonmajor Governmental	General – Major Governmental	93,667
Operating transfer	Public Health Miscellaneous Grant – Nonmajor Governmental	General – Major Governmental	525
			<u>\$1,045,954</u>

NOTE 8. STATE-WIDE RETIREMENT PLANS

All full-time County employees are covered under one of the following retirement plans: Montana Public Employees Retirement System (PERS), Sheriffs Retirement System (SRS). The plans are established by State law and administered by the State of Montana. The plans are cost-sharing multiple-employer defined benefit plans that provide retirement, disability and death benefits to plan members and beneficiaries, with amounts determined by the State.

Contribution rates are required and determined by State law. The contribution rates, expressed as a percentage of covered payroll for the fiscal year ended June 30, 2010, were:

	<u>PERS</u>	<u>SRS</u>
Employer	7.070%	10.115%
Employee	6.900%	9.245%
State	0.100%	-

The State contribution qualifies as an on-behalf payment. These amounts have not been recorded in the County's financial statements and were considered immaterial.

Publicly available financial reports that include financial statements and required supplementary information may be obtained for the plans by writing or calling Public Employees Retirement Division, P.O. Box 200131, Helena, Montana 59620-0131 Phone: 1-406-444-3154.

The County's contributions for the years ended June 30, 2008, 2009, and 2010, as listed below, were equal to the required contributions for each year.

	<u>PERS</u>	<u>SRS</u>
2008	\$167,911	\$47,011
2009	\$169,202	\$52,295
2010	\$184,302	\$56,663

SANDERS COUNTY, MONTANA
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NOTE 9. POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description. The healthcare plan provides for, and Montana State Law (2-18-704) requires local governments to allow employees with at least 5 years of service and who are at least age 50 along with surviving spouses and dependents to stay on the government's health care plan as long as they pay the same premium. Since retirees are usually older than the average age of the plan participants they receive a benefit of lower insurance rates. This benefit is reported as the Other Post Employment Benefits (OPEB) liability. The government has less than 100 plan members and thus qualifies to use the "Alternative Measurement Method" for calculating the liability. The above described OPEB plan does not provide a stand-alone financial report.

Funding Policy. The government pays OPEB liability costs on a pay-as-you-go basis. A trust fund for future liabilities has not been established.

Funding Status and funding Progress. The funded status of the plan as of June 30, 2010, was as follows:

Actuarial Accrued Liability (AAL)	\$ 850,762
Actuarial value of plan assets	\$ _____ -
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 850,762</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 3,385,692
UAAL as a percentage of covered payroll	0.251281564

Annual OPEB Cost and Net OPEB Obligation. The government's annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount determined in accordance with the parameter of GASB statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty (30) years. The following table shows the components of the government's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the government's net OPEB obligation.

Annual Required Contribution (ARC)	\$ 167,662
Interest on net OPEB obligation	\$ -
Adjustment to ARC	<u>\$ _____ -</u>
Annual OPEB cost (expense)	\$ 167,662
Contributions made	<u>\$ _____ -</u>
Increase in net OPEB obligation	\$ 167,662
Net OPEB obligation - beginning of year	<u>\$ _____ -</u>
Net OPEB obligation - end of year	<u>\$ 167,662</u>

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2010

Actuarial Methods and Assumptions. The following actuarial methods and assumptions were used:

Actuarial cost method	Unit Credit Cost Method
Average age of retirement (based on historical data)	62
Discount rate (average anticipated rate)	1.64%
Average salary increase (Consumer Price Index)	2.80%
<u>Health care cost rate trend (Federal Office of the Actuary)</u>	

<u>Year</u>	<u>% Increase</u>
2010	3.90%
2011	5.20%
2012	5.50%
2013	6.10%
2014	6.60%
2015	6.70%
2016	7.00%
2017	6.80%
2018	6.80%
2019 and after	6.60%

NOTE 10. FUND EQUITY

Reservations of equity show amounts that are not appropriate for expenditure or are legally restricted for specific uses. The purpose for each is indicated below:

<u>Fund Name</u>	<u>Amount</u>	<u>Description</u>
JMV Capital Improvement	\$ 5,057	Reserved for capital projects
Library Capital Improvement	32,700	Reserved for capital projects
Niarada Cemetery	<u>22,894</u>	Reserved for permanent fund investments
	<u>\$ 60,651</u>	

NOTE 11. RESTATEMENTS

During the current fiscal year, the following adjustments relating to prior years' transactions were made to fund balance and net assets.

<u>Fund</u>	<u>Amount</u>	<u>Reason for Adjustment</u>
General	\$(163,896)	Correct prior year balances
County Fair	\$ 131,832	Correct prior year balances
Health Insurance	\$ 32,064	Correct prior year balances
Law Enforcement Block Grant	\$ 29,809	Correct prior year balances
Solid Waste	\$ (1,977)	Correct prior year balances
Governmental Activities	\$(930,216)	Capital asset adjustment for accumulated depreciation

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2010

NOTE 12. JOINT VENTURES

Joint ventures are independently constituted entities generally created by two or more governments for a specific purpose which are subject to joint control, in which the participating governments retain 1) an ongoing financial interest or 2) an ongoing financial responsibility.

City-County Library

The operations of the City-County Library are included in the financial statements of the Special Revenue Fund. The City-County Library District is operated under an interlocal agreement between Sanders County and the Town of Plains. The Library operates under the supervision and control of the City-County Library Board. The Board consists of five members, two who are appointed by the Town Council, two who are appointed by the County Board of Commissioners, and one who is appointed jointly by the Town Council and the County Board of Commissioners. The Library is financed through the Library District which can levy up to five mills.

NOTE 13. SERVICES PROVIDED TO OTHER GOVERNMENTS

Sanders County provides various financial services to other governmental entities located within the County. The County serves as the billing agent, cashier and treasurer for tax and assessment collections for various taxing jurisdictions. The County also serves as a bank for such agencies as school districts, irrigation districts, rural fire districts, and other special purpose districts. The funds collected and held by the County for other entities are accounted for in agency funds. Funds collected for incorporated cities and towns are periodically remitted to those entities by the County Treasurer. The County has not recorded any service charges for the services it provides other governmental entities.

NOTE 14. RISK MANAGEMENT

The County faces considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers' compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Insurance Policies:

Commercial policies transferring all risks of loss, except for relatively small deductible amounts are purchased for property and content damage, employees torts, and professional liabilities. Employee medical insurance is provided for by a commercial carrier. And, given the lack of coverage available, the County has no coverage for potential losses from environmental damages.

The County has joined with 28 other Montana Counties to form a self-insurance pool offering liability and general insurance coverage. This pool, named the Montana Association of Counties Joint Powers Insurance Authority Trust, provides for property, liability, public officials errors and omissions, and crime coverage in the amount of

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2010

\$50,000 each. The Trust also provides for additional coverage's for the above areas through excess insurance lines for varying amounts. The Trust has entered into an agreement with a private insurance agency to provide claim administrative services. The Trust has also entered into an agreement with the Montana Association of Counties to provide general administrative services. The counties do not exercise control over the budgeting and financing of the Trust's activities.

The County's share of these assets, liabilities, and changes in net assets is not available. Premiums paid to the Trust during the fiscal year ended June 30, 2010, amounted to \$180,214.

Audited financial statements for the fiscal year ended September 30, 2010, are available from the Montana Association of Counties Join Powers Insurance Trust.

NOTE 15. PENDING LITIGATION

The following is a list of litigation pending against the County and the amount of damages claimed by the Plaintiff. The County Attorney has made no evaluation as to the outcome of each case.

<u>Case</u>	<u>Damages Requested</u>	<u>Potential of Loss</u>
<i>Boe v. Sanders County</i>	Not Stated	Not Stated
<i>Triplett v. Gail Patton</i>	Not Stated	Not Stated
<i>Roni Wright v. Sanders County</i>	Not Stated	Not Stated
<i>Citizens for Responsible Development v. Board of County Commissioners of Sanders County and Lakes of Heron, Montana LLC.</i>	Not Stated	Not Stated
<i>Stonebrook v. Sanders County</i>	Not Stated	\$160,000
<i>Avista v. Sanders County</i>	Not Stated	Not Stated

**REQUIRED SUPPLEMENTAL
INFORMATION**

Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010

	General Fund				Road Fund			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL			ORIGINAL	FINAL		
RESOURCES (INFLOWS):								
Taxes and assessments	\$ 967,043	\$ 1,296,042	\$ 1,303,644	\$ 7,602	\$ 713,175	\$ 714,675	\$ 711,564	\$ (3,111)
Licenses and permits	200	200	430	230				
Intergovernmental	275,620	142,656	52,612	(90,044)	2,359,380	2,359,380	1,688,376	(671,004)
Charges for services	353,070	353,820	249,388	(106,432)	7,500	7,500	1,501	(5,999)
Fines and forfeitures	70,525	70,525	50,478	(20,047)				
Miscellaneous	51,567	51,567	69,038	17,471	51,700	51,700	16,886	(34,814)
Investment earnings	200,000	200,000	118,089	(81,911)				
Amounts available for appropriation	\$ 1,918,025	\$ 2,116,810	\$ 1,843,679	\$ (273,131)	\$ 3,131,755	\$ 3,133,255	\$ 2,418,327	\$ (714,928)
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
General government	\$ 2,542,138	\$ 2,542,438	\$ 2,257,094	\$ 285,344	\$ 139,166	\$ 139,166	\$ 177,532	\$ 21,634
Public safety	52,176	52,176	40,137	12,039				
Public health					2,421,845	2,421,845	2,004,342	417,503
Social and economic services	142,194	145,015	111,502	33,513				
Culture and recreation	155,693	159,713	141,805	17,908				
Housing and community development	20,000	20,000	18,928	1,072				
Debt service - principal								
Debt service - interest								
Capital outlay	912,000	912,000	4,023	907,977	873,529	873,529	433,116	440,413
Total charges to appropriations	\$ 3,824,201	\$ 3,831,342	\$ 2,573,489	\$ 1,257,853	\$ 3,434,540	\$ 3,434,540	\$ 2,554,990	\$ 879,550
OTHER FINANCING SOURCES (USES)								
Transfers in	378,584	378,584	378,588	4	55,412	55,412	54,060	(1,352)
Transfers out	(215,599)	(215,599)	(225,585)	(9,986)	(510,000)	(510,000)	(400,000)	110,000
Total other financing sources (uses)	\$ 162,985	\$ 162,985	\$ 153,003	\$ (9,982)	\$ (454,588)	\$ (454,588)	\$ (345,940)	\$ 108,648
Net change in fund balance			\$ (576,807)				\$ (482,602)	
Fund balance - beginning of the year			\$ 2,499,317				\$ 1,051,631	
Restatements			163,896				1,051,631	
Fund balance - beginning of the year - restated			\$ 2,663,213				\$ 2,103,262	
Fund balance - end of the year			\$ 2,086,406				\$ 1,620,660	

Sanders County, Montana
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2010

	County Fair			Public Safety (Law Enforcement)			VARIANCE WITH FINAL BUDGET
	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	VARIANCE WITH FINAL BUDGET	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	VARIANCE WITH FINAL BUDGET	
RESOURCES (INFLOWS):							
Taxes and assessments	\$ 138,782	\$ 138,782	\$ (3,976)	\$ 1,477,022	\$ 1,505,822	\$ 28,800	\$ 1,458,075
Licenses and permits	-	-	-	8,000	8,000	-	7,619
Intergovernmental	-	-	-	71,175	71,175	-	47,482
Charges for services	299,000	299,000	(37,976)	211,000	211,000	-	142,662
Fines and forfeitures	-	-	-	12,100	12,100	-	257
Miscellaneous	7,500	7,500	2,096	-	33,141	33,141	29,701
Investment earnings	-	-	-	-	-	-	-
Amounts available for appropriation	\$ 445,282	\$ 445,282	\$ (39,856)	\$ 1,779,297	\$ 1,841,238	\$ 61,941	\$ 1,685,796
CHARGES TO APPROPRIATIONS (OUTFLOWS):							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	1,965,891	1,919,591	(46,300)	1,513,689
Public works	-	-	-	-	-	-	-
Public health	-	-	-	46,300	-	(46,300)	-
Social and economic services	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-
Debt service - principal	325,281	332,051	27,216	-	-	-	-
Debt service - interest	26,924	26,924	273	-	-	-	-
Capital outlay	9,684	9,684	3,773	-	-	-	-
Total charges to appropriations	\$ 438,889	\$ 435,659	\$ (3,065)	\$ 2,101,282	\$ 2,008,682	\$ (92,600)	\$ 1,614,827
OTHER FINANCING SOURCES (USES)							
Transfers in	5,406	5,406	3,000	72,169	72,169	-	62,169
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ 5,406	\$ 5,406	\$ 3,000	\$ 72,169	\$ 72,169	\$ -	\$ 62,169
Net change in fund balance							
Fund balance - beginning of the year							
Restatements							
Fund balance - beginning of the year - restated							
Fund balance - end of the year							

Sanders County, Montana
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2010

	CTEP (Comm. Trans Enhancement Program)			VARIANCE WITH FINAL BUDGET
	BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	
RESOURCES (INFLOWS):				
Taxes and assessments	\$ -	\$ -	\$ -	-
Licenses and permits	-	-	-	-
Intergovernmental	654,123	654,123	503,838	(150,285)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	30,000	30,000	29,920	(80)
Investment earnings	-	-	-	-
Amounts available for appropriation	\$ 684,123	\$ 684,123	\$ 533,758	\$ (150,365)
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	\$ -	\$ -	\$ -	-
Public safety	-	-	-	-
Public works	-	-	-	-
Public health	-	-	-	-
Social and economic services	-	-	-	-
Culture and recreation	-	-	-	-
Housing and community development	-	-	2,028	37,627
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
Capital outlay	625,449	585,794	466,483	119,311
Total charges to appropriations	\$ 625,449	\$ 625,449	\$ 468,511	\$ 156,938
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
Net change in fund balance			\$ 65,247	
Fund balance - beginning of the year			\$ 18,633	
Restatements			-	
Fund balance - beginning of the year - restated			\$ 18,633	
Fund balance - end of the year			\$ 83,880	

Sanders County, Montana
REQUIRED SUPPLEMENTAL INFORMATION
Schedule of Funding Progress
For the Year Ended June 30, 2010

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Unit Credit Cost Method (b)	Unfunded AAL (UAAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll ((b-a)/(c))
July 1, 2009	\$ -	\$ 850,762	\$ 850,762	0%	\$ 3,385,692	25%

SINGLE AUDIT SECTION

Sanders County, Montana
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For Fiscal Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Beginning Balance July 1, 2009	Federal Revenue	Match /Other Revenue	Federal Expenditures	Match /Other Expenditures	Ending Balance June 30, 2010
U.S. Department of Agriculture									
<i>Direct:</i>									
ARRA - Capital Improvements and Maintenance <i>Passed through Montana Department of Health and Human Services:</i>	10.687	09-RO-110182B1-033	\$ 220,000	-	202,759	-	202,759	-	-
Special Supplemental Program for Women, Infants and Children (WIC)	10.557	09-07-5-21-017-0	\$ 58,362	-	16,092	-	16,092	-	-
Special Supplemental Program for Women, Infants and Children (WIC) <i>Passed through Montana Auditor's Office:</i>	10.557	10-07-5-21-017-0	\$ 60,499	-	39,324	-	39,324	-	-
School and Roads - Grants to States (Forest Reserve)	10.665	N/A	N/A	-	1,668,639	-	1,668,639	-	435,927
School and Roads - Grants to States (Forest Reserve)	10.665	N/A	N/A	263,914	206,126	-	34,113	-	435,927
Total U.S. Department of Agriculture			\$	263,914	2,132,940	-	1,900,927	-	435,927
U.S. Department of Justice									
<i>Direct:</i>									
Grants to Encourage Arrest Policies Program	16.590	2007-DJHX-1253	\$ 400,000	-	84,890	-	84,890	-	-
COPS Hiring Recovery Program	16.710	2009-RKWX-05-33	\$ 180,054	-	8,233	-	10,362	-	(2,129)
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	1009-SB-B9-2727	\$ 22,091	-	22,091	-	22,091	-	-
Total U.S. Department of Justice			\$	-	115,214	-	117,343	-	(2,129)
U.S. Department of Transportation									
<i>Direct:</i>									
Airport Improvement Program	20.106	3-30-0059-006-2009	\$ 123,693	-	101,359	5,335	101,359	5,335	-
Airport Improvement Program	20.106	3-30-0059-007-2009	\$ 65,307	-	65,307	3,437	65,307	3,437	-
Airport Improvement Program	20.106	3-30-0076-006-2009	\$ 90,925	-	70,161	3,693	70,161	3,693	-
Airport Improvement Program	20.106	3-30-0076-007-2009	\$ 104,075	-	104,075	5,478	104,075	5,478	-
Airport Improvement Program	20.106	3-30-0076-005-2008	\$ 212,800	-	5,548	292	5,548	292	-
<i>Passed through Montana Department of Transportation:</i>									
Community Transportation Enhancement Program (CTEP)(High Bridge)	20.205	STPE 45 (23)	\$ 488,674	-	387,340	60,038	387,340	60,038	-
Total U.S. Department of Transportation			\$	-	733,790	78,273	733,790	78,273	-
U.S. Department of Health and Human Services									
<i>Passed through Montana Department of Health & Human Services:</i>									
Bioterrorism	93.069	10-07-6-11-047-0	\$ 98,139	-	98,041	-	98,041	-	-
Immunization Program	93.268	09-07-4-31-042-0	\$ 4,090	-	1,149	-	1,149	-	-
Immunization Program	93.268	10-07-4-31-042-0	\$ 5,611	-	3,549	-	3,549	-	-
Maternal and Child Health Care Services - Block Grant to States	93.994	10-07-5-01-045-0	\$ 11,931	-	11,921	-	11,921	-	-
Tobacco Grant	93.994	10-07-3-31-014-0	\$ 36,050	-	36,050	-	36,050	-	-
Total U.S. Department of Health and Human Services			\$	-	150,710	-	150,710	-	-
U.S. Department of Homeland Security									
<i>Passed through Montana Department of Military Affairs:</i>									
Emergency Management Program Grant	97.042	2009-EP-EP-2009	\$ 33,583	-	18,453	18,453	18,453	18,453	-
Total U.S. Department of Homeland Security			\$	-	18,453	18,453	18,453	18,453	-
Total Federal Financial Assistance			\$	263,914	3,151,107	96,726	2,981,223	96,726	433,798

N/A = Not Applicable or Not Available

SANDERS COUNTY, MONTANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 2010

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Sanders County, Sanders County, Montana, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

Board of County Commissioners
Sanders County
Thompson Falls, Montana

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Sanders County, Montana, as of and for the year ended June 30, 2010, which collectively comprise the Sanders County's basic financial statements and have issued our report thereon dated March 30, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sanders County internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sanders County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sanders County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 10-3 that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies in internal control over financial reporting as items 10-1 and 10-2. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sanders County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Sanders County's response to the findings identified in our audit is described in the Auditee Response in the Schedule of Findings and Questioned Costs. We did not audit Sanders County's response, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, the Board of County Commissioners, the Montana Department of Administration, the Montana Office of Public Instruction, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Derring, Downey and Associates, CPAs, P.C.

March 30, 2011

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners
Sanders County
Thompson Falls, Montana

Compliance

We have audited Sanders County, Montana, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of Sanders County's major federal programs for the year ended June 30, 2010. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion of the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Sanders County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and report on internal control over compliance in

accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of the audit committee, management, the Board of County Commissioners, the Montana Department of Administration, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Dearing, Downey and Associates, CPAs, P.C.

March 30, 2011

SANDERS COUNTY, MONTANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 2010

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued	<i>Unqualified</i>
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(s) identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(s) identified not considered to be material weaknesses	None Reported
Type of auditor’s report issued on compliance for major programs:	<i>Unqualified</i>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.665	Schools and Roads – Grants to States (Forest Reserve)
10.687	Capital Improvement and Maintenance
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 300,000</u>
Auditee qualified as low-risk auditee?	No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

Section II – Financial Statement Findings

10-1 Credit Card Claims

Condition:

During our audit we noted that 38% of credit card claims did not have the proper supporting documentation attached.

Criteria:

Internal controls should be in place to ensure that all credit card claims are supported with receipts or invoices showing the purchase detail.

Effect:

Lack of internal control.

Cause:

The former claims clerk was not strict enough in obtaining receipts from different departments.

Recommendation:

We recommend the County implement stricter procedures for the credit card claim process.

Auditee Response:

We have a new claims deputy and she has been advised that it is required to have an invoice with each credit card charge.

10-2 Solid Waste Internal Controls

Condition:

During our audit we noted the following weaknesses in internal controls for Solid Waste:

1. Pre-numbered receipts were not used for cash receipting.
2. No reconciling procedures were in place to verify amounts collected and deposited.

Criteria:

Internal controls should be in place for safeguarding assets.

Effect:

Risk of asset misappropriation.

Cause:

Proper internal control procedures for safeguarding of assets were not implemented.

Recommendation:

We recommend the County implement stricter procedures over cash receipting.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

Auditee Response:

Implement:

1. Numbered receipt and control sheet
2. Charges on separate sheet
3. Pick up cash and checks weekly for deposit
4. Attendants sign for numbered receipt books and control sheets
5. Keep copy of control sheets at the Transfer Station Office

10-3 Deficit Fund Balances

Condition:

During our audit we noted the County has a fund with a deficit fund balance:

Euroasian Water Millfoil	\$28,690
--------------------------	----------

Criteria:

A good system of internal controls monitors expenditures and ensures that funds do not achieve negative fund balances.

Effect:

A deficit fund balance represents a use of financial resources not received. This deficit fund balance can only be recovered by having revenues exceed expenditures in the following year.

Cause:

The County allowed the funds to spend cash not available to the fund.

Recommendation:

We recommend the County ensure that all funds with deficit fund balances can recover by use of future revenues or limiting expenditures.

Auditee Response:

On some of the grants that we receive, we have to spend the funds before we can request reimbursement. We will request reimbursement as soon as possible after the expenditure.

Section III – Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs reported.

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

**REPORT ON OTHER COMPLIANCE, FINANCIAL, AND INTERNAL ACCOUNTING
CONTROL MATTERS**

Board of County Commissioners
Sanders County
Thompson Falls, Montana

There were no other compliance, financial, or internal accounting matters.

Denning, Downey and Associates, CPA's, P.C.

March 30, 2011

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

REPORT ON PRIOR AUDIT REPORT RECOMMENDATIONS

Board of County Commissioners
Sanders County
Thompson Falls, Montana

The prior audit report contained one recommendation. The action taken on the recommendation is as follows:

<u>Recommendation</u>	<u>Action Taken</u>
Credit Card Claims	Repeated

Denning, Downey and Associates, CPA's, P.C.

March 30, 2011

Funds 2170-2170

Fund/Account/ Doc/Line #	Check	Description	Invoice Date	Invoice Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
2170 AIRPORT FUND								
430301 HOT SPRINGS								
241 ROADSIDE CHEMICALS								
300 PURCHASE SERVICES								
CL 74000 1	75756	HOT SPRINGS AIRPORT TOLIET 102910	10/29/10	60.00	11/10	4648 M&MT ENTERPRISES	1,000.00	%
CL 74165 1	75921	PORTABLE TOILET RENTAL 111910	11/19/10	75.00	11/10	4648 M&MT ENTERPRISES		
CL 74271 1	76027	LAMPS 1000 WATT 5364	11/08/10	130.20	11/10	3049 WEATHERLY ELECTRIC		
CL 74271 2	76027	LABOR 5364	11/08/10	55.00	11/10	3049 WEATHERLY ELECTRIC		
CL 74434 1	76193	HOT SPRINGS AIRPORT TOILET 122010	12/20/10	60.00	12/10	4648 M&MT ENTERPRISES		
CL 74434 2	76193	HOT SPRINGS AIRPORT 122010	12/20/10	15.00	12/10	4648 M&MT ENTERPRISES		
		Object Total:		0.00	1,162.70	2,000.00	837.30	58%
510 INSURANCE								
CL 74000 1	75756	HOT SPRINGS AIRPORT TOLIET 102910	10/29/10	60.00	11/10	4648 M&MT ENTERPRISES	1,000.00	%
CL 74165 1	75921	PORTABLE TOILET RENTAL 111910	11/19/10	75.00	11/10	4648 M&MT ENTERPRISES		
CL 74271 1	76027	LAMPS 1000 WATT 5364	11/08/10	130.20	11/10	3049 WEATHERLY ELECTRIC		
CL 74271 2	76027	LABOR 5364	11/08/10	55.00	11/10	3049 WEATHERLY ELECTRIC		
CL 74434 1	76193	HOT SPRINGS AIRPORT TOILET 122010	12/20/10	60.00	12/10	4648 M&MT ENTERPRISES		
CL 74434 2	76193	HOT SPRINGS AIRPORT 122010	12/20/10	15.00	12/10	4648 M&MT ENTERPRISES		
		Object Total:		0.00	1,162.70	1,727.00	1,727.00	%
		Account Total:		0.00	1,162.70	4,727.00	3,564.30	
430302 PLAINS								
241 ROADSIDE CHEMICALS								
300 PURCHASE SERVICES								
CL 74065 16	75821	PLAINS AIRPORT 9125	11/11/10	123.34	11/10	2740 NORTHWESTERN ENERGY		
CL 74065 17	75821	PLAINS AIRPORT 9658	11/11/10	7.70	11/10	2740 NORTHWESTERN ENERGY		
CL 74065 18	75821	PLAINS AIRPORT 8815	11/11/10	94.53	11/10	2740 NORTHWESTERN ENERGY		
CL 74116 6	75872	PLAINS AIRPORT 28280	11/05/10	66.00	11/10	407 COLYER OIL CO		
CL 74116 7	75872	PLAINS AIRPORT 28337	11/24/10	82.57	11/10	407 COLYER OIL CO		
CL 74345 11	76102	PLAINS AIRPORT/9125	12/13/10	113.28	12/10	2740 NORTHWESTERN ENERGY		
CL 74345 12	76102	PLAINS AIRPORT/9658	12/13/10	7.70	12/10	2740 NORTHWESTERN ENERGY		
CL 74345 13	76102	PLAINS AIRPORT/8815	12/13/10	193.31	12/10	2740 NORTHWESTERN ENERGY		
CL 74387 1	76146	PLAINS AIRPORT 28389	12/13/10	84.00	12/10	407 COLYER OIL CO		
CL 74387 2	76146	PLAINS AIRPORT 28440	12/29/10	84.50	12/10	407 COLYER OIL CO		
CL 74485 20	76244	SWITCH(AIRPORT PLOW TRUCK) 608865	12/20/10	51.53	12/10	3106A PLAINS AUTO PARTS-6152		
CL 74485 21	76244	RELAY/HAMP/SOLENOID (AIRPOR 608873	12/20/10	34.61	12/10	3106A PLAINS AUTO PARTS-6152		
CL 74619 11	76377	PLAINS AIRPORT/9125	01/13/11	112.42	1/11	2740 NORTHWESTERN ENERGY		
CL 74619 12	76377	PLAINS AIRPORT/9658	01/13/11	7.56	1/11	2740 NORTHWESTERN ENERGY		
CL 74619 13	76377	PLAINS AIRPORT/8815	01/13/11	168.24	1/11	2740 NORTHWESTERN ENERGY		
		Object Total:		288.22	2,782.08	10,000.00	7,217.92	28%
390 CONTRACT SERVICES								
CL 74000 1	75756	HOT SPRINGS AIRPORT TOLIET 102910	10/29/10	60.00	11/10	4648 M&MT ENTERPRISES	2,000.00	%
CL 74165 1	75921	PORTABLE TOILET RENTAL 111910	11/19/10	75.00	11/10	4648 M&MT ENTERPRISES		
CL 74271 1	76027	LAMPS 1000 WATT 5364	11/08/10	130.20	11/10	3049 WEATHERLY ELECTRIC		
CL 74271 2	76027	LABOR 5364	11/08/10	55.00	11/10	3049 WEATHERLY ELECTRIC		
CL 74434 1	76193	HOT SPRINGS AIRPORT TOILET 122010	12/20/10	60.00	12/10	4648 M&MT ENTERPRISES		
CL 74434 2	76193	HOT SPRINGS AIRPORT 122010	12/20/10	15.00	12/10	4648 M&MT ENTERPRISES		
		Object Total:		0.00	0.00	2,000.00	2,000.00	%
		Account Total:		0.00	0.00	1,727.00	1,727.00	%
510 INSURANCE								
CL 74000 1	75756	HOT SPRINGS AIRPORT TOLIET 102910	10/29/10	60.00	11/10	4648 M&MT ENTERPRISES	1,727.00	%
CL 74165 1	75921	PORTABLE TOILET RENTAL 111910	11/19/10	75.00	11/10	4648 M&MT ENTERPRISES		
CL 74271 1	76027	LAMPS 1000 WATT 5364	11/08/10	130.20	11/10	3049 WEATHERLY ELECTRIC		
CL 74271 2	76027	LABOR 5364	11/08/10	55.00	11/10	3049 WEATHERLY ELECTRIC		
CL 74434 1	76193	HOT SPRINGS AIRPORT TOILET 122010	12/20/10	60.00	12/10	4648 M&MT ENTERPRISES		
CL 74434 2	76193	HOT SPRINGS AIRPORT 122010	12/20/10	15.00	12/10	4648 M&MT ENTERPRISES		
		Object Total:		0.00	0.00	1,727.00	1,727.00	%
		Account Total:		0.00	0.00	15,727.00	12,944.92	

Funds 2170-2170

Fund/Account/ Doc/Line # Check	Description	Invoice	Invoice Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
2170 AIRPORT FUND								
430303 THOMPSON FALLS								
241 ROADSIDE CHEMICALS								
300 PURCHASE SERVICES								
CL 74065 15 75821	THOMPSON FALLS AIRPORT		11/12/10	139.81	11/10	2740 NORTHWESTERN ENERGY	2,000.00	%
CL 74068 1 75824	SUPER AMOS MONITORING		/ /	1,500.00	11/10	3247 POTOMAC AVIATION TECHNOLOGY		
CL 74073 27 75829	THOMPSON FALLS AIRPORT	4220	10/31/10	94.90	11/10	3602A SANDERS COUNTY LEDGER-SC		
CL 74139 1 75895	TF AIRPORT PLOWING		10/23/10	96.48	11/10	919 FRIESZ, EMMANUAL		
CL 74345 10 76102	THOMPSON FALLS		12/14/10	135.94	12/10	2740 NORTHWESTERN ENERGY		
CL 74410 1 76169	TF AIRPORT PLOWING		/ /	265.32	12/10	919 FRIESZ, EMMANUAL		
CL 74467 1 76226	TRACTOR RENT FOR TF		01/01/11	436.00	12/10	3097 NETZ, ALAN AND MARY D		
CL 74498 1 76257	ELECTRICAL REPAIR TO		12/09/10	76.65	12/10	3676 REHBEIN FORD		
CL 74542 11 76301	WINDEX/FAPEP TOWELS	112968	12/15/10	5.98	12/10	1505 EMPIRE BUILDERS		
CL 74608 1 76367	FUEL	2526	12/02/10	77.51	1/11	403C THOMPSON FALLS FEED &		
CL 74608 2 76367	FUEL	9879	12/28/10	69.76	1/11	403C THOMPSON FALLS FEED &		
CL 74619 10 76377	THOMPSON FALLS		01/14/11	144.61	1/11	2740 NORTHWESTERN ENERGY		
	Object Total:			291.88	6,656.11	9,000.00	2,343.89	74%
360 REPAIR & MAINTENANCE SERVICES								
390 CONTRACT SERVICES								
510 INSURANCE								
	Object Total:			0.00	0.00	0.00	0.00	%
	Object Total:			0.00	0.00	0.00	0.00	%
	Object Total:			0.00	0.00	1,727.00	1,727.00	%
	Account Total:			291.88	6,656.11	12,727.00	6,070.89	
430305 AIRPORTS								
336 SPECIAL PROJECTS								
	Object Total:			0.00	13,600.00	136,000.00	122,400.00	10%
	Account Total:			0.00	13,600.00	136,000.00	122,400.00	
430308 Thompson Falls Airport AIP3-30-0076-005-2008								
931 SITE IMPROVEMENTS								
CL 74050 1 75806	TF AIRPORT IMPROVEMENTS		08/20/10	11,559.07	11/10	3112 PAVLIK ELECTRIC COMPANY INC		
CL 74051 1 75807	TF AIRPORT IMPROVEMENTS	6	08/24/10	3,434.48	11/10	3547 ROBERT PECCIA & ASSOCIATES		
CL 74052 1 75808	PAVLIK ELECTRIC CO.,INC.		08/20/10	116.76	11/10	7536 STATE OF MONTANA, DEPARTMENT		
CL 74232 1 75988	#7 - FINAL		08/20/10	1,000.00	11/10	3547 ROBERT PECCIA & ASSOCIATES		
CL 74232 2 75988	FINAL #8 - FINAL B		11/29/10	1,300.00	11/10	3547 ROBERT PECCIA & ASSOCIATES		
	Object Total:			0.00	17,410.31	17,410.31	0.00	100%
	Account Total:			0.00	17,410.31	17,410.31	0.00	

Funds 2170-2170

Fund/Account/ Doc/Line # Check	Description	Invoice	Invoice Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
2170 AIRPORT FUND								
430309 Plains Airport Grants			/ /	0.00	0.00	0.00	0.00	%
931 SITE IMPROVEMENTS				0.00	0.00	0.00	0.00	
	Object Total:			0.00	0.00	0.00	0.00	%
	Account Total:			0.00	0.00	0.00	0.00	
430310 Thompson Falls Airport Grant			/ /	0.00	0.00	1,187.00	1,187.00	%
931 SITE IMPROVEMENTS				0.00	0.00	1,187.00	1,187.00	
	Object Total:			0.00	0.00	0.00	0.00	%
	Account Total:			0.00	0.00	0.00	0.00	
430330 HOTSPPRINGS AIRFIELD			/ /	0.00	0.00	0.00	0.00	%
931 SITE IMPROVEMENTS				0.00	0.00	0.00	0.00	
	Object Total:			0.00	0.00	0.00	0.00	%
	Account Total:			0.00	0.00	0.00	0.00	
521000 INTERFUND OPERATING TRANSFERS OUT			/ /	0.00	0.00	56,000.00	56,000.00	%
827 TRANSFER TO ROAD FUND				0.00	0.00	56,000.00	56,000.00	
	Object Total:			0.00	0.00	56,000.00	56,000.00	%
	Account Total:			0.00	0.00	56,000.00	56,000.00	
	Fund Total:			580.10	41,611.20	243,778.31	202,167.11	

**ALL FUNDS
CASH RECONCILIATION
JUNE 30, 2010**

Description	BANK NAME				Cash in all depositories
	1st Security Bank	Rocky Mountain Bank	Bank of Latch	1st Security Bank	
BALANCE PER STATEMENTS	1,398,537.76	886,832.68		22,523.80	2,307,894.24
ADD					
Deposits in transit	88,405.99			14,296.04	102,702.03
Service charges					
Other	190.27				190.27
INTEREST	6,574.79				6,574.79
CREDIT CARDS					
Total to add	1,493,708.81	886,832.68		36,819.84	2,417,361.33
SUBTRACT					
Outstanding checks	85,520.23				85,520.23
Other	2,531.64				2,531.64
Hot Springs payroll tax	4,761.90				4,761.90
Interest		755.18			755.18
County payroll	109,323.52				109,323.52
Other		12,492.25		482.55	12,974.80
Total to subtract	202,137.29	13,247.43		482.55	215,867.27
TOTAL CASH IN DEPOSITS	1,291,571.52	873,585.25		36,337.29	2,201,494.06
ADD					
Investments CD's	9,000,000.00		20,000.00		9,020,000.00
Savings	3,950,000.00	865,000.00			4,815,000.00
Plains CD's		295,540.03			295,540.03
Total to add	12,950,000.00	1,160,540.03	20,000.00		14,130,540.03
TOTAL IN DEPOSITORIES	14,241,571.52	2,034,125.28	20,000.00	36,337.29	16,332,034.09
ADD					
Cash and cash items on hand	1,200.00				1,200.00
NFS checks	2,903.87				2,903.87
Total to add	4,103.87				4,103.87
**TOTAL ACCOUNTED FOR	14,245,675.39	2,034,125.28	20,000.00	36,337.29	16,336,137.96
*Must agree with total of prior page					

**2009-2010
SANDERS COUNTY LEVIES**

COUNTY LEVIES	FUND	LEVY	COUNTY WIDE SCHOOLS	FUND	LEVY
GENERAL	1000	23.830	GENERAL ELEMENTARY	7805	33.000
ROAD	2110	14.780	GENERAL HIGH	7810	22.000
BRIDGE	2130	1.140	HIGH RETIREMENT	7820	10.520
WEED	2140	2.500	COUNTY TRANSPORTATION	7830	5.053
FAIR	2160	4.000	ELEMENTARY RETIREMENT	7840	16.480
AIRPORT	2170	0.000	TOTAL		87.053
COMPREHENSIVE INS.	2190	0.500	ELEMENTARY SCHOOL DIST. LEVIES		
CO. FREE LIBRARY	2220	1.500	#1 PLAINS	7700	87.460
CO. AMBULANCE	2230	2.000	#2 THOMPSON FALLS		97.410
SENIOR CITIZENS	2280	5.390	#3 HERON		60.460
PUBLIC SAFETY	2300	40.000	#6 TROUT CREEK		54.400
PERMISSIVE MEDICAL LEVY	2372	2.510	#8 PARADISE		91.520
SEARCH AND RESCUE	2382	0.500	#9 DIXON		128.830
OEM	2958	1.000	#10 NOXON		60.460
			#11 CAMAS PRAIRIE		
			#14 HOT SPRINGS		183.790
			#7J CHARLO		125.030
			#8J ARLEE		117.370
TOTAL COUNTY LEVIES		99.650	HIGH SCHOOL DIST. LEVIES		
TOTAL COUNTY CITY LEVIES		84.870	#1 PLAINS	7701	69.470
CITY LEVIES			#2 THOMPSON FALLS		70.180
THOMPSON FALLS	7850	170.45	#10 NOXON		47.160
PLAINS	7860	155.25	#14 HOT SPRINGS		123.550
HOT SPRINGS	7870	302.67	#7J CHARLO		83.780
STATE LEVIES			#8J ARLEE		99.340
UNIVERSITY MILLAGE	7521	6.00	SPECIAL DIST. LEVIES		
STATE EQUAL. AID	7527	40.00	PARADISE IMPROVEMENT	2400	46.550
SPECIAL ASSESSMENTS			EASTERN SANDERS SOIL	7290	2.270
SANDERS CO REFUSE	5410	125.00	PLAINS CEMETERY	7310	3.700
HOT SPRINGS REFUSE	7240	125.00	PARADISE CEMETERY	7315	4.000
DIXON REFUSE	7245	140.00	PLAINS RURAL FIRE	7320	23.590
THOMPSON FALLS TV	7270	15.00	HOT SPRINGS RURAL FIRE	7330	17.500
JOCKO IRRIGATION	7280	26.10	HERON RURAL FIRE	7340	23.940
FLATHEAD IRRIGATION	7300	26.10	T FALLS RURAL FIRE	7345	11.690
HOT SPRINGS TV	7375	15.00	DIXON RURAL FIRE	7350	45.550
PLAINS TV	7380	15.00	NOXON RURAL FIRE	7355	9.480
T.C./NOXON/HERON TV	7390	0.00	TROUT CREEK RURAL FIRE	7360	6.310
STATE FIRE PROTECTION	7564	42.68	WHITEPINE/T.C. CEMETERY	7365	3.100
LARCHWOOD RSID	2500	125.00	HERON/NOXON CEMETERY	7370	2.770
			NOXON-HERON PUBLIC HOSPITAL	7371	3.130
			TROUT CREEK PARK	7372	0.750
			HERON COUNTY PARK	7373	9.000
			GREEN MOUNTAIN SOIL	7385	1.500
			EAST SAND CO. HOSPITAL	7395	6.380
			THOMPSON FALLS LIBRARY (TLIB)	7852	7.000
			PLAINS LIBRARY (PLIB)	7865	13.050
Road: 28,999,956			HOT SPRINGS LIBRARY	7875	12.300
31,874,284 = 1 MILL					

Acct. #	Description	Fund No. 1000

ASSETS		
101000	CASH	2,397,511.75
102000	Cash/Investment (Restricted)	500.00
	Total for combined statement ----->	2,098,011.75
113000	REAL PROPERTY TAXES RECEIVABLE	44,759.17
114000	MOBILE HOME TAXES RECEIVABLE	4,622.87
115000	PERSONAL PROPERTY TAXES RECEIVABLE	10,036.40
116000	2000 PROTESTED TAXES RECEIVABLE	6,266.37
	Total for combined statement ----->	65,684.81
131000	INTERFUND RECEIVABLE	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00
	Total for combined statement ----->	0.00
TOTAL ASSETS		2,163,696.56
LIABILITIES AND FUND EQUITY		
LIABILITIES		
201000	WARRANTS PAYABLE	590.71
202000	ACCOUNTS PAYABLE	0.00
202100	ACCOUNTS PAYABLE	(635.54)
206100		0.10
	Total for combined statement ----->	(44.73)
212200	DUE TO STATE	1,326.50
	Total for combined statement ----->	1,326.50
223100	DEFERRED REVENUE - REAL	44,745.76
223200	DEFERRED REVENUE - PERSONAL	10,036.40
223300	DEFERRED REVENUE - MOBILE HOMES	4,622.87
223400	DEFERRED REVENUE - PROTESTED	6,279.73
	Total for combined statement ----->	65,684.76
Long Term Liabilities		
233000	ADVANCE FROM PROTEST FUND	0.00
	Total for combined statement ----->	0.00
TOTAL LIABILITIES ----->		66,966.53
FUND EQUITY		
271000	UNRESERVED FUND BALANCE	2,096,730.03
	Total for combined statement ----->	2,096,730.03
TOTAL LIABILITIES AND FUND BALANCE		2,163,696.56

SANDERS COUNTY
General Fund - 1000 GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		737,659.70	744,372.00	(6,712.30)
311020 PERSONAL PROPERTY TAXES		24,136.17	11,393.00	12,743.17
311021 MOBILE HOME TAXES		5,800.77	3,798.00	2,002.77
311030 MOTOR VEHICLE TAXES		155.28	0.00	155.28
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		4,636.94	4,000.00	636.94
314140 LOCAL OPTION TAX		323,776.37	325,000.00	(1,223.63)
315000 ENTITLEMENT LEVY TAX TRANSFER		207,479.08	207,479.00	0.08
Total TAXES	T01	1,303,644.31	1,296,042.00	7,602.31
LICENSES AND PERMITS				
322050 AMUSEMENT LICENSES & PERMITS	T99	430.00	200.00	230.00
Total LICENSES AND PERMITS		430.00	200.00	230.00
INTERGOVERNMENTAL REVENUES				
331045 HELP AMERICA VOTE ACT (HAVA)	B89	0.00	5,000.00	(5,000.00)
331179 JUVENILE DETENTION	B89	9,421.07	8,694.00	727.07
334016 VOCA/VICTIM WITNESS		10,579.44	39,967.00	(29,387.56)
334017 VOWA/SART		2,150.00	9,300.00	(7,150.00)
334018 CART (Child Abuse Response Team)		800.00	1,500.00	(700.00)
334019 PRIVATE DONATIONS (was JP Offender Accountabili		1,280.13	26,720.00	(25,439.87)
335010 LIQUOR TAX APPORTIONMENT	C89	4,450.00	2,000.00	2,450.00
335075 VIDEO POKER FEE APPORTIONMENT	C89	4,950.00	675.00	4,275.00
335095 COURT REIMB. CLK OF COURT	C89	18,981.14	45,000.00	(26,018.86)
335110 LIVE CARD GAME TABLE PERMIT	C89	0.00	300.00	(300.00)
335120 GAMBLING PERMIT LICENSE FEES	C89	0.00	3,500.00	(3,500.00)
Total INTERGOVERNMENTAL REVENUES		52,611.78	142,656.00	(90,044.22)
CHARGES FOR SERVICES				
341025 IV-E STATE REIMBURSEMENT	A89	74,659.98	62,570.00	12,089.98
341026 COST OF PROSECUTION REVENUE	A89	0.00	2,800.00	(2,800.00)
341030 CA SURCHARGE	A89	790.00	900.00	(110.00)
341040 CLERK AND RECORDER FEES	A89	75,008.42	86,950.00	(11,941.58)
341050 DISTRICT COURT CLERK FEES	A89	3,506.00	5,000.00	(1,494.00)
341056 TAX APPEAL SALARY	A89	282.62	0.00	282.62
341060 COUNTY TREASURER FEES	A89	6,086.89	6,000.00	86.89
341065 WEB TAX PROGRAM	A89	5,170.00	5,600.00	(430.00)
341071 FLOODPLAIN FEES	A89	500.00	500.00	0.00
341073 MAPPING PRODUCTS	A89	702.00	1,500.00	(798.00)
341074 RURAL ADDRESSING FEES	A89	0.00	1,500.00	(1,500.00)

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
341080 SUBDIVISION REVIEW	A89	25,599.00	40,000.00	(14,401.00)
341082 SERVE SAFE	A89	650.00	1,000.00	(350.00)
341086 SEPTIC SYSTEM REG.	A89	22,260.00	20,000.00	2,260.00
341087 FOOD SERVICE	A89	950.00	300.00	650.00
342022 HERON RURAL FIRE	A89	0.00	10,000.00	(10,000.00)
342023 NOXON RURAL FIRE	A89	2,000.00	10,000.00	(8,000.00)
342024 TROUT CREEK RURAL FIRE	A89	0.00	20,000.00	(20,000.00)
342025 THOMPSON FALLS RURAL FIRE	A89	0.00	20,000.00	(20,000.00)
342026 PLAINS RURAL FIRE	A89	3,000.00	20,000.00	(17,000.00)
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 KEP B	A89	1,042.20	2,000.00	(957.80)
344020 RODENT CONTROL	A89	1,267.54	2,000.00	(732.46)
344030 HEALTH INSPECTION FEES	A89	12,624.70	8,000.00	4,624.70
344032 ASTHMA GRANT	A89	500.00	500.00	0.00
344091 IMMUNIZATIONS	A89	9,977.00	11,000.00	(1,023.00)
344092 T.B. CONTROL	A89	1,623.17	700.00	923.17
345010 EXTENSION OFFICE FEES	A89	1,188.60	2,000.00	(811.40)
Total CHARGES FOR SERVICES		249,388.12	355,820.00	(106,431.88)
FINES & FORFEITURES				
351010 JUSTICE OF THE PEACE FINES		50,264.40	70,000.00	(19,735.60)
351015 JP VICTIMS AND WITNESS ADVOCATE SURCHARGE		117.00	500.00	(383.00)
351020 DISTRICT COURT SURCHARGES		96.15	25.00	71.15
Total FINES & FORFEITURES		U99 50,477.55	70,525.00	(20,047.45)
MISCELLANEOUS REVENUE				
360214 BAD CHECK/PROSECUTION FEES		1,934.85	3,000.00	(1,065.15)
361010 LEASE	A89	0.00	250.00	(250.00)
362007 CREDIT CARD CONVENIENCE FEE	U99	7,258.07	1,000.00	6,258.07
362008 UNCLAIMED ONLINE RECEIPTS	U99	514.25	1,000.00	(485.75)
362009 AMBULANCE SERVICES REIMBURSEMENTS	U99	212.63	2,000.00	(1,787.37)
362010 MISC. REIMBURSEMENTS	U99	38,620.61	25,000.00	13,620.61
362011 NOTARY FEES	U99	9.00	150.00	(141.00)
362012 ELECTION REIMBURSEMENTS	U99	9,128.69	10,000.00	(871.31)
362015 MEDICAL REIMBURSEMENT	U99	7,058.86	5,000.00	2,058.86
362020 BUILDING RENTAL	U99	4,301.52	4,167.00	134.52
Total MISCELLANEOUS REVENUE		U99 69,038.48	51,567.00	17,471.48
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	118,088.71	200,000.00	(81,911.29)
Total INVESTMENT & ROYALTY EARNINGS		118,088.71	200,000.00	(81,911.29)
TOTAL REVENUES		1,843,678.95	2,116,810.00	(273,131.05)

EXPENDITURES

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
COUNTY GOVERNMENT				
410100 LEGISLATIVE SERVICES		234,381.52	279,140.00	44,758.48
410130 TAX APPEAL BOARD		412.97	1,250.00	837.03
410331 DISTRICT COURT		121,816.11	138,397.00	16,580.89
410332 DISTRICT COURT JURORS		4,830.14	21,000.00	16,169.86
410338 COURT ORDERED PSYCHIATRIC EXAMINATIONS		2,500.00	2,000.00	(500.00)
410340 JUSTICE COURT		165,019.89	176,577.00	11,557.11
410341 Justice of the Peace Grants		1,536.16	33,401.00	31,864.84
410500 CLERK AND RECORDER		208,285.89	228,178.00	19,892.11
410530 AUDITING		25,160.20	36,750.00	11,589.80
410540 TREASURER		231,947.83	257,336.00	25,388.17
410541 Treasurer C. C. Convenience Fee		4,582.72	3,000.00	(1,582.72)
410600 ELECTIONS		91,743.86	130,653.00	38,909.14
411020 LAND SERVICES		406,384.01	293,342.00	(113,042.01)
411021 LAND OPERATIONAL SERVICES		5,241.51	8,100.00	2,858.49
411040 PLANNING - TRAVEL FLOOD PLAN		0.00	800.00	800.00
411100 COUNTY ATTORNEY		300,934.35	346,891.00	45,956.65
411101 County Attorney Grant #1-VOCA/Vic.Witness		29,613.38	48,313.00	18,699.62
411102 County Attorney Grant #2-VOWA/SART		2,150.00	12,561.00	10,411.00
411103 County Attorney Grant #3-CART		1,089.83	1,500.00	410.17
411200 FACILITIES ADMINISTRATION		114,069.70	1,062,098.00	948,028.30
411240 IMPROVEMENTS		29,397.19	38,000.00	8,602.81
411241 ADA COMPLIANCE IMPROVEMENTS		2,527.31	10,000.00	7,472.69
411300 COMPUTER		131,695.45	175,406.00	43,710.55
411500 PUBLIC ADMINISTRATOR		0.00	250.00	250.00
411600 SUPERINTENDENT OF SCHOOLS		8,108.58	19,810.00	11,701.42
411700 CENTRAL STORES		65,667.98	88,685.00	23,017.02
411800 OTHER GENERAL GOVERNMENT SERVICES		62,220.85	41,000.00	(21,220.85)
Total COUNTY GOVERNMENT		2,251,317.43	3,454,438.00	1,203,120.57
PUBLIC SAFETY				
420250 YOUTH DETENTION		39,924.95	45,676.00	5,751.05
420700 CRITICAL INCIDENT STRESS MANAGEMENT		0.00	4,000.00	4,000.00
420730 AMBULANCE SERVICES(dphhs reimb)		212.63	2,500.00	2,287.37
Total PUBLIC SAFETY		40,137.58	52,176.00	12,038.42
PUBLIC HEALTH				
440130 VITAL STATISTICS		105.00	300.00	195.00
440170 COUNTY NURSE		44,815.74	81,967.00	37,151.26
440171 MCH GRANT		9,170.93	8,941.00	(229.93)
440181 BACKPACK PROGRAM		1,482.99	1,950.00	467.01
440182 ASTHMA GRANT		0.00	500.00	500.00
440400 CARE OF INSANE		41,023.70	35,000.00	(6,023.70)
440401 MENTAL HEALTH		10,260.00	11,033.00	773.00

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
440430 CHILD DEVELOPMENT		1,312.00	1,324.00	12.00
440640 TRACS ANIMAL RESCUE		2,000.00	2,000.00	0.00
440700 RODENT CONTROL		1,331.57	2,000.00	668.43
Total PUBLIC HEALTH		111,501.93	145,015.00	33,513.07
SOCIAL AND ECONOMIC SERVICES				
450136 BURIAL OF INDIGENTS		6,000.00	10,000.00	4,000.00
450200 BURIAL OF SOLDIERS		8,010.00	12,000.00	3,990.00
450400 COUNTY AGENT		99,604.97	106,508.00	6,903.03
450410 FCS 4-H		28,189.96	31,205.00	3,015.04
Total SOCIAL AND ECONOMIC SERVICES		141,804.93	159,713.00	17,908.07
HOUSING & COMMUNITY DEVELOPMENT				
470300 ECONOMIC DEVELOPMENT		18,928.25	20,000.00	1,071.75
Total HOUSING & COMMUNITY DEVELOPMENT		18,928.25	20,000.00	1,071.75
TOTAL EXPENDITURES		2,563,690.12	3,831,342.00	1,267,651.88
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(720,011.17)	0.00	0.00
Expenditures By Object				
100 Personal Services		1,611,815.05	1,859,260.00	247,444.95
200-800 Supplies, service, materials		947,852.07	1,060,082.00	112,229.93
900 Equipment, land buildings		4,023.00	912,000.00	907,977.00
Other Financing Sources (Uses)				
383000 TRANSFER FROM OTHER FUNDS		378,588.00	378,584.00	4.00
521000 INTERFUND OPERATING TRANSFERS OUT		(225,060.00)	(215,599.00)	(9,461.00)
TOTAL OTHER FINANCING SOURCES (USES)		153,528.00	162,985.00	(9,457.00)
Excess Revenues and other sources over (under) expenditures and other uses		(566,483.17)	(1,551,547.00)	985,063.83
FUND EQUITY, July 1, 2009		2,631,149.20		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		32,064.00	0.00	32,064.00
FUND EQUITY, July 1, 2009 as Restated		2,663,213.20		

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2010		2,096,730.03		

SANDERS COUNTY
General Fund - Statement of Expenditures by Object
For the Year 2009-2010

Account	Item Code	Personal	Supplies,	Purchase of	Item Construction Code	Total Expenditures	Budget After Transfers
		Services (100)	materials (200-800)	Land, Equipment, (900)				(950)
COUNTY GOVERNMENT							
410000 COUNTY GOVERNMENT		0.00	0.00	0.00	0.00	0.00	0.00
410100 LEGISLATIVE SERVICES	E29	179,907.82	E29 54,886.67	G29 0.00	F29 0.00	234,794.49	280,390.00
410300	E25	263,291.47	E25 32,410.83	G25 0.00	F25 0.00	295,702.30	371,375.00
410500 CLERK AND RECORDER	E23	423,957.13	E23 46,019.51	G23 0.00	F23 0.00	469,976.64	525,264.00
410600 ELECTIONS	E89	43,373.55	E89 48,370.31	G89 0.00	F89 0.00	91,743.86	130,653.00
411000 PLANNING AND RESEARCH SE	E29	235,619.20	E29 176,006.32	G29 0.00	F29 0.00	411,625.52	302,242.00
411100 COUNTY ATTORNEY	E25	287,978.45	E25 45,809.11	G25 0.00	F25 0.00	333,787.56	409,265.00
411200 FACILITIES ADMINISTRATIO	E31	42,686.59	E31 103,307.61	G31 0.00	F31 0.00	145,994.20	1,110,098.00
411300 COMPUTER	E89	49,525.83	E89 82,169.62	G89 0.00	F89 0.00	131,695.45	175,406.00
411500 PUBLIC ADMINISTRATOR	E23	0.00	E23 0.00	G23 0.00	F23 0.00	0.00	250.00
411600 SUPERINTENDENT OF SCHOOL	E12	6,543.42	E12 1,565.16	G12 0.00	F12 0.00	8,108.58	19,810.00
411700 CENTRAL STORES	NE	0.00	NE 61,644.98	NE 4,023.00	NE 0.00	65,667.98	88,685.00
411800 OTHER GENERAL GOVERNMENT	E89	0.00	E89 62,220.85	G89 0.00	F89 0.00	62,220.85	41,000.00
Total COUNTY GOVERNMENT		1,532,883.46	714,410.97	4,023.00	0.00	2,251,317.43	3,454,438.00
PUBLIC SAFETY							
420100 SHERIFF	E62	0.00	E62 0.00	G62 0.00	F62 0.00	0.00	0.00
420200	E05	0.00	E05 39,924.95	G05 0.00	F05 0.00	39,924.95	45,676.00
420700 CRITICAL INCIDENT STRESS	E89	0.00	E89 212.63	G89 0.00	F89 0.00	212.63	6,500.00
Total PUBLIC SAFETY		0.00	40,137.58	0.00	0.00	40,137.58	52,176.00
PUBLIC WORKS							
430800	E81	0.00	E81 0.00	G81 0.00	F81 0.00	0.00	0.00
Total PUBLIC WORKS		0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC HEALTH							
440100 PUBLIC HEALTH SERVICES	E32	39,396.68	E32 16,177.98	G32 0.00	F32 0.00	55,574.66	93,658.00
440400 CARE OF INSANE	E32	0.00	E32 52,595.70	G32 0.00	F32 0.00	52,595.70	47,357.00
440600 SPECIAL SHEEP	E89	0.00	E89 2,000.00	G89 0.00	F89 0.00	2,000.00	2,000.00
440700 RODENT CONTROL	E32	0.00	E32 1,331.57	G32 0.00	F32 0.00	1,331.57	2,000.00
Total PUBLIC HEALTH		39,396.68	72,105.25	0.00	0.00	111,501.93	145,015.00
SOCIAL AND ECONOMIC SERVICES							
450100	E79	0.00	E79 6,000.00	G79 0.00	F79 0.00	6,000.00	10,000.00
450200 BURIAL OF SOLDIERS	E79	0.00	E79 8,010.00	G79 0.00	F79 0.00	8,010.00	12,000.00

SANDERS COUNTY
General Fund - Statement of Expenditures by Object
For the Year 2009-2010

Account	Item Code	Personal Services (100)	Supplies, services, Item materials Code (200-800)	Purchase of Equipment, Item Land, Code Build (900)	Item Construction Code (950)	Total Expenditures	Budget After Transfers
450400 COUNTY AGENT	E59	39,534.91	E59 88,260.02	G59 0.00	F59 0.00	127,794.93	137,713.00
Total SOCIAL AND ECONOMIC SERVI		39,534.91	102,270.02	0.00	0.00	141,804.93	159,713.00
HOUSING & COMMUNITY DEVELOPMENT							
470300 ECONOMIC DEVELOPMENT		0.00	18,928.25	0.00	0.00	18,928.25	20,000.00
Total HOUSING & COMMUNITY DEVEL	E50	0.00	E50 18,928.25	G50 0.00	F50 0.00	18,928.25	20,000.00
MISCELLANEOUS							
510300		0.00	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	0.00
Total Expenditures		1,611,815.05	947,852.07	4,023.00	0.00	2,563,690.12	3,831,342.00

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
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2110	Fund No. 2120	Fund No. 2130	Fund No. 2140	Fund No. 2150
ASSETS						
101000	CASH	578,634.83	1.71	32,174.04	28,453.61 (	33.52)
	Total for combined statement ----->	578,634.83	1.71	32,174.04	28,453.61 (	33.52)
113000	REAL PROPERTY TAXES RECEIVABLE	19,717.04	2.35	1,710.97	4,193.82	2.00
114000	MOBILE HOME TAXES RECEIVABLE	2,031.27 (	0.21)	256.52	398.20	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	5,145.58	176.28	641.13	864.61	143.00
116000	2000 PROTESTED TAXES RECEIVABLE	2,094.50	0.00	249.38	528.45	0.00
	Total for combined statement ----->	28,988.39	178.42	2,858.00	5,985.08	145.00
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		607,623.22	180.13	35,032.04	34,438.69	111.48
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	19,703.76 (	4.31)	1,706.05	4,192.27	2.00
223200	DEFERRED REVENUE - PERSONAL	5,145.58	176.28	641.13	864.61	143.00
223300	DEFERRED REVENUE - MOBILE HOMES	2,031.27 (	0.21)	256.52	398.20	0.00
223400	DEFERRED REVENUE - PROTESTED	2,107.78	6.66	254.28	529.98	0.00
	Total for combined statement ----->	28,988.39	178.42	2,857.98	5,985.06	145.00
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 ----->		28,988.39	178.42	2,857.98	5,985.06	145.00
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	578,634.83	1.71	32,174.06	28,453.63 (	33.52)
	Total for combined statement ----->	578,634.83	1.71	32,174.06	28,453.63 (	33.52)
TOTAL LIABILITIES AND FUND BALANCE		607,623.22	180.13	35,032.04	34,438.69	111.48

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2160	Fund No. 2170	Fund No. 2190	Fund No. 2200	Fund No. 2210
ASSETS						
101000	CASH	13,614.17	213,421.95	25,481.26	23,518.17	109,666.14
	Total for combined statement ----->	13,614.17	213,421.95	25,481.26	23,518.17	109,666.14
113000	REAL PROPERTY TAXES RECEIVABLE	5,838.71	79.80	1,148.21	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	496.13	153.56	227.57	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,053.73	262.41	512.28	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	655.73	19.74	233.02	0.00	0.00
	Total for combined statement ----->	8,044.30	515.51	2,121.08	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	2,333.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	2,333.00	0.00	0.00	0.00
TOTAL ASSETS		21,658.47	216,270.46	27,602.34	23,518.17	109,666.14
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	5,837.46	79.38	1,145.41	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	1,053.73	262.41	512.28	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	496.13	153.56	227.57	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	656.95	20.16	235.83	0.00	0.00
	Total for combined statement ----->	8,044.27	515.51	2,121.09	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 ----->		8,044.27	515.51	2,121.09	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	13,614.20	215,754.95	25,481.25	23,518.17	109,666.14
	Total for combined statement ----->	13,614.20	215,754.95	25,481.25	23,518.17	109,666.14
TOTAL LIABILITIES AND FUND BALANCE		21,658.47	216,270.46	27,602.34	23,518.17	109,666.14

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2220	Fund No. 2230	Fund No. 2240	Fund No. 2260	Fund No. 2261
ASSETS						
101000	CASH	77,091.65	23,708.17	0.00	52,208.15	10,840.32
	Total for combined statement ----->	77,091.65	23,708.17	0.00	52,208.15	10,840.32
113000	REAL PROPERTY TAXES RECEIVABLE	2,552.49	3,403.31	0.00	738.54	0.00
114000	MOBILE HOME TAXES RECEIVABLE	264.69	348.40	0.00	60.88	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	597.97	794.25	0.00	151.25	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	331.98	442.58	0.00	137.78	0.00
	Total for combined statement ----->	3,747.13	4,988.54	0.00	1,088.45	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		80,838.78	28,696.71	0.00	53,296.60	10,840.32
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	2,550.40	3,400.50	0.00	738.54	0.00
223200	DEFERRED REVENUE - PERSONAL	597.97	794.25	0.00	151.25	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	260.69	348.10	0.00	60.88	0.00
223400	DEFERRED REVENUE - PROTESTED	334.04	445.37	0.00	137.78	0.00
	Total for combined statement ----->	3,743.10	4,988.22	0.00	1,088.45	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 ----->		3,743.10	4,988.22	0.00	1,088.45	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	77,095.68	23,708.49	0.00	52,208.15	10,840.32
	Total for combined statement ----->	77,095.68	23,708.49	0.00	52,208.15	10,840.32
TOTAL LIABILITIES AND FUND BALANCE		80,838.78	28,696.71	0.00	53,296.60	10,840.32

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2280	Fund No. 2281	Fund No. 2300	Fund No. 2370	Fund No. 2371
ASSETS						
131000	CASH	51,373.70	1,241.13	520,319.52	8.84	18.42
	Total for combined statement ----->	51,373.70	1,241.13	520,319.52	8.84	18.42
113000	REAL PROPERTY TAXES RECEIVABLE	8,830.47	0.16	64,063.24	31.26	54.02
114000	MOBILE HOME TAXES RECEIVABLE	752.40	0.02	5,695.09	68.03	166.49
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,627.01	24.95	12,533.13	173.36	540.39
116000	2000 PROTESTED TAXES RECEIVABLE	1,055.23	0.00	7,821.27	12.22	11.28
	Total for combined statement ----->	12,265.11	25.13	90,112.73	284.87	772.18
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		63,638.81	1,266.31	610,432.25	293.71	790.60
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	8,829.14	0.30	64,042.20	28.60	48.40
223200	DEFERRED REVENUE - PERSONAL	1,627.01	24.95	12,533.13	173.36	540.39
223300	DEFERRED REVENUE - MOBILE HOMES	752.40	0.02	5,695.09	68.03	166.49
223400	DEFERRED REVENUE - PROTESTED	1,056.57	0.46	7,842.31	14.88	16.91
	Total for combined statement ----->	12,265.12	25.13	90,112.73	284.87	772.19
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 ----->		12,265.12	25.13	90,112.73	284.87	772.19
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	51,373.69	1,241.18	520,319.52	8.84	18.41
	Total for combined statement ----->	51,373.69	1,241.18	520,319.52	8.84	18.41
TOTAL LIABILITIES AND FUND BALANCE		63,638.81	1,266.31	610,432.25	293.71	790.60

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2372	Fund No. 2382	Fund No. 2384	Fund No. 2390	Fund No. 2393
ASSETS						
101000	CASH	7,811.56	24,959.23	29,178.02	66,911.69	123,015.22
	Total for combined statement ----->	7,811.56	24,959.23	29,178.02	66,911.69	123,015.22
113000	REAL PROPERTY TAXES RECEIVABLE	4,368.38	850.71	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	440.51	86.81	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	855.11	199.34	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	567.78	110.70	0.00	0.00	0.00
	Total for combined statement ----->	6,231.78	1,247.56	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		14,043.34	26,206.79	29,178.02	66,911.69	123,015.22
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	4,368.39	850.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	855.11	199.34	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	440.51	86.81	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	567.76	111.41	0.00	0.00	0.00
	Total for combined statement ----->	6,231.77	1,247.56	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 ----->		6,231.77	1,247.56	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	7,811.57	24,959.23	29,178.02	66,911.69	123,015.22
	Total for combined statement ----->	7,811.57	24,959.23	29,178.02	66,911.69	123,015.22
TOTAL LIABILITIES AND FUND BALANCE		14,043.34	26,206.79	29,178.02	66,911.69	123,015.22

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2400	Fund No. 2500	Fund No. 2501	Fund No. 2700	Fund No. 2701
ASSETS						
101000	CASH	2,793.13	1,403.20	0.00	12,919.00	2,282.26
	Total for combined statement ----->	2,783.13	1,403.20	0.00	12,919.00	2,282.26
113000	REAL PROPERTY TAXES RECEIVABLE	417.43	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 ----->	417.43	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		3,200.56	1,403.20	0.00	12,919.00	2,282.26
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	417.43	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 ----->	417.43	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 ----->		417.43	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	2,783.13	1,403.20	0.00	12,919.00	2,282.26
	Total for combined statement ----->	2,783.13	1,403.20	0.00	12,919.00	2,282.26
TOTAL LIABILITIES AND FUND BALANCE		3,200.56	1,403.20	0.00	12,919.00	2,282.26

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2815	Fund No. 2820	Fund No. 2830	Fund No. 2840	Fund No. 2850
ASSETS						
101000	CASH	1,227.76	143,510.37	0.00	(22,095.18)	360,624.68
	Total for combined statement ----->	1,227.76	143,510.37	0.00	(22,095.18)	360,624.68
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	23,484.36	0.00
	Total for combined statement ----->	0.00	0.00	0.00	23,484.36	0.00
	TOTAL ASSETS	1,227.76	143,510.37	0.00	1,389.18	360,624.68
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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
		0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	1,227.76	143,510.37	0.00	1,389.18	360,624.68
	Total for combined statement ----->	1,227.76	143,510.37	0.00	1,389.18	360,624.68
	TOTAL LIABILITIES AND FUND BALANCE	1,227.76	143,510.37	0.00	1,389.18	360,624.68

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2859	Fund No. 2860	Fund No. 2865	Fund No. 2902	Fund No. 2918
ASSETS						
101000	CASH	18,428.75	18,507.10	(10,000.00)	458,058.98	(20,816.66)
	Total for combined statement ----->	18,428.75	18,507.10	(10,000.00)	458,058.98	(20,816.66)
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	10,000.00	0.00	22,998.16
	Total for combined statement ----->	0.00	0.00	10,000.00	0.00	22,998.16
TOTAL ASSETS		18,428.75	18,507.10	0.00	458,058.98	2,181.50
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	18,428.75	18,507.10	0.00	458,058.98	2,181.50
	Total for combined statement ----->	18,428.75	18,507.10	0.00	458,058.98	2,181.50
TOTAL LIABILITIES AND FUND BALANCE		18,428.75	18,507.10	0.00	458,058.98	2,181.50

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2950	Fund No. 2956	Fund No. 2958	Fund No. 2960	Fund No. 2964
ASSETS						
201000	CASH	2,256.45 (	3,521.01)	20,575.89	301,577.00 (	524.97)
	Total for combined statement ----->	2,256.45 (	3,521.01)	20,575.89	301,577.00 (	524.97)
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	1,598.11	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	134.44	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	288.16	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	175.42	0.00	0.00
	Total for combined statement ----->	0.00	0.00	2,196.13	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	43,700.49	0.00	0.00	0.00
	Total for combined statement ----->	0.00	43,700.49	0.00	0.00	0.00
TOTAL ASSETS		2,256.45	40,179.48	22,772.02	301,577.00 (	524.97)
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	1,597.76	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	288.16	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	134.44	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	175.77	0.00	0.00
	Total for combined statement ----->	0.00	0.00	2,196.13	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	2,196.13	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	2,256.45	40,179.48	20,575.89	301,577.00 (	524.97)
	Total for combined statement ----->	2,256.45	40,179.48	20,575.89	301,577.00 (	524.97)
TOTAL LIABILITIES AND FUND BALANCE		2,256.45	40,179.48	22,772.02	301,577.00 (	524.97)

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2969	Fund No. 2970	Fund No. 2971	Fund No. 2972	Fund No. 2973
ASSETS						
101300	CASH	2.85	8,386.04	(518.06)	232.34	40,614.56
	Total for combined statement ----->	2.85	8,386.04	(518.06)	232.34	40,614.56
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	2,125.00	7,410.35	0.00	0.00
	Total for combined statement ----->	0.00	2,125.00	7,410.35	0.00	0.00
	TOTAL ASSETS	2.85	10,511.04	6,892.29	232.34	40,614.56
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	2.85	10,511.04	6,892.29	232.34	40,614.56
	Total for combined statement ----->	2.85	10,511.04	6,892.29	232.34	40,614.56
	TOTAL LIABILITIES AND FUND BALANCE	2.85	10,511.04	6,892.29	232.34	40,614.56

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 2974	Fund No. 2978	Fund No. 2979	Fund No. 2987	Fund No. 2991
ASSETS						
101000	CASH	144,115.71	(1,854.75)	32.22	6,790.12	(18,247.10)
	Total for combined statement ----->	144,115.71	(1,854.75)	32.22	6,790.12	(18,247.10)
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	2,375.34	0.00	0.00	18,247.10
	Total for combined statement ----->	0.00	2,375.34	0.00	0.00	18,247.10
TOTAL ASSETS		144,115.71	520.59	32.22	6,790.12	0.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
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	144,115.71	520.59	32.22	6,790.12	0.00
	Total for combined statement ----->	144,115.71	520.59	32.22	6,790.12	0.00
TOTAL LIABILITIES AND FUND BALANCE		144,115.71	520.59	32.22	6,790.12	0.00

Acct. #	Description	Total All Funds
ASSETS		
103000	CASH	3,480,368.71
	Total for combined statement ----->	3,480,368.71
113000	REAL PROPERTY TAXES RECEIVABLE	119,601.02
114000	MOBILE HOME TAXES RECEIVABLE	11,580.80
115000	PERSONAL PROPERTY TAXES RECEIVABLE	26,583.94
116000	2000 PROTESTED TAXES RECEIVABLE	14,447.06
	Total for combined statement ----->	172,212.82
132000	DUE FROM OTHER GOVERNMENT	132,673.80
	Total for combined statement ----->	132,673.80
TOTAL ASSETS		3,785,255.33
LIABILITIES AND FUND EQUITY		
LIABILITIES		
211000	INTERFUND PAYABLE	0.00
	Total for combined statement ----->	0.00
223100	DEFERRED REVENUE - REAL	119,533.08
223200	DEFERRED REVENUE - PERSONAL	26,583.94
223300	DEFERRED REVENUE - MOBILE HOMES	11,576.50
223400	DEFERRED REVENUE - PROTESTED	14,514.90
	Total for combined statement ----->	172,208.42
Long Term Liabilities		
233000	ADVANCE FROM PROTEST FUND	0.00
	Total for combined statement ----->	0.00
TOTAL LIABILITIES ----->		172,208.42
FUND EQUITY		
250200	RESERVE FOR ADVANCE TO FUND	0.00
	Total for combined statement ----->	0.00
		0.00
271000	UNRESERVED FUND BALANCE	3,613,046.91
	Total for combined statement ----->	3,613,046.91
TOTAL LIABILITIES AND FUND BALANCE		3,785,255.33

SANDERS COUNTY
Special Revenue Funds - 2110 ROAD FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		411,994.00	420,047.00	(8,053.00)
311020 PERSONAL PROPERTY TAXES		11,057.04	6,429.00	4,628.04
311021 MOBILE HOME TAXES		2,234.13	2,143.00	91.13
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		1,723.08	1,500.00	223.08
316000 ENTITLEMENT LEVY TAX TRANSFER		284,555.92	284,556.00	(0.08)
Total TAXES	T01	711,564.17	714,675.00	(3,110.83)
INTERGOVERNMENTAL REVENUES				
333010 FOREST RESERVE ACT	B89	1,668,638.87	2,334,380.00	(665,741.13)
333070 REFUGE REVENUE SHARING	B89	19,737.00	25,000.00	(5,263.00)
Total INTERGOVERNMENTAL REVENUES		1,688,375.87	2,359,380.00	(671,004.13)
CHARGES FOR SERVICES				
343016 ENCROACHMENT PERMIT FEES		1,425.00	3,500.00	(2,075.00)
343018 SALE OF MATERIALS		75.68	4,000.00	(3,924.32)
Total CHARGES FOR SERVICES	A89	1,500.68	7,500.00	(5,999.32)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		16,399.25	50,000.00	(33,600.75)
362050 FEDERAL GAS TAX REFUND		486.43	200.00	286.43
365001 FOREST-COUNTY COALITION DUES CONTRIBUTION		0.00	1,500.00	(1,500.00)
Total MISCELLANEOUS REVENUE	U99	16,885.68	51,700.00	(34,814.32)
TOTAL REVENUES		2,418,326.40	3,133,255.00	(714,928.60)
EXPENDITURES				
COUNTY GOVERNMENT				
410100 LEGISLATIVE SERVICES		117,531.75	139,166.00	21,634.25
Total COUNTY GOVERNMENT		117,531.75	139,166.00	21,634.25
PUBLIC WORKS				
430210 C.D.L. TESTING		3,106.61	2,900.00	(206.61)
430220 FACILITIES - STREET DEPT		32,757.10	55,000.00	22,242.90
430230 ROAD OIL		256,220.02	270,000.00	13,779.98
430236 CONTRACTS		0.00	40,000.00	40,000.00
430240 ROAD AND STREET MAINTENANCE		2,134,831.43	2,798,414.00	663,582.57
430241 Weed Control		935.22	4,560.00	3,624.78

SANDERS COUNTY
Special Revenue Funds - 2110 ROAD FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
430243 FINLEY FLAT RR CROSSING		0.00	124,500.00	124,500.00
Total PUBLIC WORKS		2,427,850.38	3,295,374.00	867,523.62
TOTAL EXPENDITURES		2,545,382.13	3,434,540.00	889,157.87
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(127,055.73)	0.00	0.00
 Expenditures By Object				
100 Personal Services		1,042,025.70	1,244,931.00	202,905.30
200-800 Supplies, service, materials		1,079,502.06	1,316,080.00	236,577.94
900 Equipment, land buildings		423,854.37	749,029.00	325,174.63
950 Construction		0.00	124,500.00	124,500.00
Total Expenditures By Object		2,545,382.13	3,434,540.00	889,157.87
 Other Financing Sources (Uses)				
383030 TRANSFER FROM GENERAL FUND		54,060.00	55,412.00	(1,352.00)
521000 INTERFUND OPERATING TRANSFERS OUT		(400,000.00)	(510,000.00)	110,000.00
TOTAL OTHER FINANCING SOURCES (USES)		(345,940.00)	(454,588.00)	108,648.00
 Excess Revenues and other sources over (under) expenditures and other uses				
		(472,995.73)	(755,873.00)	282,877.27
FUND EQUITY, July 1, 2009		1,051,630.56		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		1,051,630.56		
FUND EQUITY June 30, 2010		578,634.83		

SANDERS COUNTY
Special Revenue Funds - 2120 OLD WELFARE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311020 PERSONAL PROPERTY TAXES		0.84	0.00	0.84
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		0.87	0.00	0.87
Total TAXES	T01	1.71	0.00	1.71
TOTAL REVENUES		1.71	0.00	1.71
FUND EQUITY June 30, 2010		1.71		

SANDERS COUNTY
Special Revenue Funds - 2130 BRIDGE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		34,264.01	35,610.00	(1,345.99)
311020 PERSONAL PROPERTY TAXES		407.11	545.00	(137.89)
311021 MOBILE HOME TAXES		91.28	182.00	(90.72)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		157.72	300.00	(142.28)
316000 ENTITLEMENT LEVY TAX TRANSFER		21,487.48	21,487.00	0.48
Total TAXES	T01	56,407.60	58,124.00	(1,716.40)
INTERGOVERNMENTAL REVENUES				
331191 FEDERAL GRANTS	B89	(157,988.00)	0.00	(157,988.00)
Total INTERGOVERNMENTAL REVENUES		(157,988.00)	0.00	(157,988.00)
CHARGES FOR SERVICES				
343018 SALE OF MATERIALS		1,703.18	5,000.00	(3,296.82)
343085 ANTIC.INCOME/CONTRACTS		315,975.64	220,000.00	95,975.64
Total CHARGES FOR SERVICES	A89	317,678.82	225,000.00	92,678.82
TOTAL REVENUES		216,098.42	283,124.00	(67,025.58)
EXPENDITURES				
PUBLIC WORKS				
430244 BRIDGE FUND		722,232.09	747,952.00	25,719.91
430245 ROCK CREEK BRIDGE		52,122.12	220,000.00	167,877.88
Total PUBLIC WORKS		774,354.21	967,952.00	193,597.79
TOTAL EXPENDITURES		774,354.21	967,952.00	193,597.79
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(558,255.79)	0.00	0.00
Expenditures By Object				
100 Personal Services		53,214.32	85,000.00	31,785.68
200-800 Supplies, service, materials		63,207.33	250,000.00	186,792.67
950 Construction		657,932.56	632,952.00	(24,980.56)
Total Expenditures By Object		774,354.21	967,952.00	193,597.79
383035 TRANSFER FROM ROAD FUND		400,000.00	500,000.00	(100,000.00)
TOTAL OTHER FINANCING SOURCES (USES)		400,000.00	500,000.00	(100,000.00)

SANDERS COUNTY
Special Revenue Funds - 2130 BRIDGE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
----- Excess Revenues and other sources over (under) expenditures and other uses		(158,255.79)	(184,828.00)	26,572.21
FUND EQUITY, July 1, 2009		190,429.85		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		190,429.85		
FUND EQUITY June 30, 2010		32,174.06		

Special Revenue Funds - 2140 WEED CONTROL
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		76,314.21	73,092.00	(1,777.79)
311020 PERSONAL PROPERTY TAXES		2,070.14	1,195.00	875.14
311021 MOBILE HOME TAXES		486.04	398.00	88.04
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		344.88	300.00	44.88
316000 ENTITLEMENT LEVY TAX TRANSFER		16,929.60	16,930.00	(0.40)
Total TAXES	T01	96,144.87	96,915.00	(770.13)
CHARGES FOR SERVICES				
343012 EQUIPMENT RENTAL		4,350.86	4,000.00	350.86
343018 SALE OF MATERIALS		52,873.84	52,500.00	373.84
343085 ANTIC.INCOME/CONTRACTS		20,953.48	55,000.00	(34,046.52)
343360 WEED SUBDIVISION ACTIVITIES		7,670.00	20,000.00	(12,330.00)
Total CHARGES FOR SERVICES	A89	85,848.18	131,500.00	(45,651.82)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		13,558.11	0.00	13,558.11
Total MISCELLANEOUS REVENUE	U99	13,558.11	0.00	13,558.11
TOTAL REVENUES		195,551.16	228,415.00	(32,863.84)
EXPENDITURES				
COUNTY GOVERNMENT				
411240 IMPROVEMENTS		20,078.06	20,000.00	(78.06)
Total COUNTY GOVERNMENT		20,078.06	20,000.00	(78.06)
PUBLIC WORKS				
431100 WEED CONTROL (& County Reservation Grant)		195,398.85	228,546.00	33,147.15
431125 WEED SUBDIVISION ACTIVITIES		16,260.95	22,535.00	6,274.05
Total PUBLIC WORKS		211,659.80	251,081.00	39,421.20
TOTAL EXPENDITURES		231,737.86	271,081.00	39,343.14
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(36,186.70)	0.00	0.00
Expenditures By Object				
100 Personal Services		114,652.48	118,612.00	3,959.52
200-800 Supplies, service, materials		111,061.38	147,469.00	36,407.62
900 Equipment, land buildings		6,024.00	5,000.00	(1,024.00)

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
383000 TRANSFER FROM OTHER FUNDS		4,055.00	4,055.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		4,055.00	4,055.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses	(	32,131.79)	(38,611.00)	6,479.30
FUND EQUITY, July 1, 2009		60,585.33		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		60,585.33		
FUND EQUITY June 30, 2010		28,453.63		

SANDERS COUNTY
Special Revenue Funds - 2150 PREDATORY ANIMAL CONTROL
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		45.50	72.00	(26.50)
311020 PERSONAL PROPERTY TAXES		35.00	49.00	(14.00)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		0.10	0.00	0.10
Total TAXES	T01	80.60	121.00	(40.40)
TOTAL REVENUES		80.60	121.00	(40.40)
EXPENDITURES				
PUBLIC HEALTH				
440600 SPECIAL SHEEP		77.50	121.00	43.50
Total PUBLIC HEALTH		77.50	121.00	43.50
TOTAL EXPENDITURES		77.50	121.00	43.50
EXCESS REVENUES OVER (UNDER) EXPENDITURES		3.10	0.00	0.00
200-800 Supplies, service, materials		77.50	121.00	43.50
Excess Revenues and other sources over (under) expenditures and other uses		3.10	0.00	3.10
FUND EQUITY, July 1, 2009		(36.62)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		(36.62)		
FUND EQUITY June 30, 2010		(33.52)		

SANDERS COUNTY
Special Revenue Funds - 2160 COUNTY FAIR
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		120,276.69	124,947.00	(4,670.31)
311020 PERSONAL PROPERTY TAXES		2,365.64	1,912.00	453.64
311021 MOBILE HOME TAXES		525.37	0.00	525.37
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		351.63	637.00	(285.37)
315000 ENTITLEMENT LEVY TAX TRANSFER		11,286.36	11,286.00	0.36
Total TAXES	T01	134,805.69	138,782.00	(3,976.31)
CHARGES FOR SERVICES				
343085 ANTIC. INCOME/CONTRACTS		500.00	30,000.00	(29,500.00)
346050 COUNTY FAIR REVENUE		254,278.19	264,500.00	(10,221.81)
346051 4TH OF JULY EVENTS		0.00	2,000.00	(2,000.00)
346105 SANCTIONED MOTORCROSS RACES		6,245.49	2,500.00	3,745.49
Total CHARGES FOR SERVICES	A89	261,023.68	299,000.00	(37,976.32)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		1,172.00	0.00	1,172.00
362020 BUILDING RENTAL		8,424.54	7,500.00	924.54
Total MISCELLANEOUS REVENUE	U99	9,596.54	7,500.00	2,096.54
TOTAL REVENUES		405,425.91	445,282.00	(39,856.09)
EXPENDITURES				
CULTURE AND RECREATION				
460210 COUNTY FAIR		173,829.42	207,509.00	33,679.58
460220 FACILITIES		139,732.15	131,760.00	(7,972.15)
460270 ENTERTAINMENT		62,382.00	59,782.00	(2,600.00)
Total CULTURE AND RECREATION		375,943.57	399,051.00	23,107.43
DEBT SERVICE				
490500 OTHER DEBT SERVICE PAYMENTS		32,562.21	36,608.00	4,045.79
Total DEBT SERVICE		32,562.21	36,608.00	4,045.79
TOTAL EXPENDITURES		408,505.78	435,659.00	27,153.22
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(3,079.87)	0.00	0.00
Expenditures By Object				
100 Personal Services		73,597.86	93,359.00	19,761.14
200-800 Supplies, service, materials		263,798.98	275,300.00	11,501.02
900 Equipment, land buildings		71,108.94	67,000.00	(4,108.94)

SANDERS COUNTY
Special Revenue Funds - 2160 COUNTY FAIR
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
SPENDING TRANSFER FROM GENERAL FUND		8,406.00	5,406.00	3,000.00
TOTAL OTHER FINANCING SOURCES (USES)		8,406.00	5,406.00	3,000.00
Excess Revenues and other sources over (under) expenditures and other uses		5,326.13	15,029.00	(9,702.87)
FUND EQUITY, July 1, 2009		8,288.07		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		8,288.07		
FUND EQUITY June 30, 2010		13,614.20		

SANDERS COUNTY
Special Revenue Funds - 2170 AIRPORT FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		221.57	0.00	221.57
311020 PERSONAL PROPERTY TAXES		0.15	0.00	0.15
311021 MOBILE HOME TAXES		12.65	0.00	12.65
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		70.31	0.00	70.31
Total TAXES	T01	304.68	0.00	304.68
INTERGOVERNMENTAL REVENUES				
334031 2008 TF AIRPORT GRANT	C89	5,548.00	25,175.00	(19,627.00)
334032 PLAINS AIRPORT SNOW REMOVAL GRANT	C89	222,071.00	176,290.00	45,781.00
334033 TF AIRPORT SNOW REMOVAL GRANT	C89	236,625.00	182,233.00	54,392.00
Total INTERGOVERNMENTAL REVENUES		464,244.00	383,698.00	80,546.00
CHARGES FOR SERVICES				
343063 LEASE ON GROUND AREAS-TF		2,974.00	2,600.00	374.00
343064 LEASE ON GROUND AREAS-PL		308.00	1,000.00	(692.00)
Total CHARGES FOR SERVICES	A89	3,282.00	3,600.00	(318.00)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		0.00	4,500.00	(4,500.00)
362016 PLAINS AIRPORT		(49,905.00)	4,000.00	(53,905.00)
362017 TF AIRPORT (& car rental)		(56,602.00)	2,500.00	(59,102.00)
362022 HOT SPRINGS AIRPORT		0.00	100.00	(100.00)
Total MISCELLANEOUS REVENUE	U99	(106,507.00)	11,100.00	(117,607.00)
TOTAL REVENUES		361,323.68	398,398.00	(37,074.32)

EXPENDITURES

PUBLIC WORKS				
430301 HOT SPRINGS		3,641.71	4,727.00	1,085.29
430302 PLAINS		12,527.28	20,727.00	8,199.72
430303 THOMPSON FALLS		6,982.97	10,727.00	3,744.03
430305 AIRPORTS		38,334.00	100,000.00	61,666.00
430308 Thompson Falls Airport AIP3-30-0076-005-2008		5,840.00	25,175.00	19,335.00
430309 Plains Airport Grants		175,250.87	176,290.00	1,039.13
430310 Thompson Falls Airport Grant		183,217.95	182,233.00	(984.95)
430311 Hot Springs Airport Grant		0.00	57,200.00	57,200.00
430330 HOTSPPRINGS AIRFIELD		0.00	57,200.00	57,200.00
Total PUBLIC WORKS		425,794.78	634,279.00	208,484.22

SANDERS COUNTY
Special Revenue Funds - 2170 AIRPORT FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
TOTAL EXPENDITURES		425,794.78	634,279.00	208,484.22
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(64,471.10)	0.00	0.00
200-800	Supplies, service, materials	41,860.96	136,181.00	94,320.04
900	Equipment, land buildings	383,933.82	498,098.00	114,164.18
Excess Revenues and other sources over (under) expenditures and other uses		(64,471.10)	(235,881.00)	171,409.90
FUND EQUITY, July 1, 2009		280,226.05		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		280,226.05		
FUND EQUITY June 30, 2010		215,754.95		

SANDERS COUNTY
Special Revenue Funds - 2190 COMPREHENSIVE INSURANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		15,902.99	15,618.00	284.99
311020 PERSONAL PROPERTY TAXES		416.72	239.00	177.72
311021 MOBILE HOME TAXES		110.64	80.00	30.64
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		220.87	300.00	(79.13)
316000 ENTITLEMENT LEVY TAX TRANSFER		43,841.80	43,842.00	(0.20)
Total TAXES	T01	60,493.02	60,079.00	414.02
MISCELLANEOUS REVENUE				
361130 COMP. INSURANCE REIMBURSEMENT		91,655.28	94,400.00	(2,744.72)
Total MISCELLANEOUS REVENUE	U99	91,655.28	94,400.00	(2,744.72)
TOTAL REVENUES		152,148.30	154,479.00	(2,330.70)
EXPENDITURES				
MISCELLANEOUS				
510330 INSURANCE PREMIUMS		180,214.00	180,214.00	0.00
Total MISCELLANEOUS		180,214.00	180,214.00	0.00
TOTAL EXPENDITURES		180,214.00	180,214.00	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(28,065.70)	0.00	0.00
200-800 Supplies, service, materials		180,214.00	180,214.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		(28,065.70)	(25,735.00)	(2,330.70)
FUND EQUITY, July 1, 2009		53,546.95		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		53,546.95		

Special Revenue Funds - 2190 COMPREHENSIVE INSURANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2010		25,481.25		

SANDERS COUNTY
Special Revenue Funds - 2200 INSECT FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
CHARGES FOR SERVICES				
345018 SALE OF MATERIALS		12,405.87	25,000.00	(12,594.13)
Total CHARGES FOR SERVICES	A89	12,405.87	25,000.00	(12,594.13)
TOTAL REVENUES		12,405.87	25,000.00	(12,594.13)
EXPENDITURES				
PUBLIC HEALTH				
440710 INSECT CONTROL		5,365.95	25,000.00	19,634.05
Total PUBLIC HEALTH		5,365.95	25,000.00	19,634.05
TOTAL EXPENDITURES		5,365.95	25,000.00	19,634.05
EXCESS REVENUES OVER (UNDER) EXPENDITURES		7,039.92	0.00	0.00
200-800 Supplies, service, materials		5,365.95	25,000.00	19,634.05
Excess Revenues and other sources over (under) expenditures and other uses		7,039.92	0.00	7,039.92
FUND EQUITY, July 1, 2009		16,478.25		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		16,478.25		
FUND EQUITY June 30, 2010		23,518.17		

SANDERS COUNTY
Special Revenue Funds - 2210 COUNTY PARKS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
334021 STATE REIMB	C89	5,000.00	5,000.00	0.00
Total INTERGOVERNMENTAL REVENUES		5,000.00	5,000.00	0.00
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		0.00	35,000.00	(35,000.00)
Total MISCELLANEOUS REVENUE		0.00	35,000.00	(35,000.00)
TOTAL REVENUES		5,000.00	40,000.00	(35,000.00)
EXPENDITURES				
CULTURE AND RECREATION				
460430 PARKS		5,853.56	109,224.00	103,370.44
Total CULTURE AND RECREATION		5,853.56	109,224.00	103,370.44
TOTAL EXPENDITURES		5,853.56	109,224.00	103,370.44
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(853.56)	0.00	0.00
Expenditures By Object				
100 Personal Services		147.48	1,000.00	852.52
200-800 Supplies, service, materials		5,706.08	108,224.00	102,517.92
Excess Revenues and other sources over (under) expenditures and other uses		(853.56)	(69,224.00)	68,370.44
FUND EQUITY, July 1, 2009		110,519.70		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		110,519.70		
FUND EQUITY June 30, 2010		109,666.14		

SANDERS COUNTY
Special Revenue Funds - 2220 LIBRARY FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		45,857.60	46,855.00	(997.40)
311020 PERSONAL PROPERTY TAXES		1,242.50	717.00	525.50
311021 MOBILE HOME TAXES		293.73	239.00	54.73
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		223.89	200.00	23.89
Total TAXES	T01	47,617.72	48,011.00	(393.28)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		1,367.10	0.00	1,367.10
Total MISCELLANEOUS REVENUE	U99	1,367.10	0.00	1,367.10
TOTAL REVENUES		48,984.82	48,011.00	973.82
EXPENDITURES				
CULTURE AND RECREATION				
460100 LIBRARY SERVICES		52,485.89	86,990.00	34,504.11
Total CULTURE AND RECREATION		52,485.89	86,990.00	34,504.11
TOTAL EXPENDITURES		52,485.89	86,990.00	34,504.11
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(3,501.07)	0.00	0.00
Expenditures By Object				
100 Personal Services		27,791.05	22,962.00	(4,829.05)
200-800 Supplies, service, materials		24,694.84	64,028.00	39,333.16
383000 TRANSFER FROM OTHER FUNDS		2,703.00	2,703.00	0.00
521000 INTERFUND OPERATING TRANSFERS OUT		(38,000.00)	(38,000.00)	0.00
TOTAL OTHER FINANCING SOURCES (USES)		(35,297.00)	(35,297.00)	0.00
Excess Revenues and other sources over (under) expenditures and other uses		(38,798.07)	(74,276.00)	35,477.93
FUND EQUITY, July 1, 2009		115,893.75		

SANDERS COUNTY
Special Revenue Funds - 2220 LIBRARY FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

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, 2009 as Restated		115,893.75		
FUND EQUITY June 30, 2010		77,095.68		

SANDERS COUNTY
Special Revenue Funds - 2230 COUNTY AMBULANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

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

REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		61,143.45	62,474.00	(1,330.55)
311020 PERSONAL PROPERTY TAXES		1,656.61	956.00	700.61
311021 MOBILE HOME TAXES		391.67	319.00	72.67
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		298.49	300.00	(1.51)
316000 ENTITLEMENT LEVY TAX TRANSFER		28,686.24	28,686.00	0.24
Total TAXES	T01	92,176.46	92,735.00	(558.54)
TOTAL REVENUES		92,176.46	92,735.00	(558.54)
EXPENDITURES				
PUBLIC SAFETY				
420730 AMBULANCE SERVICES(dphhs reimb)		79,786.36	79,786.36	0.00
Total PUBLIC SAFETY		79,786.36	79,786.36	0.00
TOTAL EXPENDITURES		79,786.36	79,786.36	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		12,390.10	0.00	0.00
200-800 Supplies, service, materials		79,786.36	79,786.36	0.00
Excess Revenues and other sources over (under) expenditures and other uses		12,390.10	12,948.64	(558.54)
FUND EQUITY, July 1, 2009		11,318.39		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		11,318.39		
FUND EQUITY June 30, 2010		23,708.49		

SANDERS COUNTY
Special Revenue Funds - 2240 COUNTY CEMETERY (NIARADA)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EXPENDITURES				
PUBLIC WORKS				
430900 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
FUND EQUITY June 30, 2010		0.00		

SANDERS COUNTY
Special Revenue Funds - 2260 EMERGENCY - DISASTER
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		1,549.65	0.00	1,549.65
311020 PERSONAL PROPERTY TAXES		945.39	0.00	945.39
311021 MOBILE HOME TAXES		245.67	0.00	245.67
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		133.19	0.00	133.19
Total TAXES	T01	2,873.90	0.00	2,873.90
TOTAL REVENUES		2,873.90	0.00	2,873.90
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		2,873.90	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		2,873.90	(60,046.00)	62,919.90
FUND EQUITY, July 1, 2009		49,334.25		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		49,334.25		
FUND EQUITY June 30, 2010		52,208.15		

SANDERS COUNTY
Special Revenue Funds - 2261 HAZ MAT EMERGENCY SERVICES
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
CHARGES FOR SERVICES				
342021 BILLING FOR RESPONSE TIME		0.00	5,000.00	(5,000.00)
Total CHARGES FOR SERVICES	A89	0.00	5,000.00	(5,000.00)
TOTAL REVENUES		0.00	5,000.00	(5,000.00)
EXPENDITURES				
PUBLIC SAFETY				
420600 DISASTER & EMERGENCY SERVICES		0.00	12,000.00	12,000.00
Total PUBLIC SAFETY		0.00	12,000.00	12,000.00
TOTAL EXPENDITURES		0.00	12,000.00	12,000.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	6,000.00	6,000.00
200-800 Supplies, service, materials		0.00	6,000.00	6,000.00
Excess Revenues and other sources over (under) expenditures and other uses		0.00	(7,000.00)	7,000.00
FUND EQUITY, July 1, 2009		10,840.32		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		10,840.32		
FUND EQUITY June 30, 2010		10,840.32		

SANDERS COUNTY
Special Revenue Funds - 2280 SENIOR CITIZENS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		164,090.67	168,366.00	(4,275.33)
311020 PERSONAL PROPERTY TAXES		4,461.44	2,577.00	1,884.44
311021 MOBILE HOME TAXES		1,038.57	859.00	179.57
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		637.31	390.00	247.31
316000 ENTITLEMENT LEVY TAX TRANSFER		26,927.24	26,927.00	0.24
Total TAXES	T01	197,155.23	199,119.00	(1,963.77)
INTERGOVERNMENTAL REVENUES				
331030 HUMAN RESOURCES TRANS.MONIES	B89	4,000.00	9,143.00	(5,143.00)
334040 GASOLINE TAX APPORTIONMENT	C89	1,446.27	1,449.00	(2.73)
Total INTERGOVERNMENTAL REVENUES		5,446.27	10,592.00	(5,145.73)
TOTAL REVENUES		202,601.50	209,711.00	(7,109.50)
EXPENDITURES				
SOCIAL AND ECONOMIC SERVICES				
450310 SENIOR CITIZENS		96,728.11	106,589.00	9,860.89
450311 SENIOR CITIZENS TRANSPORTATION		72,800.05	80,409.00	7,608.95
Total SOCIAL AND ECONOMIC SERVICES		169,528.16	186,998.00	17,469.84
TOTAL EXPENDITURES		169,528.16	186,998.00	17,469.84
EXCESS REVENUES OVER (UNDER) EXPENDITURES		33,073.34	0.00	0.00
200-800 Supplies, service, materials		169,528.16	186,998.00	17,469.84
Excess Revenues and other sources over (under) expenditures and other uses		33,073.34	22,713.00	10,360.34
FUND EQUITY, July 1, 2009		18,300.35		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		18,300.35		

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2010		51,373.69		

SANDERS COUNTY
Special Revenue Funds - 2281 SENIOR CITIZENS TRANSPORTATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311020 PERSONAL PROPERTY TAXES		0.06	0.00	0.06
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		0.06	0.00	0.06
Total TAXES	T01	0.12	0.00	0.12
TOTAL REVENUES		0.12	0.00	0.12
Excess Revenues and other sources over (under) expenditures and other uses				
		0.12	0.00	0.12
FUND EQUITY, July 1, 2009		1,241.06		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		1,241.06		
FUND EQUITY June 30, 2010		1,241.18		

SANDERS COUNTY
Special Revenue Funds - 2300 PUBLIC SAFETY (LAW ENFORCEMENT)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		1,214,558.66	1,274,971.00	(60,412.34)
311020 PERSONAL PROPERTY TAXES		29,810.30	19,125.00	10,685.30
311021 MOBILE HOME TAXES		6,881.28	6,375.00	506.28
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		4,773.73	3,300.00	1,473.73
316000 ENTITLEMENT LEVY TAX TRANSFER		202,051.48	202,051.00	0.48
Total TAXES	T01	1,458,075.45	1,505,822.00	(47,746.55)
LICENSES AND PERMITS				
323040 CONCEALED WEAPONS		7,619.54	8,000.00	(380.46)
Total LICENSES AND PERMITS	T24	7,619.54	8,000.00	(380.46)
INTERGOVERNMENTAL REVENUES				
331017 Recovery Grant	B89	8,233.12	46,300.00	(38,066.88)
331080 USFS CAMPGROUND	B89	11,600.00	9,000.00	2,600.00
331150 HIGHWAY SAFETY PROGRAM	B89	10,280.00	10,375.00	(95.00)
331175 CRIME CONTROL GRANT	B89	12,643.55	0.00	12,643.55
334015 MSPCA STEP GRANT	C89	4,725.64	4,000.00	725.64
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	1,500.00	(1,500.00)
Total INTERGOVERNMENTAL REVENUES		47,482.31	71,175.00	(23,692.69)
CHARGES FOR SERVICES				
342011 SHERIFF'S FEES		21,599.54	15,000.00	6,599.54
342013 INMATES(CONTRACT)		98,582.50	125,000.00	(26,417.50)
342014 TELEPHONE CHARGES		3,779.23	3,000.00	779.23
342015 REIMB. FOR CLARKS PEAK		5,988.35	6,000.00	(11.65)
342017 COMMISSARY		7,746.60	20,000.00	(12,253.40)
342018 RESERVE DEPUTY REIMB.		3,719.06	16,000.00	(12,280.94)
342019 BOOKING FEES		1,044.70	1,000.00	44.70
342020 REIMB. FROM STATE		(5,800.00)	0.00	(5,800.00)
343085 ANTIC.INCOME/CONTRACTS		6,001.80	25,000.00	(18,998.20)
Total CHARGES FOR SERVICES	A89	142,661.78	211,000.00	(68,338.22)
FINES & FORFEITURES				
351012 ANIMAL RESCUE		0.00	10,000.00	(10,000.00)
351014 TOBACCO POSSESSION AND CONSUMPTION		0.00	100.00	(100.00)
351021 DISTRICT COURT GENERAL FINES		256.52	2,000.00	(1,743.48)
Total FINES & FORFEITURES	U99	256.52	12,100.00	(11,843.48)
MISCELLANEOUS REVENUE				

SANDERS COUNTY
Special Revenue Funds - 2300 PUBLIC SAFETY (LAW ENFORCEMENT)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
362001 COMPUTER MAINTENANCE		1,375.00	2,550.00	(1,175.00)
362002 ARREST GRANT/CHAD		0.00	2,500.00	(2,500.00)
362010 MISC. REIMBURSEMENTS		6,220.58	3,000.00	3,220.58
362015 MEDICAL REIMBURSEMENT		15.00	3,000.00	(2,985.00)
365003 BJA-JAG GRANT		22,091.00	22,091.00	0.00
Total MISCELLANEOUS REVENUE	U99	29,701.58	33,141.00	(3,439.42)
TOTAL REVENUES		1,685,797.18	1,841,238.00	(155,440.82)
EXPENDITURES				
PUBLIC SAFETY				
420100 SHERIFF		1,146,329.62	1,380,901.00	234,571.38
420101 Recovery Grant		10,362.26	46,300.00	35,937.74
420111 MSPCA (STEP) GRANT		2,000.03	4,000.00	1,999.97
420130 PERSONNEL TRAINING		14,136.33	11,500.00	(2,636.33)
420142 NARCOTICS INVESTIGATION		43,269.53	44,710.00	1,440.47
420150 BJA-JAG		20,198.00	22,091.00	1,893.00
420151 TRAFFIC SAFETY PROJECT		11,948.80	10,375.00	(1,573.80)
420161 TRANSMITTER MAINTENANCE		24,689.35	30,000.00	5,310.65
420180 ANIMAL RESCUE		4,730.38	12,000.00	7,269.62
420230 CARE OF PRISONERS		317,463.56	398,305.00	80,841.44
420800 CORONER		19,701.27	48,500.00	28,798.73
Total PUBLIC SAFETY		1,614,829.13	2,008,682.00	393,852.87
TOTAL EXPENDITURES		1,614,829.13	2,008,682.00	393,852.87
EXCESS REVENUES OVER (UNDER) EXPENDITURES		70,968.05	0.00	0.00
Expenditures By Object				
100 Personal Services		1,093,842.68	1,369,356.00	275,513.32
200-800 Supplies, service, materials		419,849.23	550,235.00	130,385.77
900 Equipment, land buildings		101,137.22	89,091.00	(12,046.22)
383000 TRANSFER FROM OTHER FUNDS		62,169.00	72,169.00	(10,000.00)
TOTAL OTHER FINANCING SOURCES (USES)		62,169.00	72,169.00	(10,000.00)
Excess Revenues and other sources over (under) expenditures and other uses		133,137.05	(95,275.00)	228,412.05

SANDERS COUNTY
Special Revenue Funds - 2100 PUBLIC SAFETY (LAW ENFORCEMENT)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY, July 1, 2009		387,182.47		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		387,182.47		
FUND EQUITY June 30, 2010		520,319.52		

SANDERS COUNTY
Special Revenue Funds - 2370 P.E.R.S.
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		(0.10)	0.00	(0.10)
311020 PERSONAL PROPERTY TAXES		0.29	0.00	0.29
311021 MOBILE HOME TAXES		6.11	0.00	6.11
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		2.54	0.00	2.54
Total TAXES	T01	8.84	0.00	8.84
TOTAL REVENUES		8.84	0.00	8.84
FUND EQUITY June 30, 2010		8.84		

SANDERS COUNTY
Special Revenue Funds - 2371 HEALTH INSURANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		(0.13)	0.00	(0.13)
311020 PERSONAL PROPERTY TAXES		0.79	0.00	0.79
311021 MOBILE HOME TAXES		11.94	0.00	11.94
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		5.79	0.00	5.79
Total TAXES	T01	18.42	0.00	18.42
TOTAL REVENUES		18.42	0.00	18.42
Excess Revenues and other sources over (under) expenditures and other uses				
		18.42	0.00	18.42
FUND EQUITY, July 1, 2009		32,063.99		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	(	32,064.00)	0.00	(32,064.00)
FUND EQUITY, July 1, 2009 as Restated	(	0.01)		
FUND EQUITY June 30, 2010		18.41		

SANDERS COUNTY
Special Revenue Funds - 2372 PERMISSIVE MEDICAL LEVY
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		76,905.49	78,404.00	(1,498.51)
311020 PERSONAL PROPERTY TAXES		2,403.61	1,200.00	1,203.61
311021 MOBILE HOME TAXES		356.09	0.00	356.09
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		374.43	300.00	74.43
Total TAXES	T01	80,039.62	79,904.00	135.62
TOTAL REVENUES		80,039.62	79,904.00	135.62
521000 INTERFUND OPERATING TRANSFERS OUT		(80,004.00)	(80,004.00)	0.00
TOTAL OTHER FINANCING SOURCES (USES)		(80,004.00)	(80,004.00)	0.00
Excess Revenues and other sources over (under) expenditures and other uses		35.62	(100.00)	135.62
FUND EQUITY, July 1, 2009		7,775.95		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		7,775.95		
FUND EQUITY June 30, 2010		7,811.57		

SANDERS COUNTY
Special Revenue Funds - 2382 SEARCH & RESCUE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311310 REAL PROPERTY TAXES		15,286.08	15,618.00	(331.92)
311020 PERSONAL PROPERTY TAXES		414.20	239.00	175.20
311021 MOBILE HOME TAXES		97.96	0.00	97.96
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		74.40	80.00	(5.60)
316000 ENTITLEMENT LEVY TAX TRANSFER		7,162.48	7,162.00	0.48
Total TAXES	T01	23,035.12	23,099.00	(63.88)
INTERGOVERNMENTAL REVENUES				
335033 FWP TRAINING REIMBURSEMENT	C89	0.00	25,000.00	(25,000.00)
Total INTERGOVERNMENTAL REVENUES		0.00	25,000.00	(25,000.00)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		13,560.50	0.00	13,560.50
Total MISCELLANEOUS REVENUE	U99	13,560.50	0.00	13,560.50
TOTAL REVENUES		36,595.62	48,099.00	(11,503.38)
EXPENDITURES				
PUBLIC SAFETY				
420740 SEARCH & RESCUE		41,390.72	67,000.00	25,609.28
Total PUBLIC SAFETY		41,390.72	67,000.00	25,609.28
TOTAL EXPENDITURES		41,390.72	67,000.00	25,609.28
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(4,795.10)	0.00	0.00
Expenditures By Object				
100 Personal Services		677.64	1,200.00	522.36
200-800 Supplies, service, materials		35,407.58	55,800.00	20,392.42
900 Equipment, land buildings		5,305.50	10,000.00	4,694.50
Excess Revenues and other sources over (under) expenditures and other uses		(4,795.10)	(18,901.00)	14,105.90
FUND EQUITY, July 1, 2009		29,754.33		

Special Revenue Funds - 2382 SEARCH & RESCUE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
----- RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		29,754.33		
FUND EQUITY June 30, 2010		24,959.23		

SANDERS COUNTY
Special Revenue Funds - 2384 SEARCH & RESCUE AUXILLARY
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
CHARGES FOR SERVICES				
244093 REIMBURSEMENTS		(3,020.00)	30,000.00	(33,020.00)
Total CHARGES FOR SERVICES	A89	(3,020.00)	30,000.00	(33,020.00)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		707.39	0.00	707.39
Total MISCELLANEOUS REVENUE	U99	707.39	0.00	707.39
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	618.16	2,000.00	(1,381.84)
Total INVESTMENT & ROYALTY EARNINGS		618.16	2,000.00	(1,381.84)
TOTAL REVENUES		(1,694.45)	32,000.00	(33,694.45)
EXPENDITURES				
PUBLIC SAFETY				
420740 SEARCH & RESCUE		2,835.33	37,000.00	34,164.67
Total PUBLIC SAFETY		2,835.33	37,000.00	34,164.67
TOTAL EXPENDITURES		2,835.33	37,000.00	34,164.67
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(4,529.78)	0.00	0.00
200-800 Supplies, service, materials		2,835.33	37,000.00	34,164.67
Excess Revenues and other sources over (under) expenditures and other uses		(4,529.78)	(5,000.00)	470.22
FUND EQUITY, July 1, 2009		33,707.80		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		33,707.80		

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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 2009-2010

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

FUND EQUITY June 30, 2010		29,178.02		

SANDERS COUNTY
Special Revenue Funds - 2390 DRUG FORFEITURE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
FINES & FORFEITURES				
351013 DRUG FORFEITURES		3,732.00	6,000.00	(2,268.00)
Total FINES & FORFEITURES	U99	3,732.00	6,000.00	(2,268.00)
TOTAL REVENUES		3,732.00	6,000.00	(2,268.00)
EXPENDITURES				
PUBLIC SAFETY				
420142 NARCOTICS INVESTIGATION		3,316.73	75,000.00	71,683.27
Total PUBLIC SAFETY		3,316.73	75,000.00	71,683.27
TOTAL EXPENDITURES		3,316.73	75,000.00	71,683.27
EXCESS REVENUES OVER (UNDER) EXPENDITURES		415.27	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	40,000.00	40,000.00
200-800 Supplies, service, materials		3,316.73	35,000.00	31,683.27
Excess Revenues and other sources over (under) expenditures and other uses		415.27	(69,000.00)	69,415.27
FUND EQUITY, July 1, 2009		66,496.42		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		66,496.42		
FUND EQUITY June 30, 2010		66,911.69		

SANDERS COUNTY
Special Revenue Funds - 2393 RECORD PRESERVATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
CHARGES FOR SERVICES				
341400 RECORD PRESERVATION		11,707.00	16,000.00	(4,293.00)
Total CHARGES FOR SERVICES	A89	11,707.00	16,000.00	(4,293.00)
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		11,707.00	17,500.00	(5,793.00)
EXPENDITURES				
COUNTY GOVERNMENT				
410940 RECORD PRESERVATION		11,914.64	23,000.00	11,085.36
Total COUNTY GOVERNMENT		11,914.64	23,000.00	11,085.36
TOTAL EXPENDITURES		11,914.64	23,000.00	11,085.36
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(207.64)	0.00	0.00
200-800 Supplies, service, materials		11,914.64	18,000.00	6,085.36
900 Equipment, land buildings		0.00	5,000.00	5,000.00
Excess Revenues and other sources over (under) expenditures and other uses		(207.64)	(5,500.00)	5,292.36
FUND EQUITY, July 1, 2009		123,222.86		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		123,222.86		
FUND EQUITY June 30, 2010		123,015.22		

SANDERS COUNTY
Special Revenue Funds - 2400 PARADISE IMPROVEMENT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		2,967.17	2,833.00	134.17
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		79.96	43.00	36.96
316000 ENTITLEMENT LEVY TAX TRANSFER		45.20	45.00	0.20
Total TAXES	T01	3,092.33	2,921.00	171.33
TOTAL REVENUES		3,092.33	2,921.00	171.33
EXPENDITURES				
MISCELLANEOUS				
510100 SPECIAL ASSESSMENTS		2,444.89	2,700.00	255.11
Total MISCELLANEOUS		2,444.89	2,700.00	255.11
TOTAL EXPENDITURES		2,444.89	2,700.00	255.11
EXCESS REVENUES OVER (UNDER) EXPENDITURES		647.44	0.00	0.00
200-800 Supplies, service, materials		2,444.89	2,700.00	255.11
Excess Revenues and other sources over (under) expenditures and other uses		647.44	221.00	426.44
FUND EQUITY, July 1, 2009		2,135.69		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		2,135.69		
FUND EQUITY June 30, 2010		2,783.13		

SANDERS COUNTY
Special Revenue Funds - 2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
511010 REAL PROPERTY TAXES		1,750.00	0.00	1,750.00
Total TAXES	T01	1,750.00	0.00	1,750.00
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	13.20	500.00	(486.80)
Total INVESTMENT & ROYALTY EARNINGS		13.20	500.00	(486.80)
TOTAL REVENUES		1,763.20	500.00	1,263.20
EXPENDITURES				
MISCELLANEOUS				
510100 SPECIAL ASSESSMENTS		360.00	1,750.00	1,390.00
Total MISCELLANEOUS		360.00	1,750.00	1,390.00
TOTAL EXPENDITURES		360.00	1,750.00	1,390.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		1,403.20	0.00	0.00
200-800 Supplies, service, materials		360.00	1,750.00	1,390.00
FUND EQUITY June 30, 2010		1,403.20		

Special Revenue Funds - 2700 SANDERS COUNTY CHRISTMAS RELIEF
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favcrable (Unfavorable)
REVENUE				
MISCELLANEOUS REVENUE				
365900 CONTRIBUTIONS AND DONATIONS		6,634.34	10,000.00	(3,365.66)
Total MISCELLANEOUS REVENUE	U99	6,634.34	10,000.00	(3,365.66)
TOTAL REVENUES		6,634.34	10,000.00	(3,365.66)
EXPENDITURES				
SOCIAL AND ECONOMIC SERVICES				
450131 SOCIAL & ECONOMIC SERVICE EXPENSES		7,796.44	10,000.00	2,203.56
Total SOCIAL AND ECONOMIC SERVICES		7,796.44	10,000.00	2,203.56
TOTAL EXPENDITURES		7,796.44	10,000.00	2,203.56
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(1,162.10)	0.00	0.00
200-800 Supplies, service, materials		7,796.44	10,000.00	2,203.56
Excess Revenues and other sources over (under) expenditures and other uses		(1,162.10)	0.00	(1,162.10)
FUND EQUITY, July 1, 2009		14,081.10		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		14,081.10		
FUND EQUITY June 30, 2010		12,919.00		

SANDERS COUNTY
Special Revenue Funds - 2701 SANDERS COUNTY CRIME STOPPERS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		0.00	5,000.00	(5,000.00)
Total MISCELLANEOUS REVENUE	U99	0.00	5,000.00	(5,000.00)
TOTAL REVENUES		0.00	5,000.00	(5,000.00)
EXPENDITURES				
PUBLIC SAFETY				
420141 CRIME CONTROL & INVESTIGATION		118.56	5,000.00	4,881.44
Total PUBLIC SAFETY		118.56	5,000.00	4,881.44
TOTAL EXPENDITURES		118.56	5,000.00	4,881.44
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(118.56)	0.00	0.00
200-800 Supplies, service, materials		118.56	5,000.00	4,881.44
Excess Revenues and other sources over (under) expenditures and other uses		(118.56)	0.00	(118.56)
FUND EQUITY, July 1, 2009		2,400.82		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		2,400.82		
FUND EQUITY June 30, 2010		2,282.26		

SANDERS COUNTY
Special Revenue Funds - 2815 UST PROGRAM
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EXPENDITURES				
PUBLIC HEALTH				
440140 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, 2009		1,227.76		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		1,227.76		
FUND EQUITY June 30, 2010		1,227.76		

SANDERS COUNTY
Special Revenue Funds - 2820 FUEL TAX
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
334040 GASOLINE TAX APPORTIONMENT	C89	121,601.99	123,048.00	(1,446.01)
Total INTERGOVERNMENTAL REVENUES		121,601.99	123,048.00	(1,446.01)
TOTAL REVENUES		121,601.99	123,048.00	(1,446.01)
EXPENDITURES				
PUBLIC WORKS				
430230 ROAD OIL		82,091.17	120,000.00	37,908.83
Total PUBLIC WORKS		82,091.17	120,000.00	37,908.83
TOTAL EXPENDITURES		82,091.17	120,000.00	37,908.83
EXCESS REVENUES OVER (UNDER) EXPENDITURES		39,510.82	0.00	0.00
200-800	Supplies, service, materials	82,091.17	120,000.00	37,908.83
Excess Revenues and other sources over (under) expenditures and other uses		39,510.82	3,048.00	36,462.82
FUND EQUITY, July 1, 2009		103,999.55		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		103,999.55		
FUND EQUITY June 30, 2010		143,510.37		

SANDERS COUNTY
Special Revenue Funds - 2830 JUNK MOTOR VEHICLE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
335070 JUNK VEHICLE ASSESSMENT	C89	15,932.00	15,932.00	0.00
Total INTERGOVERNMENTAL REVENUES		15,932.00	15,932.00	0.00
TOTAL REVENUES		15,932.00	15,932.00	0.00
EXPENDITURES				
PUBLIC WORKS				
430810 ADMINISTRATION		3,803.32	3,900.00	96.68
430830 COLLECTION		12,128.68	13,985.00	1,856.32
Total PUBLIC WORKS		15,932.00	17,885.00	1,953.00
TOTAL EXPENDITURES		15,932.00	17,885.00	1,953.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
Expenditures By Object				
100 Personal Services		2,998.86	3,000.00	1.14
200-800 Supplies, service, materials		12,933.14	14,885.00	1,951.86
FUND EQUITY June 30, 2010		0.00		

SANDERS COUNTY
Special Revenue Funds - 2840 NOXIOUS WEED
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
334024 Federal Agriculture Noxious Weed	C89	5,630.84	1,786.00	3,844.84
334025 COUNTY-RESERVATION GRANT	C89	7,500.00	7,500.00	0.00
334026 RUSH SKELETON 09-10	C89	17,134.24	33,730.00	(16,595.76)
334027 RUSH SKELETON 10-11	C89	13,567.00	13,567.00	0.00
334028 EURASIAN WATERMILFOIL	C89	88,522.84	437,781.47	(349,258.63)
334029 Eurasian Milfoil RITP-10-0034	C89	3,658.75	50,000.00	(46,341.25)
Total INTERGOVERNMENTAL REVENUES		136,013.67	544,364.47	(408,350.80)
TOTAL REVENUES		136,013.67	544,364.47	(408,350.80)
EXPENDITURES				
PUBLIC WORKS				
431100 WEED CONTROL (& County Reservation Grant)		5,254.77	7,500.00	2,245.23
431104 RUSH SKELETONWEED 08-09		13,567.00	13,567.00	0.00
431105 RUSH SKELETON 09-10		17,134.24	33,730.00	16,595.76
431108 Federal Agriculture Noxious Weed Grant		1,153.02	1,786.00	632.98
431111 EURASIAN WATERMILFOIL 2009-040		71,869.88	73,275.00	1,405.12
431112 EURASIAN WATERMILFOIL 2009-039		15,693.60	15,693.00	(0.60)
431113 EURASIAN MILFOIL RITP-10-0034 DNRC (50,000)		6,658.75	50,000.00	43,341.25
431114 EURASIAN MILFOIL 2010 ARRA W912-HZ-10-C-0062 (1		0.00	177,167.47	177,167.47
431115 EURASIAN MILFOIL MDA 2010-034 (23,721)		3,597.55	23,721.00	20,123.45
431116 EURASIAN MILFOIL MDA2010-035 Strip (75,000)		0.00	125,000.00	125,000.00
431117 EURASIAN MILFOIL MDA 2010-036 Block (\$75,000)		0.00	25,000.00	25,000.00
Total PUBLIC WORKS		134,928.81	546,439.47	411,510.66
TOTAL EXPENDITURES		134,928.81	546,439.47	411,510.66
EXCESS REVENUES OVER (UNDER) EXPENDITURES		1,084.86	0.00	0.00
Expenditures By Object				
100 Personal Services		45,823.20	69,842.90	24,019.70
200-800 Supplies, service, materials		83,123.61	470,596.57	387,472.96
900 Equipment, land buildings		5,982.00	6,000.00	18.00
Excess Revenues and other sources over (under) expenditures and other uses		1,084.86	(2,075.00)	3,159.86

SANDERS COUNTY
Special Revenue Funds - 2840 NOXIOUS WEED
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY, July 1, 2009		304.32		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		304.32		
FUND EQUITY June 30, 2010		1,389.18		

SANDERS COUNTY
Special Revenue Funds - 2850 911 EMERGENCY NO.
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
335081 E 911 EMERGENCY SERVICES	C89	103,864.69	95,000.00	8,864.69
Total INTERGOVERNMENTAL REVENUES		103,864.69	95,000.00	8,864.69
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	6,155.38	7,500.00	(1,344.62)
Total INVESTMENT & ROYALTY EARNINGS		6,155.38	7,500.00	(1,344.62)
TOTAL REVENUES		110,020.07	102,500.00	7,520.07
EXPENDITURES				
PUBLIC SAFETY				
420750 COMMUNICATION EQUIPMENT		36,614.36	133,100.00	96,485.64
Total PUBLIC SAFETY		36,614.36	133,100.00	96,485.64
TOTAL EXPENDITURES		36,614.36	133,100.00	96,485.64
EXCESS REVENUES OVER (UNDER) EXPENDITURES		73,405.71	0.00	0.00
Expenditures By Object				
100 Personal Services		14,999.70	15,000.00	0.30
200-800 Supplies, service, materials		21,614.66	68,100.00	46,485.34
900 Equipment, land buildings		0.00	50,000.00	50,000.00
Excess Revenues and other sources over (under) expenditures and other uses		73,405.71	(30,600.00)	104,005.71
FUND EQUITY, July 1, 2009		287,218.97		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		287,218.97		
FUND EQUITY June 30, 2010		360,624.68		

SANDERS COUNTY
Special Revenue Funds - 2859 COUNTY LAND INFORMATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
334065 LAND INFORMATION GRANTS	C99	2,926.25	3,500.00	(573.75)
Total INTERGOVERNMENTAL REVENUES		2,926.25	3,500.00	(573.75)
TOTAL REVENUES		2,926.25	3,500.00	(573.75)
EXPENDITURES				
COUNTY GOVERNMENT				
411060 GEOGRAPHIC INFORMATION SYSTEMS		0.00	15,000.00	15,000.00
Total COUNTY GOVERNMENT		0.00	15,000.00	15,000.00
TOTAL EXPENDITURES		0.00	15,000.00	15,000.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		2,926.25	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	8,000.00	8,000.00
200-800 Supplies, service, materials		0.00	7,000.00	7,000.00
Excess Revenues and other sources over (under) expenditures and other uses		2,926.25	(11,500.00)	14,426.25
FUND EQUITY, July 1, 2009		15,502.50		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		15,502.50		
FUND EQUITY June 30, 2010		18,428.75		

SANDERS COUNTY
Special Revenue Funds - 2860 LAND USE PLANNING
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
316000 ENTITLEMENT LEVY TAX TRANSFER		3,994.24	3,994.00	0.24
Total TAXES	T01	3,994.24	3,994.00	0.24
TOTAL REVENUES		3,994.24	3,994.00	0.24
EXPENDITURES				
COUNTY GOVERNMENT				
411010 ADMINISTRATION COSTS		592.84	10,000.00	9,407.16
Total COUNTY GOVERNMENT		592.84	10,000.00	9,407.16
TOTAL EXPENDITURES		592.84	10,000.00	9,407.16
EXCESS REVENUES OVER (UNDER) EXPENDITURES		3,401.40	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	6,000.00	6,000.00
200-800 Supplies, service, materials		592.84	4,000.00	3,407.16
Excess Revenues and other sources over (under) expenditures and other uses		3,401.40	(6,006.00)	9,407.40
FUND EQUITY, July 1, 2009		15,105.70		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		15,105.70		
FUND EQUITY June 30, 2010		18,507.10		

SANDERS COUNTY
Special Revenue Funds - 2865 DNRC GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
334122 RESOURCE GRANT & LOAN PROGRAM	C89	10,000.00	10,000.00	0.00
Total INTERGOVERNMENTAL REVENUES		10,000.00	10,000.00	0.00
TOTAL REVENUES		10,000.00	10,000.00	0.00
EXPENDITURES				
HOUSING & COMMUNITY DEVELOPMENT				
470240 SANITATION REHABILITATION LOANS		10,000.00	10,000.00	0.00
Total HOUSING & COMMUNITY DEVELOPMENT		10,000.00	10,000.00	0.00
TOTAL EXPENDITURES		10,000.00	10,000.00	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
200-800 Supplies, service, materials		10,000.00	10,000.00	0.00
FUND EQUITY June 30, 2010		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 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
333010 FOREST RESERVE ACT	B89	206,125.98	209,496.00	(3,370.02)
Total INTERGOVERNMENTAL REVENUES		206,125.98	209,496.00	(3,370.02)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		152.50	0.00	152.50
Total MISCELLANEOUS REVENUE	U99	152.50	0.00	152.50
TOTAL REVENUES		206,278.48	209,496.00	(3,217.52)
EXPENDITURES				
PUBLIC WORKS				
430250 RURAL ADDRESSING		11,162.71	28,794.00	17,631.29
430252 TITLE 3 COMMUNITY WILDFIRE PLAN		971.79	209,496.00	208,524.21
Total PUBLIC WORKS		12,134.50	238,290.00	226,155.50
TOTAL EXPENDITURES		12,134.50	238,290.00	226,155.50
EXCESS REVENUES OVER (UNDER) EXPENDITURES		194,143.98	0.00	0.00
Expenditures By Object				
100 Personal Services		705.79	40,000.00	39,294.21
200-800 Supplies, service, materials		11,428.71	198,290.00	186,861.29
Excess Revenues and other sources over (under) expenditures and other uses		194,143.98	(28,794.00)	222,937.98
FUND EQUITY, July 1, 2009		263,915.00		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		263,915.00		
FUND EQUITY June 30, 2010		458,058.98		

SANDERS COUNTY
Special Revenue Funds - 2918 LAW ENFORCEMENT BLOCK GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331026 DOMESTIC VIOLENCE GRANT 2007	B89	84,890.86	130,322.00	(45,431.14)
Total INTERGOVERNMENTAL REVENUES		84,890.86	130,322.00	(45,431.14)
TOTAL REVENUES		84,890.86	130,322.00	(45,431.14)
EXPENDITURES				
PUBLIC SAFETY				
420148 DOMESTIC VIOLENCE GRANT 2007		84,890.86	84,891.00	0.14
Total PUBLIC SAFETY		84,890.86	84,891.00	0.14
TOTAL EXPENDITURES		84,890.86	84,891.00	0.14
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
Expenditures By Object				
100 Personal Services		10,712.57	23,700.00	12,987.43
200-800 Supplies, service, materials		74,178.29	61,191.00	(12,987.29)
Excess Revenues and other sources over (under) expenditures and other uses		0.00	45,431.00	(45,431.00)
FUND EQUITY, July 1, 2009		2,181.50		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		2,181.50		
FUND EQUITY June 30, 2010		2,181.50		

SANDERS COUNTY
Special Revenue Funds - 2950 DUI TASK FORCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
335026 DUI TASK FORCE REINSTATEMENT	C89	3,500.00	4,000.00	(500.00)
Total INTERGOVERNMENTAL REVENUES		3,500.00	4,000.00	(500.00)
TOTAL REVENUES		3,500.00	4,000.00	(500.00)
EXPENDITURES				
PUBLIC SAFETY				
420141 CRIME CONTROL & INVESTIGATION		3,845.65	4,000.00	154.35
Total PUBLIC SAFETY		3,845.65	4,000.00	154.35
TOTAL EXPENDITURES		3,845.65	4,000.00	154.35
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(345.65)	0.00	0.00
200-800	Supplies, service, materials	3,845.65	4,000.00	154.35
Excess Revenues and other sources over (under) expenditures and other uses		(345.65)	0.00	(345.65)
FUND EQUITY, July 1, 2009		2,602.10		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		2,602.10		
FUND EQUITY June 30, 2010		2,256.45		

SANDERS COUNTY
Special Revenue Funds - 2956 CTEP (COMM.TRANS. ENHANCEMENT PROGRAM)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331050 HIGH BRIDGE	B89	385,320.54	654,123.00	(268,802.46)
Total INTERGOVERNMENTAL REVENUES		385,320.54	654,123.00	(268,802.46)
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		29,920.00	30,000.00	(80.00)
Total MISCELLANEOUS REVENUE		U99 29,920.00	30,000.00	(80.00)
TOTAL REVENUES		415,240.54	684,123.00	(268,882.46)
EXPENDITURES				
HOUSING & COMMUNITY DEVELOPMENT				
470421 HIGH BRIDGE (CTEP)		391,665.54	485,794.00	94,128.46
470422 HIGH BRIDGE (GRANTS & DONATIONS)		2,028.65	139,655.00	137,626.35
Total HOUSING & COMMUNITY DEVELOPMENT		393,694.19	625,449.00	231,754.81
TOTAL EXPENDITURES		393,694.19	625,449.00	231,754.81
EXCESS REVENUES OVER (UNDER) EXPENDITURES		21,546.35	0.00	0.00
200-800 Supplies, service, materials				
		2,028.65	39,655.00	37,626.35
950 Construction				
		391,665.54	585,794.00	194,128.46
Total Expenditures By Object		393,694.19	625,449.00	231,754.81
Excess Revenues and other sources over (under) expenditures and other uses		21,546.35	58,674.00	(37,127.65)
FUND EQUITY, July 1, 2009		18,633.13		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		18,633.13		
FUND EQUITY June 30, 2010		40,179.48		

SANDERS COUNTY
Special Revenue Funds - 2958 OFFICE OF EMERGENCY MANAGEMENT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		30,341.25	31,237.00	(895.75)
311020 PERSONAL PROPERTY TAXES		827.36	478.00	349.36
311021 MOBILE HOME TAXES		191.84	159.00	32.84
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		94.06	50.00	44.06
Total TAXES	T01	31,454.51	31,924.00	(469.49)
INTERGOVERNMENTAL REVENUES				
331112 HOMELAND SECURITY GRANTS	B89	3,316.29	18,000.00	(14,683.71)
331190 EMFG GRANT	B89	15,136.58	33,583.00	(18,446.42)
Total INTERGOVERNMENTAL REVENUES		18,452.87	51,583.00	(33,130.13)
TOTAL REVENUES		49,907.38	83,507.00	(33,599.62)
EXPENDITURES				
PUBLIC SAFETY				
420600 DISASTER & EMERGENCY SERVICES		45,450.71	68,879.00	23,428.29
420603 STATE HOMELAND SECURITY GRANT II		7,640.53	18,000.00	10,359.47
420730 AMBULANCE SERVICES(dphhs reimb)		0.00	2,000.00	2,000.00
Total PUBLIC SAFETY		53,091.24	88,879.00	35,787.76
TOTAL EXPENDITURES		53,091.24	88,879.00	35,787.76
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(	3,183.86)	0.00	0.00
Expenditures By Object				
100 Personal Services		35,725.94	37,679.00	1,953.06
200-800 Supplies, service, materials		17,365.30	43,200.00	25,834.70
900 Equipment, land buildings		0.00	8,000.00	8,000.00
Excess Revenues and other sources over (under) expenditures and other uses	(	3,183.86)	(5,372.00)	2,188.14
FUND EQUITY, July 1, 2009		23,759.75		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		23,759.75		

SANDERS COUNTY
Special Revenue Funds - 2958 OFFICE OF EMERGENCY MANAGEMENT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2010		20,575.89		

SANDERS COUNTY
Special Revenue Funds - 2960 PILT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
337014 PILT		301,577.00	298,584.00	2,993.00
Total INTERGOVERNMENTAL REVENUES		301,577.00	298,584.00	2,993.00
TOTAL REVENUES		301,577.00	298,584.00	2,993.00
521000 INTERFUND OPERATING TRANSFERS OUT				
	(	298,584.00)	(298,584.00)	0.00
TOTAL OTHER FINANCING SOURCES (USES)	(	298,584.00)	(298,584.00)	0.00
Excess Revenues and other sources over (under)				
expenditures and other uses		2,993.00	0.00	2,993.00
FUND EQUITY, July 1, 2009		298,584.00		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		298,584.00		
FUND EQUITY June 30, 2010		301,577.00		

SANDERS COUNTY
Special Revenue Funds - 2964 PUBLIC HEALTH MISC. GRANTS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

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, 2009	(	524.97)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated	(	524.97)		
FUND EQUITY June 30, 2010	(	524.97)		

Special Revenue Funds - 2969 YOUTH SUICIDE PREVENTION GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

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, 2009		2.85		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		2.85		
FUND EQUITY June 30, 2010		2.85		

SANDERS COUNTY
Special Revenue Funds - 2970 IMMUNIZATION (HEALTH PREVENTION GRANT)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331143 IMMUNIZATIONS	B89	12,472.14	9,701.00	2,771.14
Total INTERGOVERNMENTAL REVENUES		12,472.14	9,701.00	2,771.14
TOTAL REVENUES		12,472.14	9,701.00	2,771.14
EXPENDITURES				
PUBLIC HEALTH				
440173 IMMUNIZATION GRANT		5,999.37	9,701.00	3,701.63
Total PUBLIC HEALTH		5,999.37	9,701.00	3,701.63
TOTAL EXPENDITURES		5,999.37	9,701.00	3,701.63
EXCESS REVENUES OVER (UNDER) EXPENDITURES		6,472.77	0.00	0.00
Expenditures By Object				
100 Personal Services		5,999.37	8,347.00	2,347.63
200-800 Supplies, service, materials		0.00	1,354.00	1,354.00
Excess Revenues and other sources over (under) expenditures and other uses		6,472.77	0.00	6,472.77
FUND EQUITY, July 1, 2009		4,038.27		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		4,038.27		
FUND EQUITY June 30, 2010		10,511.04		

SANDERS COUNTY
Special Revenue Funds - 2971 WIC
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
331141 WIC	B89	55,455.28	60,499.00	(5,043.72)
Total INTERGOVERNMENTAL REVENUES		55,455.28	60,499.00	(5,043.72)
TOTAL REVENUES		55,455.28	60,499.00	(5,043.72)
EXPENDITURES				
PUBLIC HEALTH				
440172 WIC		55,455.28	60,499.00	5,043.72
Total PUBLIC HEALTH		55,455.28	60,499.00	5,043.72
TOTAL EXPENDITURES		55,455.28	60,499.00	5,043.72
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
Expenditures By Object				
100	Personal Services	37,839.64	38,160.00	320.36
200-800	Supplies, service, materials	17,615.64	22,339.00	4,723.36
Excess Revenues and other sources over (under) expenditures and other uses		0.00	0.00	0.00
FUND EQUITY, July 1, 2009		6,892.29		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		6,892.29		
FUND EQUITY June 30, 2010		6,892.29		

SANDERS COUNTY
Special Revenue Funds - 2972 FAMILY PLANNING
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		2,049.50	4,000.00	(1,950.50)
Total MISCELLANEOUS REVENUE	U99	2,049.50	4,000.00	(1,950.50)
TOTAL REVENUES		2,049.50	4,000.00	(1,950.50)
EXPENDITURES				
PUBLIC HEALTH				
440103 FAMILY PLANNING ADMINISTRATION		2,191.24	4,000.00	1,808.76
Total PUBLIC HEALTH		2,191.24	4,000.00	1,808.76
TOTAL EXPENDITURES		2,191.24	4,000.00	1,808.76
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(141.74)	0.00	0.00
200-800 Supplies, service, materials		2,191.24	4,000.00	1,808.76
Excess Revenues and other sources over (under) expenditures and other uses		(141.74)	0.00	(141.74)
FUND EQUITY, July 1, 2009		374.08		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		374.08		
FUND EQUITY June 30, 2010		232.34		

SANDERS COUNTY
Special Revenue Funds - 2973 MCH GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331134 WOMEN'S HEALTH/ABSTINENCE GRANT	B89	500.00	500.00	0.00
331140 MCH GRANT	B89	11,921.00	11,921.00	0.00
Total INTERGOVERNMENTAL REVENUES		12,421.00	12,421.00	0.00
CHARGES FOR SERVICES				
344015 WELL CHLD-MCH		2,205.84	2,500.00	(294.16)
Total CHARGES FOR SERVICES		A89 2,205.84	2,500.00	(294.16)
MISCELLANEOUS REVENUE				
362004 AUTO MAINTENANCE		6,516.65	5,658.00	858.65
Total MISCELLANEOUS REVENUE		U99 6,516.65	5,658.00	858.65
TOTAL REVENUES		21,143.49	20,579.00	564.49
EXPENDITURES				
PUBLIC HEALTH				
440104		0.00	500.00	500.00
440171 MCH GRANT		11,975.46	11,921.00	(54.46)
440175 OPERATIONAL SERVICES		26,229.63	35,192.00	8,962.37
Total PUBLIC HEALTH		38,205.09	47,613.00	9,407.91
TOTAL EXPENDITURES		38,205.09	47,613.00	9,407.91
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(17,061.60)	0.00	0.00
Expenditures By Object				
100	Personal Services	11,008.00	9,866.00	(1,142.00)
200-800	Supplies, service, materials	4,452.09	5,803.00	1,350.91
900	Equipment, land buildings	22,745.00	31,944.00	9,199.00
Excess Revenues and other sources over (under) expenditures and other uses		(17,061.60)	(27,034.00)	9,972.40
FUND EQUITY, July 1, 2009		57,676.16		

SANDERS COUNTY
Special Revenue Funds - 2973 MCH GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

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, 2009 as Restated		57,676.16		
FUND EQUITY June 30, 2010		40,614.56		

SANDERS COUNTY
Special Revenue Funds - 2974 BIOTERRORISM
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331115 BIOTERRORISM	B89	98,390.64	98,139.00	251.64
Total INTERGOVERNMENTAL REVENUES		98,390.64	98,139.00	251.64
TOTAL REVENUES		98,390.64	98,139.00	251.64
EXPENDITURES				
PUBLIC HEALTH				
440150 BIOTERRORISM-HEALTH EMERGENCIES		47,941.93	191,806.00	143,864.07
Total PUBLIC HEALTH		47,941.93	191,806.00	143,864.07
TOTAL EXPENDITURES		47,941.93	191,806.00	143,864.07
EXCESS REVENUES OVER (UNDER) EXPENDITURES		50,448.71	0.00	0.00
Expenditures By Object				
100 Personal Services		36,028.02	56,243.00	20,214.98
200-800 Supplies, service, materials		11,913.91	135,563.00	123,649.09
383000 TRANSFER FROM OTHER FUNDS		93,667.00	93,667.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		93,667.00	93,667.00	0.00
FUND EQUITY June 30, 2010		144,115.71		

Special Revenue Funds - 2978 TOBACCO GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331148 TOBACCO GRANT	B89	39,425.34	38,426.00	999.34
Total INTERGOVERNMENTAL REVENUES		39,425.34	38,426.00	999.34
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		334.00	1,000.00	(666.00)
Total MISCELLANEOUS REVENUE		U99 334.00	1,000.00	(666.00)
TOTAL REVENUES		39,759.34	39,426.00	333.34
EXPENDITURES				
PUBLIC HEALTH				
440105 TOBACCO EDUCATION GRANT		38,925.00	38,426.00	(499.00)
440106 YOUTH TOBACCO GRANT		500.34	1,000.00	499.66
Total PUBLIC HEALTH		39,425.34	39,426.00	0.66
TOTAL EXPENDITURES		39,425.34	39,426.00	0.66
EXCESS REVENUES OVER (UNDER) EXPENDITURES		334.00	0.00	0.00
Expenditures By Object				
100 Personal Services		31,695.71	30,124.00	(1,571.71)
200-800 Supplies, service, materials		7,729.63	9,302.00	1,572.37
Excess Revenues and other sources over (under) expenditures and other uses		334.00	0.00	334.00
FUND EQUITY, July 1, 2009		186.59		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		186.59		
FUND EQUITY June 30, 2010		520.59		

SANDERS COUNTY
Special Revenue Funds - 2979 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

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, 2009		32.22		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		32.22		
FUND EQUITY June 30, 2010		32.22		

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SANDERS COUNTY
Special Revenue Funds - 2987 HORSE RESCUE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

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Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		405.00	9,428.00	(9,023.00)
Total MISCELLANEOUS REVENUE	U99	405.00	9,428.00	(9,023.00)
TOTAL REVENUES		405.00	9,428.00	(9,023.00)
EXPENDITURES				
PUBLIC SAFETY				
420180 ANIMAL RESCUE		3,343.07	9,428.00	6,084.93
Total PUBLIC SAFETY		3,343.07	9,428.00	6,084.93
TOTAL EXPENDITURES		3,343.07	9,428.00	6,084.93
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(2,938.07)	0.00	0.00
200-800 Supplies, service, materials		3,343.07	9,428.00	6,084.93
Excess Revenues and other sources over (under) expenditures and other uses		(2,938.07)	0.00	(2,938.07)
FUND EQUITY, July 1, 2009		9,728.19		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		9,728.19		
FUND EQUITY June 30, 2010		6,790.12		

SANDERS COUNTY
Special Revenue Funds - 2991 STIMULUS (High Bridge)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
351991 STIMULUS/W912HZ-10-C-0062	B89	182,472.00	182,472.00	0.00
Total INTERGOVERNMENTAL REVENUES		182,472.00	182,472.00	0.00
TOTAL REVENUES		182,472.00	182,472.00	0.00
EXPENDITURES				
HOUSING & COMMUNITY DEVELOPMENT				
470421 HIGH BRIDGE (CTEP)		182,472.00	182,472.00	0.00
Total HOUSING & COMMUNITY DEVELOPMENT		182,472.00	182,472.00	0.00
TOTAL EXPENDITURES		182,472.00	182,472.00	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
950 Construction		182,472.00	182,472.00	0.00
Total Expenditures By Object		182,472.00	182,472.00	0.00
FUND EQUITY June 30, 2010		0.00		

SANDERS COUNTY
Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		2,273,468.79	2,355,144.00	(81,675.21)
311020 PERSONAL PROPERTY TAXES		58,115.19	35,661.00	22,454.19
311021 MOBILE HOME TAXES		12,974.97	10,754.00	2,220.97
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		9,567.31	7,700.00	1,867.31
316000 ENTITLEMENT LEVY TAX TRANSFER		646,968.04	646,966.00	2.04
Total TAXES	T01	3,001,094.30	3,056,225.00	(55,130.70)
LICENSES AND PERMITS				
323040 CONCEALED WEAPONS		7,619.54	8,000.00	(380.46)
Total LICENSES AND PERMITS		7,619.54	8,000.00	(380.46)
INTERGOVERNMENTAL REVENUES				
331017 Recovery Grant		8,233.12	46,300.00	(38,066.88)
331026 DOMESTIC VIOLENCE GRANT 2007		84,890.86	130,322.00	(45,431.14)
331030 HUMAN RESOURCES TRANS.MONIES		4,000.00	9,143.00	(5,143.00)
331060 HIGH BRIDGE		385,320.54	654,123.00	(268,802.46)
331080 USFS CAMPGROUND		11,600.00	9,000.00	2,600.00
331112 HOMELAND SECURITY GRANTS		3,316.29	18,000.00	(14,683.71)
331115 BIOTERRORISM		98,390.64	98,139.00	251.64
331134 WOMEN'S HEALTH/ABSTINENCE GRANT		500.00	500.00	0.00
331140 MCH GRANT		11,921.00	11,921.00	0.00
331141 WIC		55,455.28	60,499.00	(5,043.72)
331143 IMMUNIZATIONS		12,472.14	9,701.00	2,771.14
331148 TOBACCO GRANT		39,425.34	38,426.00	999.34
331150 HIGHWAY SAFETY PROGRAM		10,280.00	10,375.00	(95.00)
331175 CRIME CONTROL GRANT		12,643.55	0.00	12,643.55
331190 EMPG GRANT		15,136.58	33,583.00	(18,446.42)
331191 FEDERAL GRANTS		(157,988.00)	0.00	(157,988.00)
331991 STIMULUS/W912HZ-10-C-0062		182,472.00	182,472.00	0.00
333010 FOREST RESERVE ACT		1,874,764.85	2,543,876.00	(669,111.15)
333070 REFUGE REVENUE SHARING		19,737.00	25,000.00	(5,263.00)
334015 MSPOA STEP GRANT		4,725.64	4,000.00	725.64
334021 STATE REIMB		5,000.00	5,000.00	0.00
334024 Federal Agriculture Noxious Weed		5,630.84	1,786.00	3,844.84
334025 COUNTY-RESERVATION GRANT		7,500.00	7,500.00	0.00
334026 RUSH SKELETON 09-10		17,134.24	33,730.00	(16,595.76)
334027 RUSH SKELETON 10-11		13,567.00	13,567.00	0.00
334028 EURASIAN WATERMILFOIL		88,522.84	437,781.47	(349,258.63)
334029 Eurasian Milfoil RITP-10-0034		3,658.75	50,000.00	(46,341.25)

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
334031 2008 TF AIRPORT GRANT		5,548.00	25,175.00	(19,627.00)
334032 PLAINS AIRPORT SNOW REMOVAL GRANT		222,071.00	176,290.00	45,781.00
334033 TF AIRPORT SNOW REMOVAL GRANT		236,625.00	182,233.00	54,392.00
334040 GASOLINE TAX APPORTIONMENT		123,048.26	124,497.00	(1,448.74)
334065 LAND INFORMATION GRANTS		2,926.25	3,500.00	(573.75)
334122 RESOURCE GRANT & LOAN PROGRAM		10,000.00	10,000.00	0.00
335026 DUI TASK FORCE REINSTATEMENT		3,500.00	4,000.00	(500.00)
335033 FWP TRAINING REIMBURSEMENT		0.00	25,000.00	(25,000.00)
335070 JUNK VEHICLE ASSESSMENT		15,932.00	15,932.00	0.00
335081 E 911 EMERGENCY SERVICES		103,864.69	95,000.00	8,864.69
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX		0.00	1,500.00	(1,500.00)
337014 PILT		301,577.00	298,584.00	2,993.00
Total INTERGOVERNMENTAL REVENUES		3,843,402.70	5,396,455.47	(1,553,052.77)
CHARGES FOR SERVICES				
341400 RECORD PRESERVATION		11,707.00	16,000.00	(4,293.00)
342011 SHERIFF'S FEES		21,599.54	15,000.00	6,599.54
342013 INMATES (CONTRACT)		98,582.50	125,000.00	(26,417.50)
342014 TELEPHONE CHARGES		3,779.23	3,000.00	779.23
342015 REIMB. FOR CLARKS PEAK		5,988.35	6,000.00	(11.65)
342017 COMMISSARY		7,746.60	20,000.00	(12,253.40)
342018 RESERVE DEPUTY REIMB.		3,719.06	16,000.00	(12,280.94)
342019 BOOKING FEES		1,044.70	1,000.00	44.70
342020 REIMB. FROM STATE	(	5,800.00)	0.00	(5,800.00)
342021 BILLING FOR RESPONSE TIME		0.00	5,000.00	(5,000.00)
343012 EQUIPMENT RENTAL		4,350.86	4,000.00	350.86
343016 ENCROACHMENT PERMIT FEES		1,425.00	3,500.00	(2,075.00)
343018 SALE OF MATERIALS		67,058.57	86,500.00	(19,441.43)
343063 LEASE ON GROUND AREAS-TF		2,974.00	2,600.00	374.00
343064 LEASE ON GROUND AREAS-PL		308.00	1,000.00	(692.00)
343085 ANTIC. INCOME/CONTRACTS		343,430.92	330,000.00	13,430.92
343360 WEED SUBDIVISION ACTIVITIES		7,670.00	20,000.00	(12,330.00)
344015 WELL CHILD-MCH		2,205.84	2,500.00	(294.16)
344093 REIMBURSEMENTS	(	3,020.00)	30,000.00	(33,020.00)
346050 COUNTY FAIR REVENUE		254,278.19	264,500.00	(10,221.81)
346051 4TH OF JULY EVENTS		0.00	2,000.00	(2,000.00)
346105 SANCTIONED MOTORCROSS RACES		6,245.49	2,500.00	3,745.49
Total CHARGES FOR SERVICES		835,293.85	956,100.00	(120,806.15)
FINES & FORFEITURES				
351012 ANIMAL RESCUE		0.00	10,000.00	(10,000.00)
351013 DRUG FORFEITURES		3,732.00	6,000.00	(2,268.00)
351014 TOBACCO POSSESSION AND CONSUMPTION		0.00	100.00	(100.00)
351021 DISTRICT COURT GENERAL FINES		256.52	2,000.00	(1,743.48)
Total FINES & FORFEITURES	U99	3,988.52	18,100.00	(14,111.48)
MISCELLANEOUS REVENUE				

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
361000 COMP. INSURANCE REIMBURSEMENT		91,655.28	94,400.00	(2,744.72)
362001 COMPUTER MAINTENANCE		1,375.00	2,550.00	(1,175.00)
362002 ARREST GRANT/CHAD		0.00	2,500.00	(2,500.00)
362004 AUTO MAINTENANCE		6,516.65	5,658.00	858.65
362010 MISC. REIMBURSEMENTS		53,471.43	58,500.00	(5,028.57)
362015 MEDICAL REIMBURSEMENT		15.00	3,000.00	(2,985.00)
362016 PLAINS AIRPORT	(	49,905.00)	4,000.00	(53,905.00)
362017 TF AIRPORT (& car rental)	(	56,602.00)	2,500.00	(59,102.00)
362020 BUILDING RENTAL		8,424.54	7,500.00	924.54
362022 HOT SPRINGS AIRPORT		0.00	100.00	(100.00)
362050 FEDERAL GAS TAX REFUND		486.43	200.00	286.43
365000 CONTRIBUTIONS AND DONATIONS		39,008.84	94,928.00	(55,919.16)
365001 FOREST-COUNTY COALITION DUES CONTRIBUTION		0.00	1,500.00	(1,500.00)
365003 BJA-JAG GRANT		22,091.00	22,091.00	0.00
Total MISCELLANEOUS REVENUE	U99	116,537.17	299,427.00	(182,889.83)
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS		6,786.74	10,000.00	(3,213.26)
Total INVESTMENT & ROYALTY EARNINGS		6,786.74	10,000.00	(3,213.26)
TOTAL REVENUES		7,814,722.82	9,744,307.47	(1,929,584.65)
EXPENDITURES				
COUNTY GOVERNMENT				
410100 LEGISLATIVE SERVICES		117,531.75	139,166.00	21,634.25
410940 RECORD PRESERVATION		11,914.64	23,000.00	11,085.36
411010 ADMINISTRATION COSTS		592.84	10,000.00	9,407.16
411060 GEOGRAPHIC INFORMATION SYSTEMS		0.00	15,000.00	15,000.00
411240 IMPROVEMENTS		20,078.06	20,000.00	(78.06)
Total COUNTY GOVERNMENT		150,117.29	207,166.00	57,048.71
PUBLIC SAFETY				
420100 SHERIFF		1,146,329.62	1,380,901.00	234,571.38
420101 Recovery Grant		10,362.26	46,300.00	35,937.74
420111 MSPCA (STEP) GRANT		2,000.03	4,000.00	1,999.97
420130 PERSONNEL TRAINING		14,136.33	11,500.00	(2,636.33)
420141 CRIME CONTROL & INVESTIGATION		3,964.21	9,000.00	5,035.79
420142 NARCOTICS INVESTIGATION		46,586.26	119,710.00	73,123.74
420148 DOMESTIC VIOLENCE GRANT 2007		84,890.86	84,891.00	0.14
420150 BJA-JAG		20,198.00	22,091.00	1,893.00
420151 TRAFFIC SAFETY PROJECT		11,948.80	10,375.00	(1,573.80)
420161 TRANSMITTER MAINTENANCE		24,689.35	30,000.00	5,310.65

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
420260 ANIMAL RESCUE		8,073.45	21,428.00	13,354.55
420230 CARE OF PRISONERS		317,463.56	398,305.00	80,841.44
420600 DISASTER & EMERGENCY SERVICES		45,450.71	80,879.00	35,428.29
420601 EMERGENCY / DISASTER		0.00	60,046.00	60,046.00
420603 STATE HOMELAND SECURITY GRANT II		7,640.53	18,000.00	10,359.47
420730 AMBULANCE SERVICES(dphhs reimb)		79,786.36	81,786.36	2,000.00
420740 SEARCH & RESCUE		44,226.05	104,000.00	59,773.95
420750 COMMUNICATION EQUIPMENT		36,614.36	133,100.00	96,485.64
420800 CORONER		19,701.27	48,500.00	28,798.73
Total PUBLIC SAFETY		1,924,062.01	2,664,812.36	740,750.35
PUBLIC WORKS				
430210 C.D.L. TESTING		3,106.61	2,900.00	(206.61)
430220 FACILITIES - STREET DEPT		32,757.10	55,000.00	22,242.90
430230 ROAD OIL		338,311.19	390,000.00	51,688.81
430236 CONTRACTS		0.00	40,000.00	40,000.00
430240 ROAD AND STREET MAINTENANCE		2,134,831.43	2,796,414.00	663,582.57
430241 Weed Control		935.22	4,560.00	3,624.78
430243 FINLEY FLAT RR CROSSING		0.00	124,500.00	124,500.00
430244 BRIDGE FUND		722,232.09	747,952.00	25,719.91
430245 ROCK CREEK BRIDGE		52,122.12	220,000.00	167,877.88
430250 RURAL ADDRESSING		11,162.71	28,794.00	17,631.29
430252 TITLE 3 COMMUNITY WILDFIRE PLAN		971.79	209,496.00	208,524.21
430301 HOT SPRINGS		3,641.71	4,727.00	1,085.29
430302 PLAINS		12,527.28	20,727.00	8,199.72
430303 THOMPSON FALLS		6,982.97	10,727.00	3,744.03
430305 AIRPORTS		38,334.00	100,000.00	61,666.00
430308 Thompson Falls Airport AIP3-30-0076-005-2008		5,840.00	25,175.00	19,335.00
430309 Plains Airport Grants		175,250.87	176,290.00	1,039.13
430310 Thompson Falls Airport Grant		183,217.95	182,233.00	(984.95)
430311 Hot Springs Airport Grant		0.00	57,200.00	57,200.00
430330 HOTSPRINGS AIRFIELD		0.00	57,200.00	57,200.00
430810 ADMINISTRATION		3,803.32	3,900.00	96.68
430830 COLLECTION		12,128.68	13,985.00	1,856.32
430900 CEMETERY SERVICES		0.00	444.00	444.00
431100 WEED CONTROL (& County Reservation Grant)		200,653.62	236,046.00	35,392.38
431104 RUSH SKELETONWEED 08-09		13,567.00	13,567.00	0.00
431105 RUSH SKELETON 09-10		17,134.24	33,730.00	16,595.76
431108 Federal Agriculture Noxious Weed Grant		1,153.02	1,786.00	632.98
431111 EURASIAN WATERMILFOIL 2009-040		71,869.88	73,275.00	1,405.12
431112 EURASIAN WATERMILFOIL 2009-039		15,693.60	15,693.00	(0.60)
431113 EURASIAN MILFOIL RITP-10-0034 DNRC (50,000)		6,658.75	50,000.00	43,341.25
431114 EURASIAN MILFOIL 2010 ARRA W912-HZ-10-C-0062 (1		0.00	177,167.47	177,167.47
431115 EURASIAN MILFOIL MDA 2010-034 (23,721)		3,597.55	23,721.00	20,123.45

SANDERS COUNTY
Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
431115 EURASIAN MILFOIL MDA2010-035 Strip (75,000)		0.00	125,000.00	125,000.00
431117 EURASIAN MILFOIL MDA 2010-036 Block (\$75,000)		0.00	25,000.00	25,000.00
431125 WEED SUBDIVISION ACTIVITIES		15,260.95	22,535.00	6,274.05
Total PUBLIC WORKS		4,084,745.65	6,071,744.47	1,986,998.82
PUBLIC HEALTH				
440103 FAMILY PLANNING ADMINISTRATION		2,191.24	4,000.00	1,808.76
440104		0.00	500.00	500.00
440105 TOBACCO EDUCATION GRANT		38,925.00	38,426.00	(499.00)
440106 YOUTH TOBACCO GRANT		500.34	1,000.00	499.66
440140 REGULATION AND INSPECTION		0.00	1,227.00	1,227.00
440150 BIOTERRORISM-HEALTH EMERGENCIES		47,941.93	191,806.00	143,864.07
440171 MCH GRANT		11,975.46	11,921.00	(54.46)
440172 WIC		55,455.28	60,499.00	5,043.72
440173 IMMUNIZATION GRANT		5,999.37	9,701.00	3,701.63
440175 OPERATIONAL SERVICES		26,229.63	35,192.00	8,962.37
440600 SPECIAL SHEEP		77.50	121.00	43.50
440710 INSECT CONTROL		5,365.95	25,000.00	19,634.05
Total PUBLIC HEALTH		194,661.70	379,393.00	184,731.30
SOCIAL AND ECONOMIC SERVICES				
450131 SOCIAL & ECONOMIC SERVICE EXPENSES		7,796.44	10,000.00	2,203.56
450310 SENIOR CITIZENS		96,728.11	106,589.00	9,860.89
450311 SENIOR CITIZENS TRANSPORTATION		72,800.05	80,409.00	7,608.95
Total SOCIAL AND ECONOMIC SERVICES		177,324.60	196,998.00	19,673.40
CULTURE AND RECREATION				
460100 LIBRARY SERVICES		52,485.89	86,990.00	34,504.11
460210 COUNTY FAIR		173,829.42	207,509.00	33,679.58
460220 FACILITIES		139,732.15	131,760.00	(7,972.15)
460270 ENTERTAINMENT		62,382.00	59,782.00	(2,600.00)
460430 PARKS		5,853.56	109,224.00	103,370.44
Total CULTURE AND RECREATION		434,283.02	595,265.00	160,981.98
HOUSING & COMMUNITY DEVELOPMENT				
470240 SANITATION REHABILITATION LOANS		10,000.00	10,000.00	0.00
470421 HIGH BRIDGE (CTEP)		574,137.54	668,266.00	94,128.46
470422 HIGH BRIDGE (GRANTS & DONATIONS)		2,028.65	139,655.00	137,626.35
Total HOUSING & COMMUNITY DEVELOPMENT		586,166.19	817,921.00	231,754.81
DEBT SERVICE				
490500 OTHER DEBT SERVICE PAYMENTS		32,562.21	36,608.00	4,045.79
Total DEBT SERVICE		32,562.21	36,608.00	4,045.79
MISCELLANEOUS				

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
510100 SPECIAL ASSESSMENTS		2,804.89	4,450.00	1,645.11
510300 INSURANCE PREMIUMS		180,214.00	180,214.00	0.00
Total MISCELLANEOUS		193,018.89	184,664.00	1,645.11
TOTAL EXPENDITURES		7,766,941.56	11,154,571.83	3,387,630.27
EXCESS REVENUES OVER (UNDER) EXPENDITURES		47,781.26	0.00	0.00
Expenditures By Object				
100 Personal Services		2,639,486.01	3,374,254.90	734,768.89
200-800 Supplies, service, materials		2,875,294.60	4,735,436.93	1,860,142.33
900 Equipment, land buildings		1,020,090.85	1,519,162.00	499,071.15
950 Construction		1,232,070.10	1,525,718.00	293,647.90
Total Expenditures By Object		7,766,941.56	11,154,571.83	3,387,630.27
383000 TRANSFER FROM OTHER FUNDS		162,594.00	172,594.00	(10,000.00)
383020 TRANSFER FROM GENERAL FUND		8,406.00	5,406.00	3,000.00
383030 TRANSFER FROM GENERAL FUND		54,060.00	55,412.00	(1,352.00)
383035 TRANSFER FROM ROAD FUND		400,000.00	500,000.00	(100,000.00)
521000 INTERFUND OPERATING TRANSFERS OUT		(816,588.00)	(926,588.00)	110,000.00
TOTAL OTHER FINANCING SOURCES (USES)		(191,528.00)	(193,176.00)	1,648.00
Excess Revenues and other sources over (under) expenditures and other uses		(143,746.74)	(1,603,440.36)	1,459,693.62
FUND EQUITY, July 1, 2009		3,788,857.65		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		(32,064.00)	0.00	(32,064.00)
FUND EQUITY, July 1, 2009 as Restated		3,756,793.65		
FUND EQUITY June 30, 2010		3,613,046.91		

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2110 ROAD FUND	2120 OLD WELFARE FUN	2130 BRIDGE FUND	2140 WEED CONTROL	2150 PREDATORY ANIMA
310000	TAXES	711564.17	1.71	56407.60	96144.87	80.60
331191	FEDERAL GRANTS	0.00	0.00	-157988.00	0.00	0.00
333010	FOREST RESERVE ACT	1668638.87	0.00	0.00	0.00	0.00
333070	REFUGE REVENUE	19737.00	0.00	0.00	0.00	0.00
340000	CHARGES FOR	1500.68	0.00	317678.82	85848.18	0.00
360000	MISCELLANEOUS	U99 16885.68	U99 0.00	U99 0.00	U99 13558.11	0.00
380000	OTHER FINANCING	U40 54060.00	U40 0.00	U40 400000.00	U40 4055.00	0.00
	Total Revenues	2472386.40	1.71	616098.42	199606.16	80.60

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2160 COUNTY FAIR	2170 AIRPORT FUND	2190 COMPREHENSIVE I	2200 INSECT FUND	2210 COUNTY PARKS
310000	TAXES	134805.69	304.68	60493.02	0.00	0.00
334021	STATE REIME	0.00	0.00	0.00	0.00	5000.00
334031	2008 TF AIRPORT	0.00	5548.00	0.00	0.00	0.00
334032	PLAINS AIRPORT	0.00	222071.00	0.00	0.00	0.00
334033	TF AIRPORT SNOW	0.00	236625.00	0.00	0.00	0.00
340000	CHARGES FOR	261023.68	3282.00	0.00	12405.87	0.00
360000	MISCELLANEOUS	U99 9596.54	U99 -106507.00	U99 91655.28	0.00	U99 0.00
380000	OTHER FINANCING	U40 8406.00	U40 0.00	U40 0.00	0.00	U40 0.00
	Total Revenues	413831.91	361323.68	152148.30	12405.87	5000.00

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2220 LIBRARY FUND	2230 COUNTY AMBULANC	2260 EMERGENCY - DIS	2280 SENIOR CITIZENS	2281 SENIOR CITIZENS	
310000	TAXES	47617.72	92176.46	2873.90	197155.23		0.12
331030	HUMAN RESOURCES	0.00	0.00	0.00	4000.00		0.00
334040	GASOLINE TAX	0.00	0.00	0.00	1446.27		0.00
360000	MISCELLANEOUS	U99 1367.10	U99 0.00	U99 0.00	U99 0.00		0.00
380000	OTHER FINANCING	U40 2703.00	U40 0.00	U40 0.00	U40 0.00		0.00
	Total Revenues	51687.82	92176.46	2873.90	202601.50		0.12

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2300 PUBLIC SAFETY (	2370 P.E.R.S.	2371 HEALTH INSURANC	2372 PERMISSIVE MEDI	2382 SEARCH & RESCUE	
310000	TAXES	1458075.45		8.84	18.42	80039.62	23035.12
320000	LICENSES AND	T24 7619.54	T24	0.00	T24 0.00	T24 0.00	0.00
331017	Recovery Grant	8233.12		0.00	0.00	0.00	0.00
331080	USFS CAMPGROUND	11600.00		0.00	0.00	0.00	0.00
331150	HIGHWAY SAFETY	10280.00		0.00	0.00	0.00	0.00
331175	CRIME CONTROL	12643.55		0.00	0.00	0.00	0.00
334015	MSPOA STEP GRANT	4725.64		0.00	0.00	0.00	0.00
340000	CHARGES FOR	142661.78		0.00	0.00	0.00	0.00
350000	FINES &	U99 256.52	U99	0.00	U99 0.00	U99 0.00	0.00
360000	MISCELLANEOUS	U99 29701.58	U99	0.00	U99 0.00	U99 0.00	13560.50
380000	OTHER FINANCING	U40 62169.00	U40	0.00	U40 0.00	U40 0.00	0.00
	Total Revenues	1747966.18		8.84	18.42	80039.62	36595.62

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2384 SEARCH & RESCUE	2390 DRUG FORFEITURE	2393 RECORD PRESERVA	2400 PARADISE IMPROV	2500 LARCHWOOD SOUTH
110000	TAXES	0.00	0.00	0.00	3092.33	1750.00
340000	CHARGES FOR	-3020.00	0.00	11707.00	0.00	0.00
350000	FINES &	U99 0.00 U99	U99 3732.00 U99	U99 0.00 U99	U99 0.00 U99	U99 0.00
360000	MISCELLANEOUS	U99 707.39 U99	U99 0.00 U99	U99 0.00 U99	U99 0.00 U99	U99 0.00
370000	INVESTMENT &	U20 618.16 U20	U20 0.00 U20	U20 0.00 U20	U20 0.00 U20	U20 13.20
	Total Revenues	-1694.45	3732.00	11707.00	3092.33	1763.20

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2700 SANDERS COUNTY	2820 FUEL TAX	2830 JUNK MOTOR VEHI	2840 NOXIOUS WEED	2850 911 EMERGENCY N
334024	Federal	0.00	0.00	0.00	5630.84	0.00
334025	COUNTY-RESERVATION	0.00	0.00	0.00	7500.00	0.00
334026	RUSH SKELETON	0.00	0.00	0.00	17134.24	0.00
334027	RUSH SKELETON	0.00	0.00	0.00	13567.00	0.00
334028	EURASIAN	0.00	0.00	0.00	88522.84	0.00
334029	Eurasian Milfoil	0.00	0.00	0.00	3658.75	0.00
334040	GASOLINE TAX	0.00	121601.99	0.00	0.00	0.00
335070	JUNK VEHICLE	0.00	0.00	15932.00	0.00	0.00
335081	E 911 EMERGENCY	0.00	0.00	0.00	0.00	103864.69
360000	MISCELLANEOUS	U99 6634.34	U99 0.00	U99 0.00	U99 0.00	0.00
370000	INVESTMENT &	U20 0.00	U20 0.00	U20 0.00	U20 0.00	6155.38
Total Revenues		6634.34	121601.99	15932.00	136013.67	110020.07

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2859 CCUNTY LAND INF	2860 LAND USE PLANNI	2865 DNRC GRANT	2902 RURAL ADDRESSIN	2918 LAW ENFORCEMENT
310000	TAXES	0.00	3994.24	0.00	0.00	0.00
331026	DOMESTIC VIOLENCE	0.00	0.00	0.00	0.00	84890.86
333010	FOREST RESERVE ACT	0.00	0.00	0.00	206125.98	0.00
334065	LAND INFORMATION	2926.25	0.00	0.00	0.00	0.00
334122	RESOURCE GRANT &	0.00	0.00	10000.00	0.00	0.00
360000	MISCELLANEOUS	U99 0.00	U99 0.00	U99 0.00	U99 152.50	U99 0.00
	Total Revenues	2926.25	3994.24	10000.00	206278.48	84890.86

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2950 DUI TASK FORCE	2956 CTEP(COMM.TRANS	2958 OFFICE OF EMERG	2960 PILT	2970 IMMUNIZATION (H
10000	TAXES	0.00	0.00	31454.51	0.00	0.00
231060	HIGH BRIDGE	0.00	385320.54	0.00	0.00	0.00
331112	HOMELAND SECURITY	0.00	0.00	3316.29	0.00	0.00
331143	IMMUNIZATIONS	0.00	0.00	0.00	0.00	12472.14
331190	EMPG GRANT	0.00	0.00	15136.58	0.00	0.00
335026	DUI TASK FORCE	3500.00	0.00	0.00	0.00	0.00
337014	PILT	0.00	0.00	0.00	301577.00	0.00
360000	MISCELLANEOUS U99	0.00 U99	29920.00 U99	0.00 U99	0.00 U99	0.00
	Total Revenues	3500.00	415240.54	49907.38	301577.00	12472.14

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2971 WIC	2972 FAMILY PLANNING	2973 MCH GRANT	2974 BIOTERRORISM	2978 TOBACCO GRANT	
331115	BIOTERRORISM	0.00	0.00	0.00	98390.64	0.00	
331134	WOMEN'S	0.00	0.00	500.00	0.00	0.00	
331140	MCH GRANT	0.00	0.00	11921.00	0.00	0.00	
331141	WIC	55455.28	0.00	0.00	0.00	0.00	
331148	TOBACCO GRANT	0.00	0.00	0.00	0.00	39425.34	
340000	CHARGES FOR	0.00	0.00	2205.84	0.00	0.00	
360000	MISCELLANEOUS	U99	0.00 U99	2049.50 U99	6516.65 U99	0.00 U99	334.00
380000	OTHER FINANCING	U40	0.00 U40	0.00 U40	0.00 U40	93667.00 U40	0.00
Total Revenues		55455.28	2049.50	21143.49	192057.64	39759.34	

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2009 - 2010

Account	Revenues	2987 HORSE RESCUE	2991 STIMULUS (High				
331991	STIMULUS/W912H2-10	0.00	182472.00	0.00	0.00	0.00	0.00
360000	MISCELLANEOUS	U99 405.00	U99 0.00	U99 0.00	U99 0.00	U99 0.00	U99 0.00
	Total Revenues	405.00	182472.00	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: 2009 - 2010

Fund	100		200-800		910-940		950		Total
	Code	Personal Services	Code	Supplies	Code	Capitol Outlay	Code	Construction	
2110 ROAD FUND	E44	1042025.70	E44	1079502.06	G44	423854.37	F44	0.00	2545382.13
2120 BRIDGE FUND	E44	53214.32	E44	63207.33	G44	0.00	F44	0.00	116421.65
2140 WEED CONTROL		114652.48		111061.38		6024.00		0.00	231737.86
2150 PREDATORY ANIMAL CONTROL		0.00		77.50		0.00		0.00	77.50
2160 COUNTY FAIR		73597.86		263798.98		71108.94		0.00	408505.78
2170 AIRPORT FUND	E01	0.00	E01	41860.96	G01	383933.82	F01	0.00	425794.78
2190 COMPREHENSIVE INSURANCE		0.00		180214.00		0.00		0.00	180214.00
2200 INSECT FUND		0.00		5365.95		0.00		0.00	5365.95
2210 COUNTY PARKS	E61	147.48	E61	5706.08	G61	0.00	F61	0.00	5853.56
2220 LIBRARY FUND	E52	27791.05	E52	24694.84	G52	0.00	F52	0.00	52485.89
2230 COUNTY AMBULANCE		0.00		79786.36		0.00		0.00	79786.36
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		0.00		0.00		0.00		0.00	0.00
2280 SENIOR CITIZENS		0.00		169528.16		0.00		0.00	169528.16
2300 PUBLIC SAFETY (LAW)		1093842.68		419849.23		101137.22		0.00	1614829.13
2372 PERMISSIVE MEDICAL LEVY		0.00		80004.00		0.00		0.00	80004.00
2382 SEARCH & RESCUE		677.64		35407.58		5305.50		0.00	41390.72
2384 SEARCH & RESCUE AUXILIARY		0.00		2835.33		0.00		0.00	2835.33
2390 DRUG FORFEITURE		0.00		3316.73		0.00		0.00	3316.73
2393 RECORD PRESERVATION		0.00		11914.64		0.00		0.00	11914.64
2400 PARADISE IMPROVEMENT		0.00		2444.89		0.00		0.00	2444.89
2500 LARCHWOOD SOUTH SHORE ROAD		0.00		360.00		0.00		0.00	360.00
2501 LARCHWOOD SOUTH OVERPASS		0.00		0.00		0.00		0.00	0.00
2700 SANDERS COUNTY CHRISTMAS		0.00		7796.44		0.00		0.00	7796.44
2701 SANDERS COUNTY CRIME STOPPERS		0.00		118.56		0.00		0.00	118.56
2815 UST PROGRAM		0.00		0.00		0.00		0.00	0.00
2820 FUEL TAX	E44	0.00	E44	82091.17	G44	0.00	F44	0.00	82091.17
2830 JUNK MOTOR VEHICLE		2998.86		9152.46		0.00		0.00	12151.32
2840 NOXIOUS WEED		45823.20		83123.61		5982.00		0.00	134928.81
2850 911 EMERGENCY NO.		14999.70		21614.66		0.00		0.00	36614.36
2859 COUNTY LAND INFORMATION		0.00		0.00		0.00		0.00	0.00
2860 LAND USE PLANNING		0.00		592.84		0.00		0.00	592.84
2865 DNRC GRANT		0.00		10000.00		0.00		0.00	10000.00
2902 RURAL ADDRESSING/TITLE III		705.79		11428.71		0.00		0.00	12134.50
2918 LAW ENFORCEMENT BLOCK GRANT		10712.57		74178.29		0.00		0.00	84890.86
2950 DUI TASK FORCE		0.00		3845.65		0.00		0.00	3845.65
2956 CTEP (COMM. TRANS. ENHANCEMENT)		0.00		2028.65		0.00		0.00	2028.65
2958 OFFICE OF EMERGENCY		35725.94		17365.30		0.00		0.00	53091.24
2970 IMMUNIZATION (HEALTH)		5999.37		0.00		0.00		0.00	5999.37
2971 WIC		37839.64		17615.64		0.00		0.00	55455.28
2972 FAMILY PLANNING		0.00		2191.24		0.00		0.00	2191.24
2973 MCH GRANT		11008.00		4452.09		22745.00		0.00	38205.09
2974 BIOTERRORISM		36028.02		11913.91		0.00		0.00	47941.93
2978 TOBACCO GRANT		31595.71		7729.63		0.00		0.00	39425.34
2987 HORSE RESCUE		0.00		3343.07		0.00		0.00	3343.07
2991 STIMULUS (High Bridge)		0.00		0.00		0.00		0.00	0.00
Total		2639486.01		2951517.92		1020090.85		0.00	6611094.78

12/22/10

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FINANCIAL STATEMENTS

Individual Statements -- By fund type

3. Debt service funds

a. Balance Sheet

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

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SANDERS COUNTY
Combining Balance Sheet --Debt Service Funds
For the Year 2009-2010

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Report ID: Y300

Acct. #	Description	Fund No.	3010

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

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SANDERS COUNTY
Debt Service Funds -- Combining Revenue/Expenditure Report
For the Year 2009-2010

Page: 1
Report ID: Y500

Acct. #	Description	Fund No.	3010
	Excess Revenues and other sources over (under) expenditures and other uses		0.00
	Fund Equity, July 1, 2009		0.00
	Fund Equity June 30, 2010		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 2009-2010

Acct. #	Description	Fund No. 4000	Fund No. 4005	Total All Funds

ASSETS				
101090	CASH	5,056.55	38,000.00	43,056.55
	Total for combined statement ----->	5,056.55	38,000.00	43,056.55
TOTAL ASSETS				
		5,056.55	38,000.00	43,056.55
LIABILITIES AND FUND EQUITY				
LIABILITIES				
271000	UNRESERVED FUND BALANCE	5,056.55	38,000.00	43,056.55
	Total for combined statement ----->	5,056.55	38,000.00	43,056.55
TOTAL LIABILITIES AND FUND BALANCE				
		5,056.55	38,000.00	43,056.55

Capital Projects Funds - 4000 JMW CAPITOL IMPROVEMENTS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

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

Other Financing Sources (Uses)				
383000 TRANSFER FROM OTHER FUNDS		3,780.68	300.00	3,480.68
TOTAL OTHER FINANCING SOURCES (USES)		3,780.68	300.00	3,480.68
Excess Revenues and other sources over (under) expenditures and other uses		3,780.68	300.00	3,480.68
FUND EQUITY, July 1, 2009		1,275.87		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		1,275.87		
FUND EQUITY June 30, 2010		5,056.55		

SANDERS COUNTY
Capital Projects Funds - 4005 LIBRARY CAPITAL IMPROVEMENT FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EXPENDITURES				
CULTURE AND RECREATION				
460100 LIBRARY SERVICES		0.00	38,000.00	38,000.00
Total CULTURE AND RECREATION		0.00	38,000.00	38,000.00
TOTAL EXPENDITURES		0.00	38,000.00	38,000.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
900 Equipment, land buildings		0.00	38,000.00	38,000.00
383000 TRANSFER FROM OTHER FUNDS		38,000.00	38,000.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		38,000.00	38,000.00	0.00
FUND EQUITY June 30, 2010		38,000.00		

SANDERS COUNTY
Capital Projects Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2009-2010

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EXPENDITURES				
CULTURE AND RECREATION				
460100 LIBRARY SERVICES		0.00	38,000.00	38,000.00
Total CULTURE AND RECREATION		0.00	38,000.00	38,000.00
TOTAL EXPENDITURES		0.00	38,000.00	38,000.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
900	Equipment, land buildings	0.00	38,000.00	38,000.00
383000 TRANSFER FROM OTHER FUNDS		41,780.68	38,300.00	3,480.68
TOTAL OTHER FINANCING SOURCES (USES)		41,780.68	38,300.00	3,480.68
Excess Revenues and other sources over (under) expenditures and other uses		41,780.68	300.00	41,480.68
FUND EQUITY, July 1, 2009		1,275.87		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2009 as Restated		1,275.87		
FUND EQUITY June 30, 2010		43,056.55		

SANDERS COUNTY
Capital Projects Funds -- Combining Revenue/Expenditure Report
For the Year 2009-2010

Acct. #	Description	Fund No. 4000	Fund No. 4005	Total All Funds

EXPENDITURES				
	TRANSFER FROM OTHER FUNDS	3,780.68	38,000.00	41,780.68
	Total Other Financing Sources (Uses)	3,780.58	38,000.00	41,780.68
	Excess Revenues and other sources over (under) expenditures and other uses	3,780.68	38,000.00	41,780.68
	Fund Equity, July 1, 2009	1,275.87	0.00	1,275.87
	Fund Equity June 30, 2010	5,056.55	38,000.00	43,056.55

12/22/10

10:06:24

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		
101000	CASH	206,286.69
	Total for combined statement ----->	206,286.69
113000	REAL PROPERTY TAXES RECSIVABLE	88,368.43
114000	MOBILE HOME TAXES RECEIVABLE	98,128.95
	Total for combined statement ----->	186,497.38
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	1,304,471.09
	Total for combined statement ----->	1,741,382.63
Less Accumulated Depreciation		
182100	ALLOWANCE FOR DEPRECIATION	(144,927.40)
184100	ALLOWANCE FOR DEPRECIATION	(1,499.00)
186100	ALLOWANCE FOR DEPRECIATION	(902,353.17)
	Total for combined statement ----->	(1,048,779.57)
TOTAL ASSETS		1,085,387.13
LIABILITIES AND FUND EQUITY		
Current Liabilities		
209100	CURRENT COMPENSATED ABSENCES	17,004.00
	Total for combined statement ----->	17,004.00
Long Term Liabilities		
239000	COMPENSATED ABSENCES PAYABLE	12,194.00
	Total for combined statement ----->	12,194.00
TOTAL LIABILITIES ----->		29,198.00
FUND EQUITY		
271000	UNRESERVED FUND BALANCE	0.00
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE (	1,977.00)
272000	UNRESERVED RETAINED EARNINGS	1,058,166.13
	Total for combined statement ----->	1,056,189.13
TOTAL LIABILITIES AND FUND EQUITY		1,085,387.13

SANDERS COUNTY
 Combined Statement of Revenues, Expenses and Changes in Retained Earnings
 All Proprietary Fund Types and Nonexp. Trust Funds
 For the Year 2009-2010

Acct. #	Description	Fund No. 5410	Total All Funds			
OPERATING REVENUES						
140000	Charges for service	123,611.68	123,611.68			
160/etc.	Miscellaneous	760.00	760.00			
163000	Special Assessments	0.00	0.00			
190000	Internal Services	0.00	0.00			
	TOTAL OPERATING REVENUE	124,371.68	124,371.68			
OPERATING EXPENSES						
100	Personal services	339,928.01	339,928.01			
200	Supplies	7,969.61	7,969.61			
100	Purchased services	482,013.87	482,013.87			
100	Building Material	0.00	0.00			
500	Fixed charges	12,954.46	12,954.46			
310	Loss/bad debt expenses	0.00	0.00			
330	Depreciation/Retained Earnings	64,683.00	64,683.00			
340	Depreciation/Contrib. Cap.	0.00	0.00			
	Other	(17,500.00)	(17,500.00)			
	TOTAL OPERATING EXPENSES	890,048.95	890,048.95			
	OPERATING INCOME (LOSS)	(765,677.27)	(765,677.27)			
NON-OPERATING REVENUES (EXPENSES)						
110000	Tax revenue	741,340.47	741,340.47			
120000	Licenses and permits revenue	0.00	0.00			
130000	Intergovernmental revenue	0.00	0.00			
161/371	Interest/Investment revenue	4,608.99	4,608.99			
190000	Debt service interest expense	0.00	0.00			
	TOTAL NON-OPERATING REVENUE (EXPENSES)	745,949.46	745,949.46			
	INCOME (LOSS) BEFORE OPERATING TRANSFERS	(19,727.81)	(19,727.81)			
OTHER FINANCING SOURCES (USES)						
181000	Proc. of Gen. Long-Term Debt	0.00	0.00			
182000	Proc. of Gen. Fixed Asset Disp.	(15,196.00)	(15,196.00)			
83000	Transfers in	0.00	0.00			
20000	Transfers out	0.00	0.00			
	TOTAL OTHER FINANCING SOURCES (USES)	(15,196.00)	(15,196.00)			
	NET INCOME (LOSS)	(34,923.81)	(34,923.81)			
ADD DEPR. CLOSED TO CONTRIB. ACCT.						
	INCREASE (DECREASE) IN RETAINED EARNINGS	(34,923.81)	(34,923.81)	0.00	0.00	0.00
	RETAINED EARNINGS July 1, 2009	1,170,917.54	1,170,917.54			
	STATEMENTS/PRIOR PERIOD ADJUSTMENTS	(77,827.60)	(77,827.60)			
	NET EARNINGS July 1, 2009 AS RESTATED	1,093,089.94	1,093,089.94			
	RESIDUAL EQUITY TRANSFERS IN (OUT)	0.00	0.00			
	RETAINED EARNINGS June 30, 2010	1,058,166.13	1,058,166.13			

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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
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7025	Fund No. 7130	Fund No. 7140	Fund No. 7150	Fund No. 7160
ASSETS						
101000	CASH	1,212.06	189,496.23	5,324.65	284.86	113.47
	Total for combined statement ----->	1,212.06	189,496.23	5,324.65	284.86	113.47
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		1,212.06	189,496.23	5,324.65	284.86	113.47
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	108,988.58	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	80,507.65	0.00	0.00	0.00
	Total for combined statement ----->	0.00	189,496.23	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	1,212.06	0.00	5,324.65	284.86	113.47
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,212.06	0.00	5,324.65	284.86	113.47
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 ----->		1,212.06	189,496.23	5,324.65	284.86	113.47
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		1,212.06	189,496.23	5,324.65	284.86	113.47

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7170	Fund No. 7171	Fund No. 7195	Fund No. 7199	Fund No. 7240
ASSETS						
101000	CASH	4,005.26	19.27	39,689.52	883.04	76,927.47
	Total for combined statement ----->	4,005.26	19.27	39,689.52	883.04	76,927.47
112000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	23,315.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	13,557.50
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	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	36,872.50
TOTAL ASSETS						
		4,005.26	19.27	39,689.52	883.04	113,799.97
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	113,799.97
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	4,005.26	19.27	39,689.52	883.04	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	4,005.26	19.27	39,689.52	883.04	113,799.97
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 ----->						
		4,005.26	19.27	39,689.52	883.04	113,799.97
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						
		4,005.26	19.27	39,689.52	883.04	113,799.97

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7245	Fund No. 7270	Fund No. 7280	Fund No. 7290	Fund No. 7300
ASSETS						
101000	CASH	76,354.90	60,525.76	7,181.74	4,305.44	33,368.84
	Total for combined statement ----->	76,354.90	60,525.76	7,181.74	4,305.44	33,368.84
113000	REAL PROPERTY TAXES RECEIVABLE	3,360.00	2,407.50	4,524.96	1,083.47	14,565.37
114000	MOBILE HOME TAXES RECEIVABLE	7,648.00	3,082.50	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 ----->	11,008.00	5,490.00	4,524.96	1,083.47	14,565.37
	TOTAL ASSETS	87,362.90	66,015.76	11,706.70	5,388.91	47,934.21
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	87,362.90	54,483.76	11,706.70	5,388.91	47,934.21
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 ----->	87,362.90	66,015.76	11,706.70	5,388.91	47,934.21
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 ----->	87,362.90	66,015.76	11,706.70	5,388.91	47,934.21
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	87,362.90	66,015.76	11,706.70	5,388.91	47,934.21

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7310	Fund No. 7315	Fund No. 7320	Fund No. 7330	Fund No. 7340
ASSETS						
101000	CASH	399.09	76.77	245,808.32	22,229.21	67,445.20
	Total for combined statement ----->	399.09	76.77	245,808.32	22,229.21	67,445.20
113000	REAL PROPERTY TAXES RECEIVABLE	1,462.00	134.82	6,340.92	1,660.84	2,219.10
114000	MOBILE HOME TAXES RECEIVABLE	206.64	24.93	1,010.37	356.55	209.24
115000	PERSONAL PROPERTY TAXES RECEIVABLE	293.15	8.19	1,935.36	687.59	868.23
116000	2000 PROTESTED TAXES RECEIVABLE	309.75	122.32	325.67	(0.03)	0.00
	Total for combined statement ----->	2,271.54	290.26	9,612.32	2,704.95	3,296.57
TOTAL ASSETS		2,670.63	367.03	255,420.64	24,934.16	70,741.77
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	2,670.63	367.03	255,434.58	17,268.87	78,407.06
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	(13.94)	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 ----->	2,670.63	367.03	255,420.64	24,934.16	70,741.77
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 ----->		2,670.63	367.03	255,420.64	24,934.16	70,741.77
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		2,670.63	367.03	255,420.64	24,934.16	70,741.77

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7345	Fund No. 7350	Fund No. 7355	Fund No. 7360	Fund No. 7365
ASSETS						
101000	CASH	75,052.82	13,117.26	235,564.77	146,192.57	84.28
	Total for combined statement ----->	75,052.82	13,117.26	235,564.77	146,192.57	84.28
110000	REAL PROPERTY TAXES RECEIVABLE	3,678.51	893.55	1,139.68	1,807.55	940.71
114000	MOBILE HOME TAXES RECEIVABLE	256.12	424.39	81.43	157.82	77.93
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,021.31	84.15	182.99	508.61	259.87
116000	2000 PROTESTED TAXES RECEIVABLE	0.01	0.00	0.01	0.01	0.02
	Total for combined statement ----->	4,955.95	1,402.09	1,404.11	2,473.99	1,278.53
TOTAL ASSETS		80,008.77	14,519.35	236,968.88	148,666.56	1,362.81
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	80,497.71	14,519.35	236,968.88	148,666.56	1,362.81
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	(488.94)	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 ----->	80,008.77	14,519.35	236,968.88	148,666.56	1,362.81
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 ----->		80,008.77	14,519.35	236,968.88	148,666.56	1,362.81
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		80,008.77	14,519.35	236,968.88	148,666.56	1,362.81

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7370	Fund No. 7371	Fund No. 7372	Fund No. 7373	Fund No. 7375
ASSETS						
101000	CASH	375.66	40,928.30	1,326.52	7,960.07	72,239.97
	Total for combined statement ----->	375.66	40,928.30	1,326.52	7,960.07	72,239.97
113000	REAL PROPERTY TAXES RECEIVABLE	578.28	663.33	190.27	824.33	1,290.00
114000	MOBILE HOME TAXES RECEIVABLE	44.23	54.34	24.30	65.79	1,545.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	133.48	170.66	40.46	321.88	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.01	0.00	0.00	0.00
	Total for combined statement ----->	755.99	888.34	255.03	1,212.00	2,835.00
TOTAL ASSETS		1,131.65	41,816.64	1,581.55	9,172.07	75,074.97
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	1,131.65	41,816.64	1,581.55	9,172.07	75,074.97
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 ----->	1,131.65	41,816.64	1,581.55	9,172.07	75,074.97
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 ----->		1,131.65	41,816.64	1,581.55	9,172.07	75,074.97
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		1,131.65	41,816.64	1,581.55	9,172.07	75,074.97

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7380	Fund No. 7385	Fund No. 7390	Fund No. 7395	Fund No. 7399
ASSETS						
101000	CASH	11,584.01	11,772.48	63,020.25	127,956.52	50,616.87
	Total for combined statement ----->	11,584.01	11,772.48	63,020.25	127,956.52	50,616.87
113000	REAL PROPERTY TAXES RECEIVABLE	2,287.50	1,182.87	0.00	1,241.80	0.00
114000	MOBILE HOME TAXES RECEIVABLE	4,927.50	0.00	225.00	206.20	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	317.82	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	8.56	0.00
	Total for combined statement ----->	7,215.00	1,182.87	225.00	1,774.38	0.00
TOTAL ASSETS						
		18,799.01	12,955.35	63,245.25	129,730.90	50,616.87
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	60,972.04	12,955.35	52,901.25	129,730.90	50,616.87
212200	DUE TO STATE	8,124.00	0.00	10,344.00	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 ----->	69,096.04	12,955.35	63,245.25	129,730.90	50,616.87
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 ----->						
		69,096.04	12,955.35	63,245.25	129,730.90	50,616.87
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	(50,297.03)	0.00	0.00	0.00	0.00
	Total for combined statement ----->	(50,297.03)	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE						
		18,799.01	12,955.35	63,245.25	129,730.90	50,616.87

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7400	Fund No. 7401	Fund No. 7434	Fund No. 7449	Fund No. 7451
ASSETS						
101000	CASH	162.00	142,084.11	0.00	0.00	0.00
	Total for combined statement ----->	162.00	142,084.11	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						
		162.00	142,084.11	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	162.00	142,084.11	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 ----->	162.00	142,084.11	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 ----->						
		162.00	142,084.11	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						
		162.00	142,084.11	0.00	0.00	0.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7458	Fund No. 7461	Fund No. 7462	Fund No. 7463	Fund No. 7465
ASSETS						
101000	CASH	50.00	453.00	0.00	180.00	0.00
	Total for combined statement ----->	50.00	453.00	0.00	180.00	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						
		50.00	453.00	0.00	180.00	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	50.00	453.00	0.00	180.00	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 ----->	50.00	453.00	0.00	180.00	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 ----->						
		50.00	453.00	0.00	180.00	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						
		50.00	453.00	0.00	180.00	0.00

Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7467	Fund No. 7468	Fund No. 7510	Fund No. 7521	Fund No. 7522
ASSETS						
101000	CASH	0.00	13.00	0.00	2,189.58	43.52
	Total for combined statement ----->	0.00	13.00	0.00	2,189.58	43.52
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	717.52	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	1,043.73	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	2,455.80	2,392.14	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	2,455.80	4,153.39	0.00
TOTAL ASSETS		0.00	13.00	2,455.80	6,342.97	43.52
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	13.00	2,455.80	(184,772.92)	(858.33)
212300	DUE TO SCHOOLS	0.00	0.00	0.00	607.06	0.75
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	13.00	2,455.80	(184,165.86)	(857.58)
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	13.00	2,455.80	(184,165.86)	(857.58)
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	190,508.83	901.10
	Total for combined statement ----->	0.00	0.00	0.00	190,508.83	901.10
TOTAL LIABILITIES AND FUND BALANCE		0.00	13.00	2,455.80	6,342.97	43.52

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7527	Fund No. 7528	Fund No. 7529	Fund No. 7530	Fund No. 7531
ASSETS						
101000	CASH	14,597.15	290.20	12,042.61	239.40	8,028.38
	Total for combined statement ----->	14,597.15	290.20	12,042.61	239.40	8,028.38
113000	REAL PROPERTY TAXES RECEIVABLE	4,778.38	0.00	3,943.57	0.00	2,629.00
114000	MOBILE HOME TAXES RECEIVABLE	6,957.22	0.00	5,739.80	0.00	3,826.74
115000	PERSONAL PROPERTY TAXES RECEIVABLE	15,947.17	0.00	13,156.49	0.00	8,770.84
116000	2000 PROTESTED TAXES RECEIVABLE	0.11	0.00	0.07	0.00	0.05
	Total for combined statement ----->	27,682.88	0.00	22,839.93	0.00	15,226.63
TOTAL ASSETS		42,280.03	290.20	34,882.54	239.40	23,255.01
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	(1,224,199.82)	(5,722.17)	244.10	(4,720.94)	162.53
212300	DUE TO SCHOOLS	(3,287.20)	5.00	(1,329,575.15)	4.14	(886,478.64)
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 ----->	(1,227,487.02)	(5,717.17)	(1,329,331.05)	(4,716.80)	(886,316.11)
223400	DEFERRED REVENUE - PROTESTED	0.01	0.00	(0.01)	0.00	0.00
	Total for combined statement ----->	0.01	0.00	(0.01)	0.00	0.00
TOTAL LIABILITIES ----->		(1,227,487.01)	(5,717.17)	(1,329,331.06)	(4,716.80)	(886,316.11)
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	1,269,767.04	6,007.37	1,364,213.60	4,956.20	909,571.12
	Total for combined statement ----->	1,269,767.04	6,007.37	1,364,213.60	4,956.20	909,571.12
TOTAL LIABILITIES AND FUND BALANCE		42,280.03	290.20	34,882.54	239.40	23,255.01

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7532	Fund No. 7551	Fund No. 7564	Fund No. 7700	Fund No. 7701
ASSETS						
101000	CASH	159.64	260.25	1,540.32	4,785,938.53	2,692,367.40
	Total for combined statement ----->	159.64	260.25	1,540.32	4,785,938.53	2,692,367.40
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	25,157.92	154,462.08	117,506.59
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	16,278.99	12,588.47
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	33,633.81	25,631.20
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	27.29	21,020.53	15,358.43
	Total for combined statement ----->	0.00	0.00	25,185.21	225,395.41	171,084.69
TOTAL ASSETS		159.64	260.25	26,725.53	5,011,333.94	2,863,452.09
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	(3,147.07)	260.25	26,725.53	0.00	0.00
212300	DUE TO SCHOOLS	2.75	0.00	0.00	5,011,333.94	2,863,452.09
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 ----->	(3,144.32)	260.25	26,725.53	5,011,333.94	2,863,452.09
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 ----->		(3,144.32)	260.25	26,725.53	5,011,333.94	2,863,452.09
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	3,303.96	0.00	0.00	0.00	0.00
	Total for combined statement ----->	3,303.96	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		159.64	260.25	26,725.53	5,011,333.94	2,863,452.09

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7820	Fund No. 7830	Fund No. 7840	Fund No. 7850	Fund No. 7852
ASSETS						
101000	CASH	107,915.08	71,305.14	166,332.92	26,518.41	19,966.27
	Total for combined statement ----->	107,915.08	71,305.14	166,332.92	26,518.41	19,966.27
113000	REAL PROPERTY TAXES RECEIVABLE	20,053.91	9,065.69	30,672.21	25,003.85	3,463.86
114000	MOBILE HOME TAXES RECEIVABLE	2,271.74	1,006.70	3,520.14	1,812.65	289.79
115000	PERSONAL PROPERTY TAXES RECEIVABLE	4,896.07	2,176.11	7,564.11	906.64	734.47
116000	2000 PROTESTED TAXES RECEIVABLE	2,840.50	1,239.93	4,361.08	1,134.03	690.42
	Total for combined statement ----->	30,062.22	13,488.43	46,117.54	28,857.17	5,178.54
TOTAL ASSETS		137,977.30	84,793.57	212,450.46	55,375.58	25,144.81
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	25.43	0.00	0.00
212200	DUE TO STATE	(666.92)	93.44	129.89	0.00	0.00
212300	DUE TO SCHOOLS	138,644.22	(125,772.40)	212,295.44	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	55,375.58	25,144.81
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 ----->	137,977.30	(125,678.96)	212,450.76	55,375.58	25,144.81
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 ----->		137,977.30	(125,678.96)	212,450.76	55,375.58	25,144.81
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	210,472.53	(0.30)	0.00	0.00
	Total for combined statement ----->	0.00	210,472.53	(0.30)	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		137,977.30	84,793.57	212,450.46	55,375.58	25,144.81

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7860	Fund No. 7865	Fund No. 7870	Fund No. 7871	Fund No. 7872
ASSETS						
101000	CASH	28,076.76	11,312.07	12,065.29	0.00	455.62
	Total for combined statement ----->	28,076.76	11,312.07	12,065.29	0.00	455.62
113000	REAL PROPERTY TAXES RECEIVABLE	20,947.95	6,479.19	21,582.35	462.50	1,358.01
114000	MOBILE HOME TAXES RECEIVABLE	2,835.77	810.55	407.83	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,865.15	1,015.91	1,563.19	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	10,506.62	1,485.48	346.63	0.00	0.00
	Total for combined statement ----->	36,155.49	9,791.13	23,900.00	462.50	1,358.01
TOTAL ASSETS		64,232.25	21,103.20	35,965.29	462.50	1,813.63
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	64,232.25	21,103.20	35,965.29	462.50	1,813.63
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 ----->	64,232.25	21,103.20	35,965.29	462.50	1,813.63
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 ----->		64,232.25	21,103.20	35,965.29	462.50	1,813.63
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		64,232.25	21,103.20	35,965.29	462.50	1,813.63

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2009-2010

Acct. #	Description	Fund No. 7873	Fund No. 7875	Fund No. 7910	Fund No. 7920	Fund No. 7930
ASSETS						
101000	CASH	0.00	3,675.20	159,484.13	3,849.11	521,381.60
	Total for combined statement ----->	0.00	3,675.20	159,484.13	3,849.11	521,381.60
113000	REAL PROPERTY TAXES RECEIVABLE	1,430.87	2,083.74	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	268.37	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	579.81	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	16.69	0.00	0.00	0.00
	Total for combined statement ----->	1,430.87	2,948.61	0.00	0.00	0.00
TOTAL ASSETS		1,430.87	6,623.81	159,484.13	3,849.11	521,381.60
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	159,526.27	0.00	521,381.60
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	3,849.11	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	159,526.27	3,849.11	521,381.60
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	1,430.87	6,623.81	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	(43.08)	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.94	0.00	0.00
	Total for combined statement ----->	1,430.87	6,623.81	(42.14)	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 ----->		1,430.87	6,623.81	159,484.13	3,849.11	521,381.60
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		1,430.87	6,623.81	159,484.13	3,849.11	521,381.60

Acct. #	Description	Total All Funds
ASSETS		
101900	CASH	10,486,420.14
	Total for combined statement ----->	10,486,420.14
113000	REAL PROPERTY TAXES RECEIVABLE	529,591.55
114000	MOBILE HOME TAXES RECEIVABLE	93,844.27
115000	PERSONAL PROPERTY TAXES RECEIVABLE	130,122.66
116000	2000 PROTESTED TAXES RECEIVABLE	59,794.19
	Total for combined statement ----->	813,352.67
TOTAL ASSETS		11,299,772.81
LIABILITIES AND FUND EQUITY		
LIABILITIES		
201000	WARRANTS PAYABLE	680,907.87
202000	ACCOUNTS PAYABLE	112,837.69
203200	PROTESTED TAX ACCOUNTS PAYABLE	80,507.65
	Total for combined statement ----->	874,253.21
211000	INTERFUND PAYABLE	0.00
212100	DUE TO SPECIAL DISTRICTS	1,592,818.65
212200	DUE TO STATE	(1,221,074.52)
212300	DUE TO SCHOOLS	5,880,729.12
212400	DUE TO CITIES	212,151.94
212500	DUE TO OTHER AGENCY	51,489.05
212600	DUE TO CSED WAGE WITHHOLDING	0.94
	Total for combined statement ----->	6,516,115.18
223400	DEFERRED REVENUE - PROTESTED	0.00
	Total for combined statement ----->	0.00
TOTAL LIABILITIES ----->		7,390,368.39
FUND EQUITY		
271000	UNRESERVED FUND BALANCE	3,909,404.42
	Total for combined statement ----->	3,909,404.42
TOTAL LIABILITIES AND FUND BALANCE		11,299,772.81

Acct. #	Description	Fund No. 1000

REVENUE		
TAXES		
311010	REAL PROPERTY TAXES	737,659.70
311020	PERSONAL PROPERTY TAXES	24,136.17
311021	MOBILE HOME TAXES	5,800.77
311030	MOTOR VEHICLE TAXES	155.28
312000	PENALTIES AND INTEREST ON DELINQUENT TAX	4,636.94
314140	LOCAL OPTION TAX	323,776.37
316000	ENTITLEMENT LEVY TAX TRANSFER	207,479.08
Total	Taxes and Assessments	1,303,644.31
LICENSES AND PERMITS		
322050	AMUSEMENT LICENSES & PERMITS	430.00
Total	LICENSES AND PERMITS	430.00
INTERGOVERNMENTAL REVENUES		
331179	JUVENILE DETENTION	9,421.07
334016	VOCA/VICTIM WITNESS	10,579.44
334017	VOWA/SART	2,150.00
334018	CART (Child Abuse Response Team)	800.00
334019	PRIVATE DONATIONS (was JP Offender Account)	1,280.13
335010	LIQUOR TAX APPORTIONMENT	4,450.00
335075	VIDEO POKER FEE APPORTIONMENT	4,950.00
335095	COURT REIMB. CLK OF COURT	18,981.14
Total	INTERGOVERNMENTAL REVENUES	52,611.78
CHARGES FOR SERVICES		
341025	IV-E STATE REIMBURSEMENT	74,659.98
341030	CA SURCHARGE	790.00
341040	CLERK AND RECORDER FEES	75,008.42
341050	DISTRICT COURT CLERK FEES	3,506.00
341056	TAX APPEAL SALARY	282.62
341060	COUNTY TREASURER FEES	6,086.89
341065	WEB TAX PROGRAM	5,170.00
341071	FLOODPLAIN FEES	500.00
341073	MAPPING PRODUCTS	702.00
341080	SUBDIVISION REVIEW	25,599.00
341082	SERVE SAFE	650.00
341086	SEPTIC SYSTEM REG.	22,260.00
341087	FOOD SERVICE	950.00
342023	NOXON RURAL FIRE	2,000.00
342026	PLAINS RURAL FIRE	3,000.00
344017	HEP B	1,042.20
344020	RODENT CONTROL	1,267.54
344030	HEALTH INSPECTION FEES	12,624.70
344032	ASTHMA GRANT	500.00
344091	IMMUNIZATIONS	9,977.00
344092	T.B. CONTROL	1,623.17

Acct. #	Description	Fund No.	1000
345010	EXTENSION OFFICE FEES		1,188.60
Total CHARGES FOR SERVICES			249,388.12
FINES & FORFEITURES			
351010	JUSTICE OF THE PEACE FINES		50,264.40
351015	JP VICTIMS AND WITNESS ADVOCATE SURCHARGE		117.00
351020	DISTRICT COURT SURCHARGES		96.15
Total FINES & FORFEITURES			50,477.55
MISCELLANEOUS REVENUE			
360214	BAD CHECK/PROSECUTION FEES		1,934.85
362007	CREDIT CARD CONVENIENCE FEE		7,258.07
362008	UNCLAIMED ONLINE RECEIPTS		514.25
362009	AMBULANCE SERVICES REIMBURSEMENTS		212.63
362010	MISC. REIMBURSEMENTS		38,620.61
362011	NOTARY FEES		9.00
362012	ELECTION REIMBURSEMENTS		9,128.69
362015	MEDICAL REIMBURSEMENT		7,058.86
362020	BUILDING RENTAL		4,301.52
Total MISCELLANEOUS REVENUE			69,038.48
INVESTMENT & ROYALTY EARNINGS			
371000	INVESTMENT EARNINGS		118,088.71
Total INVESTMENT & ROYALTY EARNINGS			118,088.71
Total Revenues			1,843,678.95

EXPENDITURES

COUNTY GOVERNMENT			
410100	LEGISLATIVE SERVICES		234,381.52
410120	TAX APPEAL BOARD		412.97
410331	DISTRICT COURT		121,816.11
410332	DISTRICT COURT JURORS		4,830.14
410338	COURT ORDERED PSYCHIATRIC EXAMINATIONS		2,500.00
410340	JUSTICE COURT		165,019.89
410341	Justice of the Peace Grants		1,536.16
410500	CLERK AND RECORDER		208,285.89
410530	AUDITING		25,160.20
410540	TREASURER		231,947.83
410541	Treasurer C. C. Convenience Fee		4,582.72
410600	ELECTIONS		91,743.86
411020	LAND SERVICES		406,384.01
411021	LAND OPERATIONAL SERVICES		5,241.51
411200	COUNTY ATTORNEY		300,934.35
411101	County Attorney Grant #1-VOCA/Vic.Witness		29,613.38
411102	County Attorney Grant #2-VOWA/SART		2,150.00
411103	County Attorney Grant #3-CART		1,089.83
411200	FACILITIES ADMINISTRATION		114,069.70

Acct. #	Description	Fund No.	1000
411240	IMPROVEMENTS		29,397.19
411241	ADA COMPLIANCE IMPROVEMENTS		2,527.31
411300	COMPUTER		131,595.45
411600	SUPERINTENDENT OF SCHOOLS		8,138.58
411700	CENTRAL STORES		61,644.98
411800	OTHER GENERAL GOVERNMENT SERVICES		62,220.85
Total COUNTY GOVERNMENT			2,247,294.43
PUBLIC SAFETY			
420250	YOUTH DETENTION		39,924.95
420730	AMBULANCE SERVICES(dphhs reimb)		212.63
Total PUBLIC SAFETY			40,137.58
PUBLIC HEALTH			
440130	VITAL STATISTICS		105.00
440170	COUNTY NURSE		44,815.74
440171	MCH GRANT		9,170.93
440181	BACKPACK PROGRAM		1,482.99
440400	CARE OF INSANE		41,023.70
440401	MENTAL HEALTH		10,260.00
440430	CHILD DEVELOPMENT		1,312.00
440640	TRACS ANIMAL RESCUE		2,000.00
440700	RODENT CONTROL		1,331.57
Total PUBLIC HEALTH			111,501.93
SOCIAL AND ECONOMIC SERVICES			
450136	BURIAL OF INDIGENTS		6,000.00
450200	BURIAL OF SOLDIERS		8,010.00
450400	COUNTY AGENT		99,604.97
450410	FCS 4-H		28,189.96
Total SOCIAL AND ECONOMIC SERVICES			141,804.93
HOUSING & COMMUNITY DEVELOPMENT			
470300	ECONOMIC DEVELOPMENT		18,928.25
Total HOUSING & COMMUNITY DEVELOPMENT			18,928.25
00	(Capital Outlay Objects)		4,023.00

SANDERS COUNTY
General Fund -- Combining Revenue/Expenditure Report
For the Year 2009-2010

Acct. #	Description	Fund No.	1000

	Total Expenditures		2,563,690.12
OTHER FINANCING SOURCES (USES)			
383000	TRANSFER FROM OTHER FUNDS		378,588.00
521000	INTERFUND OPERATING TRANSFERS OUT	(	225,060.00)
	Total Other Financing Sources (Uses)		153,528.00
Excess Revenues and other sources over (under) expenditures and other uses			
		(	566,483.17)
	Fund Equity, July 1, 2009		2,631,149.20
	Restatements/Prior Period Adjustments		32,064.00
	Fund Equity, July 1, 2009 as Restated		2,663,213.20
	Fund Equity June 30, 2010		2,096,730.03

SANDERS COUNTY
Non-Expendable Trust Only -- Combining Revenue/Expenditure Report
For the Year 2009-2010

Acct. #	Description	Fund No. 7015	Fund No. 7025	Total All Funds
	Net Income (Loss)	0.00	0.00	0.00
	Fund Balance, July 1, 2009	0.00	0.00	0.00
	Fund Balance June 30, 2010	0.00	0.00	0.00

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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: 2009 - 2010

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

FINANCIAL STATEMENTS

III. Supplementary schedules

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