

MONTANA DEPARTMENT OF ADMINISTRATION  
Local Government Services Bureau

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

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

ANNUAL FINANCIAL  
REPORT



FISCAL YEAR ENDING JUNE 30, 2011

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REVISED JULY 2011

**COUNTY/CITY/TOWN OF  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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**INTRODUCTORY**

**SECTION**

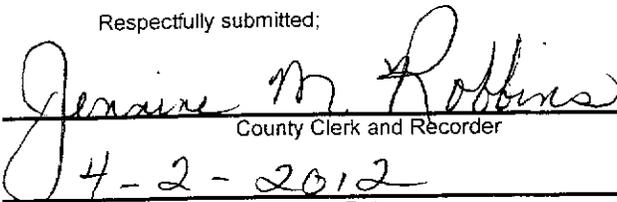
**COUNTY/CITYTOWN OF SANDERS  
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Carol A. Brooker	12/31/2012
Commissioner	Glen E. Magera	12/31/2016
Commissioner	Anthony B. Cox	12/31/2014
Assessor	Jennine M. Robbins	12/31/2014
Attorney	Robert Zimmerman	12/31/2014
Auditor	Jennine M. Robbins	12/31/2014
Treasurer	Carol P. Turk	12/31/2014
Clerk and recorder	Jennine M. Robbins	12/31/2014
Clerk of district court	Dianne Rummel	12/31/2012
Coroner	Katherine (Kathy) Harris	12/31/2014
Justice of the peace	Donald M. Strine	12/31/2014
Public administrator	Beth Rice-Groshong	12/31/2014
School superintendent	Carol P. Turk	12/31/2014
Sheriff	Tom Rummel	12/31/2014

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, 2011.

Respectfully submitted;

  
 \_\_\_\_\_  
 County Clerk and Recorder

4-2-2012  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 City/Town Clerk-Treasurer

\_\_\_\_\_  
 Date

**FINANCIAL**

**SECTION**

**MANAGEMENT'S  
DISCUSSION  
AND  
ANALYSIS**

Sanders County, Montana  
MANAGEMENT DISCUSSION & ANALYSIS  
For the Fiscal Year Ended June 30, 2011

Our discussion and analysis of Sanders County's financial performance provides an overview of Fiscal Year 2010-2011 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 2010-2011 value increased \$1,447.70 per mill for a total mill levy value of \$33,321.98 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.
- ❖ PILT payments were fully funded this FY. This is the third year that the Secure Rural Schools money decreased and it will be decreased by 10% this year and end in FY 2012.
- ❖ The County received a substantial amount of revenue through numerous grants. Grants included WIC, MCH, Tobacco, Rush Skeleton Weed, we are expecting Eurasian Milfoil Grants to extend into future years, and U.S. Department of Justice Programs on Violence Against Women Grants. 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. We received Appropriations from the MDOT for the nationally acclaimed High Bridge Project, Phase 2.

### 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		
	FY11	FY10	Change Inc (Dec)	FY11	FY10	Change Inc (Dec)
Current and other assets	\$ 6,256,125	\$ 6,135,782	\$ 120,343	\$ 393,491	\$ 392,784	\$ 707
Capital assets	11,801,420	11,642,442	158,978	618,852	692,604	(73,752)
Total assets	\$18,057,545	\$17,778,224	\$ 279,321	\$1,012,343	\$1,085,388	\$ (73,045)
Long-term debt outstanding	\$ 903,987	\$ 661,416	\$ 242,571	\$ 57,761	\$ 40,934	\$ 16,827
Other liabilities	75,130	185,467	(110,337)	4,580	7,814	(3,234)
Total liabilities	\$ 979,117	\$ 846,883	\$ 132,234	\$ 62,341	\$ 48,748	\$ 13,593
Invested in capital assets, net of debt	\$11,556,873	\$11,480,525	\$ 76,348	\$ 618,852	\$ 692,604	\$ (73,752)
Restricted	2,129,432	3,626,026	(1,496,594)	-	-	-
Unrestricted (deficit)	3,392,123	1,824,790	1,567,333	331,150	344,036	(12,886)
Total net assets	\$17,078,428	\$16,931,341	\$ 147,087	\$ 950,002	\$1,036,640	\$ (86,638)

Table 2 - Changes in Net Assets

	Governmental Activities			Business-type Activities		
	FY11	FY10	Change Inc (Dec)	FY11	FY10	Change Inc (Dec)
<b>Revenues</b>						
<i>Program revenues (by major source):</i>						
Charges for services	\$ 9,930	\$ 472,335	\$(462,405)	\$ 109,436	\$ 123,611	\$(14,175)
Operating grants and contributions	3,410,749	3,309,391	101,358	-	-	-
Capital grants and contributions	1,128,277	970,034	158,243	-	-	-
<i>General revenues (by major source):</i>						
Property taxes for general purposes	3,495,845	3,136,745	359,100	739,459	741,341	(1,882)
Liquor tax apportionment	2,750	4,450	(1,700)	-	-	-
Video poker apportionment	-	4,950	(4,950)	-	-	-
Miscellaneous	520,156	254,158	265,998	65	18,260	(18,195)
Interest/investment earnings	87,023	124,875	(37,852)	2,227	4,609	(2,382)
Refuge revenue sharing	13,907	19,738	(5,831)	-	-	-
PILT	358,283	-	358,283	-	-	-
State entitlement	823,028	854,448	(31,420)	-	-	-
Grants and entitlements not restricted to specific programs	72,523	-	72,523	-	-	-
Intergovernmental agreement	-	301,577	(301,577)	-	-	-
Licenses and Permits	12,288	8,049	4,239	-	-	-
Contributions & donations	19,080	-	19,080	-	-	-
Local Option Tax	320,538	323,776	(3,238)	-	-	-
Fire	19,500	5,000	14,500	-	-	-
Total revenues	\$10,293,877	\$ 9,789,526	\$ 504,351	\$ 851,187	\$ 887,821	\$ (36,634)

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 \$10,317,608 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:

<b>Program expenses</b>						
General government	2,418,728	2,644,682	(225,954)			
Public safety	2,105,668	2,058,154	47,514			
Public works	3,391,162	3,063,799	327,363			
Public health	291,954	291,254	700			
Social and economic services	387,386	319,128	68,258			
Culture and recreation	405,063	404,951	112			
Housing and community development	1,104,601	34,446	1,070,155			
Debt service - interest	4,191	5,911	(1,720)			
Miscellaneous	208,855	183,019	25,836			
Solid Waste				937,825	927,098	10,727
<b>Total expenses</b>	<b>\$10,317,608</b>	<b>\$ 9,005,344</b>	<b>\$1,312,264</b>	<b>\$ 937,825</b>	<b>\$ 927,098</b>	<b>\$ 10,727</b>
Excess (deficiency) before special items and transfers	\$ (23,731)	\$ 784,182	\$(807,913)	\$ (86,638)	\$ (39,277)	\$ (47,361)
Gain (loss) on sale of capital assets	-	(16,210)	16,210	-	(15,196)	15,196
<b>Increase (decrease) in net assets</b>	<b>\$ (23,731)</b>	<b>\$ 767,972</b>	<b>\$ (791,703)</b>	<b>\$ (86,638)</b>	<b>\$ (54,473)</b>	<b>\$ (32,165)</b>

<b>Unreserved Fund Balance Analysis</b>	Law		
	General	Road	Enforcement
Unreserved Fund Balance – Prior Year	\$ 2,086,406	\$ 569,028	\$ 520,320
Unreserved Fund Balance – Current Year	2,770,414	-	-
Change in unreserved fund balance	684,008	(569,028)	(520,320)
% change in unreserved fund balance	32.78 %	100%	100%

### 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 (which are slowly declining) and 3) miscellaneous revenues (e.g. recycling, non-typical 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:

Current Year	<u>Solid Waste</u> \$ 331,150
Prior Year	\$ 344,036
Change in unreserved retained earnings	\$ 12,886
% change in unreserved retained earnings	3.89%

**Budget to Actual Variances**

## 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

<u>Governmental</u> <u>Activities 06/30/11</u>	<u>Balance</u> <u>07/01/10</u>	<u>New</u> <u>Borrowing</u>	<u>Principal</u> <u>Reductions</u>	<u>Balance</u> <u>06/30/11</u>
Loans/Contracted Debt	\$ 161,917	\$ 140,556	\$ (57,926)	\$ 244,547
Compensated Absences	343,573	4,015	-	347,588
OPEB	<u>155,926</u>	<u>155,926</u>	<u>-</u>	<u>311,852</u>
<u>Business Type</u> <u>Activities</u>				
Compensated Absences	\$ 29,198	\$ 5,091	\$ -	\$ 34,289
OPEB	<u>11,736</u>	<u>11,736</u>	<u>-</u>	<u>23,289</u>
Total Long Term Debt	\$ <u>702,350</u>	\$ <u>317,324</u>	\$ <u>(57,926)</u>	\$ <u>961,748</u>

### Capital Assets

<u>Governmental Activities</u>	<u>Balance</u> <u>07/01/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Balance</u> <u>06/30/11</u>
Capital assets not being depreciated:					
Land	\$ 1,821,865	14,000	-	-	1,835,865
Construction in Progress	<u>775,606</u>	<u>41,064</u>	<u>-</u>	<u>(90,433)</u>	<u>726,237</u>
Total capital assets not being depreciated	\$ <u>2,597,471</u>	<u>55,064</u>	<u>-</u>	<u>(90,433)</u>	<u>2,562,102</u>
Other Capital Assets:					
Buildings	\$ 2,301,888	146,694	-	36,218	2,484,800
Improvements Other than Buildings	7,434,089	184,163	-	-	7,618,252
Machinery and Equipment	<u>6,723,949</u>	<u>357,816</u>	<u>(62,000)</u>	<u>454,579</u>	<u>7,474,344</u>
Total other Capital Assets being depreciated:	\$ <u>16,459,926</u>	<u>688,673</u>	<u>(62,000)</u>	<u>490,797</u>	<u>17,577,396</u>
Less accumulated depreciation for:					
Buildings	\$ (1,706,090)	\$ (22,885)	-	-	(1,728,975)
Improvements other than Buildings	(1,184,240)	(215,059)	-	-	(1,399,299)
Machinery and Equipment	<u>(4,524,625)</u>	<u>(535,916)</u>	<u>62,000</u>	<u>(211,263)</u>	<u>(5,209,804)</u>
Total accumulated depreciation	\$ <u>(7,414,955)</u>	<u>(773,860)</u>	<u>62,000</u>	<u>(211,263)</u>	<u>(8,338,078)</u>
Total capital assets, depreciable, net	\$ <u>9,044,971</u>	<u>(85,187)</u>	<u>-</u>	<u>279,534</u>	<u>9,239,318</u>
Total	\$ <u>11,642,442</u>	<u>(30,123)</u>	<u>-</u>	<u>189,101</u>	<u>11,801,420</u>

<u>Business-type Activities</u>	<u>Balance</u> <u>07/01/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Balance</u> <u>06/30/11</u>
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	<u>1,304,471</u>	-	<u>(48,392)</u>	<u>46,000</u>	<u>1,302,079</u>
Total Capital Assets being depreciated:	\$ <u>1,686,943</u>	-	<u>(48,392)</u>	<u>46,000</u>	<u>1,684,551</u>
Less accumulated depreciation for:					
Buildings	\$ (144,927)	(9,524)	-	-	(154,451)
Improvements other than Buildings	(1,499)	-	-	-	(1,499)
Machinery and Equipment	<u>(902,353)</u>	<u>(58,566)</u>	<u>42,730</u>	<u>(46,000)</u>	<u>(964,189)</u>
Total accumulated depreciation	\$ <u>(1,048,799)</u>	<u>(68,090)</u>	<u>42,730</u>	<u>(46,000)</u>	<u>(1,120,139)</u>
Total capital assets, depreciable, net	\$ <u>638,164</u>	<u>(68,090)</u>	<u>(5,662)</u>	-	<u>564,412</u>
Total	\$ <u>692,604</u>	<u>(68,090)</u>	<u>(5,662)</u>	-	<u>618,852</u>

## 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) fluctuating utility prices, and 2) 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 2) unemployment rates have risen in FY 10-11 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 Sideline Pizza, Greywolf Motorcycle Shop, Out Loud Apparel & More store in Falls Floral building, Used book store & the Elk's Club expansion all in Thompson Falls; the Quality Landscape Seeding, Axmen Propane, Sloppy Joe's BBQ in Plains; Fencing Unlimited in Camas Prairie; the 6 Shooter, Creekside Motel & Café, Hot Springs Bakery and the Hot Springs Museum; and the Value Added Agriculture fruit and vegetable crops that are sold at the farmers markets, Page and Sullivan Bison meat sales at the farmers markets, & Dixon Melons are doing very well; 6) closures of several businesses include Vinson's Mill and Hedmans Huckleberry Thicket, both in Trout Creek; The Tile Store, Cold Springs Nursery, & Falls Floral, in Thompson Falls; The Country Kettle, Calamity Ann & Belle's, Heathers Café, (was Hilltop) & Benji's Cafe in Plains; 7) cattle prices have increased this FY.

action, the Medical Marijuana businesses were phased out, but there will be an initiative on the ballot in the next election regarding Medical Marijuana.

Capital expenditures for the coming fiscal year 2011-2012 include the award winning High Bridge Project; Airport improvement projects; 911-communication equipment; the Finley Flat RR Crossing project, which is a joint effort between RAC, USFS, Avista, and Sanders County; & the CTEP Triangle Park project in Plains. We have been working on a joint project in FY 2010-2012 with Lake County, the Affordable Housing project, related to the purchase & rehabilitation of foreclosed properties to be occupied by low to middle income people. The project will be completed in FY 2012. We will also be working on the CTEP funded Road to the Buffalo. These capital expenditures will be funded by general or program revenues, grant funds, appropriations, and contributions.

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.

**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

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**INDEPENDENT AUDITOR'S REPORT**

Board of County Commissioners  
Sanders County  
Thompson Falls, Montana

We have audited the accompanying 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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sanders County management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sanders County, Sanders County, Montana, as of June 30, 2011, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the County has implemented the Fund Balance Reporting and Governmental Fund Type Definitions as required by the provisions of GASB Statement No. 54, as of June 30, 2011.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2012, on our consideration of the Sanders County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding for other post employment benefits other than pensions on pages 2 through 8, 40 through 42, and 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of Sanders County, Sanders County, Montana. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Derrig, Downey and Associates, CPAs, P.C.*

March 29, 2012

Sanders County, Montana  
Statement of Net Assets  
June 30, 2011

	Governmental Activities		Business-type Activities		Total
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 5,932,095	\$	186,924	\$	6,119,019
Taxes and assessments receivable, net	261,292		206,567		467,859
Due from other governments	62,738		-		62,738
Total current assets	<u>\$ 6,256,125</u>	\$	<u>393,491</u>	\$	<u>6,649,616</u>
Noncurrent assets					
Capital assets - land	\$ 1,835,865	\$	54,440	\$	1,890,305
Capital assets - construction in progress	726,237		-		726,237
Capital assets - depreciable, net	9,239,318		564,412		9,803,730
Total noncurrent assets	<u>\$ 11,801,420</u>	\$	<u>618,852</u>	\$	<u>12,420,272</u>
Total assets	<u>\$ 18,057,545</u>	\$	<u>1,012,343</u>	\$	<u>19,069,888</u>
<b>LIABILITIES</b>					
Current liabilities					
Warrants payable	\$ 633	\$	-	\$	633
Accounts payable	15,930		-		15,930
Accrued payables	31,272		4,580		35,852
Due to other governments	27,295		-		27,295
Current portion of long-term capital liabilities	25,877		-		25,877
Current portion of compensated absences payable	241,696		21,682		263,378
Total current liabilities	<u>\$ 342,703</u>	\$	<u>26,262</u>	\$	<u>368,965</u>
Noncurrent liabilities					
Noncurrent portion of long-term liabilities	\$ 311,852	\$	23,472	\$	335,324
Noncurrent portion of long-term capital liabilities	218,670		-		218,670
Noncurrent portion of compensated absences	105,892		12,607		118,499
Total noncurrent liabilities	<u>\$ 636,414</u>	\$	<u>36,079</u>	\$	<u>672,493</u>
Total liabilities	<u>\$ 979,117</u>	\$	<u>62,341</u>	\$	<u>1,041,458</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	\$ 11,556,873	\$	618,852	\$	12,175,725
Restricted for capital projects	75,939		-		75,939
Restricted for special projects	2,053,493		-		2,053,493
Unrestricted	3,392,123		331,150		3,723,273
Total net assets	<u>\$ 17,078,428</u>	\$	<u>950,002</u>	\$	<u>18,028,430</u>
Total liabilities and net assets	<u>\$ 18,057,545</u>	\$	<u>1,012,343</u>	\$	<u>19,069,888</u>

See accompanying Notes to the Financial Statements

Sanders County, Montana  
Statement of Activities  
For the Fiscal Year Ended June 30, 2011

Functions/Programs Primary government:	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	\$ 2,418,728	\$ 8,485	\$ 248,452	\$ -	\$ (2,161,791)	\$ -	\$ (2,161,791)
Public safety	2,105,668	-	503,513	2,660	(1,599,495)	-	(1,599,495)
Public works	3,391,162	-	2,231,611	-	(1,159,551)	-	(1,159,551)
Public health	291,954	-	192,822	-	(99,132)	-	(99,132)
Social and economic services	387,386	1,445	4,000	-	(381,941)	-	(381,941)
Culture and recreation	405,063	-	230,351	37,411	(137,301)	-	(137,301)
Housing and community development	1,104,601	-	-	1,088,206	(16,395)	-	(16,395)
Debt service - interest	4,191	-	-	-	(4,191)	-	(4,191)
Miscellaneous	208,855	-	-	-	(208,855)	-	(208,855)
Total governmental activities	\$ 10,317,608	\$ 9,930	\$ 3,410,749	\$ 1,128,277	\$ (5,768,652)	\$ -	\$ (5,768,652)
Business-type activities:							
Solid Waste	\$ 937,825	\$ 109,436	\$ -	\$ -	\$ -	\$ (822,727)	\$ (822,727)
Total business-type activities	\$ 937,825	\$ 109,436	\$ -	\$ -	\$ -	\$ (822,727)	\$ (822,727)
Total primary government	\$ 11,255,433	\$ 119,366	\$ 3,410,749	\$ 1,128,277	\$ (5,768,652)	\$ (822,727)	\$ (6,591,379)
General Revenues:							
Property taxes for general purposes					\$ 3,495,845	\$ 739,459	\$ 4,235,304
Liquor tax apportionment					2,750	-	2,750
Miscellaneous					520,156	65	520,221
Interest/investment earnings					87,023	2,227	89,250
Refuge revenue sharing					13,907	-	13,907
PILT					358,283	-	358,283
State entitlement					823,028	-	823,028
Grants and entitlements not restricted to specific programs					72,523	-	72,523
Licenses and Permits					12,288	-	12,288
Contributions & donations					19,080	-	19,080
Local Option Tax					320,538	-	320,538
Fire					19,500	-	19,500
Gain (loss) on sale of capital assets					-	(5,662)	(5,662)
Total general revenues, special items and transfers					\$ 5,744,921	\$ 736,089	\$ 6,481,010
Change in net assets					(23,731)	(86,638)	(110,369)
Net assets - beginning					\$ 16,931,341	\$ 1,036,640	\$ 17,967,981
Restatements					170,818	-	170,818
Net assets - beginning - restated					\$ 17,102,159	\$ 1,036,640	\$ 18,138,799
Net assets - end					\$ 17,078,428	\$ 950,002	\$ 18,028,430

See accompanying Notes to the Financial Statements

FINANCIAL STATEMENTS

Individual Statements -- By fund type

1. General Fund

a. Balance Sheet

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

Combined Balance Sheet  
For the Year 2010-2011

Report ID: Y100

Acct. #	Description	Governmental Fund Types			Proprietary Fund Types	
		General	Special Revenue	Debt Service	Capital Project	Enterprise
<b>Assets</b>						
101/108	Cash and cash equivalents	2,402,496.93	3,430,315.58		75,939.38	186,924.48
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)	87,391.75	173,904.11			206,567.31
120000	Other receivables					
130000	Due from other funds/govts. trust fund	86,547.07	28,949.80			
140000	Prepaid expenses					
150000	Inventories					
160000	Restricted Assets					
170000	Other debts					
180000	Fixed assets (net of deprec.)					618,851.06
	Other Assets					
	<b>Total Assets ==&gt;</b>	<b>2,576,935.76</b>	<b>3,633,169.49</b>		<b>75,939.38</b>	<b>1,012,342.85</b>
<b>Liabilities and Fund Equity</b>						
<b>Liabilities</b>						
200000	Short-term payables	18,675.06	29,164.83			26,262.00
21-212000	Due to other funds/govts.	2,010.86	52,756.67			
213-214000	Other short-term payables					
215000	Due to employees					
220000	Deferred credits	87,391.71	173,899.71			
230000	Long-term liabilities					36,079.00
	<b>Total Liabilities ==&gt;</b>	<b>108,077.63</b>	<b>255,821.21</b>			<b>62,341.00</b>
<b>Fund Equity</b>						
260000	Contributions					
	Fund Balance					
50100	Reverve for Inventory					
50200	Reverve for Advance to Fund					
250900	Reserved for					
250910	Reserved for employees' pension benefits					
50920	Reserved for assets held in investment trust					
271000	Unreserved	2,478,658.13	3,476,810.28		75,939.38	
	Retained earnings					
2501-2508	Reserved for bond indenture requirements					
72000	Unreserved	( 9,800.00)	( 99,462.00)			950,001.85
90000	Investment in general fixed					
	Other Liabilities					
	<b>Total Fund Equity ==&gt;</b>	<b>2,468,858.13</b>	<b>3,377,348.28</b>		<b>75,939.38</b>	<b>950,001.85</b>
	<b>Total Liabilities &amp; Fund Equity ==&gt;</b>	<b>2,576,935.76</b>	<b>3,633,169.49</b>		<b>75,939.38</b>	<b>1,012,342.85</b>

Combined Balance Sheet - Continued  
For the Year 2011

Report ID: Y100

Acct. #	Description	Fiduciary Fund - Account Groups			Totals
		Trust and Agency Funds	Fixed Assets	General Long Term Debt	(Memorandum Only) Primary Govt.
<b>Assets</b>					
101/103	Cash and cash equivalents	10,504,327.97	22,842.57		16,622,846.91
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)	888,872.94			1,356,736.12
120000	Other receivables				
130000	Due from other funds/govts. trust fund				115,496.87
140000	Prepaid expenses				
150000	Inventories				
160000	Restricted Assets				
170000	Other debts			341,845.59	341,845.59
180000	Fixed assets (net of deprec.)				
			4,697,256.53		5,316,107.59
	Other Assets				
	<b>Total Assets ==&gt;</b>	<b>11,393,200.91</b>	<b>4,720,099.10</b>	<b>341,845.59</b>	<b>23,753,533.08</b>
<b>Liabilities and Fund Equity</b>					
<b>Liabilities</b>					
200000	Short-term payables	819,739.01			893,840.90
21-212000	Due to other funds/govts.	1,282,624.54	25,283.24		1,362,675.31
213-214000	Other short-term payables				
215000	Due to employees				
220000	Deferred credits	5,968.87			267,260.29
230000	Long-term liabilities			341,845.59	377,924.59
	<b>Total Liabilities ==&gt;</b>	<b>2,108,332.42</b>	<b>25,283.24</b>	<b>341,845.59</b>	<b>2,901,701.09</b>
<b>Fund Equity</b>					
260000	Contributions				
	Fund Balance				
50100	Reserve for Inventory				
250200	Reserve for Advance to Fund				
250900	Reserved for				
50910	Reserved for employees' pension benefits				
250920	Reserved for assets held in investment trust				
71000	Unreserved	9,284,868.49	( 2,440.67)		15,313,835.61
	Retained earnings				
2501-2508	Reserved for bond indenture requirements				
72000	Unreserved				840,739.85
280000	Investment in general fixed		4,697,256.53		4,697,256.53
	Other Liabilities				
	<b>Total Fund Equity ==&gt;</b>	<b>9,284,868.49</b>	<b>4,694,815.86</b>		<b>20,851,831.99</b>
	<b>Total Liabilities &amp; Fund Equity ==&gt;</b>	<b>11,393,200.91</b>	<b>4,720,099.10</b>	<b>341,845.59</b>	<b>23,753,533.08</b>

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 2010-2011

Acct. #	Description	General	Spec. Revenue	Debt Service	Capital Proj.	Fiduciary Fund Expendable Trust
<b>REVENUE</b>						
310/368	Taxes and Assessments	1,776,318.41	2,869,330.46	0.00	0.00	0.00
320	LICENSES AND PERMITS	275.00	6,788.00	0.00	0.00	0.00
330	INTERGOVERNMENTAL REVENUES	1,155,597.08	3,071,462.39	0.00	0.00	0.00
340	CHARGES FOR SERVICES	261,743.71	673,739.93	0.00	0.00	0.00
350	FINES & FORFEITURES	52,375.55	4,865.11	0.00	0.00	0.00
360	MISCELLANEOUS REVENUE	190,894.69	192,770.66	0.00	0.00	0.00
370	INVESTMENT & ROYALTY EARNINGS	81,443.73	5,280.40	0.00	0.00	0.00
	<b>Total Revenues</b>	<b>3,518,648.17</b>	<b>6,824,236.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>						
410	COUNTY GOVERNMENT	2,095,848.84	132,773.80	0.00	0.00	0.00
420	PUBLIC SAFETY	18,032.09	1,879,444.14	0.00	0.00	0.00
430	PUBLIC WORKS	0.00	2,905,227.28	0.00	0.00	0.00
440	PUBLIC HEALTH	113,659.32	172,647.54	0.00	0.00	0.00
450	SOCIAL AND ECONOMIC SERVICES	146,973.33	240,413.67	0.00	0.00	0.00
460	CULTURE AND RECREATION	0.00	364,388.84	0.00	0.00	0.00
470	HOUSING & COMMUNITY DEVELOPMENT	1,099,870.49	1,240.37	0.00	0.00	0.00
510	MISCELLANEOUS	0.00	208,854.72	0.00	0.00	0.00
900	(Capital Outlay Objects)	5,429.00	715,806.31	0.00	0.00	0.00
490		0.00	62,117.53	0.00	0.00	0.00
	<b>Total Expenditures</b>	<b>3,479,813.07</b>	<b>6,682,914.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FINANCING SOURCES (USES)</b>						
381070	PROCEEDS FROM BOARD OF INVESTMENTS LOA	0.00	140,555.61	0.00	0.00	0.00
383000	Transfers In	441,577.00	166,823.00	0.00	32,882.83	0.00
210000	Transfers (Out)	( 128,484.00)	( 512,798.83)	0.00	0.00	0.00
	<b>Total Other Financing Sources (Uses)</b>	<b>313,093.00</b>	<b>( 205,420.22)</b>	<b>0.00</b>	<b>32,882.83</b>	<b>0.00</b>
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>						
		351,928.10	( 64,097.47)	0.00	32,882.83	0.00
	<b>Fund Equity, July 1, 2010</b>	<b>2,096,730.03</b>	<b>3,530,907.91</b>	<b>0.00</b>	<b>43,056.55</b>	<b>0.00</b>

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 2010-2011  
Report ID: Y500

Acct. #	Description	General	Spec. Revenue	Debt Service	Capital Proj.	Fiduciary Fund Expendable Trust
	Restatements/Prior Period Adjustments	20,200.00	( 89,452.16)	0.00	0.00	0.00
	Fund Equity, July 1, 2010 as Restated	2,116,930.03	3,441,445.75	0.00	43,056.55	0.00
	Fund Equity June 30, 2011	2,468,858.13	3,377,348.28	0.00	75,939.38	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 2010-2011

Act. #	Description	Totals
		Memorandum Only
<b>REVENUE</b>		
310/362	Taxes and Assessments	4,645,648.87
320	LICENSES AND PERMITS	7,063.00
330	INTERGOVERNMENTAL REVENUES	4,227,059.47
340	CHARGES FOR SERVICES	935,483.64
350	FINES & FORFEITURES	57,240.66
360	MISCELLANEOUS REVENUE	383,665.35
370	INVESTMENT & ROYALTY EARNINGS	86,724.13
	<b>Total Revenues</b>	<b>10,342,885.12</b>
<b>PENDITURES</b>		
410	COUNTY GOVERNMENT	2,228,622.64
420	PUBLIC SAFETY	1,897,476.23
30	PUBLIC WORKS	2,905,227.28
40	PUBLIC HEALTH	286,306.86
450	SOCIAL AND ECONOMIC SERVICES	387,387.00
460	CULTURE AND RECREATION	364,388.84
70	HOUSING & COMMUNITY DEVELOPMENT	1,101,110.86
10	MISCELLANEOUS	208,854.72
900	(Capital Outlay Objects)	721,235.31
90		62,117.53
	<b>Total Expenditures</b>	<b>10,162,727.27</b>
<b>FINANCING SOURCES (USES)</b>		
381070	PROCEEDS FROM BOARD OF INVESTMENTS LOA	140,555.61
383000	Transfers In	641,282.83
21000	Transfers (Out)	( 641,282.83)
	<b>Total Other Financing Sources (Uses)</b>	<b>140,555.61</b>
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		
		<b>320,713.46</b>
	<b>Fund Equity, July 1, 2010</b>	<b>5,670,694.49</b>

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 2010-2011

act. #	Description	Totals
		Memorandum Only
	-----	-----
	Restatements/Prior Period Adjustments	( 69,262.16)
	Fund Equity, July 1, 2010 as Restated	5,601,432.33
	Fund Equity June 30, 2011	5,922,145.79

SANDERS COUNTY  
Combined Statement of Revenue, Expenditure and Changes in Fund Balance  
Budget and Actual  
For the Year: 2010 - 2011  
GENERAL FUND

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
210000/363 Taxes/special assessments	1,776,318.41	1,772,686.00	3,632.41
20000 LICENSES AND PERMITS	275.00	300.00	( 25.00)
530000 INTERGOVERNMENTAL REVENUES	1,155,597.08	1,176,540.00	( 20,942.92)
340000 CHARGES FOR SERVICES	261,743.71	293,420.00	( 31,676.29)
30000 FINES & FORFEITURES	52,375.55	70,525.00	( 18,149.45)
30000 MISCELLANEOUS REVENUE	190,894.69	68,267.00	122,627.69
370000 INVESTMENT & ROYALTY EARNINGS	81,443.73	120,000.00	( 38,556.27)
<b>TOTAL REVENUE</b>	<b>3,518,648.17</b>	<b>3,501,738.00</b>	<b>16,910.17</b>
<b>EXPENDITURES</b>			
0000 COUNTY GOVERNMENT	2,095,848.84	2,756,186.96	660,338.12
0000 PUBLIC SAFETY	18,032.09	50,676.00	32,643.91
440000 PUBLIC HEALTH	113,659.32	143,638.00	29,978.68
470000 SOCIAL AND ECONOMIC SERVICES	146,973.33	158,983.00	12,009.67
0000 HOUSING & COMMUNITY DEVELOPMENT	1,099,870.49	1,099,855.00	( 15.49)
500 (object) Capital Outlay	5,429.00	916,000.00	910,571.00
<b>TOTAL EXPENDITURES</b>	<b>3,479,813.07</b>	<b>5,125,338.96</b>	<b>1,645,525.89</b>
Excess Revenues over (under) expenditures	38,835.10		
<b>OTHER FINANCING SOURCES (USES)</b>			
383000 Transfers In	441,577.00	481,577.00	( 40,000.00)
1000 Transfers (Out)	( 128,484.00)	-131,484.00	3,000.00
<b>TOTAL OTHER FINANCING</b>	<b>313,093.00</b>	<b>350,093.00</b>	<b>-37,000.00</b>
Excess Revenues and other sources over (under) expenditure and other uses	351,928.10		
Fund Equity July 1, 2010	2,096,730.03	0.00	0.00
Restatements/Prior period adjustments	30,000.00	0.00	30,000.00
Fund Balance July 1, 2010 as restated	2,126,730.03		
Fund Equity June 30, 2011	2,478,658.13		

SANDERS COUNTY  
Combined Statement of Revenue, Expenditure and Changes in Fund Balance  
Budget and Actual  
For the Year: 2010 - 2011  
Fund Group: 2000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
010000/363 Taxes/special assessments	2,869,330.46	2,721,022.42	148,308.04
00000 LICENSES AND PERMITS	6,788.00	8,000.00	( 1,212.00)
030000 INTERGOVERNMENTAL REVENUES	3,071,462.39	3,799,380.37	( 727,917.98)
0340000 CHARGES FOR SERVICES	673,739.93	794,112.00	( 120,372.07)
00000 FINES & FORFEITURES	4,865.11	11,100.00	( 6,234.89)
00000 MISCELLANEOUS REVENUE	192,770.66	483,704.31	( 290,933.65)
0370000 INVESTMENT & ROYALTY EARNINGS	5,280.40	8,700.00	( 3,419.60)
<b>TOTAL REVENUE</b> ----->	<b>6,824,236.95</b>	<b>7,826,019.10</b>	<b>-1,001,782.15</b>
<b>EXPENDITURES</b>			
0000 COUNTY GOVERNMENT	132,773.80	202,169.00	69,395.20
0000 PUBLIC SAFETY	1,879,444.14	2,449,256.05	569,811.91
0430000 PUBLIC WORKS	2,905,227.28	3,642,657.00	737,429.72
00000 PUBLIC HEALTH	172,647.54	296,526.00	123,878.46
00000 SOCIAL AND ECONOMIC SERVICES	240,413.67	246,076.66	5,662.99
0460000 CULTURE AND RECREATION	364,388.84	601,809.00	237,420.16
0470000 HOUSING & COMMUNITY DEVELOPMENT	1,240.37	30,000.00	28,759.63
0000 MISCELLANEOUS	208,854.72	209,814.00	959.28
0 (object) Capital Outlay	715,806.31	1,718,714.31	1,002,908.00
0490000 DEBT SERVICE	62,117.53	68,469.00	6,351.47
<b>TOTAL EXPENDITURES</b> ----->	<b>6,682,914.20</b>	<b>9,465,491.02</b>	<b>2,782,576.82</b>
Excess Revenues over (under) expenditures	141,322.75		
<b>OTHER FINANCING SOURCES (USES)</b>			
001060 Proceeds from cap. leases	140,555.61	140,595.00	( 39.39)
003000 Transfers In	166,823.00	166,823.00	0.00
0041000 Transfers (Out)	( 512,798.83)	-517,577.00	4,778.17
<b>TOTAL OTHER FINANCING</b> ---->	<b>-205,420.22</b>	<b>-210,159.00</b>	<b>4,738.78</b>
Excess Revenues and other sources over (under) expenditure and other uses	-64,097.47		
Fund Equity July 1, 2010	3,530,907.91	0.00	0.00
Restatements/Prior period adjustments	9,999.84	0.00	9,999.84
Fund Balance July 1, 2010 as restated	3,540,907.75		
Fund Equity June 30, 2011	3,476,810.28		

SANDERS COUNTY  
Combined Statement of Revenue, Expenditure and Changes in Fund Balance  
Budget and Actual  
For the Year: 2010 - 2011  
Fund Group: 3000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----			
REVENUES			
Fund Equity July 1, 2010	0.00	0.00	0.00
Restatements/Prior period adjustments	0.00	0.00	0.00
Fund Balance July 1, 2010 as restated			
Fund Equity June 30, 2011	0.00		

Combined Statement of Revenue, Expenditure and Changes in Fund Balance  
Budget and Actual  
For the Year: 2010 - 2011  
Fund Group: 4000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
000 (object) Capital Outlay	0.00	52,700.00	52,700.00
TOTAL EXPENDITURES ----->	0.00	52,700.00	52,700.00
Excess Revenues over (under) expenditures	0.00		
<b>OTHER FINANCING SOURCES (USES)</b>			
3000 Transfers In	32,882.83	22,000.00	10,882.83
TOTAL OTHER FINANCING ----->	32,882.83	22,000.00	10,882.83
Excess Revenues and other sources over (under) expenditure and other uses	32,882.83		
Fund Equity July 1, 2010	43,056.55	0.00	0.00
Restatements/Prior period adjustments	0.00	0.00	0.00
Fund Balance July 1, 2010 as restated	43,056.55		
Fund Equity June 30, 2011	75,939.38		

## Combined Statement of Revenues, Expenses and Changes in Retained Earnings

## All Proprietary Fund Types and Nonexp. Trust Funds

For the Year 2010-2011

Acct. #	Description	Enterprise	Nonexp. Trust	Total All Funds		
<b>OPERATING REVENUES</b>						
10000	Charges for service	109,435.49	0.00	109,435.49		
50/etc.	Miscellaneous	64.82	250.00	314.82		
363000	Special Assessments	0.00	0.00	0.00		
290000	Internal Services	0.00	0.00	0.00		
	<b>TOTAL OPERATING REVENUE</b>	<b>109,500.31</b>	<b>250.00</b>	<b>109,750.31</b>		
<b>OPERATING EXPENSES</b>						
100	Personal services	434,778.42	0.00	434,778.42		
200	Supplies	4,082.46	0.00	4,082.46		
30	Purchased services	412,257.49	0.00	412,257.49		
40	Building Material	0.00	0.00	0.00		
500	Fixed charges	12,954.46	0.00	12,954.46		
810	Loss/bad debt expenses	0.00	0.00	0.00		
90	Depreciation/Retained Earnings	68,090.00	0.00	68,090.00		
0	Depreciation/Contrib. Cap.	0.00	0.00	0.00		
	Other	0.00	0.00	0.00		
	<b>TOTAL OPERATING EXPENSES</b>	<b>932,162.83</b>	<b>0.00</b>	<b>932,162.83</b>		
	<b>OPERATING INCOME (LOSS)</b>	<b>( 822,662.52)</b>	<b>250.00</b>	<b>( 822,412.52)</b>		
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
310000	Tax revenue	739,460.23	0.00	739,460.23		
	Licenses and permits revenue	0.00	0.00	0.00		
3000	Intergovernmental revenue	0.00	0.00	0.00		
361/371	Interest/Investment revenue	2,227.01	0.00	2,227.01		
490000	Debt service interest expense	0.00	0.00	0.00		
	<b>TOTAL NON-OPERATING REVENUE (EXPENSES)</b>	<b>741,687.24</b>	<b>0.00</b>	<b>741,687.24</b>		
	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS (</b>	<b>80,975.28)</b>	<b>250.00</b>	<b>( 80,725.28)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>						
10000	Proc. of Gen. Long-Term Debt	0.00	0.00	0.00		
10000	Proc. of Gen. Fixed Asset Disp.	( 5,662.00)	0.00	( 5,662.00)		
383000	Transfers in	0.00	0.00	0.00		
520000	Transfers out	0.00	0.00	0.00		
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>( 5,662.00)</b>	<b>0.00</b>	<b>( 5,662.00)</b>		
	<b>NET INCOME (LOSS)</b>	<b>( 86,637.28)</b>	<b>250.00</b>	<b>( 86,387.28)</b>		
<b>DEPR. CLOSED TO CONTRIB. ACCT.</b>						
	<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>( 86,637.28)</b>	<b>250.00</b>	<b>( 86,387.28)</b>	<b>0.00</b>	<b>0.00</b>
	RETAINED EARNINGS July 1, 2010	1,058,166.13	0.00	1,058,166.13		
	RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	( 21,527.00)	0.00	( 21,527.00)		
	RETAINED EARNINGS July 1, 2010 AS RESTATED	1,036,639.13	0.00	1,036,639.13		
	NET CAPITAL EQUITY TRANSFERS IN (OUT)	0.00	0.00	0.00		
	RETAINED EARNINGS June 30, 2011	950,001.85	250.00	950,251.85		

## CAPITAL ASSETS AND LONG-TERM DEBT

	Balance 07/01/10	Additions	Deletions	Adjustments	Balance 06/30/11
<u>Business-type Activities</u>					
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	<u>1,304,471</u>	-	<u>(48,392)</u>	<u>46,000</u>	<u>1,302,079</u>
Total Capital Assets being depreciated:	\$ <u>1,686,943</u>	-	<u>(43,392)</u>	<u>46,000</u>	<u>1,684,551</u>
Less accumulated depreciation for:					
Buildings	\$ (144,927)	(9,524)	-	-	(154,451)
Improvements other than Buildings	(1,499)	-	-	-	(1,499)
Machinery and Equipment	<u>(902,353)</u>	<u>(58,566)</u>	<u>42,730</u>	<u>(46,000)</u>	<u>(964,189)</u>
Total accumulated depreciation	\$ <u>(1,048,799)</u>	<u>(68,090)</u>	<u>42,730</u>	<u>(46,000)</u>	<u>(1,120,139)</u>
Total capital assets, depreciable, net	\$ <u>638,164</u>	<u>(68,090)</u>	<u>(5,662)</u>	-	<u>564,412</u>
Total	<u>\$ 692,604</u>	<u>(68,090)</u>	<u>(5,662)</u>	-	<u>618,852</u>

<u>Governmental</u>	Balance	New	Principal	Balance
<u>Activities 06/30/11</u>	<u>07/01/10</u>	<u>Borrowing</u>	<u>Reductions</u>	<u>06/30/11</u>
Loans/Contracted Debt	\$ 161,917	\$ 140,556	\$ (57,926)	\$ 244,547
Compensated Absences	343,573	4,015	-	347,588
OPEB	<u>155,926</u>	<u>155,926</u>	-	<u>311,852</u>

<u>Business Type</u>				
<u>Activities</u>	\$	\$	\$	\$
Compensated Absences	29,198	5,091	-	34,289
OPEB	<u>11,736</u>	<u>11,736</u>	-	<u>23,289</u>
Total Long Term Debt	<u>\$ 702,350</u>	<u>\$ 317,324</u>	<u>\$ (57,926)</u>	<u>\$ 961,748</u>

### Capital Assets

	Balance 07/01/10	Additions	Deletions	Adjustments	Balance 06/30/11
<u>Governmental Activities</u>					
Capital assets not being depreciated:					
Land	\$ 1,821,865	14,000	-	-	1,835,865
Construction in Progress	<u>775,606</u>	<u>41,064</u>	-	<u>(90,433)</u>	<u>726,237</u>
Total capital assets not being depreciated	\$ <u>2,597,471</u>	<u>55,064</u>	-	<u>(90,433)</u>	<u>2,562,102</u>
Other Capital Assets:					
Buildings	\$ 2,301,888	146,694	-	36,218	2,484,800
Improvements Other than Buildings	7,434,089	184,163	-	-	7,618,252
Machinery and Equipment	<u>6,723,949</u>	<u>357,816</u>	<u>(62,000)</u>	<u>454,579</u>	<u>7,474,344</u>
Total other Capital Assets being depreciated:	\$ <u>16,459,926</u>	<u>688,673</u>	<u>(62,000)</u>	<u>490,797</u>	<u>17,577,396</u>
Less accumulated depreciation for:					
Buildings	\$ (1,706,090)	\$ (22,885)	-	-	(1,728,975)
Improvements other than Buildings	(1,184,240)	(215,059)	-	-	(1,399,299)
Machinery and Equipment	<u>(4,524,625)</u>	<u>(535,916)</u>	<u>62,000</u>	<u>(211,263)</u>	<u>(5,209,804)</u>
Total accumulated depreciation	\$ <u>(7,414,955)</u>	<u>(773,860)</u>	<u>62,000</u>	<u>(211,263)</u>	<u>(8,338,078)</u>
Total capital assets, depreciable, net	\$ <u>9,044,971</u>	<u>(85,187)</u>	-	<u>279,534</u>	<u>9,239,318</u>
Total	<u>\$ 11,642,442</u>	<u>(30,123)</u>	-	<u>189,101</u>	<u>11,801,420</u>

<u>Business-type Activities</u>	<u>Balance</u> <u>07/01/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Balance</u> <u>06/30/11</u>
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	<u>1,304,471</u>	-	<u>(48,392)</u>	<u>46,000</u>	<u>1,302,079</u>
Total Capital Assets being depreciated:	\$ <u>1,686,943</u>	-	<u>(48,392)</u>	<u>46,000</u>	<u>1,684,551</u>
Less accumulated depreciation for:					
Buildings	\$ (144,927)	(9,524)	-	-	(154,451)
Improvements other than Buildings	(1,499)	-	-	-	(1,499)
Machinery and Equipment	<u>(902,353)</u>	<u>(58,566)</u>	<u>42,730</u>	<u>(46,000)</u>	<u>(964,189)</u>
Total accumulated depreciation	\$ <u>(1,048,799)</u>	<u>(68,090)</u>	<u>42,730</u>	<u>(46,000)</u>	<u>(1,120,139)</u>
Total capital assets, depreciable, net	\$ <u>638,164</u>	<u>(68,090)</u>	<u>(5,662)</u>	-	<u>564,412</u>
Total	\$ <u>692,604</u>	<u>(68,090)</u>	<u>(5,662)</u>	-	<u>618,852</u>

Sanders County, Montana  
Balance Sheet  
Governmental Funds  
June 30, 2011

	General	Road	Public Safety (Law Enforcement)	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 2,704,550	\$ 687,416	\$ 446,861	\$ 2,093,268	\$ 5,932,095
Taxes and assessments receivable, net	87,392	34,153	81,935	57,812	261,292
Due from other funds	52,756	-	-	-	52,756
Due from other governments	33,790	-	17,427	11,521	62,738
Total assets	<u>\$ 2,878,488</u>	<u>\$ 721,569</u>	<u>\$ 546,223</u>	<u>\$ 2,162,601</u>	<u>\$ 6,308,881</u>
<b>LIABILITIES</b>					
Current liabilities:					
Warrants payable	\$ 633	\$ -	\$ -	\$ -	\$ 633
Accounts payable	615	73	3,058	12,184	15,930
Accrued payables	17,423	-	12,809	1,040	31,272
Due to other funds	-	-	-	52,756	52,756
Due to other governments	2,011	-	-	25,284	27,295
Deferred revenue	87,392	34,153	81,935	57,812	261,292
Total liabilities	<u>\$ 108,074</u>	<u>\$ 34,226</u>	<u>\$ 97,802</u>	<u>\$ 149,076</u>	<u>\$ 389,178</u>
<b>FUND BALANCES</b>					
Restricted	\$ -	\$ 687,343	\$ 448,421	\$ 2,065,856	\$ 3,201,620
Unassigned fund balance	2,770,414	-	-	(52,331)	2,718,083
Total fund balance	<u>\$ 2,770,414</u>	<u>\$ 687,343</u>	<u>\$ 448,421</u>	<u>\$ 2,013,525</u>	<u>\$ 5,919,703</u>
Total liabilities and fund balance	<u>\$ 2,878,488</u>	<u>\$ 721,569</u>	<u>\$ 546,223</u>	<u>\$ 2,162,601</u>	<u>\$ 6,308,881</u>

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, 2011**

<b>Total fund balances - governmental funds</b>	\$ 5,919,703
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	11,801,420
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.	261,292
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(903,987)
<b>Total net assets - governmental activities</b>	<b>\$ <u>17,078,428</u></b>

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, 2011

	General	Road	Public Safety (Law Enforcement)	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes and assessments	\$ 1,776,318	\$ 850,998	\$ 925,812	\$ 866,496	\$ 4,419,624
Licenses and permits	275	-	6,788	-	7,063
Intergovernmental	1,437,153	1,515,524	284,365	1,100,825	4,357,867
Charges for services	261,744	3,073	263,996	406,672	935,485
Fines and forfeitures	52,375	-	769	4,096	57,240
Miscellaneous	190,895	4,251	16,509	172,010	383,665
Investment earnings	81,444	-	-	5,579	87,023
Total revenues	<u>\$ 3,820,204</u>	<u>\$ 2,373,846</u>	<u>\$ 1,498,239</u>	<u>\$ 2,555,678</u>	<u>\$ 10,247,967</u>
<b>EXPENDITURES</b>					
General government	\$ 2,095,850	\$ 114,416	\$ -	\$ 18,357	\$ 2,228,623
Public safety	18,032	-	1,574,691	304,754	1,897,477
Public works	-	1,981,142	-	924,331	2,905,473
Public health	113,659	-	-	172,646	286,305
Social and economic services	146,973	-	-	240,413	387,386
Culture and recreation	-	-	-	364,386	364,386
Housing and community development	1,099,870	-	-	1,241	1,101,111
Debt service - principal	-	-	-	57,926	57,926
Debt service - interest	-	-	-	4,191	4,191
Miscellaneous	-	-	-	208,855	208,855
Capital outlay	5,429	250,602	58,195	407,010	721,236
Total expenditures	<u>\$ 3,479,813</u>	<u>\$ 2,346,160</u>	<u>\$ 1,632,886</u>	<u>\$ 2,704,110</u>	<u>\$ 10,162,969</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 340,391</u>	<u>\$ 27,686</u>	<u>\$ (134,647)</u>	<u>\$ (148,432)</u>	<u>\$ 84,998</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds of general long term debt	\$ -	\$ -	\$ -	\$ 140,556	\$ 140,556
Transfers in	140,000	90,629	62,748	46,328	339,705
Transfers out	(128,484)	-	-	(211,221)	(339,705)
Total other financing sources (uses)	<u>\$ 11,516</u>	<u>\$ 90,629</u>	<u>\$ 62,748</u>	<u>\$ (24,337)</u>	<u>\$ 140,556</u>
Net Change in Fund Balance	<u>\$ 351,907</u>	<u>\$ 118,315</u>	<u>\$ (71,899)</u>	<u>\$ (172,769)</u>	<u>\$ 225,554</u>
Fund balances - beginning	\$ 2,086,406	\$ 569,028	\$ 520,320	\$ 2,536,678	\$ 5,712,432
Restatements	332,101	-	-	(350,384)	(18,283)
Fund balances - beginning, restated	<u>\$ 2,418,507</u>	<u>\$ 569,028</u>	<u>\$ 520,320</u>	<u>\$ 2,186,294</u>	<u>\$ 5,694,149</u>
Fund balance - ending	<u>\$ 2,770,414</u>	<u>\$ 687,343</u>	<u>\$ 448,421</u>	<u>\$ 2,013,525</u>	<u>\$ 5,919,703</u>

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, 2011**

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

<b>Net change in fund balances - total governmental funds</b>	\$	225,554
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		721,236
- Depreciation expense		(773,860)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
- Donated capital assets		22,501
- Long-term receivables (deferred revenue)		23,409
The change in compensated absences is shown as an expense in the Statement of Activities		(4,015)
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		57,926
Long term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets:		
- Proceeds from the sale of long-term debt		(140,556)
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)
<b>Change in net assets - Statement of Activities</b>	\$	<u><u>(23,731)</u></u>

See accompanying Notes to the Financial Statements

Sanders County, Montana  
 Balance Sheet  
 Proprietary Funds  
 June 30, 2011

			<u>Business-Type Activities - Enterprise Fund</u>
			<u>Solid Waste</u>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$	186,924	
Taxes and assessments receivable, net		206,567	
Total current assets	\$	<u>393,491</u>	
Noncurrent assets:			
Capital assets - land	\$	54,440	
Capital assets - depreciable, net		564,412	
Total noncurrent assets	\$	<u>618,852</u>	
Total assets	\$	<u><u>1,012,343</u></u>	
<b>LIABILITIES</b>			
Current liabilities:			
Accrued payables	\$	4,580	
Current portion of compensated absences payable		21,682	
Total current liabilities	\$	<u>26,262</u>	
Noncurrent liabilities:			
Noncurrent portion of long-term liabilities	\$	23,472	
Noncurrent portion of compensated absences		12,607	
Total noncurrent liabilities	\$	<u>36,079</u>	
Total liabilities	\$	<u>62,341</u>	
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	\$	618,852	
Unrestricted	\$	331,150	
Total net assets	\$	<u>950,002</u>	
Total liabilities and net assets	\$	<u><u>1,012,343</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, 2011**

		<b>Business-Type Activities - Enterprise Fund</b>
		<u><b>Solid Waste</b></u>
<b>OPERATING REVENUES</b>		
Charges for services	\$	109,435
Miscellaneous revenues		65
Special assessments		739,460
Total operating revenues	\$	<u>848,960</u>
<b>OPERATING EXPENSES</b>		
Personal services	\$	434,779
Supplies		4,082
Purchased services		412,258
Fixed charges		12,954
Depreciation		68,090
Total operating expenses	\$	<u>932,163</u>
Operating income (loss)	\$	<u>(83,203)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest revenue	\$	2,227
Loss on sale of capital assets		(5,662)
Total non-operating revenues (expenses)	\$	<u>(3,435)</u>
Income (loss) before contributions and transfers	\$	<u>(86,638)</u>
Change in net assets	\$	<u>(86,638)</u>
Net Assets - Beginning of the year	\$	1,036,640
Net Assets - End of the year	\$	<u>950,002</u>

See accompanying Notes to the Financial Statements

Sanders County, Montana  
Statement of Cash Flows  
Proprietary Funds  
June 30, 2011

	<b>Business - Type Activities - Enterprise Fund</b>
	<b>Solid Waste</b>
<b>Cash flows from operating activities:</b>	
Cash received from providing services	\$ 828,825
Cash received from miscellaneous sources	65
Cash payments to suppliers	(432,528)
Cash payments to employees	(417,952)
Net cash provided (used) by operating activities	\$ (21,590)
<b>Cash flows from investing activities:</b>	
Interest on investments	2,227
Net cash provided (used) by investing activities	\$ 2,227
<b>Net increase (decrease) in cash and cash equivalents</b>	\$ (19,363)
<b>Cash and cash equivalents at beginning</b>	206,287
<b>Cash and cash equivalents at end</b>	\$ 186,924
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>	
Operating income (loss)	\$ (83,203)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation	68,090
Other post-employment benefits	11,736
Changes in assets and liabilities:	
Accrued payables	(3,234)
Compensated Absences	5,091
Net cash provided (used) by operating activities	\$ (21,590)

See accompanying Notes to the Financial Statements

Sanders County, Montana  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
June 30, 2011

	Investment Trust Funds	Agency Funds
<b>ASSETS</b>		
Cash and short-term investments	\$ 9,719,802	\$ 784,526
Taxes receivable	-	888,873
Total assets	\$ 9,719,802	\$ 1,673,399
<b>LIABILITIES</b>		
Warrants payable	\$ -	\$ 564,158
Due to others	\$ -	\$ 1,109,241
Total liabilities	\$ -	\$ 1,673,399
<b>NET ASSETS</b>		
Assets held in trust	\$ 9,719,802	

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, 2011**

		<u>Investment Trust Funds</u>
<b>ADDITIONS</b>		
Contributions:		
Contributions to Investment Trust Fund	\$	1,620,835
Interest and change in fair value of investments		122,473
Total additions	\$	<u>1,743,308</u>
 <b>DEDUCTIONS</b>		
Distributions from investment trust fund	\$	<u>669,328</u>
Total deductions	\$	<u>669,328</u>
Change in net assets	\$	<u>1,073,980</u>
Net Assets - Beginning of the year	\$	8,337,644
Restatements		308,178
Net Assets - Beginning of the year - Restated	\$	<u>8,645,822</u>
Net Assets - End of the year	\$	<u><u>9,719,802</u></u>

See accompanying Notes to the Financial Statements

SANDERS COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2011

**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 funds, 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.

The County adopted the provision of Governmental Accounting Standards Board Statement No. 54, Reporting and Governmental Fund Type Definitions as of June 30, 2011. The County included the PILT Fund, as part of the General Fund. In prior years, the PILT Fund was reported as special revenue fund.

**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

SANDERS COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2011

agency funds because the County Treasurer must collect and disburse funds for the districts.

**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  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2011

**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, 2011

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.

*Public Safety (Law Enforcement) 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.

***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.

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.

SANDERS COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2011

*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, 2011, are as follows:

	<u>Primary Government</u>
<u>Cash on hand and Deposits:</u>	
Petty Cash	\$ 1,931
Cash in Banks:	
Demand Deposits	1,243,721
Savings Deposits	6,565,000
Time Deposits	<u>8,812,695</u>
Total	<u>\$16,623,347</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.

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.

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2011

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, 2011 the government's bank balance was exposed to custodial credit risk as follows:

<u>Depository Account</u>	<u>Balance</u>
Insured	\$ 520,741
Collateralized	
- Collateral held by the County's agent in the County's name	<u>16,159,791</u>
<b>Total Deposits and Investments</b>	<b><u>\$ 16,680,532</u></b>

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, 2011, 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 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.

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
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The County has one pooled investment trust fund invested in non-negotiable certificates of deposit, saving accounts, and demand deposit 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, 2011 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, 2011.

**Statement of Net Assets**

Net assets held in trust for all pool participants:	
Equity of internal pool participants	\$ 6,858,404
Equity of external pool participants	<u>9,719,802</u>
Total equity	<u>\$ 16,578,206</u>

**Condensed Statement of Changes in Net Assets**

	<u>External</u>	<u>Internal</u>
Investment Earnings	\$ 122,473	\$ 86,418
Contributions to Trust	1,620,835	417,089
Distributions Paid	<u>(669,328)</u>	<u>(472,286)</u>
Net change in net assets	\$ 1,073,980	\$ 31,221
Net assets at beginning of year	8,337,644	6,609,728
Restatements	<u>308,178</u>	<u>217,454</u>
Net assets at end of year	<u>\$ 9,719,802</u>	<u>\$ 6,858,404</u>

**Cash equivalents**

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

**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

SANDERS COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2011

(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 2011 Basic Financial Statements. The government has elected not to retroactively report general infrastructure assets.

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

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2011

	Balance July 1, 2010	Additions	Deletions	Adjustments/ Transfers	Balance June 30, 2011
Capital assets not being depreciated:					
Land	\$ 1,821,865	\$ 14,000	\$ -	\$ -	\$ 1,835,865
Construction in Progress	<u>775,606</u>	<u>41,064</u>	<u>-</u>	<u>(90,433)</u>	<u>726,237</u>
Total capital assets not being depreciated	\$ <u>2,597,471</u>	\$ <u>55,064</u>	\$ <u>-</u>	\$ <u>(90,433)</u>	\$ <u>2,562,102</u>
Other Capital Assets:					
Buildings	\$ 2,301,888	\$ 146,694	\$ -	\$ 36,218	\$ 2,484,800
Improvements Other than Buildings	7,434,089	184,163	-	-	7,618,252
Machinery and Equipment	<u>6,723,949</u>	<u>357,816</u>	<u>(62,000)</u>	<u>454,579</u>	<u>7,474,344</u>
Total other Capital Assets at historical cost	\$ <u>16,459,926</u>	\$ <u>688,673</u>	\$ <u>(62,000)</u>	\$ <u>490,797</u>	\$ <u>17,577,396</u>
Less Accumulated Depreciation	\$ <u>(7,414,955)</u>	\$ <u>(773,860)</u>	\$ <u>62,000</u>	\$ <u>(211,263)</u>	\$ <u>(8,338,078)</u>
Total	\$ <u>11,642,442</u>	\$ <u>(30,123)</u>	\$ <u>-</u>	\$ <u>189,101</u>	\$ <u>11,801,420</u>

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

	Balance July 1, 2010	Additions	Deletions	Adjustments	Balance June 30, 2011
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>1,304,471</u>	<u>-</u>	<u>(48,392)</u>	<u>46,000</u>	<u>1,302,079</u>
Total other Capital Assets at historical cost	\$ <u>1,686,943</u>	\$ <u>-</u>	\$ <u>(43,392)</u>	\$ <u>46,000</u>	\$ <u>1,684,551</u>
Less Accumulated Depreciation	\$ <u>(1,048,779)</u>	\$ <u>(68,090)</u>	\$ <u>42,730</u>	\$ <u>(46,000)</u>	\$ <u>(1,120,139)</u>
Total	\$ <u>692,604</u>	\$ <u>(68,090)</u>	\$ <u>(5,662)</u>	\$ <u>-</u>	\$ <u>618,852</u>

Governmental Activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	\$ 30,164
Public Safety	208,191
Public Works	485,689
Public Health	5,649
Culture and Recreation	40,677
Housing and Community Development	<u>3,490</u>
Total governmental activities depreciation expense	\$ <u>773,860</u>

**NOTE 6. LONG TERM DEBT OBLIGATIONS**

In the governmental-wide and proprietary unit 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, 2011

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2011, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance <u>July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2011</u>	Due within <u>one year</u>
Intercap Loans	\$ 161,917	\$ 140,556	\$(57,926)	\$ 244,547	\$ 25,877
Compensated Absences	343,573	4,015	-	347,588	241,696
*Other Postemployment Benefits	<u>155,926</u>	<u>155,926</u>	-	<u>311,852</u>	-
Total	<u>\$ 661,416</u>	<u>\$ 300,497</u>	<u>\$(57,926)</u>	<u>\$ 903,987</u>	<u>\$ 267,573</u>

\* See Note 10

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

Business-type Activities:

	Balance <u>July 1, 2010</u>	<u>Additions</u>	Balance <u>June 30, 2011</u>	Due within <u>one year</u>
Compensated Absences	\$ 29,198	\$ 5,091	\$ 34,289	\$ 21,682
*Other Postemployment Benefits	<u>11,736</u>	<u>11,736</u>	<u>23,472</u>	-
Total	<u>\$ 40,934</u>	<u>\$ 16,827</u>	<u>\$ 57,761</u>	<u>\$ 21,682</u>

\* See Note 10

**Intercap Loans**

Intercap loans have variable interest rates. Interest rates are subject to change annually. Interest rates to the borrower are adjusted on February 16<sup>th</sup> 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, 2011 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, 2011</u>
Fairgrounds Area	07/11/2008	1.95-	10	08/15/2018	\$150,941	\$110,496
Holding Pens Upgrade		4.25%	yrs			
Concession	07/30/2010	1.95%	10	08/15/2020	<u>140,556</u>	<u>134,051</u>
Stand/Fairgrounds Imp.			yrs			
Draws 1-2						
Total					<u>\$291,497</u>	<u>\$244,547</u>

Reported in governmental activities.

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2011

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2012	\$ 25,877	\$ 4,643
2013	26,684	4,134
2014	27,521	3,610
2015	28,389	3,069
2016	29,287	2,512
2017	30,215	1,937
2018	31,181	1,342
2019	22,662	737
2020	15,169	370
2021	<u>7,562</u>	<u>74</u>
Total	<u>\$ 244,547</u>	<u>\$ 22,428</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. DEFICIT FUND BALANCES/NET ASSETS**

<u>Fund Name</u>	<u>Amount</u>	<u>Reason for Deficit</u>	<u>How will deficit be eliminated</u>
County Fair	\$ (2,010)	Revenues from the year didn't cover the beginning deficit or the current year operations.	The fund will need to receive enough revenues to cover their expenditures.
Comprehensive Insurance	\$ (6,134)	The fund's expenditures exceed their revenues.	The fund will need to receive enough revenues to cover their expenditures.
Noxious Weed	\$(12,646)	The fund's expenditures exceed their revenues	The fund will need to receive enough revenues to cover their expenditures.
Law Enforcement Block Grant	\$(20,817)	A budgeted grant wasn't received this fiscal year.	The County needs to determine a proper time line for when they will receive grants.
Public Health Miscellaneous Grant	\$ (525)	The fund has a liability to another fund.	The fund will need to receive enough cash to cover its liability.
Niarada Cemetery	\$ (2,441)	A prior period adjustment was incorrectly made which when removed caused a deficit balance	The County needs to ensure that proper accounting is taking place.
Special Projects	\$ (5,799)	The fund's expenditures exceed their revenues	The fund will need to receive enough revenues to cover their expenditures.

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2011

**NOTE 8. INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of June 30, 2011, were as follows:

<u>Purpose</u>	<u>Due to/from other funds:</u>		<u>Amount</u>
	<u>Receivable Fund</u>	<u>Payable Fund</u>	
To provide cash to cover negative cash balances	General – Major Governmental	County Fair – Nonmajor Governmental	\$ 2,010
To provide cash to cover negative cash balances	General – Major Governmental	Airport – Nonmajor Governmental	1,959
To provide cash to cover negative cash balances	General – Major Governmental	Comprehensive Insurance – Nonmajor Governmental	6,134
To provide cash to cover negative cash balances	General – Major Governmental	Weed Control – Nonmajor Governmental	12,646
To provide cash to cover negative cash balances	General – Major Governmental	Law Enforcement Block Grant – Nonmajor Governmental	20,817
To provide cash to cover negative cash balances	General – Major Governmental	Public Health Misc. Grants – Nonmajor Governmental	525
To provide cash to cover negative cash balances	General – Major Governmental	WIC – Nonmajor Governmental	996
To provide cash to cover negative cash balances	General – Major Governmental	Euroasian Watermilfoil – Nonmajor Governmental	1,870
To provide cash to cover negative cash balances	General – Major Governmental	Special Projects – Nonmajor Governmental	<u>5,799</u>
			<u>\$ 52,756</u>

**Interfund Transfers**

The following is an analysis of operating transfers in and out during fiscal year 2006:

<u>Purpose</u>	<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
Operating Transfer	Road – Major Governmental	General – Major Governmental	\$ 52,290
Operating Transfer	Weed – Nonmajor Governmental	General – Major Governmental	4,482
Operating Transfer	County Fair – Nonmajor Governmental	General – Major Governmental	2,976
Operating Transfer	Library – Nonmajor Governmental	General – Major Governmental	2,988
Operating Transfer	Public Safety – Major Governmental	General – Major Governmental	62,748
Operating Transfer	County Fair – Nonmajor Governmental	General – Major Governmental	3,000
Interest free loan.	Road – Major Governmental	Airport – Nonmajor Governmental	38,339
For new bookmobile	Library CIP – Nonmajor Governmental	Library – Nonmajor Governmental	20,000
Transfer	General –	Permissive Mill Levy –	80,000

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2011

insurance money	Major Governmental	Nonmajor Governmental	
Budget transfer	General –	Record Preservation –	60,000
for bookmobile	Major Governmental	Nonmajor Governmental	
To transfer JMV	Junk Vehicle CIP –	Junk Motor Vehicle –	12,882
balance to CIP	Nonmajor Governmental	Nonmajor Governmental	
To transfer PILT	General –	PILT – *	<u>301,577</u>
to General Fund	Major Governmental		
			<u>\$641,282</u>

\* Under GASB #54 the PILT fund was closed to the General fund, which is a major fund.

**NOTE 9. STATE-WIDE RETIREMENT PLANS**

All full-time County employees are covered under one of the following retirement plans: Montana Public Employees Retirement System (PERS) and 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, 2011, 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, 2009, 2010, and 2011, as listed below, were equal to the required contributions for each year.

	<u>PERS</u>	<u>SRS</u>
2009	\$169,202	\$52,295
2010	\$184,302	\$56,663
2011	\$186,070	\$60,608

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2011

**NOTE 10. 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>\$ 167,662</u>
Net OPEB obligation - end of year	<u>\$ 335,324</u>

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2011

*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 11. FUND EQUITY**

**Fund Balance Classification Policies and Procedures**

For committed fund balance the government's highest level of decision-making authority is by board action in the form of a resolution and the formal action that is required to be taken to establish, modify or rescind a fund balance commitment is by a resolution.

For assigned fund balance the body or official authorized to assign amounts to a specific purpose are the County Commissioners and the policy established by the governing body pursuant to which that authorization is given is by board minutes.

The government considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

The government considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2011

**Specific Purposes Displayed**

	<u>Major Special Revenue Funds</u>			
	General	Road	Public Safety (Law Enforcement)	Other Governmental
Restricted for:				
General government	\$ -	\$ -	\$ -	\$ 131,198
Public safety	-	-	448,421	999,298
Public works	-	687,343	-	1,477,325
Public health	-	-	-	228,047
Social and economic services	-	-	-	13,707
Culture and recreation	-	-	-	251,443
Housing and community development	-	-	-	95,817
Miscellaneous	-	-	-	4,785
Unassigned fund balance	<u>\$2,770,414</u>	<u>-</u>	<u>-</u>	<u>\$ 2,718,083</u>
Total	<u>\$2,770,414</u>	<u>\$ 687,343</u>	<u>\$ 448,421</u>	<u>\$ 5,919,703</u>

**NOTE 12. 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	\$ 332,101	Prior period adjustment to the beginning fund balance and to comply with GASB 54
Library	\$ (5,300)	Prior period adjustment to the beginning fund balance
Law Enforcement Block Grant	\$(22,998)	To reverse the prior year adjustment due to never receiving the grant
Public Health Miscellaneous Grants	\$ (525)	Correct improperly recorded revenue
Library Capital Improvements	\$ 5,300	Prior period adjustment to the beginning fund balance
Niarada Cemetery	\$ (25,284)	To correct an improperly recorded liability
PILT	\$(301,577)	To maintain compliance with GASB 54
Pooled and Directed	\$ 308,178	To properly record previously unrecorded accounts
Governmental Activities	\$ 189,101	To correct a prior year overstatement of depreciation

**NOTE 13. 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

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

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 14. 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 15. 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 \$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, 2011, amounted to \$210,199.

SANDERS COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

Audited financial statements for the fiscal year ended September 30, 2011, are available from the Montana Association of Counties Join Powers Insurance Trust.

**REQUIRED SUPPLEMENTAL  
INFORMATION**

Sanders County, Montana  
Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2011

	General				Road			
	BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET		BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET	
	ORIGINAL	FINAL			ORIGINAL	FINAL		
<b>RESOURCES (INFLOWS):</b>								
Taxes and assessments	1,792,403	1,772,686	\$	3,632	866,164	830,668	\$	35,496
Licenses and permits	300	300		(23)				
Intergovernmental	606,699	3,176,540		(20,943)	1,532,952	1,532,952		
Charges for services	293,420	293,420		(31,676)	6,000	6,000		
Fines and forfeitures	70,525	70,525		(18,150)				
Miscellaneous	66,517	68,267		172,628	207,500	207,500		
Investment earnings	120,000	120,000		(38,556)				
Amounts available for appropriation	2,949,864	3,501,718	\$	16,910	2,612,616	2,577,120	\$	35,496
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS):</b>								
General government	2,751,653	2,756,187	\$	660,337	140,662	140,662	\$	26,246
Public safety	50,676	50,676		32,644				
Public works					2,348,684	2,348,684		367,542
Public health	158,983	143,638		29,979				
Social and economic services				12,010				
Housing and community development	532,014	1,099,855		(15)				
Capital outlay	916,000	916,000		910,571	717,000	717,000		466,598
Total charges to appropriations	4,409,326	5,125,339	\$	1,645,526	3,206,346	3,206,346	\$	860,186
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers in	481,577	481,577		(643,155)	90,629	90,629		
Transfers out	(131,484)	(131,484)		304,577				
Total other financing sources (uses)	350,093	350,093	\$	(338,578)	90,629	90,629	\$	
Net change in fund balance				30,330				
Fund balance - beginning of the year				2,086,406				
Restatements				332,101				
Fund balance - beginning of the year - restated				2,418,507				
Fund balance - end of the year				2,468,837				

Sanders County, Montana  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2011

	Public Safety (Law Enforcement)			VARIANCE WITH FINAL BUDGET
	BUDGETED AMOUNTS	ACTUAL AMOUNTS (BUDGETARY BASIS) See Note 5		
	ORIGINAL	FINAL		
<b>RESOURCES (INFLOWS):</b>				
Taxes and assessments	\$ 1,144,425	\$ 1,035,473	\$ 925,812	\$ (109,661)
Licenses and permits	8,000	8,000	6,788	(1,212)
Intergovernmental	62,141	67,241	284,365	217,124
Charges for services	255,200	255,200	263,996	8,796
Fines and forfeitures	7,100	7,100	769	(6,331)
Miscellaneous	45,919	45,919	16,509	(29,410)
Investment earnings	-	-	-	-
Amounts available for appropriation	\$ 1,522,785	\$ 1,418,933	\$ 1,498,239	\$ 79,306
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS):</b>				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	1,945,534	1,945,543	1,574,691	370,852
Public works	-	-	-	-
Public health	-	-	-	-
Social and economic services	-	-	-	-
Housing and community development	-	-	-	-
Capital outlay	70,000	70,000	58,195	11,805
Total charges to appropriations	\$ 2,015,534	\$ 2,015,543	\$ 1,632,886	\$ 382,657
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	62,748	62,748	62,748	-
Total other financing sources (uses)	\$ 62,748	\$ 62,748	\$ 62,748	\$ -
Net change in fund balance			\$ (71,899)	
Fund balance - beginning of the year			\$ 520,320	
Restatements			-	
Fund balance - beginning of the year - restated			\$ 520,320	
Fund balance - end of the year			\$ 448,421	

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

Note A - Explanation of differences between budgetary inflows and outflows and GAAP Revenues and Expenditures

	<u>General Fund</u>	<u>Road</u>	<u>Public Safety (Law Enforcement)</u>
<b>Sources/Inflows of resources</b>			
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 3,518,648	\$ 2,373,846	\$ 1,498,239
Adjustments resulting from GASB #54 fund consolidation	301,556	-	-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	\$ 3,820,204	\$ 2,373,846	\$ 1,498,239
<b>Uses/Outflows of resources</b>			
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 3,479,813	\$ 2,346,160	\$ 1,632,886
Encumbrances for supplies and equipment ordered but not received is reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.			
- Encumbrances reported at the beginning of the year	-	-	-
- Encumbrances reported at the end of the year	-	-	-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ 3,479,813	\$ 2,346,160	\$ 1,632,886

Note: The PILT fund was combined with the General Fund for financial statement presentation in accordance with GASB Statement #54. The funds is general in nature.

Sanders County, Montana  
**REQUIRED SUPPLEMENTAL INFORMATION**  
 Schedule of Funding Progress  
 For the Fiscal Year Ended June 30, 2011

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

Acct. #	Description	Fund No. 1000
<b>ASSETS</b>		
101000	CASH	2,402,496.93
102000	Cash/Investment (Restricted)	500.00
	Total for combined statement ----->	2,402,996.93
113000	REAL PROPERTY TAXES RECEIVABLE	59,018.00
114000	MOBILE HOME TAXES RECEIVABLE	6,238.19
115000	PERSONAL PROPERTY TAXES RECEIVABLE	9,953.96
116000	2000 PROTESTED TAXES RECEIVABLE	12,181.61
	Total for combined statement ----->	87,391.76
131000	INTERFUND RECEIVABLE	52,756.67
132000	DUE FROM OTHER GOVERNMENT	33,790.40
	Total for combined statement ----->	86,547.07
<b>TOTAL ASSETS</b>		<b>2,576,935.76</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
201000	WARRANTS PAYABLE	632.71
202000	ACCOUNTS PAYABLE	619.25
202100	ACCOUNTS PAYABLE	0.00
206100		17,423.10
	Total for combined statement ----->	18,675.06
212200	DUE TO STATE	2,010.86
	Total for combined statement ----->	2,010.86
223100	DEFERRED REVENUE - REAL	59,004.59
223200	DEFERRED REVENUE - PERSONAL	9,953.96
223300	DEFERRED REVENUE - MOBILE HOMES	6,238.19
223400	DEFERRED REVENUE - PROTESTED	12,194.97
	Total for combined statement ----->	87,391.71
<b>TOTAL LIABILITIES -----&gt;</b>		<b>108,077.63</b>
<b>FUND EQUITY</b>		
271000	UNRESERVED FUND BALANCE	2,448,658.13
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	30,000.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	( 9,800.00)
	Total for combined statement ----->	2,468,858.13
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>2,576,935.76</b>

SANDERS COUNTY  
General Fund - 1000 GENERAL FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>TAXES</b>				
411010 REAL PROPERTY TAXES		1,202,503.13	1,204,190.00	( 1,686.87)
311020 PERSONAL PROPERTY TAXES		18,314.22	22,000.00	( 3,685.78)
311021 MOBILE HOME TAXES		3,683.75	4,000.00	( 316.25)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		5,255.40	4,000.00	1,255.40
414140 LOCAL OPTION TAX		320,537.79	325,000.00	( 4,462.21)
416000 ENTITLEMENT LEVY TAX TRANSFER		226,024.12	213,496.00	12,528.12
Total TAXES	T01	1,776,318.41	1,772,686.00	3,632.41
<b>LICENSES AND PERMITS</b>				
322050 AMUSEMENT LICENSES & PERMITS	T99	275.00	300.00	( 25.00)
Total LICENSES AND PERMITS		275.00	300.00	( 25.00)
<b>INTERGOVERNMENTAL REVENUES</b>				
331011 CDBG (Neighborhood Stabilization)	B89	1,070,054.24	1,070,055.00	( 0.76)
331179 JUVENILE DETENTION	B89	22,703.30	8,694.00	14,009.30
334016 VOCA/VICTIM WITNESS		52,143.73	43,970.00	8,173.73
334017 VOWA/SART		2,471.61	24,421.00	( 21,949.39)
334018 CART (Child Abuse Response Team)		0.00	750.00	( 750.00)
334019 PRIVATE DONATIONS (was JP Offender Accountabili		200.00	2,000.00	( 1,800.00)
335010 LIQUOR TAX APPORTIONMENT	C89	2,750.00	1,700.00	1,050.00
335075 VIDEO POKER FEE APPORTIONMENT	C89	0.00	4,950.00	( 4,950.00)
335095 COURT REIMB. CLK OF COURT	C89	49.20	20,000.00	( 19,950.80)
335110 LIVE CARD GAME TABLE PERMIT	C89	225.00	0.00	225.00
335120 GAMBLING PERMIT LICENSE FEES	C89	5,000.00	0.00	5,000.00
Total INTERGOVERNMENTAL REVENUES		1,155,597.08	1,176,540.00	( 20,942.92)
<b>CHARGES FOR SERVICES</b>				
341025 IV-E STATE REIMBURSEMENT	A89	72,523.13	62,570.00	9,953.13
341026 COST OF PROSECUTION REVENUE	A89	121.00	1,000.00	( 879.00)
341030 CA SURCHARGE	A89	2,162.58	900.00	1,262.58
341040 CLERK AND RECORDER FEES	A89	64,348.30	79,000.00	( 14,651.70)
341050 DISTRICT COURT CLERK FEES	A89	4,706.00	5,000.00	( 294.00)
341060 COUNTY TREASURER FEES	A89	7,166.00	6,000.00	1,166.00
341065 WEB TAX PROGRAM	A89	0.00	5,500.00	( 5,500.00)
341071 FLOODPLAIN FEES	A89	600.00	500.00	100.00
341073 MAPPING PRODUCTS	A89	0.00	1,500.00	( 1,500.00)
341074 RURAL ADDRESSING FEES	A89	400.00	1,500.00	( 1,100.00)
341080 SUBDIVISION REVIEW	A89	17,055.00	10,000.00	7,055.00
341081 SUBD.REVIEW (SANIARIAN)	A89	4,747.00	20,000.00	( 15,253.00)

SANDERS COUNTY  
General Fund - 1000 GENERAL FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
341082 SERVE SAFE	A89	8,735.25	1,000.00	7,735.25
341086 SEPTIC SYSTEM REG.	A89	17,000.00	20,000.00	( 3,000.00)
341087 FOOD SERVICE	A89	720.00	300.00	420.00
342022 HERON RURAL FIRE	A89	500.00	5,000.00	( 4,500.00)
342023 NOXON RURAL FIRE	A89	1,500.00	5,000.00	( 3,500.00)
342024 TROUT CREEK RURAL FIRE	A89	500.00	10,000.00	( 9,500.00)
342025 THOMPSON FALLS RURAL FIRE	A89	11,500.00	10,000.00	1,500.00
342026 PLAINS RURAL FIRE	A89	5,500.00	10,000.00	( 4,500.00)
342027 HOT SPRINGS RURAL FIRE	A89	0.00	5,000.00	( 5,000.00)
342028 DIXON RURAL FIRE	A89	0.00	2,500.00	( 2,500.00)
344017 HEP B	A89	6,071.82	2,000.00	4,071.82
344020 RODENT CONTROL	A89	869.95	3,000.00	( 2,130.05)
344030 HEALTH INSPECTION FEES	A89	10,267.75	10,000.00	267.75
344031 BACKPACK PROGRAM	A89	13,022.99	1,950.00	11,072.99
344032 ASTHMA GRANT	A89	0.00	500.00	( 500.00)
344091 IMMUNIZATIONS	A89	10,351.04	11,000.00	( 648.96)
344092 T.B. CONTROL	A89	1,375.90	700.00	675.90
345010 EXTENSION OFFICE FEES	A89	0.00	2,000.00	( 2,000.00)
<b>Total CHARGES FOR SERVICES</b>		<b>261,743.71</b>	<b>293,420.00</b>	<b>( 31,676.29)</b>
<b>FINES &amp; FORFEITURES</b>				
351010 JUSTICE OF THE PEACE FINES		52,277.98	70,000.00	( 17,722.02)
351015 JP VICTIMS AND WITNESS ADVOCATE SURCHARGE		79.36	500.00	( 420.64)
351020 DISTRICT COURT SURCHARGES		18.21	25.00	( 6.79)
<b>Total FINES &amp; FORFEITURES</b>	<b>U99</b>	<b>52,375.55</b>	<b>70,525.00</b>	<b>( 18,149.45)</b>
<b>MISCELLANEOUS REVENUE</b>				
360214 BAD CHECK/PROSECUTION FEES		540.50	3,000.00	( 2,459.50)
361010 LEASE	A89	250.00	250.00	0.00
362007 CREDIT CARD CONVENIENCE FEE	U99	7,643.55	1,000.00	6,643.55
362008 UNCLAIMED ONLINE RECEIPTS	U99	86.42	1,000.00	( 913.58)
362009 AMBULANCE SERVICES REIMBURSEMENTS	U99	0.00	2,000.00	( 2,000.00)
362010 MISC. REIMBURSEMENTS	U99	177,280.07	41,750.00	135,530.07
362011 NOTARY FEES	U99	59.00	100.00	( 41.00)
362012 ELECTION REIMBURSEMENTS	U99	3,058.02	10,000.00	( 6,941.98)
362015 MEDICAL REIMBURSEMENT	U99	157.98	5,000.00	( 4,842.02)
362020 BUILDING RENTAL	U99	1,819.15	4,167.00	( 2,347.85)
<b>Total MISCELLANEOUS REVENUE</b>	<b>U99</b>	<b>190,894.69</b>	<b>68,267.00</b>	<b>122,627.69</b>
<b>INVESTMENT &amp; ROYALTY EARNINGS</b>				
371000 INVESTMENT EARNINGS	U20	81,443.73	120,000.00	( 38,556.27)
<b>Total INVESTMENT &amp; ROYALTY EARNINGS</b>		<b>81,443.73</b>	<b>120,000.00</b>	<b>( 38,556.27)</b>
<b>TOTAL REVENUES</b>		<b>3,518,648.17</b>	<b>3,501,738.00</b>	<b>16,910.17</b>

EXPENDITURES

SANDERS COUNTY  
General Fund - 1000 GENERAL FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>COUNTY GOVERNMENT</b>				
410000 LEGISLATIVE SERVICES		266,864.61	335,365.00	68,500.39
410130 TAX APPEAL BOARD		44.26	1,250.00	1,205.74
410331 DISTRICT COURT		137,306.84	140,467.00	3,160.16
410332 DISTRICT COURT JURORS		13,460.57	22,000.00	8,539.43
410338 COURT ORDERED PSYCHIATRIC EXAMINATIONS		2,728.58	3,500.00	771.32
410340 JUSTICE COURT		164,878.06	176,869.00	11,990.94
410500 CLERK AND RECORDER		207,047.19	220,163.00	13,115.81
110530 AUDITING		34,026.81	34,250.00	223.19
410540 TREASURER		224,457.65	267,769.00	43,311.35
410541 Treasurer C. C. Convenience Fee		4,354.70	1,000.00	( 3,354.70)
410600 ELECTIONS		69,860.47	98,339.00	28,478.53
111020 LAND SERVICES		259,633.84	312,506.00	52,872.16
111021 LAND OPERATIONAL SERVICES		3,159.57	8,100.00	4,940.43
411023 SUBDIVISION FEES, RURAL FIRE DISTRICTS		64,000.00	200,000.00	136,000.00
111100 COUNTY ATTORNEY		290,331.10	334,544.00	44,212.90
411101 County Attorney Grant #1-VOCA/Vic.Witness		47,125.18	49,728.00	2,602.82
411102 County Attorney Grant #2-VOWA/SART		6,997.85	24,421.00	17,423.15
411103 County Attorney Grant #3-CART		2,283.96	2,283.96	0.00
411104 PRIVATE DONATIONS		94.71	2,000.00	1,905.29
411200 FACILITIES ADMINISTRATION		117,341.60	1,071,086.00	953,744.40
411240 IMPROVEMENTS		27,559.79	36,000.00	8,440.21
411241 ADA COMPLIANCE IMPROVEMENTS		0.00	1,000.00	1,000.00
411300 COMPUTER		104,839.88	142,011.00	37,171.12
411500 PUBLIC ADMINISTRATOR		0.00	250.00	250.00
411600 SUPERINTENDENT OF SCHOOLS		10,383.98	19,850.00	9,466.02
411700 CENTRAL STORES		34,712.00	75,685.00	40,973.00
411800 OTHER GENERAL GOVERNMENT SERVICES		7,784.54	91,750.00	83,965.46
<b>Total COUNTY GOVERNMENT</b>		<b>2,101,277.84</b>	<b>3,672,186.96</b>	<b>1,570,909.12</b>
<b>PUBLIC SAFETY</b>				
420250 YOUTH DETENTION		18,032.09	45,676.00	27,643.91
420700 CRITICAL INCIDENT STRESS MANAGEMENT		0.00	4,000.00	4,000.00
420730 AMBULANCE SERVICES(dphhs reimb)		0.00	1,000.00	1,000.00
<b>Total PUBLIC SAFETY</b>		<b>18,032.09</b>	<b>50,676.00</b>	<b>32,643.91</b>
<b>PUBLIC HEALTH</b>				
440130 VITAL STATISTICS		0.00	300.00	300.00
140170 COUNTY NURSE		65,501.45	75,681.00	10,179.55
140171 MCH GRANT		8,952.21	8,784.00	( 168.21)
440174 Noxon Child Nutrition Grant (was shaken baby)		90.27	0.00	( 90.27)
440181 BACKPACK PROGRAM		0.00	1,950.00	1,950.00
140182 Noxon Child Nutrition (was Asthma grant)		268.01	500.00	231.99
140400 CARE OF INSANE		23,839.21	40,000.00	16,160.79

SANDERS COUNTY  
General Fund - 1000 GENERAL FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
440401 MENTAL HEALTH		10,260.00	11,098.00	838.00
440400 CHILD DEVELOPMENT		1,312.00	1,325.00	13.00
440640 TRACS ANIMAL RESCUE		2,000.00	2,000.00	0.00
440700 RODENT CONTROL		1,436.17	2,000.00	563.83
Total PUBLIC HEALTH		113,659.32	143,638.00	29,978.68
SOCIAL AND ECONOMIC SERVICES				
450136 BURIAL OF INDIGENTS		13,000.00	8,000.00	( 5,000.00)
450200 BURIAL OF SOLDIERS		7,160.00	10,000.00	2,840.00
450400 COUNTY AGENT		98,869.41	109,710.00	10,840.59
450410 FCS 4-H		27,943.92	31,273.00	3,329.08
Total SOCIAL AND ECONOMIC SERVICES		146,973.33	158,983.00	12,009.67
HOUSING & COMMUNITY DEVELOPMENT				
470300 ECONOMIC DEVELOPMENT		29,815.35	29,800.00	( 15.35)
470501 NEIGHBORHOOD STABILIZATION PROGRAM		1,070,055.14	1,070,055.00	( 0.14)
Total HOUSING & COMMUNITY DEVELOPMENT		1,099,870.49	1,099,855.00	( 15.49)
TOTAL EXPENDITURES		3,479,813.07	5,125,338.96	1,645,525.89
EXCESS REVENUES OVER (UNDER) EXPENDITURES		38,835.10	0.00	0.00
Expenditures By Object				
100	Personal Services	1,589,767.13	1,801,596.00	211,828.87
200-800	Supplies, service, materials	1,884,616.94	2,407,742.96	523,126.02
900	Equipment, land buildings	5,429.00	916,000.00	910,571.00
Other Financing Sources (Uses)				
383000	TRANSFER FROM OTHER FUNDS	441,577.00	481,577.00	( 40,000.00)
521000	INTERFUND OPERATING TRANSFERS OUT	( 128,484.00)	( 131,484.00)	3,000.00
TOTAL OTHER FINANCING SOURCES (USES)		313,093.00	350,093.00	( 37,000.00)
Excess Revenues and other sources over (under) expenditures and other uses		351,928.10	( 1,273,507.96)	1,625,436.06
FUND EQUITY, July 1, 2010		2,096,730.03		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		30,000.00	0.00	30,000.00
FUND EQUITY, July 1, 2010 as Restated		2,126,730.03		

SANDERS COUNTY  
General Fund - 1000 GENERAL FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2011		2,478,658.13		

SANDERS COUNTY  
General Fund - Statement of Expenditures by Object  
For the Year 2010-2011

Account	Item Code	Personal Services		Supplies, services, Item materials		Purchase of Equipment, Item Land, Build		Construction Code	Total Expenditures	Budget After Transfers
		(100)		(200-800)		(900)	(950)			
COUNTY GOVERNMENT										
410100 LEGISLATIVE SERVICES	E29	212,628.04	E29	54,280.83	G29	0.00	F29	0.00	266,908.87	336,615.00
410300	E25	278,549.05	E25	39,825.10	G25	0.00	F25	0.00	318,374.15	342,836.00
410500 CLERK AND RECORDER	E23	399,853.26	E23	70,033.09	G23	0.00	F23	0.00	469,886.35	523,182.00
410600 ELECTIONS	E89	40,480.31	E89	29,380.16	G89	0.00	F89	0.00	69,860.47	98,339.00
411000 PLANNING AND RESEARCH SE	E29	210,952.37	E29	115,841.04	G29	0.00	F29	0.00	326,793.41	520,606.00
411100 COUNTY ATTORNEY	E25	290,412.66	E25	56,420.14	G25	0.00	F25	0.00	346,832.80	412,976.96
411200 FACILITIES ADMINISTRATIO	E31	45,106.05	E31	94,366.34	G31	5,429.00	F31	0.00	144,901.39	1,108,086.00
411300 COMPUTER	E89	18,675.41	E89	86,164.47	G89	0.00	F89	0.00	104,839.88	142,011.00
411500 PUBLIC ADMINISTRATOR	E23	0.00	E23	0.00	G23	0.00	F23	0.00	0.00	250.00
411600 SUPERINTENDENT OF SCHOOL	E12	8,697.22	E12	1,686.76	G12	0.00	F12	0.00	10,383.98	19,850.00
411700 CENTRAL STORES	NE	0.00	NE	34,712.00	NE	0.00	NE	0.00	34,712.00	75,685.00
411800 OTHER GENERAL GOVERNMENT	E89	0.00	E89	7,784.54	G89	0.00	F89	0.00	7,784.54	91,750.00
<b>Total COUNTY GOVERNMENT</b>		<b>1,505,354.37</b>		<b>590,494.47</b>		<b>5,429.00</b>		<b>0.00</b>	<b>2,101,277.84</b>	<b>3,672,186.96</b>
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	18,032.09	G05	0.00	F05	0.00	18,032.09	45,676.00
420700 CRITICAL INCIDENT STRESS	E89	0.00	E89	0.00	G89	0.00	F89	0.00	0.00	5,000.00
<b>Total PUBLIC SAFETY</b>		<b>0.00</b>		<b>18,032.09</b>		<b>0.00</b>		<b>0.00</b>	<b>18,032.09</b>	<b>50,676.00</b>
PUBLIC WORKS										
430800	E81	0.00	E81	0.00	G81	0.00	F81	0.00	0.00	0.00
<b>Total PUBLIC WORKS</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
PUBLIC HEALTH										
440100 PUBLIC HEALTH SERVICES	E32	46,165.63	E32	28,646.31	G32	0.00	F32	0.00	74,811.94	87,215.00
440400 CARE OF INSANE	E32	0.00	E32	35,411.21	G32	0.00	F32	0.00	35,411.21	52,423.00
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	1,436.17	G32	0.00	F32	0.00	1,436.17	2,000.00
<b>Total PUBLIC HEALTH</b>		<b>46,165.63</b>		<b>67,493.69</b>		<b>0.00</b>		<b>0.00</b>	<b>113,659.32</b>	<b>143,638.00</b>
SOCIAL AND ECONOMIC SERVICES										
450100	E79	0.00	E79	13,000.00	G79	0.00	F79	0.00	13,000.00	8,000.00
450200 BURIAL OF SOLDIERS	E79	0.00	E79	7,160.00	G79	0.00	F79	0.00	7,160.00	10,000.00
450400 COUNTY AGENT	E59	38,247.13	E59	88,566.20	G59	0.00	F59	0.00	126,813.33	140,983.00

SANDERS COUNTY  
General Fund - Statement of Expenditures by Object  
For the Year 2010-2011

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
Total SOCIAL AND ECONOMIC SERVI		38,247.13	108,726.20	0.00	0.00	146,973.33	158,983.00
HOUSING & COMMUNITY DEVELOPMENT							
470300 ECONOMIC DEVELOPMENT		0.00	29,815.35	0.00	0.00	29,815.35	29,800.00
470500		0.00	1,070,055.14	0.00	0.00	1,070,055.14	1,070,055.00
Total HOUSING & COMMUNITY DEVEL	E50	0.00	E50 1,099,870.49	G50 0.00	F50 0.00	1,099,870.49	1,099,855.00
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		1,589,767.13	1,884,616.94	5,429.00	0.00	3,479,813.07	5,125,338.96

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 --General Fund  
For the Year 2010-2011

Obj. #	Description	Fund No. 1000
ASSETS		
01000	CASH	2,402,496.93
102000	Cash/Investment (Restricted)	500.00
	Total for combined statement ----->	2,402,996.93
13000	REAL PROPERTY TAXES RECEIVABLE	59,018.00
14000	MOBILE HOME TAXES RECEIVABLE	6,238.19
115000	PERSONAL PROPERTY TAXES RECEIVABLE	9,953.96
116000	2000 PROTESTED TAXES RECEIVABLE	12,181.61
	Total for combined statement ----->	87,391.76
31000	INTERFUND RECEIVABLE	52,756.67
132000	DUE FROM OTHER GOVERNMENT	33,790.40
	Total for combined statement ----->	86,547.07
TOTAL ASSETS		2,576,935.76
LIABILITIES AND FUND EQUITY		
LIABILITIES		
01000	WARRANTS PAYABLE	632.71
202000	ACCOUNTS PAYABLE	619.25
202100	ACCOUNTS PAYABLE	0.00
06100		17,423.10
	Total for combined statement ----->	18,675.06
212200	DUE TO STATE	2,010.86
	Total for combined statement ----->	2,010.86
23100	DEFERRED REVENUE - REAL	59,004.59
223200	DEFERRED REVENUE - PERSONAL	9,953.96
223300	DEFERRED REVENUE - MOBILE HOMES	6,238.19
23400	DEFERRED REVENUE - PROTESTED	12,194.97
	Total for combined statement ----->	87,391.71
TOTAL LIABILITIES ----->		108,077.63
FUND EQUITY		
71000	UNRESERVED FUND BALANCE	2,448,658.13
71500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	30,000.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	( 9,800.00)
	Total for combined statement ----->	2,468,858.13
TOTAL LIABILITIES AND FUND BALANCE		2,576,935.76

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2110	Fund No. 2120	Fund No. 2130	Fund No. 2140	Fund No. 2150
<b>ASSETS</b>						
101000	CASH	687,416.48	1.71	15,233.67	10,842.64	12.83
	Total for combined statement ----->	687,416.48	1.71	15,233.67	10,842.64	12.83
113000	REAL PROPERTY TAXES RECEIVABLE	22,854.50	0.08	3,554.81	4,925.23	0.75
114000	MOBILE HOME TAXES RECEIVABLE	2,602.99	( 0.21)	404.61	501.49	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	4,813.49	176.28	716.70	798.23	226.00
116000	2000 PROTESTED TAXES RECEIVABLE	3,882.18	0.00	667.06	1,003.08	0.00
	Total for combined statement ----->	34,153.16	176.15	5,343.18	7,228.03	226.75
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
<b>TOTAL ASSETS</b>		<b>721,569.64</b>	<b>177.86</b>	<b>20,576.85</b>	<b>18,070.67</b>	<b>239.58</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	73.00	0.00	12,134.00	0.00	0.00
206100		0.00	0.00	0.00	1,040.00	0.00
	Total for combined statement ----->	73.00	0.00	12,134.00	1,040.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	22,841.22	( 6.58)	3,549.89	4,923.68	0.75
223200	DEFERRED REVENUE - PERSONAL	4,813.49	176.28	716.70	798.23	226.00
223300	DEFERRED REVENUE - MOBILE HOMES	2,602.99	( 0.21)	404.61	501.49	0.00
223400	DEFERRED REVENUE - PROTESTED	3,895.46	6.66	671.96	1,004.61	0.00
	Total for combined statement ----->	34,153.16	176.15	5,343.16	7,228.01	226.75
<b>TOTAL LIABILITIES -----&gt;</b>		<b>34,226.16</b>	<b>176.15</b>	<b>17,477.16</b>	<b>8,268.01</b>	<b>226.75</b>
<b>FUND EQUITY</b>						
771000	UNRESERVED FUND BALANCE	696,843.48	1.71	3,099.69	27,872.66	12.83
771500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
772500	ADJUSTMENT TO PY ACCOUNTING RECORDS	( 9,500.00)	0.00	0.00	( 18,070.00)	0.00
	Total for combined statement ----->	687,343.48	1.71	3,099.69	9,802.66	12.83
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>721,569.64</b>	<b>177.86</b>	<b>20,576.85</b>	<b>18,070.67</b>	<b>239.58</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2160	Fund No. 2170	Fund No. 2190	Fund No. 2200	Fund No. 2210
<b>ASSETS</b>						
101000	CASH	0.00	0.00	0.00	20,026.57	110,437.05
	Total for combined statement ----->	0.00	0.00	0.00	20,026.57	110,437.05
113000	REAL PROPERTY TAXES RECEIVABLE	5,416.12	6.38	864.66	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	532.70	146.43	234.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	824.43	247.24	466.75	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	1,130.37	19.74	312.11	0.00	0.00
	Total for combined statement ----->	7,903.62	419.79	1,877.52	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	1.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	1.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>		<b>7,903.62</b>	<b>420.79</b>	<b>1,877.52</b>	<b>20,026.57</b>	<b>110,437.05</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		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	2,009.88	1,959.37	6,133.62	0.00	0.00
	Total for combined statement ----->	2,009.88	1,959.37	6,133.62	0.00	0.00
223100	DEFERRED REVENUE - REAL	5,414.87	5.96	861.86	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	824.43	247.24	466.75	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	532.70	146.43	234.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	1,131.59	20.16	314.92	0.00	0.00
	Total for combined statement ----->	7,903.59	419.79	1,877.53	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>9,913.47</b>	<b>2,379.16</b>	<b>8,011.15</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	34,208.15	( 1,958.37)	( 6,133.63)	27,010.57	110,437.05
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	( 36,218.00)	0.00	0.00	( 6,984.00)	0.00
	Total for combined statement ----->	( 2,009.85)	( 1,958.37)	( 6,133.63)	20,026.57	110,437.05
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>7,903.62</b>	<b>420.79</b>	<b>1,877.52</b>	<b>20,026.57</b>	<b>110,437.05</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2220	Fund No. 2230	Fund No. 2240	Fund No. 2260	Fund No. 2261
<b>ASSETS</b>						
101000	CASH	64,018.23	12,949.91	0.00	46,341.38	10,644.53
	Total for combined statement ----->	64,018.23	12,949.91	0.00	46,341.38	10,644.53
113000	REAL PROPERTY TAXES RECEIVABLE	2,600.68	3,468.06	0.00	337.05	0.00
114000	MOBILE HOME TAXES RECEIVABLE	301.74	397.92	0.00	50.91	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	529.99	703.76	0.00	132.89	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	569.26	759.00	0.00	137.78	0.00
	Total for combined statement ----->	4,001.67	5,328.74	0.00	658.63	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
<b>TOTAL ASSETS</b>		<b>68,019.90</b>	<b>18,278.65</b>	<b>0.00</b>	<b>47,000.01</b>	<b>10,644.53</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	2,598.59	3,465.25	0.00	337.05	0.00
223200	DEFERRED REVENUE - PERSONAL	529.99	703.76	0.00	132.89	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	297.74	397.62	0.00	50.91	0.00
223400	DEFERRED REVENUE - PROTESTED	571.32	761.79	0.00	137.78	0.00
	Total for combined statement ----->	3,997.64	5,328.42	0.00	658.63	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>3,997.64</b>	<b>5,328.42</b>	<b>0.00</b>	<b>658.63</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
71000	UNRESERVED FUND BALANCE	64,022.26	12,950.23	0.00	46,341.38	10,644.53
71500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
72500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	64,022.26	12,950.23	0.00	46,341.38	10,644.53
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>68,019.90</b>	<b>18,278.65</b>	<b>0.00</b>	<b>47,000.01</b>	<b>10,644.53</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2280	Fund No. 2281	Fund No. 2300	Fund No. 2370	Fund No. 2371
<b>ASSETS</b>						
101000	CASH	17,742.82	1,241.18	446,861.43	12.46	28.44
	Total for combined statement ----->	17,742.82	1,241.18	446,861.43	12.46	28.44
113000	REAL PROPERTY TAXES RECEIVABLE	9,345.16	0.02	53,968.43	4.96	7.24
114000	MOBILE HOME TAXES RECEIVABLE	894.29	0.02	5,822.64	64.44	158.42
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,409.81	24.95	9,893.28	172.48	536.89
116000	2000 PROTESTED TAXES RECEIVABLE	1,907.96	0.00	12,250.67	12.22	11.28
	Total for combined statement ----->	13,557.22	24.99	81,935.02	254.10	713.83
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	17,427.29	0.00	0.00
	Total for combined statement ----->	0.00	0.00	17,427.29	0.00	0.00
<b>TOTAL ASSETS</b>		<b>31,300.04</b>	<b>1,266.17</b>	<b>546,223.74</b>	<b>266.56</b>	<b>742.27</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	3,058.83	0.00	0.00
206100		0.00	0.00	12,809.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	15,867.83	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	9,343.83	0.44	53,947.39	2.30	1.62
223200	DEFERRED REVENUE - PERSONAL	1,409.81	24.95	9,893.28	172.48	536.89
223300	DEFERRED REVENUE - MOBILE HOMES	894.29	0.02	5,822.64	64.44	158.42
223400	DEFERRED REVENUE - PROTESTED	1,909.30	0.46	12,271.71	14.88	16.91
	Total for combined statement ----->	13,557.23	24.99	81,935.02	254.10	713.84
<b>TOTAL LIABILITIES -----&gt;</b>		<b>13,557.23</b>	<b>24.99</b>	<b>97,802.85</b>	<b>254.10</b>	<b>713.84</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	17,742.81	1,241.18	448,420.89	12.46	28.43
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	17,742.81	1,241.18	448,420.89	12.46	28.43
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>31,300.04</b>	<b>1,266.17</b>	<b>546,223.74</b>	<b>266.56</b>	<b>742.27</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2372	Fund No. 2382	Fund No. 2384	Fund No. 2390	Fund No. 2393
<b>ASSETS</b>						
101000	CASH	7,735.22	10,575.07	31,949.64	70,505.13	63,093.86
	Total for combined statement ----->	7,735.22	10,575.07	31,949.64	70,505.13	63,093.86
113000	REAL PROPERTY TAXES RECEIVABLE	4,275.05	866.75	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	494.15	99.21	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	732.22	176.65	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	947.46	189.79	0.00	0.00	0.00
	Total for combined statement ----->	6,448.88	1,332.40	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
<b>TOTAL ASSETS</b>		<b>14,184.10</b>	<b>11,907.47</b>	<b>31,949.64</b>	<b>70,505.13</b>	<b>63,093.86</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	4,275.06	866.04	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	732.22	176.65	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	494.15	99.21	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	947.44	190.50	0.00	0.00	0.00
	Total for combined statement ----->	6,448.87	1,332.40	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>6,448.87</b>	<b>1,332.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
771000	UNRESERVED FUND BALANCE	7,735.23	10,575.07	31,949.64	70,505.13	63,093.86
771500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
772500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	7,735.23	10,575.07	31,949.64	70,505.13	63,093.86
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>14,184.10</b>	<b>11,907.47</b>	<b>31,949.64</b>	<b>70,505.13</b>	<b>63,093.86</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2400	Fund No. 2500	Fund No. 2501	Fund No. 2700	Fund No. 2701
<b>ASSETS</b>						
101000	CASH	3,175.84	1,569.33	350.00	13,706.52	2,229.76
	Total for combined statement ----->	3,175.84	1,569.33	350.00	13,706.52	2,229.76
113000	REAL PROPERTY TAXES RECEIVABLE	667.57	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 ----->	667.57	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
<b>TOTAL ASSETS</b>		<b>3,843.41</b>	<b>1,569.33</b>	<b>350.00</b>	<b>13,706.52</b>	<b>2,229.76</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	667.57	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 ----->	667.57	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>667.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	3,175.84	1,569.33	350.00	13,706.52	2,229.76
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	3,175.84	1,569.33	350.00	13,706.52	2,229.76
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>3,843.41</b>	<b>1,569.33</b>	<b>350.00</b>	<b>13,706.52</b>	<b>2,229.76</b>

SANDERS COUNTY  
 Combining Balance Sheet --Special Revenue Funds  
 For the Year 2010-2011

Acct. #	Description	Fund No. 2815	Fund No. 2820	Fund No. 2830	Fund No. 2840	Fund No. 2841
<b>ASSETS</b>						
101000	CASH	1,227.76	142,070.17	0.00	0.00	0.00
	Total for combined statement ----->	1,227.76	142,070.17	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
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	6,459.24
	Total for combined statement ----->	0.00	0.00	0.00	0.00	6,459.24
<b>TOTAL ASSETS</b>		<b>1,227.76</b>	<b>142,070.17</b>	<b>0.00</b>	<b>0.00</b>	<b>6,459.24</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		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	12,646.45	1,870.39
	Total for combined statement ----->	0.00	0.00	0.00	12,646.45	1,870.39
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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,646.45</b>	<b>1,870.39</b>
<b>FUND EQUITY</b>						
071000	UNRESERVED FUND BALANCE	1,227.76	142,070.17	0.00	( 12,646.45)	33,278.85
071500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
472500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	( 28,690.00)
	Total for combined statement ----->	1,227.76	142,070.17	0.00	( 12,646.45)	4,588.85
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>1,227.76</b>	<b>142,070.17</b>	<b>0.00</b>	<b>0.00</b>	<b>6,459.24</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2850	Fund No. 2859	Fund No. 2860	Fund No. 2865	Fund No. 2902
<b>ASSETS</b>						
101000	CASH	331,364.00	21,100.50	19,751.18	0.00	630,417.73
	Total for combined statement ----->	331,364.00	21,100.50	19,751.18	0.00	630,417.73
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>		<b>331,364.00</b>	<b>21,100.50</b>	<b>19,751.18</b>	<b>0.00</b>	<b>630,417.73</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	331,364.00	21,100.50	19,751.18	( 10,000.00)	630,417.73
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	10,000.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	331,364.00	21,100.50	19,751.18	0.00	630,417.73
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>331,364.00</b>	<b>21,100.50</b>	<b>19,751.18</b>	<b>0.00</b>	<b>630,417.73</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2918	Fund No. 2950	Fund No. 2952	Fund No. 2956	Fund No. 2958
<b>ASSETS</b>						
101000	CASH	0.00	5,143.52	0.00	95,816.82	23,748.85
	Total for combined statement ----->	0.00	5,143.52	0.00	95,816.82	23,748.85
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	1,084.32
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	117.85
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	204.08
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	246.61
	Total for combined statement ----->	0.00	0.00	0.00	0.00	1,652.86
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
<b>TOTAL ASSETS</b>		<b>0.00</b>	<b>5,143.52</b>	<b>0.00</b>	<b>95,816.82</b>	<b>25,401.71</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	50.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	50.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	20,816.66	0.00	5,798.79	0.00	0.00
	Total for combined statement ----->	20,816.66	0.00	5,798.79	0.00	0.00
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	1,083.97
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	204.08
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	117.85
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	246.96
	Total for combined statement ----->	0.00	0.00	0.00	0.00	1,652.86
<b>TOTAL LIABILITIES -----&gt;</b>		<b>20,816.66</b>	<b>50.00</b>	<b>5,798.79</b>	<b>0.00</b>	<b>1,652.86</b>
<b>FUND EQUITY</b>						
71000	UNRESERVED FUND BALANCE	( 20,816.50)	5,093.52	( 5,798.79)	95,816.82	23,748.85
71500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	( 0.16)	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	( 20,816.66)	5,093.52	( 5,798.79)	95,816.82	23,748.85
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>0.00</b>	<b>5,143.52</b>	<b>0.00</b>	<b>95,816.82</b>	<b>25,401.71</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2960	Fund No. 2964	Fund No. 2969	Fund No. 2970	Fund No. 2971
<b>ASSETS</b>						
102000	CASH	301,556.00	0.00	2.85	14,798.57	0.00
	Total for combined statement ----->	301,556.00	0.00	2.85	14,798.57	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	5,062.27
	Total for combined statement ----->	0.00	0.00	0.00	0.00	5,062.27
<b>TOTAL ASSETS</b>		<b>301,556.00</b>	<b>0.00</b>	<b>2.85</b>	<b>14,798.57</b>	<b>5,062.27</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		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	524.97	0.00	0.00	996.54
	Total for combined statement ----->	0.00	524.97	0.00	0.00	996.54
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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>524.97</b>	<b>0.00</b>	<b>0.00</b>	<b>996.54</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	301,556.00	( 524.97)	2.85	14,798.57	4,065.73
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	301,556.00	( 524.97)	2.85	14,798.57	4,065.73
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>301,556.00</b>	<b>0.00</b>	<b>2.85</b>	<b>14,798.57</b>	<b>5,062.27</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2972	Fund No. 2973	Fund No. 2974	Fund No. 2978	Fund No. 2979
<b>ASSETS</b>						
101000	CASH	1,048.41	49,562.64	137,975.54	520.94	32.22
	Total for combined statement ----->	1,048.41	49,562.64	137,975.54	520.94	32.22
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>		<b>1,048.41</b>	<b>49,562.64</b>	<b>137,975.54</b>	<b>520.94</b>	<b>32.22</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	1,048.41	49,562.64	137,975.54	520.94	32.22
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,048.41	49,562.64	137,975.54	520.94	32.22
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>1,048.41</b>	<b>49,562.64</b>	<b>137,975.54</b>	<b>520.94</b>	<b>32.22</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No.	2987	Fund No.	2991	Total All Funds
<b>ASSETS</b>						
101000	CASH		5,476.18		0.00	3,430,315.58
	Total for combined statement ----->		5,476.18		0.00	3,430,315.58
113000	REAL PROPERTY TAXES RECEIVABLE		0.00		0.00	114,247.82
114000	MOBILE HOME TAXES RECEIVABLE		0.00		0.00	12,823.60
115000	PERSONAL PROPERTY TAXES RECEIVABLE		0.00		0.00	22,786.12
116000	2000 PROTESTED TAXES RECEIVABLE		0.00		0.00	24,046.57
	Total for combined statement ----->		0.00		0.00	173,904.11
132000	DUE FROM OTHER GOVERNMENT		0.00		0.00	28,949.80
	Total for combined statement ----->		0.00		0.00	28,949.80
<b>TOTAL ASSETS</b>			5,476.18		0.00	3,633,169.49
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE		0.00		0.00	15,315.83
206100			0.00		0.00	13,849.00
	Total for combined statement ----->		0.00		0.00	29,164.83
211000	INTERFUND PAYABLE		0.00		0.00	52,756.67
	Total for combined statement ----->		0.00		0.00	52,756.67
223100	DEFERRED REVENUE - REAL		0.00		0.00	114,179.88
223200	DEFERRED REVENUE - PERSONAL		0.00		0.00	22,786.12
223300	DEFERRED REVENUE - MOBILE HOMES		0.00		0.00	12,819.30
223400	DEFERRED REVENUE - PROTESTED		0.00		0.00	24,114.41
	Total for combined statement ----->		0.00		0.00	173,899.71
<b>TOTAL LIABILITIES -----&gt;</b>			0.00		0.00	255,821.21
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE		5,476.18		0.00	3,466,810.44
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE		0.00		0.00	9,999.84
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS		0.00		0.00	( 99,462.00)
	Total for combined statement ----->		5,476.18		0.00	3,377,348.28
<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,476.18		0.00	3,633,169.49

SANDERS COUNTY  
Special Revenue Funds - 2110 ROAD FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		545,956.66	518,932.00	27,024.66
311020 PERSONAL PROPERTY TAXES		8,470.70	6,000.00	2,470.70
311021 MOBILE HOME TAXES		1,507.70	1,900.00	( 392.30)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		2,255.01	1,500.00	755.01
316000 ENTITLEMENT LEVY TAX TRANSFER		292,808.00	302,336.00	( 9,528.00)
Total TAXES	T01	850,998.07	830,668.00	20,330.07
<b>INTERGOVERNMENTAL REVENUES</b>				
333010 FOREST RESERVE ACT	B89	1,501,616.59	1,507,952.00	( 6,335.41)
333070 REFUGE REVENUE SHARING	B89	13,907.00	25,000.00	( 11,093.00)
Total INTERGOVERNMENTAL REVENUES		1,515,523.59	1,532,952.00	( 17,428.41)
<b>CHARGES FOR SERVICES</b>				
343016 ENCROACHMENT PERMIT FEES		1,332.50	2,000.00	( 667.50)
343018 SALE OF MATERIALS		1,740.00	4,000.00	( 2,260.00)
Total CHARGES FOR SERVICES	A89	3,072.50	6,000.00	( 2,927.50)
<b>MISCELLANEOUS REVENUE</b>				
362010 MISC. REIMBURSEMENTS		4,251.39	205,500.00	( 201,248.61)
362050 FEDERAL GAS TAX REFUND		0.00	500.00	( 500.00)
365001 FOREST-COUNTY COALITION DUES CONTRIBUTION		0.00	1,500.00	( 1,500.00)
Total MISCELLANEOUS REVENUE	U99	4,251.39	207,500.00	( 203,248.61)
TOTAL REVENUES		2,373,845.55	2,577,120.00	( 203,274.45)
<b>EXPENDITURES</b>				
<b>COUNTY GOVERNMENT</b>				
110100 LEGISLATIVE SERVICES		114,416.07	140,662.00	26,245.93
Total COUNTY GOVERNMENT		114,416.07	140,662.00	26,245.93
<b>PUBLIC WORKS</b>				
130210 C.D.L. TESTING		2,623.18	3,350.00	726.82
130220 FACILITIES - STREET DEPT		36,333.12	50,000.00	13,666.88
430230 ROAD OIL		277,543.17	363,500.00	85,956.83
430240 ROAD AND STREET MAINTENANCE		1,913,703.04	2,519,774.00	606,070.96
430241 Weed Control		1,647.32	4,560.00	2,912.68
430243 FINLEY FLAT RR CROSSING		0.00	124,500.00	124,500.00
Total PUBLIC WORKS		2,231,849.83	3,065,684.00	833,834.17

SANDERS COUNTY  
Special Revenue Funds - 2110 ROAD FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<hr/>				
TOTAL EXPENDITURES		2,346,265.90	3,206,346.00	860,080.10
EXCESS REVENUES OVER (UNDER) EXPENDITURES		27,579.65	0.00	0.00
Expenditures By Object				
100 Personal Services		1,107,334.33	1,213,896.00	106,561.67
200-800 Supplies, service, materials		988,330.25	1,275,450.00	287,119.75
900 Equipment, land buildings		236,601.32	552,500.00	315,898.68
950 Construction		14,000.00	164,500.00	150,500.00
Total Expenditures By Object		2,346,265.90	3,206,346.00	860,080.10
Other Financing Sources (Uses)				
383000 TRANSFER FROM OTHER FUNDS		38,339.00	38,339.00	0.00
383030 TRANSFER FROM GENERAL FUND		52,290.00	52,290.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		90,629.00	90,629.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		118,208.65	( 538,597.00)	656,805.65
FUND EQUITY, July 1, 2010		578,634.83		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		578,634.83		
FUND EQUITY June 30, 2011		696,843.48		

SANDERS COUNTY  
Special Revenue Funds - 2120 OLD WELFARE FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

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, 2010		1.71		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		1.71		
FUND EQUITY June 30, 2011		1.71		

SANDERS COUNTY  
Special Revenue Funds - 2130 BRIDGE FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		83,771.33	83,572.00	199.33
311020 PERSONAL PROPERTY TAXES		1,202.86	500.00	702.86
311021 MOBILE HOME TAXES		224.32	100.00	124.32
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		253.60	200.00	53.60
316000 ENTITLEMENT LEVY TAX TRANSFER		22,110.60	22,111.00	( 0.40)
Total TAXES	T01	107,562.71	106,483.00	1,079.71
<b>CHARGES FOR SERVICES</b>				
343018 SALE OF MATERIALS		3,962.62	5,000.00	( 1,037.38)
343085 ANTIC. INCOME/CONTRACTS		58,049.74	62,012.00	( 3,962.26)
Total CHARGES FOR SERVICES	A89	62,012.36	67,012.00	( 4,999.64)
TOTAL REVENUES		169,575.07	173,495.00	( 3,919.93)
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
430244 BRIDGE FUND		182,354.19	185,000.00	2,645.81
430245 Rock Creek Bridge		16,295.25	17,241.00	945.75
Total PUBLIC WORKS		198,649.44	202,241.00	3,591.56
TOTAL EXPENDITURES		198,649.44	202,241.00	3,591.56
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 29,074.37)	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		16,625.11	10,000.00	( 6,625.11)
200-800 Supplies, service, materials		58,481.33	77,241.00	18,759.67
950 Construction		123,543.00	115,000.00	( 8,543.00)
Total Expenditures By Object		198,649.44	202,241.00	3,591.56
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>				
		( 29,074.37)	( 28,746.00)	( 328.37)
FUND EQUITY, July 1, 2010		32,174.06		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		32,174.06		

SANDERS COUNTY  
Special Revenue Funds - 2130 BRIDGE FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2011		3,099.69		

SANDERS COUNTY  
Special Revenue Funds - 2140 WEED CONTROL  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		96,569.09	94,967.00	1,602.09
311020 PERSONAL PROPERTY TAXES		1,513.03	1,500.00	13.03
311021 MOBILE HOME TAXES		319.89	400.00	( 80.11)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		438.23	300.00	138.23
316000 ENTITLEMENT LEVY TAX TRANSFER		17,420.56	17,420.00	0.56
Total TAXES	T01	116,260.80	114,587.00	1,673.80
<b>CHARGES FOR SERVICES</b>				
343012 EQUIPMENT RENTAL		5,690.57	4,000.00	1,690.57
343018 SALE OF MATERIALS		37,812.48	53,000.00	( 15,187.52)
343085 ANTIC. INCOME/CONTRACTS		34,609.51	45,000.00	( 10,390.49)
343360 WEED SUBDIVISION ACTIVITIES		5,390.00	8,000.00	( 2,610.00)
Total CHARGES FOR SERVICES	A89	83,502.56	110,000.00	( 26,497.44)
<b>MISCELLANEOUS REVENUE</b>				
362010 MISC. REIMBURSEMENTS		145.49	0.00	145.49
Total MISCELLANEOUS REVENUE	U99	145.49	0.00	145.49
TOTAL REVENUES		199,908.85	224,587.00	( 24,678.15)
<b>EXPENDITURES</b>				
<b>COUNTY GOVERNMENT</b>				
411240 IMPROVEMENTS		4,883.37	10,000.00	5,116.63
Total COUNTY GOVERNMENT		4,883.37	10,000.00	5,116.63
<b>PUBLIC WORKS</b>				
431100 WEED CONTROL (& County Reservation Grant)		195,191.37	223,906.00	28,714.63
31125 WEED SUBDIVISION ACTIVITIES		4,897.08	11,932.00	7,034.92
Total PUBLIC WORKS		200,088.45	235,838.00	35,749.55
TOTAL EXPENDITURES		204,971.82	245,838.00	40,866.18
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 5,062.97)	0.00	0.00
<b>Expenditures By Object</b>				
100	Personal Services	94,851.98	104,023.00	9,171.02
200-800	Supplies, service, materials	101,119.84	132,815.00	31,695.16
900	Equipment, land buildings	9,000.00	9,000.00	0.00

Special Revenue Funds - 2140 WEED CONTROL  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
383000 TRANSFER FROM OTHER FUNDS		4,482.00	4,482.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		4,482.00	4,482.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		( 580.97)	( 15,769.00)	15,188.03
FUND EQUITY, July 1, 2010		28,453.63		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		28,453.63		
FUND EQUITY June 30, 2011		27,872.66		

Special Revenue Funds - 2150 PREDATORY ANIMAL CONTROL  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		43.25	40.00	3.25
311020 PERSONAL PROPERTY TAXES		3.00	35.00	( 32.00)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		0.10	0.00	0.10
Total TAXES	T01	46.35	75.00	( 28.65)
TOTAL REVENUES		46.35	75.00	( 28.65)
<b>EXPENDITURES</b>				
<b>PUBLIC HEALTH</b>				
440600 SPECIAL SHEEP		0.00	1.00	1.00
Total PUBLIC HEALTH		0.00	1.00	1.00
TOTAL EXPENDITURES		0.00	1.00	1.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		46.35	0.00	0.00
200-800 Supplies, service, materials		0.00	1.00	1.00
Excess Revenues and other sources over (under) expenditures and other uses		46.35	74.00	( 27.65)
FUND EQUITY, July 1, 2010		( 33.52)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		( 33.52)		
FUND EQUITY June 30, 2011		12.83		

SANDERS COUNTY  
Special Revenue Funds - 2160 COUNTY FAIR  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		97,715.74	94,968.00	2,747.74
311020 PERSONAL PROPERTY TAXES		1,668.33	2,000.00	( 331.67)
311021 MOBILE HOME TAXES		384.68	200.00	184.68
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		524.49	300.00	224.49
316000 ENTITLEMENT LEVY TAX TRANSFER		11,613.64	11,614.00	( 0.36)
Total TAXES	T01	111,906.88	109,082.00	2,824.88
<b>CHARGES FOR SERVICES</b>				
343085 ANTIC. INCOME/CONTRACTS		4,577.32	10,000.00	( 5,422.68)
346050 COUNTY FAIR REVENUE		228,195.54	295,000.00	( 66,804.46)
346051 4TH OF JULY EVENTS		0.00	2,000.00	( 2,000.00)
346105 SANCTIONED MOTORCROSS RACES		2,155.00	5,000.00	( 2,845.00)
Total CHARGES FOR SERVICES	A89	234,927.86	312,000.00	( 77,072.14)
<b>MISCELLANEOUS REVENUE</b>				
362010 MISC. REIMBURSEMENTS		743.15	0.00	743.15
362020 BUILDING RENTAL		7,431.68	7,500.00	( 68.32)
Total MISCELLANEOUS REVENUE	U99	8,174.83	7,500.00	674.83
TOTAL REVENUES		355,009.57	428,582.00	( 73,572.43)
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION</b>				
460210 COUNTY FAIR		186,329.57	214,783.00	28,453.43
460220 FACILITIES		171,408.68	204,055.00	32,646.32
460270 ENTERTAINMENT		61,091.45	62,782.00	1,690.55
Total CULTURE AND RECREATION		418,829.70	481,620.00	62,790.30
<b>DEBT SERVICE</b>				
490500 OTHER DEBT SERVICE PAYMENTS		62,117.53	68,469.00	6,351.47
Total DEBT SERVICE		62,117.53	68,469.00	6,351.47
TOTAL EXPENDITURES		480,947.23	550,089.00	69,141.77
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 125,937.66)	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		76,726.83	102,883.00	26,156.17
200-800 Supplies, service, materials		300,739.89	306,611.00	5,871.11
900 Equipment, land buildings		103,480.51	140,595.00	37,114.49

SANDERS COUNTY  
Special Revenue Funds - 2160 COUNTY FAIR  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
381070 PROCEEDS FROM BOARD OF INVESTMENTS LOAN		140,555.61	140,595.00	( 39.39)
383020 TRANSFER FROM GENERAL FUND		5,976.00	5,976.00	0.00
 TOTAL OTHER FINANCING SOURCES (USES)		 146,531.61	 146,571.00	 ( 39.39)
 Excess Revenues and other sources over (under) expenditures and other uses		 20,593.95	 25,064.00	 ( 4,470.05)
 FUND EQUITY, July 1, 2010		 13,614.20		
 RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		 0.00	 0.00	 0.00
 FUND EQUITY, July 1, 2010 as Restated		 13,614.20		
 FUND EQUITY June 30, 2011		 34,208.15		

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		12.70	0.00	12.70
311020 PERSONAL PROPERTY TAXES		15.17	0.00	15.17
311021 MOBILE HOME TAXES		3.83	0.00	3.83
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		12.61	0.00	12.61
Total TAXES	T01	44.31	0.00	44.31
<b>INTERGOVERNMENTAL REVENUES</b>				
331132 PLAINS FAA 3-30-0059-008-2011	B89	29,535.00	198,293.00	( 168,758.00)
334032 PLAINS AIRPORT SNOW REMOVAL GRANT	C89	1,145.00	0.00	1,145.00
334033 TF AIRPORT SNOW REMOVAL GRANT	C89	( 1,145.00)	1,113.00	( 2,258.00)
Total INTERGOVERNMENTAL REVENUES		29,535.00	199,406.00	( 169,871.00)
<b>CHARGES FOR SERVICES</b>				
343063 LEASE ON GROUND AREAS-TF		3,644.00	3,000.00	644.00
343064 LEASE ON GROUND AREAS-PL		308.00	400.00	( 92.00)
Total CHARGES FOR SERVICES	A89	3,952.00	3,400.00	552.00
<b>MISCELLANEOUS REVENUE</b>				
362010 MISC. REIMBURSEMENTS		0.00	2,500.00	( 2,500.00)
362016 PLAINS AIRPORT		1,235.00	4,000.00	( 2,765.00)
362017 TF AIRPORT (& car rental)		15,546.00	19,910.31	( 4,364.31)
362022 HOT SPRINGS AIRPORT		0.00	100.00	( 100.00)
Total MISCELLANEOUS REVENUE	U99	16,781.00	26,510.31	( 9,729.31)
<b>TOTAL REVENUES</b>		<b>50,312.31</b>	<b>229,316.31</b>	<b>( 179,004.00)</b>
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
130301 HOT SPRINGS		3,680.70	4,727.00	1,046.30
430302 PLAINS		9,833.26	15,727.00	5,893.74
430303 THOMPSON FALLS		13,268.72	12,727.00	( 541.72)
130305 AIRPORTS		154,403.64	136,000.00	( 18,403.64)
130307 PLAINS AIP 3-30-0059-008-2011		31,090.00	198,293.00	167,203.00
430308 Thompson Falls Airport AIP3-30-0076-005-2008		17,410.31	17,410.31	0.00
430310 Thompson Falls Airport Grant		0.00	1,187.00	1,187.00
Total PUBLIC WORKS		229,686.63	386,071.31	156,384.68
<b>TOTAL EXPENDITURES</b>		<b>229,686.63</b>	<b>386,071.31</b>	<b>156,384.68</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>( 179,374.32)</b>	<b>0.00</b>	<b>0.00</b>

SANDERS COUNTY  
Special Revenue Funds - 2170 AIRPORT FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
200-800	Supplies, service, materials	181,186.32	169,181.00	( 12,005.32)
900	Equipment, land buildings	48,500.31	216,890.31	168,390.00
521000	INTERFUND OPERATING TRANSFERS OUT	( 38,339.00)	( 56,000.00)	17,661.00
TOTAL OTHER FINANCING SOURCES (USES)		( 38,339.00)	( 56,000.00)	17,661.00
Excess Revenues and other sources over (under) expenditures and other uses		( 217,713.32)	( 212,755.00)	( 4,958.32)
FUND EQUITY, July 1, 2010		215,754.95		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		215,754.95		
FUND EQUITY June 30, 2011		( 1,958.37)		

Special Revenue Funds - 2190 COMPREHENSIVE INSURANCE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		16,463.09	15,828.00	635.09
311020 PERSONAL PROPERTY TAXES		286.22	300.00	( 13.78)
311021 MOBILE HOME TAXES		61.34	100.00	( 38.66)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		178.74	250.00	( 71.26)
316000 ENTITLEMENT LEVY TAX TRANSFER		45,113.20	45,113.00	0.20
Total TAXES	T01	62,102.59	61,591.00	511.59
MISCELLANEOUS REVENUE				
361130 COMP. INSURANCE REIMBURSEMENT		111,646.53	122,258.00	( 10,611.47)
Total MISCELLANEOUS REVENUE	U99	111,646.53	122,258.00	( 10,611.47)
TOTAL REVENUES		173,749.12	183,849.00	( 10,099.88)
EXPENDITURES				
MISCELLANEOUS				
510330 INSURANCE PREMIUMS		205,364.00	205,364.00	0.00
Total MISCELLANEOUS		205,364.00	205,364.00	0.00
TOTAL EXPENDITURES		205,364.00	205,364.00	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 31,614.88)	0.00	0.00
200-800 Supplies, service, materials		205,364.00	205,364.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		( 31,614.88)	( 21,515.00)	( 10,099.88)
FUND EQUITY, July 1, 2010		25,481.25		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		25,481.25		

SANDERS COUNTY  
Special Revenue Funds - 2190 COMPREHENSIVE INSURANCE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2011		( 6,133.63)		

Special Revenue Funds - 2200 INSECT FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
CHARGES FOR SERVICES				
143019 SALE OF MATERIALS		7,038.05	21,000.00	( 13,961.95)
Total CHARGES FOR SERVICES	A89	7,038.05	21,000.00	( 13,961.95)
TOTAL REVENUES		7,038.05	21,000.00	( 13,961.95)
EXPENDITURES				
PUBLIC HEALTH				
440710 INSECT CONTROL		3,545.65	21,000.00	17,454.35
Total PUBLIC HEALTH		3,545.65	21,000.00	17,454.35
TOTAL EXPENDITURES		3,545.65	21,000.00	17,454.35
EXCESS REVENUES OVER (UNDER) EXPENDITURES		3,492.40	0.00	0.00
200-800 Supplies, service, materials		3,545.65	21,000.00	17,454.35
Excess Revenues and other sources over (under) expenditures and other uses		3,492.40	0.00	3,492.40
FUND EQUITY, July 1, 2010		23,518.17		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		23,518.17		
FUND EQUITY June 30, 2011		27,010.57		

SANDERS COUNTY  
Special Revenue Funds - 2210 COUNTY PARKS  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
MISCELLANEOUS REVENUE				
36500C CONTRIBUTIONS AND DONATIONS		3,398.00	20,000.00	( 16,602.00)
Total MISCELLANEOUS REVENUE	U99	3,398.00	20,000.00	( 16,602.00)
TOTAL REVENUES		3,398.00	20,000.00	( 16,602.00)
EXPENDITURES				
CULTURE AND RECREATION				
460430 PARKS		2,627.09	109,666.00	107,038.91
Total CULTURE AND RECREATION		2,627.09	109,666.00	107,038.91
TOTAL EXPENDITURES		2,627.09	109,666.00	107,038.91
EXCESS REVENUES OVER (UNDER) EXPENDITURES		770.91	0.00	0.00
Expenditures By Object				
100 Personal Services		147.57	1,000.00	852.43
200-800 Supplies, service, materials		2,479.52	108,666.00	106,186.48
Excess Revenues and other sources over (under) expenditures and other uses		770.91	( 89,666.00)	90,436.91
FUND EQUITY, July 1, 2010		109,666.14		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		109,666.14		
FUND EQUITY June 30, 2011		110,437.05		

SANDERS COUNTY  
Special Revenue Funds - 2220 LIBRARY FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		48,590.38	47,484.00	1,106.38
311020 PERSONAL PROPERTY TAXES		790.02	800.00	( 9.98)
311021 MOBILE HOME TAXES		173.27	240.00	( 66.73)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		264.13	200.00	64.13
Total TAXES	T01	49,817.80	48,724.00	1,093.80
MISCELLANEOUS REVENUE				
362000 OTHER MISCELLANEOUS REVENUE		0.00	500.00	( 500.00)
362010 MISC. REIMBURSEMENTS		533.34	0.00	533.34
Total MISCELLANEOUS REVENUE	U99	533.34	500.00	33.34
TOTAL REVENUES		50,351.14	49,224.00	1,127.14
EXPENDITURES				
CULTURE AND RECREATION				
460100 LIBRARY SERVICES		46,412.56	71,368.00	24,955.44
Total CULTURE AND RECREATION		46,412.56	71,368.00	24,955.44
TOTAL EXPENDITURES		46,412.56	71,368.00	24,955.44
EXCESS REVENUES OVER (UNDER) EXPENDITURES		3,938.58	0.00	0.00
Expenditures By Object				
100 Personal Services		27,435.63	29,468.00	2,032.37
200-800 Supplies, service, materials		18,976.93	41,900.00	22,923.07
383000 TRANSFER FROM OTHER FUNDS		2,988.00	2,988.00	0.00
521000 INTERFUND OPERATING TRANSFERS OUT	(	20,000.00)	( 20,000.00)	0.00
TOTAL OTHER FINANCING SOURCES (USES)	(	17,012.00)	( 17,012.00)	0.00
Excess Revenues and other sources over (under) expenditures and other uses	(	13,073.42)	( 39,156.00)	26,082.58

SANDERS COUNTY  
Special Revenue Funds - 2220 LIBRARY FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY, July 1, 2010		77,095.68		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		77,095.68		
FUND EQUITY June 30, 2011		64,022.26		

SANDERS COUNTY  
Special Revenue Funds - 2230 COUNTY AMBULANCE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		64,787.05	64,787.05	0.00
311020 PERSONAL PROPERTY TAXES		1,053.23	1,053.23	0.00
311021 MOBILE HOME TAXES		230.93	230.93	0.00
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		352.05	352.05	0.00
316000 ENTITLEMENT LEVY TAX TRANSFER		29,518.16	29,518.16	0.00
<b>Total TAXES</b>	<b>T01</b>	<b>95,941.42</b>	<b>95,941.42</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>		<b>95,941.42</b>	<b>95,941.42</b>	<b>0.00</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
420730 AMBULANCE SERVICES(dphhs reimb)		106,699.68	106,699.68	0.00
<b>Total PUBLIC SAFETY</b>		<b>106,699.68</b>	<b>106,699.68</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>		<b>106,699.68</b>	<b>106,699.68</b>	<b>0.00</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>( 10,758.26)</b>	<b>0.00</b>	<b>0.00</b>
200-800	Supplies, service, materials	106,699.68	106,699.68	0.00
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		<b>( 10,758.26)</b>	<b>( 10,758.26)</b>	<b>0.00</b>
<b>FUND EQUITY, July 1, 2010</b>		<b>23,708.49</b>		
<b>RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY, July 1, 2010 as Restated</b>		<b>23,708.49</b>		
<b>FUND EQUITY June 30, 2011</b>		<b>12,950.23</b>		

SANDERS COUNTY  
Special Revenue Funds - 2240 USE FUND 8010 (was Niarada Cemetary)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EXPENDITURES				
PUBLIC WORKS				
130900 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, 2011		0.00		

SANDERS COUNTY  
Special Revenue Funds - 2260 EMERGENCY - DISASTER  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		399.91	0.00	399.91
311020 PERSONAL PROPERTY TAXES		18.36	0.00	18.36
311021 MOBILE HOME TAXES		9.61	0.00	9.61
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		83.73	0.00	83.73
Total TAXES	T01	511.61	0.00	511.61
TOTAL REVENUES		511.61	0.00	511.61
EXPENDITURES				
PUBLIC SAFETY				
420601 EMERGENCY / DISASTER		6,378.38	60,046.00	53,667.62
Total PUBLIC SAFETY		6,378.38	60,046.00	53,667.62
TOTAL EXPENDITURES		6,378.38	60,046.00	53,667.62
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 5,866.77)	0.00	0.00
Expenditures By Object				
100 Personal Services		5,994.38	45,046.00	39,051.62
200-800 Supplies, service, materials		384.00	15,000.00	14,616.00
Excess Revenues and other sources over (under) expenditures and other uses		( 5,866.77)	( 60,046.00)	54,179.23
FUND EQUITY, July 1, 2010		52,208.15		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		52,208.15		
FUND EQUITY June 30, 2011		46,341.38		

SANDERS COUNTY  
Special Revenue Funds - 2261 HAZ MAT EMERGENCY SERVICES  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
CHARGES FOR SERVICES				
342021 BILLING FOR RESPONSE TIME		0.00	5,000.00	( 5,000.00)
<b>Total CHARGES FOR SERVICES</b>	A89	0.00	5,000.00	( 5,000.00)
<b>TOTAL REVENUES</b>		0.00	5,000.00	( 5,000.00)
<b>EXPENDITURES</b>				
PUBLIC SAFETY				
420600 DISASTER & EMERGENCY SERVICES		195.79	12,000.00	11,804.21
<b>Total PUBLIC SAFETY</b>		195.79	12,000.00	11,804.21
<b>TOTAL EXPENDITURES</b>		195.79	12,000.00	11,804.21
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		( 195.79)	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		138.79	6,000.00	5,861.21
200-800 Supplies, service, materials		57.00	6,000.00	5,943.00
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		( 195.79)	( 7,000.00)	6,804.21
<b>FUND EQUITY, July 1, 2010</b>		10,840.32		
<b>RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS</b>		0.00	0.00	0.00
<b>FUND EQUITY, July 1, 2010 as Restated</b>		10,840.32		
<b>FUND EQUITY June 30, 2011</b>		10,644.53		

SANDERS COUNTY  
Special Revenue Funds - 2280 SENIOR CITIZENS  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>TAXES</b>				
31010 REAL PROPERTY TAXES		174,313.34	170,625.00	3,688.34
31020 PERSONAL PROPERTY TAXES		2,811.73	3,000.00	( 188.27)
31021 MOBILE HOME TAXES		617.71	900.00	( 282.29)
31200 PENALTIES AND INTEREST ON DELINQUENT TAX		849.64	400.00	449.64
31600 ENTITLEMENT LEVY TAX TRANSFER		15,708.12	18,708.00	( 2,999.88)
Total TAXES	T01	194,300.54	193,633.00	667.54
<b>INTERGOVERNMENTAL REVENUES</b>				
331030 HUMAN RESOURCES TRANS.MONIES	B89	4,000.00	4,000.00	0.00
334040 GASOLINE TAX APPORTIONMENT	C89	1,445.05	1,449.00	( 3.95)
Total INTERGOVERNMENTAL REVENUES		5,445.05	5,449.00	( 3.95)
<b>TOTAL REVENUES</b>		<b>199,745.59</b>	<b>199,082.00</b>	<b>663.59</b>
<b>EXPENDITURES</b>				
<b>SOCIAL AND ECONOMIC SERVICES</b>				
450310 SENIOR CITIZENS		129,646.34	132,535.89	2,889.55
450311 SENIOR CITIZENS TRANSPORTATION		103,730.13	103,540.77	( 189.36)
Total SOCIAL AND ECONOMIC SERVICES		233,376.47	236,076.66	2,700.19
<b>TOTAL EXPENDITURES</b>		<b>233,376.47</b>	<b>236,076.66</b>	<b>2,700.19</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>( 33,630.88)</b>	<b>0.00</b>	<b>0.00</b>
200-800 Supplies, service, materials		233,376.47	236,076.66	2,700.19
Excess Revenues and other sources over (under) expenditures and other uses		( 33,630.88)	( 36,994.66)	3,363.78
FUND EQUITY, July 1, 2010		51,373.69		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		51,373.69		

SANDERS COUNTY  
Special Revenue Funds - 2280 SENIOR CITIZENS  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2011		17,742.81		

SANDERS COUNTY  
Special Revenue Funds - 2281 SENIOR CITIZENS TRANSPORTATION  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

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, 2010		1,241.18		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		1,241.18		
FUND EQUITY June 30, 2011		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 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		918,068.47	793,063.00	125,005.47
311020 PERSONAL PROPERTY TAXES		16,057.12	25,000.00	( 8,942.88)
311021 MOBILE HOME TAXES		3,787.99	6,000.00	( 2,212.01)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		6,011.37	3,500.00	2,511.37
316000 ENTITLEMENT LEVY TAX TRANSFER		207,910.96	207,910.00	0.96
Total TAXES	T01	1,151,835.91	1,035,473.00	116,362.91
LICENSES AND PERMITS				
323040 CONCEALED WEAPONS		6,788.00	8,000.00	( 1,212.00)
Total LICENSES AND PERMITS	T24	6,788.00	8,000.00	( 1,212.00)
INTERGOVERNMENTAL REVENUES				
331017 Recovery Grant	B89	46,402.10	38,067.00	8,335.10
331024 BJA GRANT -VESTS	B89	2,660.20	5,100.00	( 2,439.80)
331080 USFS CAMPGROUND	B89	5,800.00	5,800.00	0.00
331150 HIGHWAY SAFETY PROGRAM	B89	0.00	15,000.00	( 15,000.00)
334015 MSPOA STEP GRANT	C89	3,478.92	3,274.00	204.92
Total INTERGOVERNMENTAL REVENUES		58,341.22	67,241.00	( 8,899.78)
CHARGES FOR SERVICES				
342011 SHERIFF'S FEES		22,697.51	22,000.00	697.51
342013 INMATES(CONTRACT)		206,508.42	175,000.00	31,508.42
342014 TELEPHONE CHARGES		3,612.31	4,000.00	( 387.69)
342015 REIMB. FOR CLARKS PEAK		8,429.93	6,000.00	2,429.93
342017 COMMISSARY		12,642.82	13,000.00	( 357.18)
342018 RESERVE DEPUTY REIMB.		2,165.05	9,000.00	( 6,834.95)
342019 BOOKING FEES		1,221.59	1,200.00	21.59
343085 ANTIC. INCOME/CONTRACTS		6,718.06	25,000.00	( 18,281.94)
Total CHARGES FOR SERVICES	A89	263,995.69	255,200.00	8,795.69
FINES & FORFEITURES				
351012 ANIMAL RESCUE		0.00	5,000.00	( 5,000.00)
351014 TOBACCO POSSESSION AND CONSUMPTION		0.00	100.00	( 100.00)
351021 DISTRICT COURT GENERAL FINES		769.11	2,000.00	( 1,230.89)
Total FINES & FORFEITURES	U99	769.11	7,100.00	( 6,330.89)
MISCELLANEOUS REVENUE				
362001 COMPUTER MAINTENANCE		3,175.00	2,550.00	625.00
362002 ARREST GRANT/CHAD		4,492.00	3,369.00	1,123.00

Special Revenue Funds - 2300 PUBLIC SAFETY (LAW ENFORCEMENT)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
362010 MISC. REIMBURSEMENTS		8,841.84	14,000.00	( 5,158.16)
362015 MEDICAL REIMBURSEMENT		0.00	1,000.00	( 1,000.00)
365003 BJA-JAG GRANT		0.00	25,000.00	( 25,000.00)
Total MISCELLANEOUS REVENUE	U99	16,508.84	45,919.00	( 29,410.16)
TOTAL REVENUES		1,498,238.77	1,418,933.00	79,305.77
EXPENDITURES				
PUBLIC SAFETY				
120100 SHERIFF		1,154,537.21	1,395,718.00	241,180.79
120101 Recovery Grant		44,272.96	38,067.00	( 6,205.96)
420111 MSPOA(STEP)GRANT		1,931.49	3,274.00	1,342.51
120130 PERSONNEL TRAINING		7,552.20	17,500.00	9,947.80
120142 NARCOTICS INVESTIGATION		45,513.95	44,710.00	( 803.95)
420151 TRAFFIC SAFETY PROJECT		0.00	15,000.00	15,000.00
420180 ANIMAL RESCUE		1,850.04	8,000.00	6,149.96
120230 CARE OF PRISONERS		348,633.93	444,765.00	96,131.07
120800 CORONER		28,593.62	48,500.00	19,906.38
Total PUBLIC SAFETY		1,632,885.40	2,015,534.00	382,648.60
TOTAL EXPENDITURES		1,632,885.40	2,015,534.00	382,648.60
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 134,646.63)	0.00	0.00
Expenditures By Object				
100 Personal Services		1,168,804.10	1,348,777.00	179,972.90
200-800 Supplies, service, materials		405,886.74	596,757.00	190,870.26
900 Equipment, land buildings		58,194.56	70,000.00	11,805.44
383000 TRANSFER FROM OTHER FUNDS		62,748.00	62,748.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		62,748.00	62,748.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		( 71,898.63)	( 533,853.00)	461,954.37
FUND EQUITY, July 1, 2010		520,319.52		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		520,319.52		

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SANDERS COUNTY  
Special Revenue Funds - 2300 PUBLIC SAFETY (LAW ENFORCEMENT)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
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ROAD EQUITY June 30, 2011		448,420.89		

SANDERS COUNTY  
Special Revenue Funds - 2370 P.E.R.S.  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311020 PERSONAL PROPERTY TAXES		0.88	0.00	0.88
311021 MOBILE HOME TAXES		1.50	0.00	1.50
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		1.24	0.00	1.24
Total TAXES	T01	3.62	0.00	3.62
TOTAL REVENUES		3.62	0.00	3.62
Excess Revenues and other sources over (under) expenditures and other uses				
		3.62	0.00	3.62
FUND EQUITY, July 1, 2010		8.84		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		8.84		
FUND EQUITY June 30, 2011		12.46		

SANDERS COUNTY  
Special Revenue Funds - 2371 HEALTH INSURANCE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----				
REVENUE				
TAXES				
311020 PERSONAL PROPERTY TAXES		3.50	0.00	3.50
311021 MOBILE HOME TAXES		2.85	0.00	2.85
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		3.67	0.00	3.67
Total TAXES	T01	10.02	0.00	10.02
TOTAL REVENUES		10.02	0.00	10.02
Excess Revenues and other sources over (under) expenditures and other uses				
		10.02	0.00	10.02
FUND EQUITY, July 1, 2010		18.41		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		18.41		
FUND EQUITY June 30, 2011		28.43		

SANDERS COUNTY  
Special Revenue Funds - 2372 PERMISSIVE MEDICAL LEVY  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		77,916.31	75,974.00	1,942.31
311020 PERSONAL PROPERTY TAXES		1,277.63	1,300.00	( 22.37)
311021 MOBILE HOME TAXES		283.84	0.00	283.84
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		445.88	300.00	145.88
Total TAXES	T01	79,923.66	77,574.00	2,349.66
TOTAL REVENUES		79,923.66	77,574.00	2,349.66
521000 INTERFUND OPERATING TRANSFERS OUT		( 80,000.00)	( 80,000.00)	0.00
TOTAL OTHER FINANCING SOURCES (USES)		( 80,000.00)	( 80,000.00)	0.00
Excess Revenues and other sources over (under) expenditures and other uses		( 76.34)	( 2,426.00)	2,349.66
FUND EQUITY, July 1, 2010		7,811.57		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		7,811.57		
FUND EQUITY June 30, 2011		7,735.23		

SANDERS COUNTY  
Special Revenue Funds - 2382 SEARCH & RESCUE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		16,196.83	15,828.00	368.83
311020 PERSONAL PROPERTY TAXES		263.38	240.00	23.38
311021 MOBILE HOME TAXES		57.73	50.00	7.73
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		87.79	50.00	37.79
316000 ENTITLEMENT LEVY TAX TRANSFER		7,370.20	7,370.00	0.20
Total TAXES	T01	23,975.93	23,538.00	437.93
<b>INTERGOVERNMENTAL REVENUES</b>				
335033 FWP TRAINING REIMBURSEMENT	C89	0.00	15,000.00	( 15,000.00)
Total INTERGOVERNMENTAL REVENUES		0.00	15,000.00	( 15,000.00)
<b>MISCELLANEOUS REVENUE</b>				
362003 MISC. REVENUE (was weather station)		7,000.00	7,000.00	0.00
362010 MISC. REIMBURSEMENTS		825.00	0.00	825.00
Total MISCELLANEOUS REVENUE	U99	7,825.00	7,000.00	825.00
<b>TOTAL REVENUES</b>		<b>31,800.93</b>	<b>45,538.00</b>	<b>( 13,737.07)</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
420740 SEARCH & RESCUE		46,185.09	60,912.00	14,726.91
Total PUBLIC SAFETY		46,185.09	60,912.00	14,726.91
<b>TOTAL EXPENDITURES</b>		<b>46,185.09</b>	<b>60,912.00</b>	<b>14,726.91</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>( 14,384.16)</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures By Object</b>				
100 Personal Services		1,516.84	1,200.00	( 316.84)
200-800 Supplies, service, materials		44,668.25	59,712.00	15,043.75
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		<b>( 14,384.16)</b>	<b>( 15,374.00)</b>	<b>989.84</b>
<b>FUND EQUITY, July 1, 2010</b>		<b>24,959.23</b>		

Special Revenue Funds - 2382 SEARCH & RESCUE

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

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, 2010 as Restated		24,959.23		
FUND EQUITY June 30, 2011		10,575.07		

Special Revenue Funds - 2384 SEARCH & RESCUE AUXILLARY  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL REVENUES</b>				
334095 GRANT	C89	3,028.63	10,000.00	( 6,971.37)
Total INTERGOVERNMENTAL REVENUES		3,028.63	10,000.00	( 6,971.37)
<b>INVESTMENT &amp; ROYALTY EARNINGS</b>				
371000 INVESTMENT EARNINGS	U20	409.71	1,000.00	( 590.29)
Total INVESTMENT & ROYALTY EARNINGS		409.71	1,000.00	( 590.29)
<b>TOTAL REVENUES</b>		<b>3,438.34</b>	<b>11,000.00</b>	<b>( 7,561.66)</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
420740 SEARCH & RESCUE		666.72	30,000.00	29,333.28
Total PUBLIC SAFETY		666.72	30,000.00	29,333.28
<b>TOTAL EXPENDITURES</b>		<b>666.72</b>	<b>30,000.00</b>	<b>29,333.28</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>2,771.62</b>	<b>0.00</b>	<b>0.00</b>
200-800	Supplies, service, materials	666.72	30,000.00	29,333.28
Excess Revenues and other sources over (under) expenditures and other uses		2,771.62	( 19,000.00)	21,771.62
FUND EQUITY, July 1, 2010		29,178.02		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		29,178.02		
FUND EQUITY June 30, 2011		31,949.64		

SANDERS COUNTY  
Special Revenue Funds - 2390 DRUG FORFEITURE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
FINES & FORFEITURES				
351013 DRUG FORFEITURES		4,096.00	4,000.00	96.00
Total FINES & FORFEITURES	U99	4,096.00	4,000.00	96.00
TOTAL REVENUES		4,096.00	4,000.00	96.00
<b>EXPENDITURES</b>				
PUBLIC SAFETY				
420142 NARCOTICS INVESTIGATION		502.56	51,000.00	50,497.44
Total PUBLIC SAFETY		502.56	51,000.00	50,497.44
TOTAL EXPENDITURES		502.56	51,000.00	50,497.44
EXCESS REVENUES OVER (UNDER) EXPENDITURES		3,593.44	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		0.00	30,000.00	30,000.00
200-800 Supplies, service, materials		502.56	21,000.00	20,497.44
Excess Revenues and other sources over (under) expenditures and other uses		3,593.44	( 47,000.00)	50,593.44
FUND EQUITY, July 1, 2010		66,911.69		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		66,911.69		
FUND EQUITY June 30, 2011		70,505.13		

SANDERS COUNTY  
Special Revenue Funds - 2393 RECORD PRESERVATION  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
CHARGES FOR SERVICES				
341400 RECORD PRESERVATION		10,687.00	12,000.00	( 1,313.00)
Total CHARGES FOR SERVICES	A89	10,687.00	12,000.00	( 1,313.00)
TOTAL REVENUES		10,687.00	12,000.00	( 1,313.00)
<b>EXPENDITURES</b>				
COUNTY GOVERNMENT				
410940 RECORD PRESERVATION		10,608.36	18,000.00	7,391.64
Total COUNTY GOVERNMENT		10,608.36	18,000.00	7,391.64
TOTAL EXPENDITURES		10,608.36	18,000.00	7,391.64
EXCESS REVENUES OVER (UNDER) EXPENDITURES		78.64	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		383.73	1,000.00	616.27
200-800 Supplies, service, materials		10,224.63	17,000.00	6,775.37
521000 INTERFUND OPERATING TRANSFERS OUT		( 60,000.00)	( 60,000.00)	0.00
TOTAL OTHER FINANCING SOURCES (USES)		( 60,000.00)	( 60,000.00)	0.00
Excess Revenues and other sources over (under) expenditures and other uses		( 59,921.36)	( 66,000.00)	6,078.64
FUND EQUITY, July 1, 2010		123,015.22		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		123,015.22		
FUND EQUITY June 30, 2011		63,093.86		

SANDERS COUNTY  
Special Revenue Funds - 2400 PARADISE IMPROVEMENT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		2,549.59	2,761.00	( 211.41)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		27.32	40.00	( 12.68)
316000 ENTITLEMENT LEVY TAX TRANSFER		46.52	47.00	( 0.48)
Total TAXES	T01	2,623.43	2,848.00	( 224.57)
<b>TOTAL REVENUES</b>		<b>2,623.43</b>	<b>2,848.00</b>	<b>( 224.57)</b>
<b>EXPENDITURES</b>				
<b>MISCELLANEOUS</b>				
510100 SPECIAL ASSESSMENTS		2,230.72	2,700.00	469.28
Total MISCELLANEOUS		2,230.72	2,700.00	469.28
<b>TOTAL EXPENDITURES</b>		<b>2,230.72</b>	<b>2,700.00</b>	<b>469.28</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>392.71</b>	<b>0.00</b>	<b>0.00</b>
200-800 Supplies, service, materials		2,230.72	2,700.00	469.28
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		<b>392.71</b>	<b>148.00</b>	<b>244.71</b>
<b>FUND EQUITY, July 1, 2010</b>		<b>2,783.13</b>		
<b>RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY, July 1, 2010 as Restated</b>		<b>2,783.13</b>		
<b>FUND EQUITY June 30, 2011</b>		<b>3,175.84</b>		

Special Revenue Funds - 2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		1,400.00	0.00	1,400.00
363000 SUBDIVISION/ROAD MAINT.		0.00	1,750.00	( 1,750.00)
Total TAXES	T01	1,400.00	1,750.00	( 350.00)
<b>INVESTMENT &amp; ROYALTY EARNINGS</b>				
371000 INVESTMENT EARNINGS	U20	26.13	100.00	( 73.87)
Total INVESTMENT & ROYALTY EARNINGS		26.13	100.00	( 73.87)
<b>TOTAL REVENUES</b>		<b>1,426.13</b>	<b>1,850.00</b>	<b>( 423.87)</b>
<b>EXPENDITURES</b>				
<b>MISCELLANEOUS</b>				
510100 SPECIAL ASSESSMENTS		1,260.00	1,750.00	490.00
Total MISCELLANEOUS		1,260.00	1,750.00	490.00
<b>TOTAL EXPENDITURES</b>		<b>1,260.00</b>	<b>1,750.00</b>	<b>490.00</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>166.13</b>	<b>0.00</b>	<b>0.00</b>
200-800 Supplies, service, materials		1,260.00	1,750.00	490.00
Excess Revenues and other sources over (under) expenditures and other uses		166.13	100.00	66.13
FUND EQUITY, July 1, 2010		1,403.20		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		1,403.20		
FUND EQUITY June 30, 2011		1,569.33		

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SANDERS COUNTY  
Special Revenue Funds - 2501 LARCHWOOD SOUTH OVERPASS (LONG TERM)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
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Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		350.00	0.00	350.00
Total TAXES	T01	350.00	0.00	350.00
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	0.00	100.00	( 100.00)
Total INVESTMENT & ROYALTY EARNINGS		0.00	100.00	( 100.00)
TOTAL REVENUES		350.00	100.00	250.00
FUND EQUITY June 30, 2011		350.00		

SANDERS COUNTY  
Special Revenue Funds - 2700 SANDERS COUNTY CHRISTMAS RELIEF  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
MISCELLANEOUS REVENUE				
165000 CONTRIBUTIONS AND DONATIONS		7,824.72	10,000.00	( 2,175.28)
Total MISCELLANEOUS REVENUE	U99	7,824.72	10,000.00	( 2,175.28)
<b>TOTAL REVENUES</b>		<b>7,824.72</b>	<b>10,000.00</b>	<b>( 2,175.28)</b>
<b>EXPENDITURES</b>				
SOCIAL AND ECONOMIC SERVICES				
450131 SOCIAL & ECONOMIC SERVICE EXPENSES		7,037.20	10,000.00	2,962.80
Total SOCIAL AND ECONOMIC SERVICES		7,037.20	10,000.00	2,962.80
<b>TOTAL EXPENDITURES</b>		<b>7,037.20</b>	<b>10,000.00</b>	<b>2,962.80</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>787.52</b>	<b>0.00</b>	<b>0.00</b>
200-800 Supplies, service, materials		7,037.20	10,000.00	2,962.80
Excess Revenues and other sources over (under) expenditures and other uses		787.52	0.00	787.52
FUND EQUITY, July 1, 2010		12,919.00		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		12,919.00		
FUND EQUITY June 30, 2011		13,706.52		

SANDERS COUNTY  
Special Revenue Funds - 2701 SANDERS COUNTY CRIME STOPPERS  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		0.00	5,000.00	( 5,000.00)
<b>Total MISCELLANEOUS REVENUE</b>	U99	0.00	5,000.00	( 5,000.00)
<b>TOTAL REVENUES</b>		0.00	5,000.00	( 5,000.00)
<b>EXPENDITURES</b>				
PUBLIC SAFETY				
420141 CRIME CONTROL & INVESTIGATION		52.50	5,000.00	4,947.50
<b>Total PUBLIC SAFETY</b>		52.50	5,000.00	4,947.50
<b>TOTAL EXPENDITURES</b>		52.50	5,000.00	4,947.50
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		( 52.50)	0.00	0.00
200-800      Supplies, service, materials		52.50	5,000.00	4,947.50
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		( 52.50)	0.00	( 52.50)
<b>FUND EQUITY, July 1, 2010</b>		2,282.26		
<b>RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS</b>		0.00	0.00	0.00
<b>FUND EQUITY, July 1, 2010 as Restated</b>		2,282.26		
<b>FUND EQUITY June 30, 2011</b>		2,229.76		

SANDERS COUNTY  
Special Revenue Funds - 2815 UST PROGRAM  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>EXPENDITURES</b>				
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
<b>Expenditures By Object</b>				
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, 2010		1,227.76		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		1,227.76		
FUND EQUITY June 30, 2011		1,227.76		

SANDERS COUNTY  
Special Revenue Funds - 2820 FUEL TAX  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
334040 GASOLINE TAX APPORTIONMENT	C89	121,499.80	122,945.00	( 1,445.20)
Total INTERGOVERNMENTAL REVENUES		121,499.80	122,945.00	( 1,445.20)
TOTAL REVENUES		121,499.80	122,945.00	( 1,445.20)
<b>EXPENDITURES</b>				
PUBLIC WORKS				
430230 ROAD OIL		122,940.00	122,940.00	0.00
Total PUBLIC WORKS		122,940.00	122,940.00	0.00
TOTAL EXPENDITURES		122,940.00	122,940.00	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 1,440.20)	0.00	0.00
200-800 Supplies, service, materials		122,940.00	122,940.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		( 1,440.20)	5.00	( 1,445.20)
FUND EQUITY, July 1, 2010		143,510.37		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		143,510.37		
FUND EQUITY June 30, 2011		142,070.17		

Special Revenue Funds - 2830 JUNK MOTOR VEHICLE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
335070 JUNK VEHICLE ASSESSMENT	C89	18,544.00	18,544.00	0.00
Total INTERGOVERNMENTAL REVENUES		18,544.00	18,544.00	0.00
TOTAL REVENUES		18,544.00	18,544.00	0.00
<b>EXPENDITURES</b>				
PUBLIC WORKS				
430810 ADMINISTRATION		4,124.42	4,400.00	275.58
130830 COLLECTION		1,536.75	14,144.00	12,607.25
Total PUBLIC WORKS		5,661.17	18,544.00	12,882.83
TOTAL EXPENDITURES		5,661.17	18,544.00	12,882.83
EXCESS REVENUES OVER (UNDER) EXPENDITURES		12,882.83	0.00	0.00
Expenditures By Object				
100	Personal Services	3,824.85	3,500.00	( 324.85)
200-800	Supplies, service, materials	1,836.32	15,044.00	13,207.68
521000	INTERFUND OPERATING TRANSFERS OUT	( 12,882.83)	0.00	( 12,882.83)
TOTAL OTHER FINANCING SOURCES (USES)		( 12,882.83)	0.00	( 12,882.83)
FUND EQUITY June 30, 2011		0.00		

Special Revenue Funds - 2840 NOXIOUS WEED  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>INTERGOVERNMENTAL REVENUES</b>				
334024 Federal Agriculture Noxious Weed	C89	1,785.72	2,419.00	( 633.28)
334025 COUNTY-RESERVATION GRANT	C89	0.00	9,745.00	( 9,745.00)
334026 RUSH SKELETON 09-10	C89	33,199.88	16,596.00	16,603.88
334027 RUSH SKELETON MDA 2010-708 (10-11)	C89	961.76	8,613.00	( 7,651.24)
334131 DEPT OF AGRICULTURE GRANT	C89	9,674.99	0.00	9,674.99
Total INTERGOVERNMENTAL REVENUES		45,622.35	37,373.00	8,249.35
TOTAL REVENUES		45,622.35	37,373.00	8,249.35
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
431100 WEED CONTROL (& County Reservation Grant)		13,873.17	11,548.00	( 2,325.17)
431105 RUSH SKELETON 09-10		16,596.00	16,596.00	0.00
431106 RUSH SKELETON 2010-708(2010/2011)		5,704.81	8,613.00	2,908.19
431108 Federal Agriculture Noxious Weed Grant		0.00	2,419.00	2,419.00
Total PUBLIC WORKS		36,173.98	39,176.00	3,002.02
TOTAL EXPENDITURES		36,173.98	39,176.00	3,002.02
EXCESS REVENUES OVER (UNDER) EXPENDITURES		9,448.37	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		21,161.91	20,846.00	( 315.91)
200-800 Supplies, service, materials		6,609.53	18,330.00	11,720.47
900 Equipment, land buildings		8,402.54	0.00	( 8,402.54)
Excess Revenues and other sources over (under) expenditures and other uses		9,448.37	( 1,803.00)	11,251.37
FUND EQUITY, July 1, 2010		( 22,094.82)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		( 22,094.82)		

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SANDERS COUNTY  
Special Revenue Funds - 2840 NOXIOUS WEED  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

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Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2011		( 12,646.45)		

SANDERS COUNTY  
Special Revenue Funds - 2841 EURASIAN WATERMILFOIL (was 2840)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
231991 STIMULUS/W912HZ-10-C-0062	B89	151,595.05	177,167.00	( 25,571.95)
334028 Eurasian Milfoil Education 2010-034	C89	188,773.69	233,683.00	( 44,909.31)
Total INTERGOVERNMENTAL REVENUES		340,368.74	410,850.00	( 70,481.26)
TOTAL REVENUES		340,368.74	410,850.00	( 70,481.26)
<b>EXPENDITURES</b>				
PUBLIC WORKS				
431111 EURASIAN WATERMILFOIL 2011-060		4,305.03	12,150.00	7,844.97
431113 EURASIAN MILFOIL RITP-10-0034 DNRC (50,000)		31,715.86	43,341.00	11,625.14
431114 EURASIAN MILFOIL 2010 ARRA W912-HZ-10-C-0062 (1		151,595.05	177,167.00	25,571.95
431115 EURASIAN MILFOIL MDA 2010-034 (23,721)		20,123.45	20,123.00	( 0.45)
431116 EURASIAN MILFOIL MDA2010-035 Strip (75,000)		92,500.00	125,000.00	32,500.00
431117 EURASIAN MILFOIL MDA 2010-036 Block ( 75,000)		6,850.50	25,000.00	18,149.50
Total PUBLIC WORKS		307,089.89	402,781.00	95,691.11
TOTAL EXPENDITURES		307,089.89	402,781.00	95,691.11
EXCESS REVENUES OVER (UNDER) EXPENDITURES		33,278.85	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		16,168.22	20,000.00	3,831.78
200-800 Supplies, service, materials		290,921.67	382,781.00	91,859.33
FUND EQUITY June 30, 2011		33,278.85		

SANDERS COUNTY  
Special Revenue Funds - 2850 911 EMERGENCY NO.  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
INTERGOVERNMENTAL REVENUES				
335081 E 911 EMERGENCY SERVICES	C89	105,966.22	151,500.00	( 45,533.78)
Total INTERGOVERNMENTAL REVENUES		105,966.22	151,500.00	( 45,533.78)
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	4,844.56	7,500.00	( 2,655.44)
Total INVESTMENT & ROYALTY EARNINGS		4,844.56	7,500.00	( 2,655.44)
<b>TOTAL REVENUES</b>		<b>110,810.78</b>	<b>159,000.00</b>	<b>( 48,189.22)</b>
<b>EXPENDITURES</b>				
PUBLIC SAFETY				
420750 COMMUNICATION EQUIPMENT		140,071.46	149,600.00	9,528.54
Total PUBLIC SAFETY		140,071.46	149,600.00	9,528.54
<b>TOTAL EXPENDITURES</b>		<b>140,071.46</b>	<b>149,600.00</b>	<b>9,528.54</b>
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 29,260.68)	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		15,371.41	15,000.00	( 371.41)
200-800 Supplies, service, materials		63,800.25	69,600.00	5,799.75
900 Equipment, land buildings		60,899.80	65,000.00	4,100.20
Excess Revenues and other sources over (under) expenditures and other uses		( 29,260.68)	9,400.00	( 38,660.68)
FUND EQUITY, July 1, 2010		360,624.68		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		360,624.68		
FUND EQUITY June 30, 2011		331,364.00		

SANDERS COUNTY  
Special Revenue Funds - 2859 COUNTY LAND INFORMATION  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
334065 LAND INFORMATION GRANTS	C89	2,671.75	2,500.00	171.75
Total INTERGOVERNMENTAL REVENUES		2,671.75	2,500.00	171.75
TOTAL REVENUES		2,671.75	2,500.00	171.75
<b>EXPENDITURES</b>				
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		2,671.75	0.00	0.00
<b>Expenditures By Object</b>				
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		2,671.75	( 12,500.00)	15,171.75
FUND EQUITY, July 1, 2010		18,428.75		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		18,428.75		
FUND EQUITY June 30, 2011		21,100.50		

SANDERS COUNTY  
Special Revenue Funds - 2860 LAND USE PLANNING  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>TAXES</b>				
113000 ENTITLEMENT LEVY TAX TRANSFER		4,110.08	4,110.00	0.08
Total TAXES	T01	4,110.08	4,110.00	0.08
TOTAL REVENUES		4,110.08	4,110.00	0.08
<b>EXPENDITURES</b>				
<b>COUNTY GOVERNMENT</b>				
411010 ADMINISTRATION COSTS		2,866.00	18,507.00	15,641.00
Total COUNTY GOVERNMENT		2,866.00	18,507.00	15,641.00
TOTAL EXPENDITURES		2,866.00	18,507.00	15,641.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		1,244.08	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		0.00	10,000.00	10,000.00
200-800 Supplies, service, materials		2,866.00	8,507.00	5,641.00
Excess Revenues and other sources over (under) expenditures and other uses		1,244.08	( 14,397.00)	15,641.08
FUND EQUITY, July 1, 2010		18,507.10		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		18,507.10		
FUND EQUITY June 30, 2011		19,751.18		

SANDERS COUNTY  
Special Revenue Funds - 2865 DNRC GRANT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
334122 RESOURCE GRANT & LOAN PROGRAM	C89	0.00	10,000.00	( 10,000.00)
Total INTERGOVERNMENTAL REVENUES		0.00	10,000.00	( 10,000.00)
TOTAL REVENUES		0.00	10,000.00	( 10,000.00)
<b>EXPENDITURES</b>				
HOUSING & COMMUNITY DEVELOPMENT				
470240 SANITATION REHABILITATION LOANS		0.00	10,000.00	10,000.00
Total HOUSING & COMMUNITY DEVELOPMENT		0.00	10,000.00	10,000.00
TOTAL EXPENDITURES		0.00	10,000.00	10,000.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
200-800	Supplies, service, materials	0.00	10,000.00	10,000.00
Excess Revenues and other sources over (under) expenditures and other uses		0.00	0.00	0.00
FUND EQUITY, July 1, 2010		( 10,000.00)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		10,000.00	0.00	10,000.00
FUND EQUITY, July 1, 2010 as Restated		0.00		
FUND EQUITY June 30, 2011		0.00		

Special Revenue Funds - 2902 RURAL ADDRESSING/TITLE III PROJECTS  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
INTERGOVERNMENTAL REVENUES				
333010 FOREST RESERVE ACT	B89	185,493.81	226,828.00	( 41,334.19)
Total INTERGOVERNMENTAL REVENUES		185,493.81	226,828.00	( 41,334.19)
TOTAL REVENUES		185,493.81	226,828.00	( 41,334.19)
<b>EXPENDITURES</b>				
PUBLIC WORKS				
430250 RURAL ADDRESSING		10,139.73	17,332.00	7,192.27
430252 TITLE 3 COMMUNITY WILDFIRE PLAN		2,995.33	209,496.00	206,500.67
Total PUBLIC WORKS		13,135.06	226,828.00	213,692.94
TOTAL EXPENDITURES		13,135.06	226,828.00	213,692.94
EXCESS REVENUES OVER (UNDER) EXPENDITURES		172,358.75	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		1,017.69	40,000.00	38,982.31
200-800 Supplies, service, materials		12,117.37	186,828.00	174,710.63
Excess Revenues and other sources over (under) expenditures and other uses		172,358.75	0.00	172,358.75
FUND EQUITY, July 1, 2010		458,058.98		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		458,058.98		
FUND EQUITY June 30, 2011		630,417.73		

SANDERS COUNTY  
Special Revenue Funds - 2918 LAW ENFORCEMENT BLOCK GRANT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

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, 2010	(	20,816.50)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	(	0.16)	0.00	( 0.16)
FUND EQUITY, July 1, 2010 as Restated	(	20,816.66)		
FUND EQUITY June 30, 2011	(	20,816.66)		

SANDERS COUNTY  
Special Revenue Funds - 2950 DUI TASK FORCE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>INTERGOVERNMENTAL REVENUES</b>				
331178 DUI FEDERAL SUPPLEMENTAL	B89	6,662.11	14,000.00	( 7,337.89)
335026 DUI TASK FORCE CRIME CONTROL	C89	4,800.00	3,000.00	1,800.00
Total INTERGOVERNMENTAL REVENUES		11,462.11	17,000.00	( 5,537.89)
<b>TOTAL REVENUES</b>		<b>11,462.11</b>	<b>17,000.00</b>	<b>( 5,537.89)</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
420140 DUI TASKFORCE SUPPLEMENTAL (Was Universal Gran		6,490.27	14,000.00	7,509.73
420141 CRIME CONTROL & INVESTIGATION		2,134.77	3,231.00	1,096.23
Total PUBLIC SAFETY		8,625.04	17,231.00	8,605.96
<b>TOTAL EXPENDITURES</b>		<b>8,625.04</b>	<b>17,231.00</b>	<b>8,605.96</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>2,837.07</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures By Object</b>				
100 Personal Services		344.81	5,225.00	4,880.19
200-800 Supplies, service, materials		8,280.23	12,006.00	3,725.77
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		<b>2,837.07</b>	<b>( 231.00)</b>	<b>3,068.07</b>
<b>FUND EQUITY, July 1, 2010</b>		<b>2,256.45</b>		
<b>RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY, July 1, 2010 as Restated</b>		<b>2,256.45</b>		
<b>FUND EQUITY June 30, 2011</b>		<b>5,093.52</b>		

Special Revenue Funds - 2952 SPECIAL PROJECTS  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
331061 SPECIAL PROJECTS	B89	37,411.21	79,750.00	( 42,338.79)
Total INTERGOVERNMENTAL REVENUES		37,411.21	79,750.00	( 42,338.79)
TOTAL REVENUES		37,411.21	79,750.00	( 42,338.79)
<b>EXPENDITURES</b>				
CULTURE AND RECREATION				
460430 PARKS		0.00	30,250.00	30,250.00
460431 GROUNDS & IMPROVEMENTS		43,210.00	49,500.00	6,290.00
Total CULTURE AND RECREATION		43,210.00	79,750.00	36,540.00
TOTAL EXPENDITURES		43,210.00	79,750.00	36,540.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 5,798.79)	0.00	0.00
200-800	Supplies, service, materials	0.00	79,750.00	79,750.00
900	Equipment, land buildings	43,210.00	0.00	( 43,210.00)
FUND EQUITY June 30, 2011		( 5,798.79)		

SANDERS COUNTY  
Special Revenue Funds - 2956 CTEP (COMM. TRANS. ENHANCEMENT PROGRAM)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
331060 HIGH BRIDGE	B89	61,851.98	374,900.00	( 313,048.02)
Total INTERGOVERNMENTAL REVENUES		61,851.98	374,900.00	( 313,048.02)
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		5,000.00	20,000.00	( 15,000.00)
Total MISCELLANEOUS REVENUE		U99 5,000.00	20,000.00	( 15,000.00)
TOTAL REVENUES		66,851.98	394,900.00	( 328,048.02)
<b>EXPENDITURES</b>				
HOUSING & COMMUNITY DEVELOPMENT				
470421 HIGH BRIDGE (CTEP)		9,974.27	80,000.00	70,025.73
470422 HIGH BRIDGE (GRANTS & DONATIONS)		1,240.37	320,000.00	318,759.63
Total HOUSING & COMMUNITY DEVELOPMENT		11,214.64	400,000.00	388,785.36
TOTAL EXPENDITURES		11,214.64	400,000.00	388,785.36
EXCESS REVENUES OVER (UNDER) EXPENDITURES		55,637.34	0.00	0.00
200-800 Supplies, service, materials		1,240.37	20,000.00	18,759.63
950 Construction		9,974.27	380,000.00	370,025.73
Total Expenditures By Object		11,214.64	400,000.00	388,785.36
Excess Revenues and other sources over (under) expenditures and other uses		55,637.34	( 5,100.00)	60,737.34
FUND EQUITY, July 1, 2010		40,179.48		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		40,179.48		
FUND EQUITY June 30, 2011		95,816.82		

SANDERS COUNTY  
Special Revenue Funds - 2958 OFFICE OF EMERGENCY MANAGEMENT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		15,100.91	14,245.00	855.91
311020 PERSONAL PROPERTY TAXES		297.90	500.00	( 202.10)
311021 MOBILE HOME TAXES		78.79	150.00	( 71.21)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		127.13	50.00	77.13
Total TAXES	T01	15,604.73	14,945.00	659.73
<b>INTERGOVERNMENTAL REVENUES</b>				
331112 HOMELAND SECURITY GRANTS	B89	16,169.54	14,684.00	1,485.54
331190 EMPG GRANT	B89	26,165.26	27,403.00	( 1,237.74)
331191 FEDERAL GRANTS	B89	195.37	195.37	0.00
Total INTERGOVERNMENTAL REVENUES		42,530.17	42,282.37	247.80
<b>TOTAL REVENUES</b>		<b>58,134.90</b>	<b>57,227.37</b>	<b>907.53</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
420600 DISASTER & EMERGENCY SERVICES		44,833.73	58,759.37	13,925.64
420603 STATE HOMELAND SECURITY GRANT II		10,128.21	13,913.00	3,784.79
420730 AMBULANCE SERVICES(dphhs reimb)		0.00	2,000.00	2,000.00
Total PUBLIC SAFETY		54,961.94	74,672.37	19,710.43
<b>TOTAL EXPENDITURES</b>		<b>54,961.94</b>	<b>74,672.37</b>	<b>19,710.43</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>3,172.96</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures By Object</b>				
100 Personal Services		36,312.55	38,280.37	1,967.82
200-800 Supplies, service, materials		18,649.39	31,163.00	12,513.61
900 Equipment, land buildings		0.00	5,229.00	5,229.00
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		<b>3,172.96</b>	<b>( 17,445.00)</b>	<b>20,617.96</b>
<b>FUND EQUITY, July 1, 2010</b>		<b>20,575.89</b>		

SANDERS COUNTY  
Special Revenue Funds - 2958 OFFICE OF EMERGENCY MANAGEMENT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

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, 2010 as Restated		20,575.89		
FUND EQUITY June 30, 2011		23,748.85		

SANDERS COUNTY  
Special Revenue Funds - 2960 PILT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----				
REVENUE				
INTERGOVERNMENTAL REVENUES				
337014 PILT		301,556.00	301,577.00	( 21.00)
Total INTERGOVERNMENTAL REVENUES		301,556.00	301,577.00	( 21.00)
TOTAL REVENUES		301,556.00	301,577.00	( 21.00)
521000 INTERFUND OPERATING TRANSFERS OUT		( 301,577.00)	( 301,577.00)	0.00
TOTAL OTHER FINANCING SOURCES (USES)		( 301,577.00)	( 301,577.00)	0.00
Excess Revenues and other sources over (under)				
expenditures and other uses		( 21.00)	0.00	( 21.00)
FUND EQUITY, July 1, 2010		301,577.00		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		301,577.00		
FUND EQUITY June 30, 2011		301,556.00		

SANDERS COUNTY  
Special Revenue Funds - 2964 PUBLIC HEALTH MISC. GRANTS  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
331134 WOMEN'S HEALTH/ABSTINENCE GRANT	889	0.00	500.00	( 500.00)
Total INTERGOVERNMENTAL REVENUES		0.00	500.00	( 500.00)
TOTAL REVENUES		0.00	500.00	( 500.00)
<b>EXPENDITURES</b>				
PUBLIC HEALTH				
440151 WOMENS HEALTH/ABSTINENCE PROGRAM		0.00	500.00	500.00
Total PUBLIC HEALTH		0.00	500.00	500.00
TOTAL EXPENDITURES		0.00	500.00	500.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
200-800	Supplies, service, materials	0.00	500.00	500.00
Excess Revenues and other sources over (under) expenditures and other uses		0.00	0.00	0.00
FUND EQUITY, July 1, 2010		( 524.97)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		( 524.97)		
FUND EQUITY June 30, 2011		( 524.97)		

Special Revenue Funds - 2969 YOUTH SUICIDE PREVENTION GRANT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

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, 2010		2.85		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		2.85		
FUND EQUITY June 30, 2011		2.85		

SANDERS COUNTY  
Special Revenue Funds - 2970 IMMUNIZATION (HEALTH PREVENTION GRANT)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
<b>INTERGOVERNMENTAL REVENUES</b>				
331143 IMMUNIZATIONS	B89	7,018.84	6,811.00	207.84
Total INTERGOVERNMENTAL REVENUES		7,018.84	6,811.00	207.84
<b>TOTAL REVENUES</b>		7,018.84	6,811.00	207.84
<b>EXPENDITURES</b>				
<b>PUBLIC HEALTH</b>				
440173 IMMUNIZATION GRANT		2,731.31	6,811.00	4,079.69
Total PUBLIC HEALTH		2,731.31	6,811.00	4,079.69
<b>TOTAL EXPENDITURES</b>		2,731.31	6,811.00	4,079.69
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		4,287.53	0.00	0.00
<b>Expenditures By Object</b>				
100	Personal Services	2,669.09	4,857.00	2,187.91
200-800	Supplies, service, materials	62.22	1,954.00	1,891.78
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		4,287.53	0.00	4,287.53
<b>FUND EQUITY, July 1, 2010</b>		10,511.04		
<b>RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS</b>		0.00	0.00	0.00
<b>FUND EQUITY, July 1, 2010 as Restated</b>		10,511.04		
<b>FUND EQUITY June 30, 2011</b>		14,798.57		

SANDERS COUNTY  
Special Revenue Funds - 2971 WIC  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331141 WIC	B89	71,100.76	64,160.00	6,940.76
Total INTERGOVERNMENTAL REVENUES		71,100.76	64,160.00	6,940.76
TOTAL REVENUES		71,100.76	64,160.00	6,940.76
EXPENDITURES				
PUBLIC HEALTH				
440172 WIC		66,517.32	64,640.00	( 1,877.32)
Total PUBLIC HEALTH		66,517.32	64,640.00	( 1,877.32)
TOTAL EXPENDITURES		66,517.32	64,640.00	( 1,877.32)
EXCESS REVENUES OVER (UNDER) EXPENDITURES		4,583.44	0.00	0.00
Expenditures By Object				
100	Personal Services	40,557.54	38,701.00	( 1,856.54)
200-800	Supplies, service, materials	25,959.78	25,939.00	( 20.78)
Excess Revenues and other sources over (under) expenditures and other uses		4,583.44	( 480.00)	5,063.44
FUND EQUITY, July 1, 2010		( 517.71)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		( 517.71)		
FUND EQUITY June 30, 2011		4,065.73		

SANDERS COUNTY  
Special Revenue Funds - 2972 FAMILY PLANNING  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----				
<b>REVENUE</b>				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		2,657.28	3,000.00	( 342.72)
Total MISCELLANEOUS REVENUE	U99	2,657.28	3,000.00	( 342.72)
TOTAL REVENUES		2,657.28	3,000.00	( 342.72)
<b>EXPENDITURES</b>				
PUBLIC HEALTH				
440103 FAMILY PLANNING ADMINISTRATION		1,841.21	3,000.00	1,158.79
Total PUBLIC HEALTH		1,841.21	3,000.00	1,158.79
TOTAL EXPENDITURES		1,841.21	3,000.00	1,158.79
EXCESS REVENUES OVER (UNDER) EXPENDITURES		816.07	0.00	0.00
200-800 Supplies, service, materials		1,841.21	3,000.00	1,158.79
Excess Revenues and other sources over (under) expenditures and other uses		816.07	0.00	816.07
FUND EQUITY, July 1, 2010		232.34		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		232.34		
FUND EQUITY June 30, 2011		1,048.41		

SANDERS COUNTY  
Special Revenue Funds - 2973 MCH GRANT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
INTERGOVERNMENTAL REVENUES				
331140 MCH GRANT	B89	12,403.50	11,712.00	691.50
Total INTERGOVERNMENTAL REVENUES		12,403.50	11,712.00	691.50
CHARGES FOR SERVICES				
344015 WELL CHILD-MCH		4,551.91	2,500.00	2,051.91
Total CHARGES FOR SERVICES		4,551.91	2,500.00	2,051.91
MISCELLANEOUS REVENUE				
362004 AUTO MAINTENANCE		8,024.24	6,517.00	1,507.24
Total MISCELLANEOUS REVENUE		8,024.24	6,517.00	1,507.24
<b>TOTAL REVENUES</b>		<b>24,979.65</b>	<b>20,729.00</b>	<b>4,250.65</b>
<b>EXPENDITURES</b>				
PUBLIC HEALTH				
440171 MCH GRANT		11,826.48	11,712.00	( 114.48)
440175 OPERATIONAL SERVICES		4,205.09	6,517.00	2,311.91
Total PUBLIC HEALTH		16,031.57	18,229.00	2,197.43
<b>TOTAL EXPENDITURES</b>		<b>16,031.57</b>	<b>18,229.00</b>	<b>2,197.43</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>8,948.08</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures By Object</b>				
100 Personal Services		11,662.33	11,586.00	( 76.33)
200-800 Supplies, service, materials		4,369.24	6,643.00	2,273.76
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		<b>8,948.08</b>	<b>2,500.00</b>	<b>6,448.08</b>
<b>FUND EQUITY, July 1, 2010</b>		<b>40,614.56</b>		
<b>RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY, July 1, 2010 as Restated</b>		<b>40,614.56</b>		

SANDERS COUNTY  
Special Revenue Funds - 2973 MCH GRANT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2011		49,562.64		

Special Revenue Funds - 2974 BIOTERRORISM  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EVENTS				
INTERGOVERNMENTAL REVENUES				
331115 BIOTERRORISM/PLANNING	B89	39,516.00	34,000.00	5,516.00
Total INTERGOVERNMENTAL REVENUES		39,516.00	34,000.00	5,516.00
TOTAL REVENUES		39,516.00	34,000.00	5,516.00
EXPENDITURES				
PUBLIC HEALTH				
440150 BIOTERRORISM-HEALTH EMERGENCIES		45,656.17	142,265.00	96,608.83
Total PUBLIC HEALTH		45,656.17	142,265.00	96,608.83
TOTAL EXPENDITURES		45,656.17	142,265.00	96,608.83
EXCESS REVENUES OVER (UNDER) EXPENDITURES		( 6,140.17)	0.00	0.00
Expenditures By Object				
100	Personal Services	23,848.29	55,032.00	31,183.71
200-800	Supplies, service, materials	21,807.88	87,233.00	65,425.12
Excess Revenues and other sources over (under) expenditures and other uses		( 6,140.17)	( 108,265.00)	102,124.83
FUND EQUITY, July 1, 2010		144,115.71		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		144,115.71		
FUND EQUITY June 30, 2011		137,975.54		

SANDERS COUNTY  
Special Revenue Funds - 2978 TOBACCO GRANT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
INTERGOVERNMENTAL REVENUES				
331148 TOBACCO GRANT	B89	36,324.66	37,853.00	( 1,528.34)
Total INTERGOVERNMENTAL REVENUES		36,324.66	37,853.00	( 1,528.34)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		0.00	1,000.00	( 1,000.00)
Total MISCELLANEOUS REVENUE		0.00	1,000.00	( 1,000.00)
TOTAL REVENUES		36,324.66	38,853.00	( 2,528.34)
<b>EXPENDITURES</b>				
PUBLIC HEALTH				
440105 TOBACCO EDUCATION GRANT		35,636.71	37,853.00	2,216.29
440106 YOUTH TOBACCO GRANT		687.60	1,000.00	312.40
Total PUBLIC HEALTH		36,324.31	38,853.00	2,528.69
TOTAL EXPENDITURES		36,324.31	38,853.00	2,528.69
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.35	0.00	0.00
<b>Expenditures By Object</b>				
100 Personal Services		31,164.32	29,879.00	( 1,285.32)
200-800 Supplies, service, materials		5,159.99	8,974.00	3,814.01
Excess Revenues and other sources over (under) expenditures and other uses		0.35	0.00	0.35
FUND EQUITY, July 1, 2010		520.59		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		520.59		
FUND EQUITY June 30, 2011		520.94		

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year 2010-2011

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, 2010		32.22		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		32.22		
FUND EQUITY June 30, 2011		32.22		

SANDERS COUNTY  
Special Revenue Funds - 2987 HORSE RESCUE  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		0.00	1,000.00	( 1,000.00)
Total MISCELLANEOUS REVENUE	U99	0.00	1,000.00	( 1,000.00)
<b>TOTAL REVENUES</b>		<b>0.00</b>	<b>1,000.00</b>	<b>( 1,000.00)</b>
<b>EXPENDITURES</b>				
PUBLIC SAFETY				
420180 ANIMAL RESCUE		1,313.94	6,790.00	5,476.06
Total PUBLIC SAFETY		1,313.94	6,790.00	5,476.06
<b>TOTAL EXPENDITURES</b>		<b>1,313.94</b>	<b>6,790.00</b>	<b>5,476.06</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		<b>( 1,313.94)</b>	<b>0.00</b>	<b>0.00</b>
200-800 Supplies, service, materials		1,313.94	6,790.00	5,476.06
<b>Excess Revenues and other sources over (under) expenditures and other uses</b>		<b>( 1,313.94)</b>	<b>( 5,790.00)</b>	<b>4,476.06</b>
FUND EQUITY, July 1, 2010		6,790.12		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		6,790.12		
FUND EQUITY June 30, 2011		5,476.18		

SANDERS COUNTY  
Special Revenue Funds - 2991 STIMULUS (High Bridge)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
INTERGOVERNMENTAL REVENUES				
231991 STIMULUS/W912HZ-10-C-0062	B89	18,247.00	18,247.00	0.00
Total INTERGOVERNMENTAL REVENUES		18,247.00	18,247.00	0.00
TOTAL REVENUES		18,247.00	18,247.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses				
		18,247.00	18,247.00	0.00
FUND EQUITY, July 1, 2010		( 18,247.00)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		( 18,247.00)		
FUND EQUITY June 30, 2011		0.00		

Special Revenue Funds - Total all Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>EVENTS</b>				
<b>TAXES</b>				
311010 REAL PROPERTY TAXES		2,160,204.65	1,993,074.05	167,130.60
311020 PERSONAL PROPERTY TAXES		35,733.06	42,228.23	( 6,495.17)
311021 MOBILE HOME TAXES		7,745.98	10,270.93	( 2,524.95)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		11,916.73	7,442.05	4,474.68
316000 ENTITLEMENT LEVY TAX TRANSFER		653,730.04	666,257.16	( 12,527.12)
363000 SUBDIVISION/ROAD MAINT.		0.00	1,750.00	( 1,750.00)
Total TAXES	T01	2,869,330.46	2,721,022.42	148,308.04
<b>LICENSES AND PERMITS</b>				
323040 CONCEALED WEAPONS		6,788.00	8,000.00	( 1,212.00)
Total LICENSES AND PERMITS		6,788.00	8,000.00	( 1,212.00)
<b>INTERGOVERNMENTAL REVENUES</b>				
331017 Recovery Grant		46,402.10	38,067.00	8,335.10
331024 BJA GRANT -VESTS		2,660.20	5,100.00	( 2,439.80)
331030 HUMAN RESOURCES TRANS.MONIES		4,000.00	4,000.00	0.00
331060 HIGH BRIDGE		61,851.98	374,900.00	( 313,048.02)
331061 SPECIAL PROJECTS		37,411.21	79,750.00	( 42,338.79)
331080 USFS CAMPGROUND		5,800.00	5,800.00	0.00
331112 HOMELAND SECURITY GRANTS		16,169.54	14,684.00	1,485.54
331115 BIOTERRORISM/PLANNING		39,516.00	34,000.00	5,516.00
331132 PLAINS FAA 3-30-0059-008-2011		29,535.00	198,293.00	( 168,758.00)
331134 WOMEN'S HEALTH/ABSTINENCE GRANT		0.00	500.00	( 500.00)
331140 MCH GRANT		12,403.50	11,712.00	691.50
331141 WIC		71,100.76	64,160.00	6,940.76
331143 IMMUNIZATIONS		7,018.84	6,811.00	207.84
331148 TOBACCO GRANT		36,324.66	37,853.00	( 1,528.34)
331150 HIGHWAY SAFETY PROGRAM		0.00	15,000.00	( 15,000.00)
331178 DUI FEDERAL SUPPLEMENTAL		6,662.11	14,000.00	( 7,337.89)
331190 EMPG GRANT		26,165.26	27,403.00	( 1,237.74)
331191 FEDERAL GRANTS		195.37	195.37	0.00
331991 STIMULUS/W912HZ-10-C-0062		169,842.05	195,414.00	( 25,571.95)
333010 FOREST RESERVE ACT		1,687,110.40	1,734,780.00	( 47,669.60)
333070 REFUGE REVENUE SHARING		13,907.00	25,000.00	( 11,093.00)
334015 MSPOA STEP GRANT		3,478.92	3,274.00	204.92
334024 Federal Agriculture Noxious Weed		1,785.72	2,419.00	( 633.28)
334025 COUNTY-RESERVATION GRANT		0.00	9,745.00	( 9,745.00)
334026 RUSH SKELETON 09-10		33,199.88	16,596.00	16,603.88
334027 RUSH SKELETON MDA 2010-708 (10-11)		961.76	8,613.00	( 7,651.24)

Special Revenue Funds - Total all Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
134028 Eurasian Milfoil Education 2010-034		188,773.69	233,683.00	( 44,909.31)
134022 PLAINS AIRPORT SNOW REMOVAL GRANT		1,145.00	0.00	1,145.00
134033 TF AIRPORT SNOW REMOVAL GRANT	(	1,145.00)	1,113.00	( 2,258.00)
334040 GASOLINE TAX APPORTIONMENT		122,944.85	124,394.00	( 1,449.15)
134065 LAND INFORMATION GRANTS		2,671.75	2,500.00	171.75
134085 GRANT		3,028.63	10,000.00	( 6,971.37)
334122 RESOURCE GRANT & LOAN PROGRAM		0.00	10,000.00	( 10,000.00)
334131 DEPT OF AGRICULTURE GRANT		9,674.99	0.00	9,674.99
135026 DUI TASK FORCE CRIME CONTROL		4,800.00	3,000.00	1,800.00
135033 FWP TRAINING REIMBURSEMENT		0.00	15,000.00	( 15,000.00)
335070 JUNK VEHICLE ASSESSMENT		18,544.00	18,544.00	0.00
135081 E 911 EMERGENCY SERVICES		105,966.22	151,500.00	( 45,533.78)
137014 PILT		301,556.00	301,577.00	( 21.00)
<b>Total INTERGOVERNMENTAL REVENUES</b>		<b>3,071,462.39</b>	<b>3,799,380.37</b>	<b>( 727,917.98)</b>
<b>CHARGES FOR SERVICES</b>				
141400 RECORD PRESERVATION		10,687.00	12,000.00	( 1,313.00)
342011 SHERIFF'S FEES		22,697.51	22,000.00	697.51
342013 INMATES (CONTRACT)		206,508.42	175,000.00	31,508.42
142014 TELEPHONE CHARGES		3,612.31	4,000.00	( 387.69)
142015 REIME. FOR CLARKS PEAK		8,429.93	6,000.00	2,429.93
342017 COMMISSARY		12,642.82	13,000.00	( 357.18)
342018 RESERVE DEPUTY REIMB.		2,165.05	9,000.00	( 6,834.95)
142019 BOOKING FEES		1,221.59	1,200.00	21.59
142021 BILLING FOR RESPONSE TIME		0.00	5,000.00	( 5,000.00)
343012 EQUIPMENT RENTAL		5,690.57	4,000.00	1,690.57
343016 ENCROACHMENT PERMIT FEES		1,332.50	2,000.00	( 667.50)
343018 SALE OF MATERIALS		50,553.15	83,000.00	( 32,446.85)
143063 LEASE ON GROUND AREAS-TF		3,644.00	3,000.00	644.00
343064 LEASE ON GROUND AREAS-PL		308.00	400.00	( 92.00)
143085 ANTIC. INCOME/CONTRACTS		103,954.63	142,012.00	( 38,057.37)
343360 WEED SUBDIVISION ACTIVITIES		5,390.00	8,000.00	( 2,610.00)
344015 WELL CHILD-MCH		4,551.91	2,500.00	2,051.91
346050 COUNTY FAIR REVENUE		228,195.54	295,000.00	( 66,804.46)
146051 4TH OF JULY EVENTS		0.00	2,000.00	( 2,000.00)
146105 SANCTIONED MOTORCROSS RACES		2,155.00	5,000.00	( 2,845.00)
<b>Total CHARGES FOR SERVICES</b>		<b>673,739.93</b>	<b>794,112.00</b>	<b>( 120,372.07)</b>
<b>FINES &amp; FORFEITURES</b>				
151012 ANIMAL RESCUE		0.00	5,000.00	( 5,000.00)
351013 DRUG FORFEITURES		4,096.00	4,000.00	96.00
151014 TOBACCO POSSESSION AND CONSUMPTION		0.00	100.00	( 100.00)
151021 DISTRICT COURT GENERAL FINES		769.11	2,000.00	( 1,230.89)
<b>Total FINES &amp; FORFEITURES</b>	<b>U99</b>	<b>4,865.11</b>	<b>11,100.00</b>	<b>( 6,234.89)</b>
<b>MISCELLANEOUS REVENUE</b>				

Special Revenue Funds - Total all Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
361130 COMP. INSURANCE REIMBURSEMENT		111,646.53	122,258.00	( 10,611.47)
362000 OTHER MISCELLANEOUS REVENUE		0.00	500.00	( 500.00)
362001 COMPUTER MAINTENANCE		3,175.00	2,550.00	625.00
362002 ARREST GRANT/CHAD		4,492.00	3,369.00	1,123.00
362003 MICS.REVENUE (was weather station)		7,000.00	7,000.00	0.00
362004 AUTO MAINTENANCE		8,024.24	6,517.00	1,507.24
362010 MISC. REIMBURSEMENTS		15,340.21	223,000.00	( 207,659.79)
362015 MEDICAL REIMBURSEMENT		0.00	1,000.00	( 1,000.00)
362016 PLAINS AIRPORT		1,235.00	4,000.00	( 2,765.00)
362017 TF AIRPORT (& car rental)		15,546.00	19,910.31	( 4,364.31)
362020 BUILDING RENTAL		7,431.68	7,500.00	( 68.32)
362022 HOT SPRINGS AIRPORT		0.00	100.00	( 100.00)
362050 FEDERAL GAS TAX REFUND		0.00	500.00	( 500.00)
365000 CONTRIBUTIONS AND DONATIONS		18,880.00	59,000.00	( 40,120.00)
365001 FOREST-COUNTY COALITION DUES CONTRIBUTION		0.00	1,500.00	( 1,500.00)
365003 BJA-JAG GRANT		0.00	25,000.00	( 25,000.00)
Total MISCELLANEOUS REVENUE	U99	192,770.66	483,704.31	( 290,933.65)
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS		5,280.40	8,700.00	( 3,419.60)
Total INVESTMENT & ROYALTY EARNINGS		5,280.40	8,700.00	( 3,419.60)
TOTAL REVENUES		6,824,236.95	7,826,019.10	( 1,001,782.15)

EXPENDITURES

COUNTY GOVERNMENT				
410100 LEGISLATIVE SERVICES		114,416.07	140,662.00	26,245.93
410940 RECORD PRESERVATION		10,608.36	18,000.00	7,391.64
411010 ADMINISTRATION COSTS		2,866.00	18,507.00	15,641.00
411060 GEOGRAPHIC INFORMATION SYSTEMS		0.00	15,000.00	15,000.00
411240 IMPROVEMENTS		4,883.37	10,000.00	5,116.63
Total COUNTY GOVERNMENT		132,773.80	202,169.00	69,395.20
PUBLIC SAFETY				
420100 SHERIFF		1,154,537.21	1,395,718.00	241,180.79
420101 Recovery Grant		44,272.96	38,067.00	( 6,205.96)
420111 MSPOA(STEP)GRANT		1,931.49	3,274.00	1,342.51
420130 PERSONNEL TRAINING		7,552.20	17,500.00	9,947.80
420140 DUI TASKFORCE SUPPLEMENTAL (Was Universal Gran		6,490.27	14,000.00	7,509.73
420141 CRIME CONTROL & INVESTIGATION		2,187.27	8,231.00	6,043.73
420142 NARCOTICS INVESTIGATION		46,016.51	95,710.00	49,693.49
420151 TRAFFIC SAFETY PROJECT		0.00	15,000.00	15,000.00

Special Revenue Funds - Total all Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
120180 ANIMAL RESCUE		3,163.98	14,790.00	11,626.02
120230 CARE OF PRISONERS		348,633.93	444,765.00	96,131.07
420600 DISASTER & EMERGENCY SERVICES		45,029.52	70,759.37	25,729.85
420601 EMERGENCY / DISASTER		6,378.38	60,046.00	53,667.62
120603 STATE HOMELAND SECURITY GRANT II		10,128.21	13,913.00	3,784.79
120730 AMBULANCE SERVICES(dphhs reimb)		106,699.68	108,699.68	2,000.00
420740 SEARCH & RESCUE		46,851.81	90,912.00	44,060.19
420750 COMMUNICATION EQUIPMENT		140,071.46	149,600.00	9,528.54
120800 CORONER		28,593.62	48,500.00	19,906.38
<b>Total PUBLIC SAFETY</b>		<b>1,998,538.50</b>	<b>2,589,485.05</b>	<b>590,946.55</b>
<b>PUBLIC WORKS</b>				
130210 C.D.L. TESTING		2,623.18	3,350.00	726.82
130220 FACILITIES - STREET DEPT		36,333.12	50,000.00	13,666.88
430230 ROAD OIL		400,483.17	486,440.00	85,956.83
130240 ROAD AND STREET MAINTENANCE		1,913,703.04	2,519,774.00	606,070.96
130241 Weed Control		1,647.32	4,560.00	2,912.68
430243 FINLEY FLAT RR CROSSING		0.00	124,500.00	124,500.00
430244 BRIDGE FUND		182,354.19	185,000.00	2,645.81
130245 Rock Creek Bridge		16,295.25	17,241.00	945.75
130250 RURAL ADDRESSING		10,139.73	17,332.00	7,192.27
430252 TITLE 3 COMMUNITY WILDFIRE PLAN		2,995.33	209,496.00	206,500.67
430301 HOT SPRINGS		3,680.70	4,727.00	1,046.30
430302 PLAINS		9,833.26	15,727.00	5,893.74
430303 THOMPSON FALLS		13,268.72	12,727.00	( 541.72)
430305 AIRPORTS		154,403.64	136,000.00	( 18,403.64)
430307 PLAINS AIP 3-30-0059-008-2011		31,090.00	198,293.00	167,203.00
430308 Thompson Falls Airport AIP3-30-0076-005-2008		17,410.31	17,410.31	0.00
430310 Thompson Falls Airport Grant		0.00	1,187.00	1,187.00
430810 ADMINISTRATION		4,124.42	4,400.00	275.58
130830 COLLECTION		1,536.75	14,144.00	12,607.25
130900 CEMETERY SERVICES		0.00	444.00	444.00
431100 WEED CONTROL (& County Reservation Grant)		209,064.54	235,454.00	26,389.46
431105 RUSH SKELETON 09-10		16,596.00	16,596.00	0.00
431106 RUSH SKELETON 2010-708(2010/2011)		5,704.81	8,613.00	2,908.19
131108 Federal Agriculture Noxious Weed Grant		0.00	2,419.00	2,419.00
431111 EURASIAN WATERMILFOIL 2011-060		4,305.03	12,150.00	7,844.97
431113 EURASIAN MILFOIL RITP-10-0034 DNRC (50,000)		31,715.86	43,341.00	11,625.14
431114 EURASIAN MILFOIL 2010 ARRA W912-HZ-10-C-0062 (1		151,595.05	177,167.00	25,571.95
131115 EURASIAN MILFOIL MDA 2010-034 (23,721)		20,123.45	20,123.00	( 0.45)
431116 EURASIAN MILFOIL MDA2010-035 Strip (75,000)		92,500.00	125,000.00	32,500.00
431117 EURASIAN MILFOIL MDA 2010-036 Block ( 75,000)		6,850.50	25,000.00	18,149.50
131125 WEED SUBDIVISION ACTIVITIES		4,897.08	11,932.00	7,034.92
<b>Total PUBLIC WORKS</b>		<b>3,345,274.45</b>	<b>4,700,547.31</b>	<b>1,355,272.86</b>
<b>PUBLIC HEALTH</b>				

Special Revenue Funds - Total all Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
440103 FAMILY PLANNING ADMINISTRATION		1,841.21	3,000.00	1,158.79
440105 TOBACCO EDUCATION GRANT		35,636.71	37,853.00	2,216.29
440106 YOUTH TOBACCO GRANT		687.60	1,000.00	312.40
440140 REGULATION AND INSPECTION		0.00	1,227.00	1,227.00
440150 BIOTERRORISM-HEALTH EMERGENCIES		45,656.17	142,265.00	96,608.83
440151 WOMENS HEALTH/ABSTINENCE PROGRAM		0.00	500.00	500.00
440171 MCH GRANT		11,826.48	11,712.00	( 114.48)
440172 WIC		66,517.32	64,640.00	( 1,877.32)
440173 IMMUNIZATION GRANT		2,731.31	6,811.00	4,079.69
440175 OPERATIONAL SERVICES		4,205.09	6,517.00	2,311.91
440600 SPECIAL SHEEP		0.00	1.00	1.00
440710 INSECT CONTROL		3,545.65	21,000.00	17,454.35
Total PUBLIC HEALTH		172,647.54	296,526.00	123,878.46
SOCIAL AND ECONOMIC SERVICES				
450131 SOCIAL & ECONOMIC SERVICE EXPENSES		7,037.20	10,000.00	2,962.80
450310 SENIOR CITIZENS		129,646.34	132,535.89	2,889.55
450311 SENIOR CITIZENS TRANSPORTATION		103,730.13	103,540.77	( 189.36)
Total SOCIAL AND ECONOMIC SERVICES		240,413.67	246,076.66	5,662.99
CULTURE AND RECREATION				
460100 LIBRARY SERVICES		46,412.56	71,368.00	24,955.44
460210 COUNTY FAIR		186,329.57	214,783.00	28,453.43
460220 FACILITIES		171,408.68	204,055.00	32,646.32
460270 ENTERTAINMENT		61,091.45	62,782.00	1,690.55
460430 PARKS		2,627.09	139,916.00	137,288.91
460431 GROUNDS & IMPROVEMENTS		43,210.00	49,500.00	6,290.00
Total CULTURE AND RECREATION		511,079.35	742,404.00	231,324.65
HOUSING & COMMUNITY DEVELOPMENT				
470240 SANITATION REHABILITATION LOANS		0.00	10,000.00	10,000.00
470421 HIGH BRIDGE (CTEP)		9,974.27	80,000.00	70,025.73
470422 HIGH BRIDGE (GRANTS & DONATIONS)		1,240.37	320,000.00	318,759.63
Total HOUSING & COMMUNITY DEVELOPMENT		11,214.64	410,000.00	398,785.36
DEBT SERVICE				
490500 OTHER DEBT SERVICE PAYMENTS		62,117.53	68,469.00	6,351.47
Total DEBT SERVICE		62,117.53	68,469.00	6,351.47
MISCELLANEOUS				
510100 SPECIAL ASSESSMENTS		3,490.72	4,450.00	959.28
510330 INSURANCE PREMIUMS		205,364.00	205,364.00	0.00
Total MISCELLANEOUS		208,854.72	209,814.00	959.28
TOTAL EXPENDITURES		6,682,914.20	9,465,491.02	2,782,576.82
EXCESS REVENUES OVER (UNDER) EXPENDITURES		141,322.75	0.00	0.00

Special Revenue Funds - Total all Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
<b>Expenditures By Object</b>				
100	Personal Services	2,704,062.30	3,195,026.37	490,964.07
200-800	Supplies, service, materials	3,263,045.59	4,551,750.34	1,288,704.75
900	Equipment, land buildings	568,289.04	1,059,214.31	490,925.27
950	Construction	147,517.27	659,500.00	511,982.73
<b>Total Expenditures By Object</b>		<b>6,682,914.20</b>	<b>9,465,491.02</b>	<b>2,782,576.82</b>
381070	PROCEEDS FROM BOARD OF INVESTMENTS LOAN	140,555.61	140,595.00	( 39.39)
183000	TRANSFER FROM OTHER FUNDS	108,557.00	108,557.00	0.00
183020	TRANSFER FROM GENERAL FUND	5,976.00	5,976.00	0.00
383030	TRANSFER FROM GENERAL FUND	52,290.00	52,290.00	0.00
521000	INTERFUND OPERATING TRANSFERS OUT	( 512,798.83)	( 517,577.00)	4,778.17
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>( 205,420.22)</b>	<b>( 210,159.00)</b>	<b>4,738.78</b>
<b>Excess Revenues and other sources over (under)</b>				
<b>expenditures and other uses</b>		<b>( 64,097.47)</b>	<b>( 1,849,630.92)</b>	<b>1,785,533.45</b>
FUND EQUITY, July 1, 2010		3,530,907.91		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		9,999.84	0.00	9,999.84
FUND EQUITY, July 1, 2010 as Restated		3,540,907.75		
FUND EQUITY June 30, 2011		3,476,810.28		

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2110	Fund No. 2120	Fund No. 2130	Fund No. 2140	Fund No. 2150
<b>ASSETS</b>						
101000	CASH	687,416.48	1.71	15,233.67	10,842.64	12.83
	Total for combined statement ----->	687,416.48	1.71	15,233.67	10,842.64	12.83
113000	REAL PROPERTY TAXES RECEIVABLE	22,854.50	0.08	3,554.81	4,925.23	0.75
114000	MOBILE HOME TAXES RECEIVABLE	2,602.99	( 0.21)	404.61	501.49	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	4,813.49	176.28	716.70	798.23	226.00
116000	2000 PROTESTED TAXES RECEIVABLE	3,882.18	0.00	667.06	1,003.08	0.00
	Total for combined statement ----->	34,153.16	176.15	5,343.18	7,228.03	226.75
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
<b>TOTAL ASSETS</b>		<b>721,569.64</b>	<b>177.86</b>	<b>20,576.85</b>	<b>18,070.67</b>	<b>239.58</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	73.00	0.00	12,134.00	0.00	0.00
206100		0.00	0.00	0.00	1,040.00	0.00
	Total for combined statement ----->	73.00	0.00	12,134.00	1,040.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	22,841.22	( 6.58)	3,549.89	4,923.68	0.75
223200	DEFERRED REVENUE - PERSONAL	4,813.49	176.28	716.70	798.23	226.00
223300	DEFERRED REVENUE - MOBILE HOMES	2,602.99	( 0.21)	404.61	501.49	0.00
223400	DEFERRED REVENUE - PROTESTED	3,895.46	6.66	671.96	1,004.61	0.00
	Total for combined statement ----->	34,153.16	176.15	5,343.16	7,228.01	226.75
<b>TOTAL LIABILITIES -----&gt;</b>		<b>34,226.16</b>	<b>176.15</b>	<b>17,477.16</b>	<b>8,268.01</b>	<b>226.75</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	696,843.48	1.71	3,099.69	27,872.66	12.83
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO FY ACCOUNTING RECORDS ( 9,500.00)		0.00	0.00	( 18,070.00)	0.00
	Total for combined statement ----->	687,343.48	1.71	3,099.69	9,802.66	12.83
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>721,569.64</b>	<b>177.86</b>	<b>20,576.85</b>	<b>18,070.67</b>	<b>239.58</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2160	Fund No. 2170	Fund No. 2190	Fund No. 2200	Fund No. 2210
<b>ASSETS</b>						
101000	CASH	0.00	0.00	0.00	20,026.57	110,437.05
	Total for combined statement ----->	0.00	0.00	0.00	20,026.57	110,437.05
113000	REAL PROPERTY TAXES RECEIVABLE	5,416.12	6.38	864.66	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	532.70	146.43	234.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	824.43	247.24	466.75	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	1,130.37	19.74	312.11	0.00	0.00
	Total for combined statement ----->	7,903.62	419.79	1,877.52	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	1.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	1.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>		<b>7,903.62</b>	<b>420.79</b>	<b>1,877.52</b>	<b>20,026.57</b>	<b>110,437.05</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		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	2,009.88	1,959.37	6,133.62	0.00	0.00
	Total for combined statement ----->	2,009.88	1,959.37	6,133.62	0.00	0.00
223100	DEFERRED REVENUE - REAL	5,414.87	5.96	861.86	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	824.43	247.24	466.75	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	532.70	146.43	234.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	1,131.59	20.16	314.92	0.00	0.00
	Total for combined statement ----->	7,903.59	419.79	1,877.53	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>9,913.47</b>	<b>2,379.16</b>	<b>8,011.15</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	34,208.15	( 1,958.37)	( 6,133.63)	27,010.57	110,437.05
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	( 36,218.00)	0.00	0.00	( 6,984.00)	0.00
	Total for combined statement ----->	( 2,009.85)	( 1,958.37)	( 6,133.63)	20,026.57	110,437.05
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>7,903.62</b>	<b>420.79</b>	<b>1,877.52</b>	<b>20,026.57</b>	<b>110,437.05</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2220	Fund No. 2230	Fund No. 2240	Fund No. 2260	Fund No. 2261
<b>ASSETS</b>						
101000	CASH	64,018.23	12,949.91	0.00	46,341.38	10,644.53
	Total for combined statement ----->	64,018.23	12,949.91	0.00	46,341.38	10,644.53
113000	REAL PROPERTY TAXES RECEIVABLE	2,600.68	3,468.06	0.00	337.05	0.00
114000	MOBILE HOME TAXES RECEIVABLE	301.74	397.92	0.00	50.91	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	529.99	703.76	0.00	132.89	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	569.26	759.00	0.00	137.78	0.00
	Total for combined statement ----->	4,001.67	5,328.74	0.00	658.63	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
<b>TOTAL ASSETS</b>		<b>68,019.90</b>	<b>18,278.65</b>	<b>0.00</b>	<b>47,000.01</b>	<b>10,644.53</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	2,598.59	3,465.25	0.00	337.05	0.00
223200	DEFERRED REVENUE - PERSONAL	529.99	703.76	0.00	132.89	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	297.74	397.62	0.00	50.91	0.00
223400	DEFERRED REVENUE - PROTESTED	571.32	761.79	0.00	137.78	0.00
	Total for combined statement ----->	3,997.64	5,328.42	0.00	658.63	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>3,997.64</b>	<b>5,328.42</b>	<b>0.00</b>	<b>658.63</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	64,022.26	12,950.23	0.00	46,341.38	10,644.53
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO FY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	64,022.26	12,950.23	0.00	46,341.38	10,644.53
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>68,019.90</b>	<b>18,278.65</b>	<b>0.00</b>	<b>47,000.01</b>	<b>10,644.53</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2280	Fund No. 2281	Fund No. 2300	Fund No. 2370	Fund No. 2371
<b>ASSETS</b>						
101000	CASH	17,742.82	1,241.18	446,861.43	12.46	28.44
	Total for combined statement ----->	17,742.82	1,241.18	446,861.43	12.46	28.44
113000	REAL PROPERTY TAXES RECEIVABLE	9,345.16	0.02	53,968.43	4.96	7.24
114000	MOBILE HOME TAXES RECEIVABLE	894.29	0.02	5,822.64	64.44	158.42
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,409.81	24.95	9,893.28	172.48	536.89
116000	2000 PROTESTED TAXES RECEIVABLE	1,907.96	0.00	12,250.67	12.22	11.28
	Total for combined statement ----->	13,557.22	24.99	81,935.02	254.10	713.83
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	17,427.29	0.00	0.00
	Total for combined statement ----->	0.00	0.00	17,427.29	0.00	0.00
<b>TOTAL ASSETS</b>		<b>31,300.04</b>	<b>1,266.17</b>	<b>546,223.74</b>	<b>266.56</b>	<b>742.27</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	3,058.83	0.00	0.00
206100		0.00	0.00	12,809.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	15,867.83	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	9,343.83	0.44	53,947.39	2.30	1.62
223200	DEFERRED REVENUE - PERSONAL	1,409.81	24.95	9,893.28	172.48	536.89
223300	DEFERRED REVENUE - MOBILE HOMES	894.29	0.02	5,822.64	64.44	158.42
223400	DEFERRED REVENUE - PROTESTED	1,909.30	0.46	12,271.71	14.88	16.91
	Total for combined statement ----->	13,557.23	24.99	81,935.02	254.10	713.84
<b>TOTAL LIABILITIES -----&gt;</b>		<b>13,557.23</b>	<b>24.99</b>	<b>97,802.85</b>	<b>254.10</b>	<b>713.84</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	17,742.81	1,241.18	448,420.89	12.46	28.43
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	17,742.81	1,241.18	448,420.89	12.46	28.43
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>31,300.04</b>	<b>1,266.17</b>	<b>546,223.74</b>	<b>266.56</b>	<b>742.27</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2372	Fund No. 2382	Fund No. 2384	Fund No. 2390	Fund No. 2393
<b>ASSETS</b>						
031000	CASH	7,735.22	10,575.07	31,949.64	70,505.13	63,093.86
	Total for combined statement ----->	7,735.22	10,575.07	31,949.64	70,505.13	63,093.86
113000	REAL PROPERTY TAXES RECEIVABLE	4,275.05	866.75	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	494.15	99.21	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	732.22	176.65	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	947.46	189.79	0.00	0.00	0.00
	Total for combined statement ----->	6,448.88	1,332.40	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
<b>TOTAL ASSETS</b>		<b>14,184.10</b>	<b>11,907.47</b>	<b>31,949.64</b>	<b>70,505.13</b>	<b>63,093.86</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	4,275.06	866.04	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	732.22	176.65	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	494.15	99.21	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	947.44	190.50	0.00	0.00	0.00
	Total for combined statement ----->	6,448.87	1,332.40	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>6,448.87</b>	<b>1,332.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	7,735.23	10,575.07	31,949.64	70,505.13	63,093.86
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	7,735.23	10,575.07	31,949.64	70,505.13	63,093.86
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>14,184.10</b>	<b>11,907.47</b>	<b>31,949.64</b>	<b>70,505.13</b>	<b>63,093.86</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2400	Fund No. 2500	Fund No. 2501	Fund No. 2700	Fund No. 2701
<b>ASSETS</b>						
101000	CASH	3,175.84	1,569.33	350.00	13,706.52	2,229.76
	Total for combined statement ----->	3,175.84	1,569.33	350.00	13,706.52	2,229.76
113000	REAL PROPERTY TAXES RECEIVABLE	667.57	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 ----->	667.57	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
<b>TOTAL ASSETS</b>		<b>3,843.41</b>	<b>1,569.33</b>	<b>350.00</b>	<b>13,706.52</b>	<b>2,229.76</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	667.57	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 ----->	667.57	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>667.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	3,175.84	1,569.33	350.00	13,706.52	2,229.76
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	3,175.84	1,569.33	350.00	13,706.52	2,229.76
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>3,843.41</b>	<b>1,569.33</b>	<b>350.00</b>	<b>13,706.52</b>	<b>2,229.76</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2815	Fund No. 2820	Fund No. 2830	Fund No. 2840	Fund No. 2841
<b>ASSETS</b>						
101000	CASH	1,227.76	142,070.17	0.00	0.00	0.00
	Total for combined statement ----->	1,227.76	142,070.17	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
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	6,459.24
	Total for combined statement ----->	0.00	0.00	0.00	0.00	6,459.24
<b>TOTAL ASSETS</b>		<b>1,227.76</b>	<b>142,070.17</b>	<b>0.00</b>	<b>0.00</b>	<b>6,459.24</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		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	12,646.45	1,870.39
	Total for combined statement ----->	0.00	0.00	0.00	12,646.45	1,870.39
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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,646.45</b>	<b>1,870.39</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	1,227.76	142,070.17	0.00	( 12,646.45)	33,278.85
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	( 28,690.00)
	Total for combined statement ----->	1,227.76	142,070.17	0.00	( 12,646.45)	4,588.85
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>1,227.76</b>	<b>142,070.17</b>	<b>0.00</b>	<b>0.00</b>	<b>6,459.24</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2850	Fund No. 2859	Fund No. 2860	Fund No. 2865	Fund No. 2902
<b>ASSETS</b>						
101000	CASH	331,364.00	21,100.50	19,751.18	0.00	630,417.73
	Total for combined statement ----->	331,364.00	21,100.50	19,751.18	0.00	630,417.73
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>		<b>331,364.00</b>	<b>21,100.50</b>	<b>19,751.18</b>	<b>0.00</b>	<b>630,417.73</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	331,364.00	21,100.50	19,751.18	( 10,000.00)	630,417.73
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	10,000.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	331,364.00	21,100.50	19,751.18	0.00	630,417.73
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>331,364.00</b>	<b>21,100.50</b>	<b>19,751.18</b>	<b>0.00</b>	<b>630,417.73</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2918	Fund No. 2950	Fund No. 2952	Fund No. 2956	Fund No. 2958
<b>ASSETS</b>						
101000	CASH	0.00	5,143.52	0.00	95,816.82	23,748.85
	Total for combined statement ----->	0.00	5,143.52	0.00	95,816.82	23,748.85
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	1,084.32
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	117.85
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	204.08
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	246.61
	Total for combined statement ----->	0.00	0.00	0.00	0.00	1,652.86
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
<b>TOTAL ASSETS</b>		0.00	5,143.52	0.00	95,816.82	25,401.71
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	50.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	50.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	20,816.66	0.00	5,798.79	0.00	0.00
	Total for combined statement ----->	20,816.66	0.00	5,798.79	0.00	0.00
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	1,083.97
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	204.08
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	117.85
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	246.96
	Total for combined statement ----->	0.00	0.00	0.00	0.00	1,652.86
<b>TOTAL LIABILITIES -----&gt;</b>		20,816.66	50.00	5,798.79	0.00	1,652.86
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	( 20,816.50)	5,093.52	( 5,798.79)	95,816.82	23,748.85
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	( 0.16)	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	( 20,816.66)	5,093.52	( 5,798.79)	95,816.82	23,748.85
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		0.00	5,143.52	0.00	95,816.82	25,401.71

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2960	Fund No. 2964	Fund No. 2969	Fund No. 2970	Fund No. 2971
<b>ASSETS</b>						
101000	CASH	301,556.00	0.00	2.85	14,798.57	0.00
	Total for combined statement ----->	301,556.00	0.00	2.85	14,798.57	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	5,062.27
	Total for combined statement ----->	0.00	0.00	0.00	0.00	5,062.27
<b>TOTAL ASSETS</b>		<b>301,556.00</b>	<b>0.00</b>	<b>2.85</b>	<b>14,798.57</b>	<b>5,062.27</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		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	524.97	0.00	0.00	996.54
	Total for combined statement ----->	0.00	524.97	0.00	0.00	996.54
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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>524.97</b>	<b>0.00</b>	<b>0.00</b>	<b>996.54</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	301,556.00 (	524.97)	2.85	14,798.57	4,065.73
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	301,556.00 (	524.97)	2.85	14,798.57	4,065.73
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>301,556.00</b>	<b>0.00</b>	<b>2.85</b>	<b>14,798.57</b>	<b>5,062.27</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2972	Fund No. 2973	Fund No. 2974	Fund No. 2978	Fund No. 2979
<b>ASSETS</b>						
101000	CASH	1,048.41	49,562.64	137,975.54	520.94	32.22
	Total for combined statement ----->	1,048.41	49,562.64	137,975.54	520.94	32.22
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>		<b>1,048.41</b>	<b>49,562.64</b>	<b>137,975.54</b>	<b>520.94</b>	<b>32.22</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
206100		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	1,048.41	49,562.64	137,975.54	520.94	32.22
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	0.00	0.00	0.00
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,048.41	49,562.64	137,975.54	520.94	32.22
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>1,048.41</b>	<b>49,562.64</b>	<b>137,975.54</b>	<b>520.94</b>	<b>32.22</b>

SANDERS COUNTY  
Combining Balance Sheet --Special Revenue Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 2987	Fund No. 2991	Total All Funds
<b>ASSETS</b>				
101000	CASH	5,476.18	0.00	3,430,315.58
	Total for combined statement ----->	5,476.18	0.00	3,430,315.58
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	114,247.82
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	12,823.60
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	22,786.12
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	24,046.57
	Total for combined statement ----->	0.00	0.00	173,904.11
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	28,949.80
	Total for combined statement ----->	0.00	0.00	28,949.80
<b>TOTAL ASSETS</b>		<b>5,476.18</b>	<b>0.00</b>	<b>3,633,169.49</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
202000	ACCOUNTS PAYABLE	0.00	0.00	15,315.83
206100		0.00	0.00	13,849.00
	Total for combined statement ----->	0.00	0.00	29,164.83
211000	INTERFUND PAYABLE	0.00	0.00	52,756.67
	Total for combined statement ----->	0.00	0.00	52,756.67
223100	DEFERRED REVENUE - REAL	0.00	0.00	114,179.88
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	22,786.12
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	12,819.30
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	24,114.41
	Total for combined statement ----->	0.00	0.00	173,899.71
<b>TOTAL LIABILITIES -----&gt;</b>		<b>0.00</b>	<b>0.00</b>	<b>255,821.21</b>
<b>FUND EQUITY</b>				
271000	UNRESERVED FUND BALANCE	5,476.18	0.00	3,466,810.44
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	0.00	0.00	9,999.84
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	0.00	0.00	( 99,462.00)
	Total for combined statement ----->	5,476.18	0.00	3,377,348.28
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>5,476.18</b>	<b>0.00</b>	<b>3,633,169.49</b>

SANDERS COUNTY  
B.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2110 ROAD FUND	2130 BRIDGE FUND	2140 WEED CONTROL	2150 PREDATORY ANIMA	2160 COUNTY FAIR
10000	TAXES	850998.07	107562.71	116260.80	46.35	111906.88
333010	FOREST RESERVE ACT	1501616.59	0.00	0.00	0.00	0.00
33070	REFUGE REVENUE	13907.00	0.00	0.00	0.00	0.00
340000	CHARGES FOR	3072.50	62012.36	83502.56	0.00	234927.86
50000	MISCELLANEOUS	U99 4251.39 U99	0.00 U99	145.49 U99	0.00 U99	8174.83
780000	OTHER FINANCING	U40 90629.00 U40	0.00 U40	4482.00 U40	0.00 U40	146531.61
	Total Revenues	2464474.55	169575.07	204390.85	46.35	501541.18

SANDERS COUNTY  
B.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2170 AIRPORT FUND	2190 COMPREHENSIVE I	2200 INSECT FUND	2210 COUNTY PARKS	2220 LIBRARY FUND
0000	TAXES	44.31	62102.59	0.00	0.00	49817.80
331132	PLAINS FAA	29535.00	0.00	0.00	0.00	0.00
4032	PLAINS AIRPORT	1145.00	0.00	0.00	0.00	0.00
334033	TF AIRPORT SNOW	-1145.00	0.00	0.00	0.00	0.00
0000	CHARGES FOR	3952.00	0.00	7038.05	0.00	0.00
360000	MISCELLANEOUS	U99 16781.00	U99 111646.53	0.00 U99	3398.00 U99	533.34
0000	OTHER FINANCING	U40 0.00	U40 0.00	0.00 U40	0.00 U40	2988.00
Total Revenues		50312.31	173749.12	7038.05	3398.00	53339.14

SANDERS COUNTY  
B.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2230 COUNTY AMBULANC	2250 EMERGENCY - DIS	2280 SENIOR CITIZENS	2300 PUBLIC SAFETY (	2370 P.E.R.S.	
10000	TAXES	95941.42	511.61	194300.54	1151835.91		3.62
320000	LICENSES AND T24	0.00 T24	0.00 T24	0.00 T24	6788.00 T24		0.00
31017	Recovery Grant	0.00	0.00	0.00	46402.10		0.00
331024	BJA GRANT -VESTS	0.00	0.00	0.00	2660.20		0.00
31030	HUMAN RESOURCES	0.00	0.00	4000.00	0.00		0.00
331080	USFS CAMPGROUND	0.00	0.00	0.00	5800.00		0.00
34015	MSPOA STEP GRANT	0.00	0.00	0.00	3478.92		0.00
34040	GASOLINE TAX	0.00	0.00	1445.05	0.00		0.00
340000	CHARGES FOR	0.00	0.00	0.00	263995.69		0.00
50000	FINES & U99	0.00 U99	0.00 U99	0.00 U99	769.11 U99		0.00
360000	MISCELLANEOUS U99	0.00 U99	0.00 U99	0.00 U99	16508.84 U99		0.00
30000	OTHER FINANCING U40	0.00 U40	0.00 U40	0.00 U40	62748.00 U40		0.00
	Total Revenues	95941.42	511.61	199745.59	1560986.77		3.62

SANDERS COUNTY  
B.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2371 HEALTH INSURANC	2372 PERMISSIVE MEDI	2382 SEARCH & RESCUE	2384 SEARCH & RESCUE	2390 DRUG FORFEITURE
10000	TRAKES	10.02	79923.66	23975.93	0.00	0.00
334085	GRANT	0.00	0.00	0.00	3028.63	0.00
50000	FINES &	U99 0.00	U99 0.00	U99 0.00	U99 0.00	4096.00
360000	MISCELLANEOUS	U99 0.00	U99 0.00	U99 7825.00	U99 0.00	0.00
70000	INVESTMENT &	U20 0.00	U20 0.00	U20 0.00	U20 409.71	0.00
<b>Total Revenues</b>		10.02	79923.66	31800.93	3438.34	4096.00

SANDERS COUNTY  
E.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2393 RECORD PRESERVA	2400 PARADISE IMPROV	2500 LARCHWOOD SOUTH	2501 LARCHWOOD SOUTH	2700 SANDERS COUNTY
10000	TAXES	0.00	2623.43	1400.00	350.00	0.00
340000	CHARGES FOR	10687.00	0.00	0.00	0.00	0.00
60000	MISCELLANEOUS	U99 0.00	U99 0.00	U99 0.00	U99 0.00	7824.72
370000	INVESTMENT &	U20 0.00	U20 0.00	U20 26.13	U20 0.00	0.00
	Total Revenues	10687.00	2623.43	1426.13	350.00	7824.72

SANDERS COUNTY  
B.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2820 FUEL TAX	2830 JUNK MOTOR VEHI	2840 NOXIOUS WEED	2841 EURASIAN WATERM	2850 911 EMERGENCY N
31991	STIMULUS/W912HZ-10	0.00	0.00	0.00	151595.05	0.00
334024	Federal	0.00	0.00	1785.72	0.00	0.00
34026	RUSH SKELETON	0.00	0.00	33199.88	0.00	0.00
334027	RUSH SKELETON MDA	0.00	0.00	961.76	0.00	0.00
34028	Eurasian Milfoil	0.00	0.00	0.00	188773.69	0.00
334040	GASOLINE TAX	121499.80	0.00	0.00	0.00	0.00
34131	DEPT OF	0.00	0.00	9674.99	0.00	0.00
35070	JUNK VEHICLE	0.00	18544.00	0.00	0.00	0.00
335081	E 911 EMERGENCY	0.00	0.00	0.00	0.00	105966.22
70000	INVESTMENT & U20	0.00 U20	0.00 U20	0.00 U20	0.00 U20	4844.56
	<b>Total Revenues</b>	<b>121499.80</b>	<b>18544.00</b>	<b>45622.35</b>	<b>340368.74</b>	<b>110810.78</b>

SANDERS COUNTY  
B.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2859 COUNTY LAND INF	2860 LAND USE PLANNI	2902 RURAL ADDRESSIN	2950 DUI TASK FORCE	2952 SPECIAL PROJECT
10000	TAXES	0.00	4110.08	0.00	0.00	0.00
331061	SPECIAL PROJECTS	0.00	0.00	0.00	0.00	37411.21
31178	DUI FEDERAL	0.00	0.00	0.00	6662.11	0.00
333010	FOREST RESERVE ACT	0.00	0.00	185493.81	0.00	0.00
34065	LAND INFORMATION	2671.75	0.00	0.00	0.00	0.00
335026	DUI TASK FORCE	0.00	0.00	0.00	4800.00	0.00
	Total Revenues	2671.75	4110.08	185493.81	11462.11	37411.21

SANDERS COUNTY  
B.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2956 CTEP (COMM. TRANS	2958 OFFICE OF EMERG	2960 PILT	2970 IMMUNIZATION (H	2971 WIC
0000	TAXES	0.00	15604.73	0.00	0.00	0.00
331060	HIGH BRIDGE	61851.98	0.00	0.00	0.00	0.00
31112	HOMELAND SECURITY	0.00	16169.54	0.00	0.00	0.00
331141	WIC	0.00	0.00	0.00	0.00	71100.76
31143	IMMUNIZATIONS	0.00	0.00	0.00	7018.84	0.00
331190	EMPG GRANT	0.00	26165.26	0.00	0.00	0.00
31191	FEDERAL GRANTS	0.00	195.37	0.00	0.00	0.00
37014	PILT	0.00	0.00	301556.00	0.00	0.00
360000	MISCELLANEOUS	U99 5000.00	U99 0.00	U99 0.00	U99 0.00	U99 0.00
	<b>Total Revenues</b>	<b>66851.98</b>	<b>58134.90</b>	<b>301556.00</b>	<b>7018.84</b>	<b>71100.76</b>

SANDERS COUNTY  
B.O.C. Schedule of Revenues by Fund  
For the Year: 2010 - 2011

Account	Revenues	2972 FAMILY PLANNING	2973 MCH GRANT	2974 BIOTERRORISM	2978 TOBACCO GRANT	2991 STIMULUS (High
31118	BIOTERRORISM/PLANN	0.00	0.00	39516.00	0.00	0.00
331140	MCH GRANT	0.00	12403.50	0.00	0.00	0.00
31148	TOBACCO GRANT	0.00	0.00	0.00	36324.66	0.00
331991	STIMULUS/W912HZ-10	0.00	0.00	0.00	0.00	18247.00
10000	CHARGES FOR	0.00	4551.91	0.00	0.00	0.00
260000	MISCELLANEOUS	U99 2657.28	U99 8024.24	U99 0.00	U99 0.00	U99 0.00
<b>Total Revenues</b>		<b>2657.28</b>	<b>24979.65</b>	<b>39516.00</b>	<b>36324.66</b>	<b>18247.00</b>

SANDERS COUNTY  
Special Revenue Fund  
B.O.C. Schedule of Expenditure by Fund and by Object  
For the Year: 2010 - 2011

Fund	Code	100		200-800		910-940		950		Total
		Personal Services	Code	Supplies	Code	Capitol Outlay	Code	Construction		
2110 ROAD FUND	E44	1107334.33	E44	988330.25	G44	236601.32	F44	0.00	2332265.90	
2130 BRIDGE FUND	E44	16625.11	E44	58481.33	G44	0.00	F44	0.00	75106.44	
140 WEED CONTROL		94851.98		101119.84		9000.00		0.00	204971.82	
150 PREDATORY ANIMAL CONTROL		0.00		0.00		0.00		0.00	0.00	
2160 COUNTY FAIR		76726.83		300739.89		103480.51		0.00	480947.23	
2170 AIRPORT FUND	E01	0.00	E01	219525.32	G01	48500.31	F01	0.00	268025.63	
190 COMPREHENSIVE INSURANCE		0.00		205364.00		0.00		0.00	205364.00	
200 INSECT FUND		0.00		3545.65		0.00		0.00	3545.65	
2210 COUNTY PARKS	E61	147.57	E61	2479.52	G61	0.00	F61	0.00	2627.09	
2220 LIBRARY FUND	E52	27435.63	E52	18976.93	G52	0.00	F52	0.00	46412.56	
230 COUNTY AMBULANCE		0.00		106699.68		0.00		0.00	106699.68	
240 USE FUND #8010 (was Niarada		0.00		0.00		0.00		0.00	0.00	
2260 EMERGENCY - DISASTER		5994.38		384.00		0.00		0.00	6378.38	
261 HAZ MAT EMERGENCY SERVICES		138.79		57.00		0.00		0.00	195.79	
280 SENIOR CITIZENS		0.00		233376.47		0.00		0.00	233376.47	
2300 PUBLIC SAFETY (LAW		1168804.10		405886.74		58194.56		0.00	1632885.40	
2372 PERMISSIVE MEDICAL LEVY		0.00		80000.00		0.00		0.00	80000.00	
382 SEARCH & RESCUE		1516.84		44668.25		0.00		0.00	46185.09	
384 SEARCH & RESCUE AUXILLARY		0.00		666.72		0.00		0.00	666.72	
2390 DRUG FORFEITURE		0.00		502.56		0.00		0.00	502.56	
2393 RECORD PRESERVATION		383.73		10224.63		0.00		0.00	10608.36	
100 PARADISE IMPROVEMENT		0.00		2230.72		0.00		0.00	2230.72	
500 LARCHWOOD SOUTH SHORE ROAD		0.00		1260.00		0.00		0.00	1260.00	
2501 LARCHWOOD SOUTH OVERPASS		0.00		0.00		0.00		0.00	0.00	
2700 SANDERS COUNTY CHRISTMAS		0.00		7037.20		0.00		0.00	7037.20	
701 SANDERS COUNTY CRIME STOPPERS		0.00		52.50		0.00		0.00	52.50	
315 UST PROGRAM		0.00		0.00		0.00		0.00	0.00	
2820 FUEL TAX	E44	0.00	E44	122940.00	G44	0.00	F44	0.00	122940.00	
330 JUNK MOTOR VEHICLE		3824.85		1836.32		0.00		0.00	5661.17	
340 NOXIOUS WEED		21161.91		6609.53		8402.54		0.00	36173.98	
2841 EURASIAN WATERMILFOIL (was		16168.22		290921.67		0.00		0.00	307089.89	
2850 911 EMERGENCY NO.		15371.41		63800.25		60899.80		0.00	140071.46	
359 COUNTY LAND INFORMATION		0.00		0.00		0.00		0.00	0.00	
360 LAND USE PLANNING		0.00		2866.00		0.00		0.00	2866.00	
2865 DNRC GRANT		0.00		0.00		0.00		0.00	0.00	
2902 RURAL ADDRESSING/TITLE III		1017.69		12117.37		0.00		0.00	13135.06	
950 DUI TASK FORCE		344.81		8280.23		0.00		0.00	8625.04	
952 SPECIAL PROJECTS		0.00		0.00		43210.00		0.00	43210.00	
2956 CTEP (COMM. TRANS. ENHANCEMENT		0.00		1240.37		0.00		0.00	1240.37	
958 OFFICE OF EMERGENCY		36312.55		18649.39		0.00		0.00	54961.94	
964 PUBLIC HEALTH MISC. GRANTS		0.00		0.00		0.00		0.00	0.00	
970 IMMUNIZATION (HEALTH		2669.09		62.22		0.00		0.00	2731.31	
2971 WIC		40557.54		25959.78		0.00		0.00	66517.32	
972 FAMILY PLANNING		0.00		1841.21		0.00		0.00	1841.21	
973 MCH GRANT		11662.33		4369.24		0.00		0.00	16031.57	
2974 BIOTERRORISM		23848.29		21807.88		0.00		0.00	45656.17	
2978 TOBACCO GRANT		31164.32		5159.99		0.00		0.00	36324.31	
987 HORSE RESCUE		0.00		1313.94		0.00		0.00	1313.94	
991 STIMULUS (High Bridge)		0.00		0.00		0.00		0.00	0.00	

Total

2704062.30

3381384.59

568289.04

0.00

6653735.93

FINANCIAL STATEMENTS

Individual Statements -- By fund type

3. Debt service funds

a. Balance Sheet

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

SANDERS COUNTY  
Debt Service Funds -- Combining Revenue/Expenditure Report  
For the Year 2010-2011

Acct. #	Description	Fund No.	3010
	Excess Revenues and other sources over (under)		
	expenditures and other uses		0.00
	Fund Equity, July 1, 2010		0.00
	Fund Equity June 30, 2011		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 2010-2011

Acct. #	Description	Fund No. 4000	Fund No. 4005	Total All Funds
ASSETS				
101000	CASH	17,939.38	58,000.00	75,939.38
	Total for combined statement ----->	17,939.38	58,000.00	75,939.38
	TOTAL ASSETS	17,939.38	58,000.00	75,939.38
LIABILITIES AND FUND EQUITY				
LIABILITIES				
271000	UNRESERVED FUND BALANCE	17,939.38	58,000.00	75,939.38
	Total for combined statement ----->	17,939.38	58,000.00	75,939.38
	TOTAL LIABILITIES AND FUND BALANCE	17,939.38	58,000.00	75,939.38

SANDERS COUNTY  
Capital Projects Funds - 4000 JMV CAPITOL IMPROVEMENTS  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)				
383000 TRANSFER FROM OTHER FUNDS		12,882.83	2,000.00	10,882.83
TOTAL OTHER FINANCING SOURCES (USES)		12,882.83	2,000.00	10,882.83
Excess Revenues and other sources over (under) expenditures and other uses				
		12,882.83	2,000.00	10,882.83
FUND EQUITY, July 1, 2010		5,056.55		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		5,056.55		
FUND EQUITY June 30, 2011		17,939.38		

Capital Projects Funds - 4005 LIBRARY CAPITAL IMPROVEMENT FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EXPENDITURES				
CULTURE AND RECREATION				
160100 LIBRARY SERVICES		0.00	52,700.00	52,700.00
Total CULTURE AND RECREATION		0.00	52,700.00	52,700.00
TOTAL EXPENDITURES		0.00	52,700.00	52,700.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
900	Equipment, land buildings	0.00	52,700.00	52,700.00
383000 TRANSFER FROM OTHER FUNDS		20,000.00	20,000.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		20,000.00	20,000.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		20,000.00	( 32,700.00)	52,700.00
FUND EQUITY, July 1, 2010		38,000.00		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		38,000.00		
FUND EQUITY June 30, 2011		58,000.00		

SANDERS COUNTY  
Capital Projects Funds - Total all Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year 2010-2011

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----				
EXPENDITURES				
CULTURE AND RECREATION				
160100 LIBRARY SERVICES		0.00	52,700.00	52,700.00
Total CULTURE AND RECREATION		0.00	52,700.00	52,700.00
TOTAL EXPENDITURES		0.00	52,700.00	52,700.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
900 Equipment, land buildings		0.00	52,700.00	52,700.00
383000 TRANSFER FROM OTHER FUNDS		32,882.83	22,000.00	10,882.83
TOTAL OTHER FINANCING SOURCES (USES)		32,882.83	22,000.00	10,882.83
Excess Revenues and other sources over (under) expenditures and other uses		32,882.83	( 30,700.00)	63,582.83
FUND EQUITY, July 1, 2010		43,056.55		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2010 as Restated		43,056.55		
FUND EQUITY June 30, 2011		75,939.38		

SANDERS COUNTY  
Capital Projects Funds -- Combining Revenue/Expenditure Report  
For the Year 2010-2011

Acct. #	Description	Fund No. 4000	Fund No. 4005	Fund No. 4006	Total All Funds
-----					
EXPENDITURES					
383000	TRANSFER FROM OTHER FUNDS	12,882.83	20,000.00	0.00	32,882.83
	Total Other Financing Sources (Uses)	12,882.83	20,000.00	0.00	32,882.83
Excess Revenues and other sources over (under) expenditures and other uses					
		12,882.83	20,000.00	0.00	32,882.83
	Fund Equity, July 1, 2010	5,056.55	38,000.00	0.00	43,056.55
	Fund Equity June 30, 2011	17,939.38	58,000.00	0.00	75,939.38

FINANCIAL STATEMENTS

Individual Statements -- By fund type

5. Enterprise funds

a. Balance Sheet

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

SANDERS COUNTY  
Combining Balance Sheet --Enterprise Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 5410
-----		
ASSETS		
101000 CASH		186,924.48
	Total for combined statement ----->	186,924.48
113000 REAL PROPERTY TAXES RECEIVABLE		91,873.36
114000 MOBILE HOME TAXES RECEIVABLE		114,693.95
	Total for combined statement ----->	206,567.31
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		1,302,079.09
	Total for combined statement ----->	1,738,990.63
Less Accumulated Depreciation		
182100 ALLOWANCE FOR DEPRECIATION	( 154,451.40)	
184100 ALLOWANCE FOR DEPRECIATION	( 1,499.00)	
186100 ALLOWANCE FOR DEPRECIATION	( 964,189.17)	
	Total for combined statement ----->	( 1,120,139.57)
TOTAL ASSETS		1,012,342.85
LIABILITIES AND FUND EQUITY		
Current Liabilities		
206100		4,580.00
209100 CURRENT COMPENSATED ABSENCES		21,682.00
	Total for combined statement ----->	26,262.00
Long Term Liabilities		
230000 LONG TERM LIABILITY		23,472.00
239000 COMPENSATED ABSENCES PAYABLE		12,607.00
	Total for combined statement ----->	36,079.00
TOTAL LIABILITIES ----->		62,341.00
FUND EQUITY		
271000 UNRESERVED FUND BALANCE		0.00
272000 UNRESERVED RETAINED EARNINGS		969,551.85
272500 ADJUSTMENT TO PY ACCOUNTING RECORDS	( 19,550.00)	
	Total for combined statement ----->	950,001.85
TOTAL LIABILITIES AND FUND EQUITY		1,012,342.85

Combined Statement of Revenues, Expenses and Changes in Retained Earnings  
All Proprietary Fund Types and Nonexp. Trust Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 5410	Total All Funds			
<b>OPERATING REVENUES</b>						
10000	Charges for service	109,435.49	109,435.49			
360/etc.	Miscellaneous	64.82	64.82			
363000	Special Assessments	0.00	0.00			
90000	Internal Services	0.00	0.00			
	<b>TOTAL OPERATING REVENUE</b>	<b>109,500.31</b>	<b>109,500.31</b>			
<b>OPERATING EXPENSES</b>						
100	Personal services	434,778.42	434,778.42			
200	Supplies	4,082.46	4,082.46			
00	Purchased services	412,257.49	412,257.49			
100	Building Material	0.00	0.00			
500	Fixed charges	12,954.46	12,954.46			
10	Loss/bad debt expenses	0.00	0.00			
30	Depreciation/Retained Earnings	68,090.00	68,090.00			
840	Depreciation/Contrib. Cap.	0.00	0.00			
	Other	0.00	0.00			
	<b>TOTAL OPERATING EXPENSES</b>	<b>932,162.83</b>	<b>932,162.83</b>			
	<b>OPERATING INCOME (LOSS)</b>	<b>( 822,662.52)</b>	<b>( 822,662.52)</b>			
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
210000	Tax revenue	739,460.23	739,460.23			
20000	Licenses and permits revenue	0.00	0.00			
30000	Intergovernmental revenue	0.00	0.00			
361/371	Interest/Investment revenue	2,227.01	2,227.01			
90000	Debt service interest expense	0.00	0.00			
	<b>TOTAL NON-OPERATING REVENUE (EXPENSES)</b>	<b>741,687.24</b>	<b>741,687.24</b>			
	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>( 80,975.28)</b>	<b>( 80,975.28)</b>			
<b>OTHER FINANCING SOURCES (USES)</b>						
31000	Proc. of Gen. Long-Term Debt	0.00	0.00			
32000	Proc. of Gen. Fixed Asset Disp.	( 5,662.00)	( 5,662.00)			
383000	Transfers in	0.00	0.00			
20000	Transfers out	0.00	0.00			
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>( 5,662.00)</b>	<b>( 5,662.00)</b>			
	<b>NET INCOME (LOSS)</b>	<b>( 86,637.28)</b>	<b>( 86,637.28)</b>			
<b>ADD DEPR. CLOSED TO CONTRIB. ACCT.</b>						
	<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>( 86,637.28)</b>	<b>( 86,637.28)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>RETAINED EARNINGS July 1, 2010</b>	<b>1,058,166.13</b>	<b>1,058,166.13</b>			
	<b>RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS</b>	<b>( 21,527.00)</b>	<b>( 21,527.00)</b>			
	<b>RET. EARNINGS July 1, 2010 AS RESTATED</b>	<b>1,036,639.13</b>	<b>1,036,639.13</b>			
	<b>RESIDUAL EQUITY TRANSFERS IN (OUT)</b>	<b>0.00</b>	<b>0.00</b>			
	<b>RETAINED EARNINGS June 30, 2011</b>	<b>950,001.85</b>	<b>950,001.85</b>			

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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

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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 2010-2011

Acct. #	Description	Fund No. 7025	Fund No. 7130	Fund No. 7140	Fund No. 7150	Fund No. 7160
<b>ASSETS</b>						
101000	CASH	2,729.73	251,761.27	5,324.65	285.76	113.47
	Total for combined statement ----->	2,729.73	251,761.27	5,324.65	285.76	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
<b>TOTAL ASSETS</b>		<b>2,729.73</b>	<b>251,761.27</b>	<b>5,324.65</b>	<b>285.76</b>	<b>113.47</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	111,836.19	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	139,925.08	0.00	0.00	0.00
	Total for combined statement ----->	0.00	251,761.27	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	2,479.73	0.00	5,324.65	285.76	113.47
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	2,479.73	0.00	5,324.65	285.76	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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>2,479.73</b>	<b>251,761.27</b>	<b>5,324.65</b>	<b>285.76</b>	<b>113.47</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	250.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	250.00	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>2,729.73</b>	<b>251,761.27</b>	<b>5,324.65</b>	<b>285.76</b>	<b>113.47</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7170	Fund No. 7171	Fund No. 7195	Fund No. 7198	Fund No. 7199
<b>ASSETS</b>						
101000	CASH	1,960.25	19.27	0.00	245.00	0.00
	Total for combined statement ----->	1,960.25	19.27	0.00	245.00	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
<b>TOTAL ASSETS</b>		<b>1,960.25</b>	<b>19.27</b>	<b>0.00</b>	<b>245.00</b>	<b>0.00</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
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	1,960.25	19.27	0.00	245.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,960.25	19.27	0.00	245.00	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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>1,960.25</b>	<b>19.27</b>	<b>0.00</b>	<b>245.00</b>	<b>0.00</b>
<b>FUND EQUITY</b>						
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
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>1,960.25</b>	<b>19.27</b>	<b>0.00</b>	<b>245.00</b>	<b>0.00</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7240	Fund No. 7245	Fund No. 7270	Fund No. 7280	Fund No. 7290
<b>ASSETS</b>						
01000	CASH	92,374.25	66,663.99	27,020.12	4,094.69	121.96
	Total for combined statement ----->	92,374.25	66,663.99	27,020.12	4,094.69	121.96
113000	REAL PROPERTY TAXES RECEIVABLE	25,482.50	3,150.00	2,947.50	5,855.14	1,156.21
14000	MOBILE HOME TAXES RECEIVABLE	16,402.50	9,500.00	3,397.50	0.00	0.00
15000	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 ----->	41,885.00	12,650.00	6,345.00	5,855.14	1,156.21
<b>TOTAL ASSETS</b>		<b>134,259.25</b>	<b>79,313.99</b>	<b>33,365.12</b>	<b>9,949.83</b>	<b>1,278.17</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
01000	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
112100	DUE TO SPECIAL DISTRICTS	134,259.25	79,313.99	21,833.12	9,949.83	1,278.17
212200	DUE TO STATE	0.00	0.00	11,532.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
112400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
112500	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 ----->	134,259.25	79,313.99	33,365.12	9,949.83	1,278.17
123400	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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>134,259.25</b>	<b>79,313.99</b>	<b>33,365.12</b>	<b>9,949.83</b>	<b>1,278.17</b>
<b>FUND EQUITY</b>						
171000	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
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>134,259.25</b>	<b>79,313.99</b>	<b>33,365.12</b>	<b>9,949.83</b>	<b>1,278.17</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7300	Fund No. 7310	Fund No. 7315	Fund No. 7320	Fund No. 7330
<b>ASSETS</b>						
01000	CASH	45,155.91	3,175.51	1,002.91	271,693.26	37,130.87
	Total for combined statement ----->	45,155.91	3,175.51	1,002.91	271,693.26	37,130.87
113000	REAL PROPERTY TAXES RECEIVABLE	12,055.74	1,573.54	144.75	5,719.16	1,776.77
14000	MOBILE HOME TAXES RECEIVABLE	0.00	238.62	33.69	1,100.84	419.25
15000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	235.11	10.46	1,575.87	750.74
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	621.74	161.08	791.58	1.06
	Total for combined statement ----->	12,055.74	2,669.01	349.98	9,187.45	2,947.82
	<b>TOTAL ASSETS</b>	<b>57,211.65</b>	<b>5,844.52</b>	<b>1,352.89</b>	<b>280,880.71</b>	<b>40,078.69</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
0101000	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
112100	DUE TO SPECIAL DISTRICTS	57,211.65	5,844.52	1,352.89	280,894.65	32,413.40
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	( 13.94)	7,665.29
112400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
112500	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 ----->	57,211.65	5,844.52	1,352.89	280,880.71	40,078.69
123400	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
	<b>TOTAL LIABILITIES -----&gt;</b>	<b>57,211.65</b>	<b>5,844.52</b>	<b>1,352.89</b>	<b>280,880.71</b>	<b>40,078.69</b>
<b>FUND EQUITY</b>						
171000	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
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>57,211.65</b>	<b>5,844.52</b>	<b>1,352.89</b>	<b>280,880.71</b>	<b>40,078.69</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7340	Fund No. 7345	Fund No. 7350	Fund No. 7355	Fund No. 7360
<b>ASSETS</b>						
101000	CASH	46,605.65	55,871.62	17,466.35	289,233.33	158,131.84
	Total for combined statement ----->	46,605.65	55,871.62	17,466.35	289,233.33	158,131.84
113000	REAL PROPERTY TAXES RECEIVABLE	2,381.56	4,099.41	821.96	1,014.98	1,553.47
114000	MOBILE HOME TAXES RECEIVABLE	232.55	282.58	588.39	90.67	189.66
115000	PERSONAL PROPERTY TAXES RECEIVABLE	493.44	1,031.95	0.21	239.12	376.39
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	( 0.01)	0.00	0.00	( 0.01)
	Total for combined statement ----->	3,107.55	5,413.93	1,410.56	1,344.77	2,119.51
<b>TOTAL ASSETS</b>						
		49,713.20	61,285.55	18,876.91	290,578.10	160,251.35
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
212100	DUE TO SPECIAL DISTRICTS	57,378.49	61,774.49	18,876.91	290,578.10	160,251.35
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	( 7,665.29)	( 488.94)	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 ----->	49,713.20	61,285.55	18,876.91	290,578.10	160,251.35
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
<b>TOTAL LIABILITIES -----&gt;</b>						
		49,713.20	61,285.55	18,876.91	290,578.10	160,251.35
<b>FUND EQUITY</b>						
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
<b>TOTAL LIABILITIES AND FUND BALANCE</b>						
		49,713.20	61,285.55	18,876.91	290,578.10	160,251.35

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7365	Fund No. 7369	Fund No. 7370	Fund No. 7371	Fund No. 7372
<b>ASSETS</b>						
101000	CASH	2,723.10	0.00	3,096.32	43,180.07	2,228.52
	Total for combined statement ----->	2,723.10	0.00	3,096.32	43,180.07	2,228.52
113000	REAL PROPERTY TAXES RECEIVABLE	901.04	374.50	592.79	616.98	154.39
114000	MOBILE HOME TAXES RECEIVABLE	95.55	0.00	51.30	59.13	26.47
115000	PERSONAL PROPERTY TAXES RECEIVABLE	206.56	0.00	108.88	139.70	25.12
116000	2000 PROTESTED TAXES RECEIVABLE	0.02	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,203.17	374.50	752.97	815.81	205.98
<b>TOTAL ASSETS</b>		<b>3,926.27</b>	<b>374.50</b>	<b>3,849.29</b>	<b>43,995.88</b>	<b>2,434.50</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
212100	DUE TO SPECIAL DISTRICTS	3,926.27	374.50	3,849.29	43,995.88	2,434.50
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 ----->	3,926.27	374.50	3,849.29	43,995.88	2,434.50
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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>3,926.27</b>	<b>374.50</b>	<b>3,849.29</b>	<b>43,995.88</b>	<b>2,434.50</b>
<b>FUND EQUITY</b>						
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
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>3,926.27</b>	<b>374.50</b>	<b>3,849.29</b>	<b>43,995.88</b>	<b>2,434.50</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7373	Fund No. 7375	Fund No. 7380	Fund No. 7385	Fund No. 7390
<b>ASSETS</b>						
101000	CASH	20,680.01	52,352.62	27,609.59	22,201.41	65,666.19
	Total for combined statement ----->	20,680.01	52,352.62	27,609.59	22,201.41	65,666.19
113000	REAL PROPERTY TAXES RECEIVABLE	868.11	1,440.00	2,122.50	1,156.33	0.00
114000	MOBILE HOME TAXES RECEIVABLE	73.49	1,740.00	5,722.50	0.00	240.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	180.98	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 ----->	1,122.58	3,180.00	7,845.00	1,156.33	240.00
	<b>TOTAL ASSETS</b>	<b>21,802.59</b>	<b>55,532.62</b>	<b>35,454.59</b>	<b>23,357.74</b>	<b>65,906.19</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
212100	DUE TO SPECIAL DISTRICTS	21,802.59	55,532.62	77,627.62	23,357.74	55,562.19
212200	DUE TO STATE	0.00	0.00	8,124.00	0.00	10,344.00
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 ----->	21,802.59	55,532.62	85,751.62	23,357.74	65,906.19
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
	<b>TOTAL LIABILITIES -----&gt;</b>	<b>21,802.59</b>	<b>55,532.62</b>	<b>85,751.62</b>	<b>23,357.74</b>	<b>65,906.19</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	0.00	0.00	( 50,297.03)	0.00	0.00
	Total for combined statement ----->	0.00	0.00	( 50,297.03)	0.00	0.00
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>21,802.59</b>	<b>55,532.62</b>	<b>35,454.59</b>	<b>23,357.74</b>	<b>65,906.19</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7395	Fund No. 7399	Fund No. 7400	Fund No. 7401	Fund No. 7458
<b>ASSETS</b>						
001000	CASH	130,231.62	44,898.86	190.50	133,565.60	80.00
	Total for combined statement ----->	130,231.62	44,898.86	190.50	133,565.60	80.00
113000	REAL PROPERTY TAXES RECEIVABLE	1,395.34	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	250.09	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	323.49	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	10.86	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,979.78	0.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>		<b>132,211.40</b>	<b>44,898.86</b>	<b>190.50</b>	<b>133,565.60</b>	<b>80.00</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
212100	DUE TO SPECIAL DISTRICTS	132,211.40	44,898.86	0.00	0.00	0.00
212200	DUE TO STATE	0.00	0.00	190.50	133,565.60	80.00
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 ----->	132,211.40	44,898.86	190.50	133,565.60	80.00
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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>132,211.40</b>	<b>44,898.86</b>	<b>190.50</b>	<b>133,565.60</b>	<b>80.00</b>
<b>FUND EQUITY</b>						
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
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>132,211.40</b>	<b>44,898.86</b>	<b>190.50</b>	<b>133,565.60</b>	<b>80.00</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7461	Fund No. 7462	Fund No. 7463	Fund No. 7465	Fund No. 7468
<b>ASSETS</b>						
101000	CASH	599.00	150.00	270.00	340.00	39.00
	Total for combined statement ----->	599.00	150.00	270.00	340.00	39.00
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
<b>TOTAL ASSETS</b>						
		599.00	150.00	270.00	340.00	39.00
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	599.00	150.00	270.00	340.00	39.00
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 ----->	599.00	150.00	270.00	340.00	39.00
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
<b>TOTAL LIABILITIES -----&gt;</b>						
		599.00	150.00	270.00	340.00	39.00
<b>FUND EQUITY</b>						
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
<b>TOTAL LIABILITIES AND FUND BALANCE</b>						
		599.00	150.00	270.00	340.00	39.00

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7510	Fund No. 7521	Fund No. 7522	Fund No. 7527	Fund No. 7528
<b>ASSETS</b>						
001000	CASH	0.00	2,636.74	94.75	17,578.35	631.49
	Total for combined statement ----->	0.00	2,636.74	94.75	17,578.35	631.49
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	910.29	0.00	6,063.37	0.00
14000	MOBILE HOME TAXES RECEIVABLE	0.00	1,192.23	0.00	7,946.78	0.00
15000	PERSONAL PROPERTY TAXES RECEIVABLE	2,455.80	2,120.46	0.00	14,135.96	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.35	0.00	2.47	0.00
	Total for combined statement ----->	2,455.80	4,223.33	0.00	28,148.58	0.00
<b>TOTAL ASSETS</b>		<b>2,455.80</b>	<b>6,860.07</b>	<b>94.75</b>	<b>45,726.93</b>	<b>631.49</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
001000	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
112100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	2,455.80	( 383,727.14)	( 1,871.31)	( 2,550,562.39)	( 12,476.24)
212300	DUE TO SCHOOLS	0.00	607.06	0.75	( 3,287.20)	5.00
112400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
112500	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 ----->	2,455.80	( 383,120.08)	( 1,870.56)	( 2,553,849.59)	( 12,471.24)
123400	DEFERRED REVENUE - PROTESTED	0.00	0.35	0.00	2.37	0.00
	Total for combined statement ----->	0.00	0.35	0.00	2.37	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>2,455.80</b>	<b>( 383,119.73)</b>	<b>( 1,870.56)</b>	<b>( 2,553,847.22)</b>	<b>( 12,471.24)</b>
<b>FUND EQUITY</b>						
171000	UNRESERVED FUND BALANCE	0.00	389,979.80	1,965.31	2,599,574.15	13,102.73
	Total for combined statement ----->	0.00	389,979.80	1,965.31	2,599,574.15	13,102.73
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>2,455.80</b>	<b>6,860.07</b>	<b>94.75</b>	<b>45,726.93</b>	<b>631.49</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7529	Fund No. 7530	Fund No. 7531	Fund No. 7532	Fund No. 7551
<b>ASSETS</b>						
101000	CASH	14,502.16	520.98	9,668.06	347.33	57.00
	Total for combined statement ----->	14,502.16	520.98	9,668.06	347.33	57.00
113000	REAL PROPERTY TAXES RECEIVABLE	5,003.78	0.00	3,335.94	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	6,556.28	0.00	4,371.04	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	11,662.25	0.00	7,774.74	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	2.02	0.00	1.35	0.00	0.00
	Total for combined statement ----->	23,224.33	0.00	15,483.07	0.00	0.00
<b>TOTAL ASSETS</b>		<b>37,726.49</b>	<b>520.98</b>	<b>25,151.13</b>	<b>347.33</b>	<b>57.00</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	( 2,319.68)	( 10,293.07)	( 1,546.48)	( 6,861.77)	57.00
212300	DUE TO SCHOOLS	( 2,688,822.94)	4.14	( 1,792,643.73)	2.75	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 ----->	( 2,691,142.62)	( 10,288.93)	( 1,794,190.21)	( 6,859.02)	57.00
223400	DEFERRED REVENUE - PROTESTED	1.94	0.00	1.30	0.00	0.00
	Total for combined statement ----->	1.94	0.00	1.30	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>( 2,691,140.68)</b>	<b>( 10,288.93)</b>	<b>( 1,794,188.91)</b>	<b>( 6,859.02)</b>	<b>57.00</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	2,728,867.17	10,809.91	1,819,340.04	7,206.35	0.00
	Total for combined statement --- ---->	2,728,867.17	10,809.91	1,819,340.04	7,206.35	0.00
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>37,726.49</b>	<b>520.98</b>	<b>25,151.13</b>	<b>347.33</b>	<b>57.00</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7564	Fund No. 7700	Fund No. 7701	Fund No. 7820	Fund No. 7830
<b>ASSETS</b>						
101000	CASH	2,219.36	5,032,456.88	2,496,872.93	100,824.10	73,635.29
	Total for combined statement ----->	2,219.36	5,032,456.88	2,496,872.93	100,824.10	73,635.29
113000	REAL PROPERTY TAXES RECEIVABLE	23,025.08	155,641.88	118,983.10	21,236.74	8,865.23
114000	MOBILE HOME TAXES RECEIVABLE	0.00	18,332.25	14,231.57	2,649.30	1,123.44
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	29,706.20	22,956.93	4,486.72	1,923.43
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	35,565.48	26,192.98	4,806.89	2,034.58
	Total for combined statement ----->	23,025.08	239,245.81	182,364.58	33,179.65	13,946.68
	<b>TOTAL ASSETS</b>	<b>25,244.44</b>	<b>5,271,702.69</b>	<b>2,679,237.51</b>	<b>134,003.75</b>	<b>87,581.97</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	25,244.44	0.00	0.00	( 666.92)	93.44
212300	DUE TO SCHOOLS	0.00	5,271,702.69	2,679,237.51	( 379,820.64)	( 331,744.49)
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 ----->	25,244.44	5,271,702.69	2,679,237.51	( 380,487.56)	( 331,651.05)
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	1,966.39	794.65
	Total for combined statement ----->	0.00	0.00	0.00	1,966.39	794.65
	<b>TOTAL LIABILITIES -----&gt;</b>	<b>25,244.44</b>	<b>5,271,702.69</b>	<b>2,679,237.51</b>	<b>( 378,521.17)</b>	<b>( 330,856.40)</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	512,524.92	418,438.37
	Total for combined statement ----->	0.00	0.00	0.00	512,524.92	418,438.37
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>25,244.44</b>	<b>5,271,702.69</b>	<b>2,679,237.51</b>	<b>134,003.75</b>	<b>87,581.97</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7840	Fund No. 7850	Fund No. 7852	Fund No. 7853	Fund No. 7860
<b>ASSETS</b>						
101000	CASH	160,292.22	31,355.38	6,220.96	0.00	27,824.29
	Total for combined statement ----->	160,292.22	31,355.38	6,220.96	0.00	27,824.29
113000	REAL PROPERTY TAXES RECEIVABLE	33,752.15	33,910.99	3,843.62	324.00	23,760.39
114000	MOBILE HOME TAXES RECEIVABLE	4,185.77	2,026.44	322.61	0.00	3,266.80
115000	PERSONAL PROPERTY TAXES RECEIVABLE	7,016.80	832.00	739.16	0.00	1,844.53
116000	2000 PROTESTED TAXES RECEIVABLE	7,562.95	1,408.27	1,158.83	0.00	20,250.14
	Total for combined statement ----->	52,517.67	38,177.70	6,064.22	324.00	49,121.86
<b>TOTAL ASSETS</b>		<b>212,809.89</b>	<b>69,533.08</b>	<b>12,285.18</b>	<b>324.00</b>	<b>76,946.15</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
212100	DUE TO SPECIAL DISTRICTS	25.43	0.00	0.00	0.00	0.00
212200	DUE TO STATE	129.89	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	( 623,654.07)	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	69,533.08	12,285.18	324.00	76,946.15
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 ----->	( 623,498.75)	69,533.08	12,285.18	324.00	76,946.15
223400	DEFERRED REVENUE - PROTESTED	3,201.87	0.00	0.00	0.00	0.00
	Total for combined statement ----->	3,201.87	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES -----&gt;</b>		<b>( 620,296.88)</b>	<b>69,533.08</b>	<b>12,285.18</b>	<b>324.00</b>	<b>76,946.15</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	833,106.77	0.00	0.00	0.00	0.00
	Total for combined statement ----->	833,106.77	0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>212,809.89</b>	<b>69,533.08</b>	<b>12,285.18</b>	<b>324.00</b>	<b>76,946.15</b>

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7865	Fund No. 7870	Fund No. 7871	Fund No. 7872	Fund No. 7873
<b>ASSETS</b>						
001000	CASH	11,342.78	14,980.53	0.00	534.05	188.46
	Total for combined statement ----->	11,342.78	14,980.53	0.00	534.05	188.46
113000	REAL PROPERTY TAXES RECEIVABLE	6,733.09	29,849.97	62.50	1,676.48	1,625.20
114000	MOBILE HOME TAXES RECEIVABLE	947.55	460.66	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	808.51	1,309.24	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	2,666.76	436.35	0.00	0.00	0.00
	Total for combined statement ----->	11,155.91	32,056.22	62.50	1,676.48	1,625.20
<b>TOTAL ASSETS</b>		<b>22,498.69</b>	<b>47,036.75</b>	<b>62.50</b>	<b>2,210.53</b>	<b>1,813.66</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
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
112100	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
112400	DUE TO CITIES	22,498.69	47,036.75	62.50	2,210.53	1,813.66
112500	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 ----->	22,498.69	47,036.75	62.50	2,210.53	1,813.66
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
<b>TOTAL LIABILITIES -----&gt;</b>		<b>22,498.69</b>	<b>47,036.75</b>	<b>62.50</b>	<b>2,210.53</b>	<b>1,813.66</b>
<b>FUND EQUITY</b>						
171000	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
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>22,498.69</b>	<b>47,036.75</b>	<b>62.50</b>	<b>2,210.53</b>	<b>1,813.66</b>

Acct. #	Description	Fund No. 1000
-----		
REVENUE		
TAXES		
311010	REAL PROPERTY TAXES	1,202,503.13
311020	PERSONAL PROPERTY TAXES	18,314.22
311021	MOBILE HOME TAXES	3,683.75
312000	PENALTIES AND INTEREST ON DELINQUENT TAX	5,255.40
314140	LOCAL OPTION TAX	320,537.79
316000	ENTITLEMENT LEVY TAX TRANSFER	226,024.12
Total	Taxes and Assessments	1,776,318.41
LICENSES AND PERMITS		
322050	AMUSEMENT LICENSES & PERMITS	275.00
Total	LICENSES AND PERMITS	275.00
INTERGOVERNMENTAL REVENUES		
331011	CDBG (Neighborhood Stabilization)	1,070,054.24
331179	JUVENILE DETENTION	22,703.30
334016	VOCA/VICTIM WITNESS	52,143.73
334017	VOWA/SART	2,471.61
334019	PRIVATE DONATIONS (was JP Offender Account	200.00
335010	LIQUOR TAX APPORTIONMENT	2,750.00
335095	COURT REIMB. CLK OF COURT	49.20
335110	LIVE CARD GAME TABLE PERMIT	225.00
335120	GAMBLING PERMIT LICENSE FEES	5,000.00
Total	INTERGOVERNMENTAL REVENUES	1,155,597.08
CHARGES FOR SERVICES		
341025	IV-E STATE REIMBURSEMENT	72,523.13
341026	COST OF PROSECUTION REVENUE	121.00
341030	CA SURCHARGE	2,162.58
341040	CLERK AND RECORDER FEES	64,348.30
341050	DISTRICT COURT CLERK FEES	4,706.00
341060	COUNTY TREASURER FEES	7,166.00
341071	FLOODPLAIN FEES	600.00
341074	RURAL ADDRESSING FEES	400.00
341080	SUBDIVISION REVIEW	17,055.00
341081	SUBD.REVIEW (SANIARIAN)	4,747.00
341082	SERVE SAFE	8,735.25
341086	SEPTIC SYSTEM REG.	17,000.00
341087	FOOD SERVICE	720.00
342022	HERON RURAL FIRE	500.00
342023	NOXON RURAL FIRE	1,500.00
342024	TROUT CREEK RURAL FIRE	500.00
342025	THOMPSON FALLS RURAL FIRE	11,500.00
342026	PLAINS RURAL FIRE	5,500.00
344017	HEP B	6,071.82
344020	RODENT CONTROL	869.95
344030	HEALTH INSPECTION FEES	10,267.75

Acct. #	Description	Fund No.	1000
344031	BACKPACK PROGRAM		13,022.99
344091	IMMUNIZATIONS		10,351.04
344092	T.B. CONTROL		1,375.90
Total CHARGES FOR SERVICES			261,743.71
FINES & FORFEITURES			
351010	JUSTICE OF THE PEACE FINES		52,277.98
351015	JP VICTIMS AND WITNESS ADVOCATE SURCHARGE		79.36
351020	DISTRICT COURT SURCHARGES		18.21
Total FINES & FORFEITURES			52,375.55
MISCELLANEOUS REVENUE			
360214	BAD CHECK/PROSECUTION FEES		540.50
361010	LEASE		250.00
362007	CREDIT CARD CONVENIENCE FEE		7,643.55
362008	UNCLAIMED ONLINE RECEIPTS		86.42
362010	MISC. REIMBURSEMENTS		177,280.07
362011	NOTARY FEES		59.00
362012	ELECTION REIMBURSEMENTS		3,058.02
362015	MEDICAL REIMBURSEMENT		157.98
362020	BUILDING RENTAL		1,819.15
Total MISCELLANEOUS REVENUE			190,894.69
INVESTMENT & ROYALTY EARNINGS			
371000	INVESTMENT EARNINGS		81,443.73
Total INVESTMENT & ROYALTY EARNINGS			81,443.73
Total Revenues			3,518,648.17

EXPENDITURES

COUNTY GOVERNMENT			
410100	LEGISLATIVE SERVICES		266,864.61
410130	TAX APPEAL BOARD		44.26
410331	DISTRICT COURT		137,306.84
410332	DISTRICT COURT JURORS		13,460.57
410338	COURT ORDERED PSYCHIATRIC EXAMINATIONS		2,728.68
410340	JUSTICE COURT		164,878.06
410500	CLERK AND RECORDER		207,047.19
410530	AUDITING		34,026.81
410540	TREASURER		224,457.65
410541	Treasurer C. C. Convenience Fee		4,354.70
410600	ELECTIONS		69,860.47
411020	LAND SERVICES		259,633.84
411021	LAND OPERATIONAL SERVICES		3,159.57
411023	SUBDIVISION FEES, RURAL FIRE DISTRICTS		64,000.00
411100	COUNTY ATTORNEY		290,331.10
411101	County Attorney Grant #1-VOCA/Vic.Witness		47,125.18
411102	County Attorney Grant #2-VOWA/SART		6,997.85

Acct. #	Description	Fund No. 1000
411103	County Attorney Grant #3-CART	2,283.96
411104	PRIVATE DONATIONS	94.71
411200	FACILITIES ADMINISTRATION	111,912.60
411240	IMPROVEMENTS	27,559.79
411300	COMPUTER	104,839.88
411600	SUPERINTENDENT OF SCHOOLS	10,383.98
411700	CENTRAL STORES	34,712.00
411800	OTHER GENERAL GOVERNMENT SERVICES	7,784.54
Total COUNTY GOVERNMENT		2,095,848.84
PUBLIC SAFETY		
420250	YOUTH DETENTION	18,032.09
Total PUBLIC SAFETY		18,032.09
PUBLIC HEALTH		
440170	COUNTY NURSE	65,501.45
440171	MCH GRANT	8,952.21
440174	Noxon Child Nutrition Grant (was shaken ba	90.27
440182	Noxon Child Nutrition (was Asthma grant)	268.01
440400	CARE OF INSANE	23,839.21
440401	MENTAL HEALTH	10,260.00
440430	CHILD DEVELOPMENT	1,312.00
440640	TRACS ANIMAL RESCUE	2,000.00
440700	RODENT CONTROL	1,436.17
Total PUBLIC HEALTH		113,659.32
SOCIAL AND ECONOMIC SERVICES		
450136	BURIAL OF INDIGENTS	13,000.00
450200	BURIAL OF SOLDIERS	7,160.00
450400	COUNTY AGENT	98,869.41
450410	FCS 4-H	27,943.92
Total SOCIAL AND ECONOMIC SERVICES		146,973.33
HOUSING & COMMUNITY DEVELOPMENT		
470300	ECONOMIC DEVELOPMENT	29,815.35
470501	NEIGHBORHOOD STABILIZATION PROGRAM	1,070,055.14
Total HOUSING & COMMUNITY DEVELOPMENT		1,099,870.49
900	(Capital Outlay Objects)	5,429.00

SANDERS COUNTY  
General Fund -- Combining Revenue/Expenditure Report  
For the Year 2010-2011

Acct. #	Description	Fund No. 1000
-----		
	Total Expenditures	3,479,813.07
OTHER FINANCING SOURCES (USES)		
383000	TRANSFER FROM OTHER FUNDS	441,577.00
521000	INTERFUND OPERATING TRANSFERS OUT	( 128,484.00)
	Total Other Financing Sources (Uses)	313,093.00
Excess Revenues and other sources over (under)		
expenditures and other uses		
		351,928.10
	Fund Equity, July 1, 2010	2,096,730.03
	Restatements/Prior Period Adjustments	20,200.00
	Fund Equity, July 1, 2010 as Restated	2,116,930.03
	Fund Equity June 30, 2011	2,468,858.13

SANDERS COUNTY  
Combining Balance Sheet --Trust and Agency Funds  
For the Year 2010-2011

Acct. #	Description	Fund No. 7875	Fund No. 7910	Fund No. 7920	Fund No. 7930	Total All Funds
<b>ASSETS</b>						
101000	CASH	3,324.21	158,549.95	3,777.56	405,608.09	10,504,327.97
	Total for combined statement ----->	3,324.21	158,549.95	3,777.56	405,608.09	10,504,327.97
113000	REAL PROPERTY TAXES RECEIVABLE	2,471.63	0.00	0.00	0.00	560,430.10
114000	MOBILE HOME TAXES RECEIVABLE	313.87	0.00	0.00	0.00	108,661.37
115000	PERSONAL PROPERTY TAXES RECEIVABLE	613.85	0.00	0.00	0.00	116,084.60
116000	2000 PROTESTED TAXES RECEIVABLE	21.13	0.00	0.00	0.00	103,696.87
	Total for combined statement ----->	3,420.48	0.00	0.00	0.00	888,872.94
<b>TOTAL ASSETS</b>		<b>6,744.69</b>	<b>158,549.95</b>	<b>3,777.56</b>	<b>405,608.09</b>	<b>11,393,200.91</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
201000	WARRANTS PAYABLE	0.00	158,592.09	0.00	405,608.09	564,200.18
202000	ACCOUNTS PAYABLE	0.00	0.00	3,777.56	0.00	115,613.75
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	139,925.08
	Total for combined statement ----->	0.00	158,592.09	3,777.56	405,608.09	819,739.01
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	1,678,809.70
212200	DUE TO STATE	0.00	0.00	0.00	0.00	( 2,777,110.33)
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	2,131,083.95
212400	DUE TO CITIES	6,744.69	0.00	0.00	0.00	239,455.23
212500	DUE TO OTHER AGENCY	0.00	( 43.08)	0.00	0.00	10,385.05
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.94	0.00	0.00	0.94
	Total for combined statement ----->	6,744.69	( 42.14)	0.00	0.00	1,282,624.54
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	5,968.87
	Total for combined statement ----->	0.00	0.00	0.00	0.00	5,968.87
<b>TOTAL LIABILITIES -----&gt;</b>		<b>6,744.69</b>	<b>158,549.95</b>	<b>3,777.56</b>	<b>405,608.09</b>	<b>2,108,332.42</b>
<b>FUND EQUITY</b>						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	9,284,868.49
	Total for combined statement ----->	0.00	0.00	0.00	0.00	9,284,868.49
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>6,744.69</b>	<b>158,549.95</b>	<b>3,777.56</b>	<b>405,608.09</b>	<b>11,393,200.91</b>

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SANDERS COUNTY  
Non-Expendable Trust Only -- Combining Revenue/Expenditure Report  
For the Year 2010-2011

Page: 1  
Report ID: Y500

Acct. #	Description	Fund No. 7015	Fund No. 7025	Total All Funds
-----				
Operating Revenue				
351026	VICTIM LOCATION UNKNOWN-CO. ATTORNEY	0.00	250.00	250.00
Total Operating Revenue		0.00	250.00	250.00
Net Income (Loss)		0.00	250.00	250.00
Fund Balance, July 1, 2010		0.00	0.00	0.00
Fund Balance June 30, 2011		0.00	250.00	250.00

FINANCIAL STATEMENTS

Individual Statements -- By account group

8. Group Accounts

b. Statement of changes in long-term debt

SANDERS COUNTY  
Long-Term Debt Statement of Changes  
For the Year: 2010 - 2011

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

SANDERS COUNTY  
Schedule of Cash Receipts & Disbursements  
For the Year 2010-2011

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL FUND						
101000 CASH	2,097,511.75	3,406,901.33	566,329.81	24,625.32	3,643,620.64	2,402,496.93
102000 Cash/Investment (Restricted)	500.00	0.00	0.00	0.00	0.00	500.00
Total Fund	2,098,011.75	3,406,901.33	566,329.81	24,625.32	3,643,620.64	2,402,996.93
Total 1000 GENERAL FUND	2,098,011.75	3,406,901.33	566,329.81	24,625.32	3,643,620.64	2,402,996.93
110 ROAD FUND						
101000 CASH	578,634.83	2,403,134.42	158,639.03	554.02	2,452,437.78	687,416.48
2120 OLD WELFARE FUND						
101000 CASH	1.71	0.00	0.00	0.00	0.00	1.71
130 BRIDGE FUND						
101000 CASH	32,174.04	169,605.20	0.00	0.00	186,545.57	15,233.67
2140 WEED CONTROL						
101000 CASH	28,453.61	199,949.78	4,740.62	0.00	222,301.37	10,842.64
1150 PREDATORY ANIMAL CONTROL						
101000 CASH	-33.52	46.35	0.00	0.00	0.00	12.83
160 COUNTY FAIR						
101000 CASH	13,614.17	495,691.85	79,354.51	0.00	588,660.53	0.00
2170 AIRPORT FUND						
101000 CASH	213,421.95	54,644.31	1,959.37	50.84	269,974.79	0.00
190 COMPREHENSIVE INSURANCE						
101000 CASH	25,481.26	173,756.36	6,133.62	0.00	205,371.24	0.00
2200 INSECT FUND						
101000 CASH	23,518.17	7,038.05	0.00	0.00	10,529.65	20,026.57
210 COUNTY PARKS						
101000 CASH	109,666.14	3,398.00	0.00	0.00	2,627.09	110,437.05
2220 LIBRARY FUND						
101000 CASH	77,091.65	50,372.91	3,893.31	1,733.48	65,606.16	64,018.23
230 COUNTY AMBULANCE						
101000 CASH	23,708.17	95,970.39	0.00	0.00	106,728.65	12,949.91
2240 USE FUND #8010 (was Niarada Cemetary)						
101000 CASH	0.00	0.00	350.00	0.00	350.00	0.00
260 EMERGENCY - DISASTER						
101000 CASH	52,208.15	512.36	0.00	0.00	6,379.13	46,341.38
2261 HAZ MAT EMERGENCY SERVICES						
101000 CASH	10,840.32	0.00	0.00	0.00	195.79	10,644.53
280 SENIOR CITIZENS						
101000 CASH	51,373.70	199,823.75	0.00	0.00	233,454.63	17,742.82
2281 SENIOR CITIZENS TRANSPORTATION						
101000 CASH	1,241.18	0.00	0.00	0.00	0.00	1,241.18
300 PUBLIC SAFETY (LAW ENFORCEMENT)						
101000 CASH	520,319.52	1,491,825.41	64,791.64	2,027.24	1,628,047.90	446,861.43
2370 P.E.R.S.						
101000 CASH	8.84	3.62	0.00	0.00	0.00	12.46
2371 HEALTH INSURANCE						
101000 CASH	18.42	10.02	0.00	0.00	0.00	28.44
372 PERMISSIVE MEDICAL LEVY						
101000 CASH	7,811.56	79,959.16	0.00	0.00	80,035.50	7,735.22
2382 SEARCH & RESCUE						
101000 CASH	24,959.23	32,377.92	577.82	0.00	47,339.90	10,575.07

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2384 SEARCH & RESCUE AUXILIARY						
101000 CASH	29,178.02	3,028.63	409.71	0.00	666.72	31,949.64
390 DRUG FORFEITURE						
101000 CASH	66,911.69	4,096.00	0.00	0.00	502.56	70,505.13
2393 RECORD PRESERVATION						
101000 CASH	123,015.22	10,687.00	0.00	0.00	70,608.36	63,093.86
400 PARADISE IMPROVEMENT						
101000 CASH	2,783.13	2,623.43	0.00	0.00	2,230.72	3,175.84
2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE						
101000 CASH	1,403.20	1,400.00	26.13	0.00	1,260.00	1,569.33
501 LARCHWOOD SOUTH OVERPASS (LONG TERM)						
101000 CASH	0.00	350.00	0.00	0.00	0.00	350.00
2700 SANDERS COUNTY CHRISTMAS RELIEF						
101000 CASH	12,919.00	7,824.72	10.00	0.00	7,047.20	13,706.52
2701 SANDERS COUNTY CRIME STOPPERS						
101000 CASH	2,282.26	0.00	0.00	0.00	52.50	2,229.76
315 UST PROGRAM						
101000 CASH	1,227.76	0.00	0.00	0.00	0.00	1,227.76
2820 FUEL TAX						
101000 CASH	143,510.37	121,499.80	0.00	0.00	122,940.00	142,070.17
330 JUNK MOTOR VEHICLE						
101000 CASH	0.00	18,544.00	0.00	12,882.83	5,661.17	0.00
2840 NOXIOUS WEED						
101000 CASH	-22,095.18	54,911.93	15,114.56	0.00	47,931.31	0.00
341 EURASIAN WATERMILFOIL (was 2840)						
101000 CASH	0.00	325,016.08	11,159.61	0.00	336,175.69	0.00
2850 911 EMERGENCY NO.						
101000 CASH	360,624.68	105,966.22	4,844.56	159.90	139,911.56	331,364.00
359 COUNTY LAND INFORMATION						
101000 CASH	18,428.75	2,671.75	0.00	0.00	0.00	21,100.50
2860 LAND USE PLANNING						
101000 CASH	18,507.10	4,110.08	0.00	0.00	2,866.00	19,751.18
365 DNRC GRANT						
101000 CASH	-10,000.00	0.00	10,000.00	0.00	0.00	0.00
2902 RURAL ADDRESSING/TITLE III PROJECTS						
101000 CASH	458,058.98	185,493.81	15.00	0.00	13,150.06	630,417.73
318 LAW ENFORCEMENT BLOCK GRANT						
101000 CASH	-20,816.66	0.00	20,816.66	0.00	0.00	0.00
2950 DUI TASK FORCE						
101000 CASH	2,256.45	11,462.11	72.50	0.00	8,647.54	5,143.52
352 SPECIAL PROJECTS						
101000 CASH	0.00	37,411.21	5,798.79	0.00	43,210.00	0.00
2956 CTEP (COMM. TRANS. ENHANCEMENT PROGRAM)						
101000 CASH	-3,521.01	185,369.47	0.00	0.00	86,031.64	95,816.82
2958 OFFICE OF EMERGENCY MANAGEMENT						
101000 CASH	20,575.89	62,096.27	0.00	747.50	58,175.81	23,748.85
360 PILT						
101000 CASH	301,577.00	301,556.00	0.00	0.00	301,577.00	301,556.00
2964 PUBLIC HEALTH MISC. GRANTS						
101000 CASH	-524.97	0.00	524.97	0.00	0.00	0.00

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2969 YOUTH SUICIDE PREVENTION GRANT						
101000 CASH	2.85	0.00	0.00	0.00	0.00	2.85
970 IMMUNIZATION (HEALTH PREVENTION GRANT)						
101000 CASH	8,386.04	9,143.84	3,466.18	0.00	6,197.49	14,798.57
2971 WIC						
101000 CASH	-518.06	66,485.79	996.54	0.00	66,964.27	0.00
972 FAMILY PLANNING						
101000 CASH	232.34	2,657.28	0.00	0.00	1,841.21	1,048.41
2973 MCH GRANT						
101000 CASH	40,614.56	24,979.65	0.00	0.00	16,031.57	49,562.64
974 BIOTERRORISM						
101000 CASH	144,115.71	35,564.00	4,656.46	0.00	46,360.63	137,975.54
2978 TOBACCO GRANT						
101000 CASH	-1,854.75	38,700.00	0.00	0.00	36,324.31	520.94
2979 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT						
101000 CASH	32.22	0.00	0.00	0.00	0.00	32.22
987 HORSE RESCUE						
101000 CASH	6,790.12	0.00	504.50	0.00	1,818.44	5,476.18
2991 STIMULUS (High Bridge)						
101000 CASH	-18,247.10	18,247.10	0.00	0.00	0.00	0.00
total 2000	3,480,368.71	7,100,016.03	398,856.09	18,155.81	7,530,769.44	3,430,315.58
4000 JMV CAPITOL IMPROVEMENTS						
101000 CASH	5,056.55	12,882.83	0.00	0.00	0.00	17,939.38
005 LIBRARY CAPITAL IMPROVEMENT FUND						
101000 CASH	38,000.00	0.00	20,000.00	0.00	0.00	58,000.00
Total 4000 JMV CAPITOL IMPROVEMENTS	43,056.55	12,882.83	20,000.00	0.00	0.00	75,939.38
410 SOLID WASTE						
101000 CASH	206,286.69	834,765.61	10,825.50	0.00	864,953.32	186,924.48
Total 5000	206,286.69	834,765.61	10,825.50	0.00	864,953.32	186,924.48
025 RESTITUTION FOR CRIME VICTIMS						
101000 CASH	1,212.06	1,517.67	0.00	0.00	0.00	2,729.73
7105 ALCOHOLIC REHAB						
101000 CASH	0.00	14,962.00	0.00	14,962.00	0.00	0.00
130 PROTESTED TAX FUND						
101000 CASH	189,496.23	59,417.43	2,847.61	0.00	0.00	251,761.27
7140 PUBLIC ADMINISTRATOR						
101000 CASH	5,324.65	0.00	0.00	0.00	0.00	5,324.65
150 REDEMPTION FUND						
101000 CASH	284.86	34,517.38	0.00	34,516.48	0.00	285.76
7160 CLERK OF DISTRICT COURT						
101000 CASH	113.47	1,345.00	0.00	1,345.00	0.00	113.47
7170 TREASURERS TRUST						
101000 CASH	4,005.26	2,175.18	0.00	4,139.87	80.32	1,960.25
171 BANKRUPTCY FUND						
101000 CASH	19.27	0.00	0.00	0.00	0.00	19.27
7195 TRUSTEE ACCOUNT						
101000 CASH	39,689.52	0.00	0.00	0.00	39,689.52	0.00

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7198 CITY BOND/CREDIT CARD						
101000 CASH	0.00	4,412.00	0.00	4,167.00	0.00	245.00
499 CRIME VICTIMS ASSISTANCE PROGRAM						
101000 CASH	883.04	2,919.85	0.00	3,802.89	0.00	0.00
7240 HOT SPRINGS GARBAGE						
101000 CASH	76,927.47	107,395.96	1,086.46	92,285.64	750.00	92,374.25
245 DIXON GARBAGE						
101000 CASH	76,354.90	20,636.59	0.00	30,187.50	140.00	66,663.99
7270 THOS FALLS TV						
101000 CASH	60,525.76	40,693.35	350.67	74,489.66	60.00	27,020.12
280 JOCKO IRRIGATION DISTRICT						
101000 CASH	7,181.74	32,841.09	0.00	34,815.20	1,112.94	4,094.69
7290 EASTERN SANDERS CONSERVATION						
101000 CASH	4,305.44	10,764.51	50.49	14,985.32	13.16	121.96
300 FLATHEAD IRRIGATION						
101000 CASH	33,368.84	361,293.09	0.00	349,506.02	0.00	45,155.91
310 PLAINS CEMETERY						
101000 CASH	399.09	21,296.35	47.04	18,557.94	9.03	3,175.51
315 PARADISE CEMETERY DISTRICT						
101000 CASH	76.77	4,134.43	0.00	3,208.29	0.00	1,002.91
320 PLAINS RURAL FIRE						
101000 CASH	245,808.32	114,763.53	3,341.21	92,171.62	48.18	271,693.26
7330 HOT SPRINGS RURAL FIRE						
101000 CASH	22,229.21	31,459.75	368.43	16,911.00	15.52	37,130.87
340 HERON RURAL FIRE						
101000 CASH	67,445.20	42,339.27	586.75	23,612.07	40,153.50	46,605.65
7345 THOS. FALLS RURAL FIRE						
101000 CASH	75,052.82	215,278.94	1,256.94	235,673.53	43.55	55,871.62
350 DIXON RURAL FIRE						
101000 CASH	13,117.26	12,079.58	187.10	7,917.59	0.00	17,466.35
7355 NOXON RURAL FIRE						
101000 CASH	235,564.77	151,582.39	3,362.79	101,265.14	11.48	289,233.33
360 TROUT CREEK FIRE						
101000 CASH	146,192.57	55,580.79	1,917.24	45,551.48	7.28	158,131.84
7365 WHITEPINE CEMETERY						
101000 CASH	84.28	28,584.20	58.33	26,000.07	3.64	2,723.10
369 NOXON WATER DISTRICT R.O.D.						
101000 CASH	0.00	374.50	0.00	374.50	0.00	0.00
7370 NOXON-HERON CEMETERY						
101000 CASH	375.66	28,499.97	60.74	25,822.35	17.70	3,096.32
371 NOXON-HERON PUBLIC HOSPITAL DISTRICT						
101000 CASH	40,928.30	20,199.20	577.79	18,506.04	19.18	43,180.07
7372 TROUT CREEK PARK DISTRICT						
101000 CASH	1,326.52	8,484.33	9.66	7,591.41	0.58	2,228.52
373 HERON COUNTY PARK DISTRICT						
101000 CASH	7,960.07	12,660.99	172.19	66.94	46.30	20,680.01
375 HOT SPRINGS TV						
101000 CASH	72,239.97	7,893.24	807.46	28,558.05	30.00	52,352.62
7380 PLAINS/PARA TV						
101000 CASH	11,584.01	30,618.12	282.59	14,867.63	7.50	27,609.59

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7385 GREEN MOUNTAIN CONSERVATION DIST.						
101000 CASH	11,772.48	30,322.60	160.01	20,000.00	53.68	22,201.41
390 TR CRK-HERON-NOXON TV						
101000 CASH	63,020.25	45,980.00	848.21	44,182.27	0.00	65,666.19
7395 EAST SANDERS CO. HOSPITAL						
101000 CASH	127,956.52	16,968.73	1,725.40	16,413.22	5.81	130,231.62
399 SANDERS COUNTY COMMUNITY CENTER						
101000 CASH	50,616.87	0.00	667.04	6,385.05	0.00	44,898.86
74XX Agency - State (all)						
101000 CASH	182,333.16	5,115,189.53	451,249.88	5,563,817.60	1,464.65	183,490.32
7XX District Schhols (all)						
101000 CASH	7,478,305.93	19,408,135.50	21,276,118.04	20,335,055.02	20,298,174.64	7,529,329.81
7820 HIGH SCHOOL RETIREMENT						
101000 CASH	107,915.08	412,014.70	102,879.87	0.00	521,985.55	100,824.10
830 COUNTY SCHOOL TRANSPORTATION						
101000 CASH	71,305.14	204,939.95	79,575.96	0.00	282,185.76	73,635.29
840 ELEM RETIREMENT						
101000 CASH	166,332.92	707,026.83	167,398.14	0.00	880,465.67	160,292.22
850 TOWN OF THOMPSON FALLS						
101000 CASH	26,518.41	320,825.90	0.00	315,988.93	0.00	31,355.38
852 THOMPSON FALLS LIBRARY DIST.						
101000 CASH	19,966.27	86,060.33	0.00	99,776.76	28.88	6,220.96
7860 TOWN OF PLAINS						
101000 CASH	28,076.76	234,305.77	0.00	234,558.24	0.00	27,824.29
865 PLAINS LIBRARY DIST.						
101000 CASH	11,312.07	72,962.52	0.00	72,877.75	54.06	11,342.78
7870 TOWN OF HOT SPRINGS						
101000 CASH	12,065.29	138,327.19	0.00	135,403.75	8.20	14,980.53
871 HOT SPRINGS WEED CUTTING						
101000 CASH	0.00	1,048.89	0.00	1,048.89	0.00	0.00
7872 HOT SPRINGS LIGHTING DIST "A"						
101000 CASH	455.62	6,560.54	0.00	6,482.11	0.00	534.05
873 HOT SPRINGS SEWER						
101000 CASH	0.00	3,194.77	0.00	3,006.31	0.00	188.46
7875 HOT SPRINGS CITY-COUNTY LIBRARY						
101000 CASH	3,675.20	21,799.07	0.00	22,138.82	11.24	3,324.21
910 PAYROLL						
101000 CASH	159,484.13	0.00	4,674,143.40	4,672,729.64	2,347.94	158,549.95
7920 REFUND FUND						
101000 CASH	3,849.11	0.00	10,798.68	0.00	10,870.23	3,777.56
930 CLAIMS FUNDS						
101000 CASH	521,381.60	0.00	6,547,102.71	6,662,876.22	0.00	405,608.09
7980 INTEREST POOL						
101000 CASH	0.00	204,119.33	0.00	0.00	204,119.33	0.00
Total 7000	10,486,420.14	28,510,502.83	33,330,038.83	39,538,598.81	22,284,035.02	10,504,327.97
010 NIARADA CEMETERY						
101000 CASH	22,894.12	298.45	0.00	0.00	350.00	22,842.57
Total 8000	22,894.12	298.45	0.00	0.00	350.00	22,842.57
Totals	16,337,037.96	39,865,367.08	34,326,050.23	39,581,379.94	34,323,728.42	16,623,346.91