Amended

MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

301 S Park Avenue, Room 340, PO Box 200547, Helena, Montana 59620-0547

MONTANA
SANDERS COUNTY
P.O. BOX 519, 1111 MAIN ST
THOMPSON FALLS, MT. 59873

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDING JUNE 30, 2012

FOR DEPARTMENT OF ADMINSTRATION USE ONLY

Entered into Database		Date:
Reviewed by System's Staff		

REVISED OCTOBER 2012/VERSION 12.3

COUNTY/CITY/TOWN OF SANDERS
ELECTED OFFICIALS/OFFICERS

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Carol A. Brooker	12/31/2012
Commissioner	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		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
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, 2012.

Respectfully submitted;

Jennine M. Robbins
County Clerk and Recorder

12-31-12
Date

City/Town Clerk-Treasurer

Date

MANAGEMENT DISCUSSION & ANALYSIS

Our discussion and analysis of Sanders County's financial performance provides an overview of Fiscal Year 2011-2012 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 2011-2012 value increased $781 per mill for a total mill levy value of $34,102.89 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. There is uncertainty whether Secure Rural Schools money will be available in the future. It ended in FY2012, and will be considered on a year to year basis.**
- **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.

Sanders County, Montana
MD & A Comparisons
June 30, 2012

Table 1 - Net Assets

	Governmental Activities			Business-type Activities		
	FY12	FY11	Change Inc/(Dec)	FY12	FY11	Change Inc/(Dec)
Current and other assets	$ 6,5[illegible]	$ 5,256,125	$ [illegible]	$ 958,626	$ 959,491	$ [illegible]
Capital assets	11,683,[illegible]	[illegible]	[illegible]	590,757	[illegible]	[illegible]
Total assets	18,[illegible]	[illegible]	447,934	[illegible]	[illegible]	[illegible]
Long term debt outstanding	$ 1,034,375	$ 995,567	$ [illegible]	$ [illegible]	$ 57,761	$ [illegible]
Other liabilities	179,376	75,130	104,246	12,840	4,580	8,260
Total liabilities	1,2[illegible]	979,117	254,924	83,810	62,341	21,519
Invested in capital assets, net of debt	11,367,249	11,336,877	(89,624)	590,757	[illegible]	[illegible]
Restricted	3,272,419	2,129,852	1,143,187	-	-	-
Unrestricted (deficit)	2,551,320	3,292,123	(840,803)	664,266	771,120	(106,854)
Total net assets	$ 17,291,388	$ 17,078,428	$ 212,960	$ 1,045,023	$ 950,202	$ 95,521

Table 2 - Changes in Net Assets

	Governmental Activities			Business-type Activities		
	FY12	FY11	Change Inc/(Dec)	FY12	FY11	Change Inc/(Dec)
Revenues						
Program revenues (by major source)						
Charges for services	$ [illegible]	$ [illegible]	$ [illegible]	$ 147,732	$ 109,436	$ 38,296
Operating grants and contributions	1,[illegible]	[illegible]	[illegible]	-	-	-
Capital grants and contributions	[illegible]	[illegible]	[illegible]	-	-	-
General revenues (by major source)						
Property taxes for general purposes	1,841,378	1,496,845	345,533	735,941	739,459	(3,518)
Liquor tax apportionment	4,250	2,750	1,500	-	-	-
Miscellaneous	424,229	520,156	(95,927)	4,555	65	4,488
Interest/investment earnings	59,169	87,625	(28,456)	1,624	2,227	(603)
Refuge revenue sharing	-	13,907	(13,907)	-	-	-
PILT	310,821	358,283	(47,462)	-	-	-
State entitlement	894,669	823,928	71,641	-	-	-
Grants and entitlements not restricted to specific programs	83,749	72,523	11,226	-	-	-
Licenses and Permits	2,285	12,388	(10,103)	-	-	-
Contributions & Donations	31,778	59,980	(28,202)	-	-	-
Local Option Tax	701,659	690,538	11,121	-	-	-
Fire	5,550	19,910	(14,360)	-	-	-
Total revenues	$ 9,134,292	$ 10,293,877	$ (1,159,585)	$ 889,692	$ 851,187	$ 38,505
Program expenses						
General government	$ 2,316,341	$ 2,418,728	$ (102,387)			
Public safety	$ 2,152,973	$ 2,109,668	43,305			
Public works	$ 3,943,224	$ 3,391,162	552,062			
Public health	$ 261,348	$ 291,954	(30,606)			
Social and economic services	$ 554,865	$ 387,286	167,579			
Culture and recreation	$ 413,855	$ 405,263	8,592			
Housing and community development	$ 130,234	$ 1,104,601	(974,367)			
Debt service - interest	$ 4,642	$ 4,191	451			
Miscellaneous	$ 219,232	$ 208,855	10,377			
Solid Waste				$ 784,139	$ 970,875	$ (186,736)
Total expenses	$ 9,007,074	$ 10,317,408	$ (1,310,334)	$ 784,139	$ 970,875	$ (186,736)
Excess (deficiency) before special items and transfers	249,178	(23,531)	272,709	95,521	(119,688)	215,209
Increase (decrease) in net assets	$ 249,178	$ (23,531)	$ 272,709	$ 95,521	$ (119,688)	$ 215,209

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 $8,887,024 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.

Unreserved Fund Balance Analysis	General	Road	Law Enforcement
Unreserved Fund Balance – Prior Year	$ 2,770,414	687,343	448,421
Unreserved Fund Balance – Current Year	3,087,004	789,473	305,121
Change in unreserved fund balance	(316,395)	(102,130)	(143,300)
% change in unreserved fund balance	11 %	15%	32%

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. Under the direction of our current supervisor, the Solid Waste department is more organized and efficient and has increased the revenue for recycling and non-typical waste fees. High fuel prices and tipping fees have continued to affect fund balances.

Unrestricted Net Assets:

	Solid Waste
Current Year	$ 464,766
Prior Year	$331,150

Change in unreserved retained earnings	$[illegible]
% change in unreserved retained earnings	4%

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

In FY 2012 Sanders County reduced it's Intercap Loan debt by $25,877, and the new balance is $218,670. These funds were used for building improvements and the Sanders County Fairgrounds. Compensated absences balance has increased by $156 to a total of $383,439. Our OPEB Governmental liability increased by $155,926 to a total of $467,778 and Solid Waste increased $11,736 for a balance of $35,208.

Capital Assets

In FY 2012, Sanders County's Fixed Assets had a net change of $1,155. During the year there was some new equipment purchased and some equipment was replaced and sold. The net change is minimal. Our land assets have increased due in part to new bridges on county roads.
Solid Waste also and increase in machinery, but with the depreciation there was a net change of ($381).

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 $1,135,813 from new construction throughout the county is down $860,708 from the previous year, 2) unemployment rates in FY 11-12 have fluctuated to an approximate level of 14%; 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 again this year, and the boat races, snowmobile and ATV activities have increased; 5) several new businesses have opened this FY including The Coffee Shop, Trout Creek; John Yoder's Old Hickory Sheds, Baldy Mountain Tire Shop, Leather & Lace, Dog Hill Bistro, and the Corner Grocery, all in Plains; Genki Chinese Restaurant, CPT Auto Parts, Thompson Falls; and for county wide business, the Value Added Agriculture fruit and vegetable crops and Page and Sullivan Bison meat sales that are sold at the farmers markets, the Fruit Orchard East of Paradise, & Dixon Melons all continue to do very well; cattle prices have increased this FY, and the new business that opened in Hot Springs last year are doing well, 6) closures of several businesses include Sideline Pizza, Greywolf Motorcycle Shop, Out Loud Apparel & More, Desta's Deli, Brinson Building Supply, Cabinet Logworks, Astro Communications, Hurd/Bush Realty, & Sherpa Log Homes (owner retired), in Thompson Falls; Joes BBQ in Plains.

We completed several projects this FY, including the Finley Flat RR Crossing Project, and the Revais Creek Bridge replacement was completed this FY. The second phase of the High Bridge Project is in progress with Congressional Appropriations Funds. 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 was completed in FY 2012. The Western Montana Mental Health Grant was implemented to build a Safe Room at the Clark Fork Valley Hospital beginning in FY 2012 and will be completed in FY 2013. The Road Department had two projects that were completed in FY2012, a District #2 at Hot Springs built a salt shed, and District #3 at Beaver Creek put an addition on their shop.

Capital expenditures for the coming fiscal year 2012-2013 include the award winning High Bridge Project; Airport improvements projects; 911-communication equipment; & the CTEP Triangle Park project completion in Plains. 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 citizen's needs, now and in the future. We are continuing to work on funding projects in our county that we feel will benefit our citizens, while being fiscally responsible.

COUNTY/CITY/TOWN OF

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Filing Fee Form - auto calculates if using the spreadsheet - Please note: Updated for FY2013 *

***Denotes mandatory pages if using another format or computer-generated pages.**

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Sanders County, Montana
Statement of Net Assets
June 30, 2012

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 6,396,746	$ 345,967	$ 6,742,713
Taxes and assessments receivable, net	279,916	202,659	482,575
Due from other governments	142,358	-	142,358
Total current assets	$ 6,819,020	$ 548,626	$ 7,367,646
Noncurrent assets			
Restricted cash and investments	$ 500	$ -	$ 500
Capital assets - land	1,835,865	54,440	1,890,305
Capital assets - construction in progress	244,400	-	244,400
Capital assets - depreciable, net	9,605,654	526,317	10,131,971
Total noncurrent assets	$ 11,686,419	$ 580,757	$ 12,267,176
Total assets	$ 18,505,439	$ 1,129,383	$ 19,634,822
LIABILITIES			
Current liabilities			
Warrants payable	$ 11,190	-	11,190
Accounts payable	92,662	8,644	101,306
Accrued payroll	44,685	4,196	48,881
Due to other governments	27,439	-	27,439
Deferred revenue	4,000	-	4,000
Current portion of long-term capital liabilities	26,684	-	26,684
Current portion of compensated absences payable	242,630	25,615	268,245
Total current liabilities	$ 449,290	$ 38,455	$ 487,745
Noncurrent liabilities			
Noncurrent portion of long-term liabilities	$ 467,778	$ 35,208	$ 502,986
Noncurrent portion of long-term capital liabilities	191,986	-	191,986
Noncurrent portion of compensated absences	104,997	10,197	115,194
Total noncurrent liabilities	$ 764,761	$ 45,405	$ 810,166
Total liabilities	$ 1,214,051	$ 83,860	$ 1,297,911
NET ASSETS			
Invested in capital assets, net of related debt	$ 11,467,249	$ 580,757	$ 12,048,006
Restricted for capital projects	98,939	-	98,939
Restricted for special projects	3,173,680	-	3,173,680
Unrestricted	2,551,520	464,766	3,016,286
Total net assets	$ 17,291,388	$ 1,045,523	$ 18,336,911
Total liabilities and net assets	$ 18,505,439	$ 1,129,383	$ 19,634,822

Sanders County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2012

UNAUDITED

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets, Primary Government: Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	$ 2,316,141	$ 11,843	$ 235,766	$ -	$ (2,068,532)	$	$ (2,068,532)
Public safety	2,150,973	-	445,567	-	(1,705,406)		(1,705,406)
Public works	3,043,204	-	1,729,240	158,100	(1,155,864)		(1,155,864)
Public health	261,348	-	236,469	-	(24,879)		(24,879)
Social and economic services	354,465	1,450	4,000	-	(349,015)		(349,015)
Culture and recreation	410,805	-	227,871	-	(182,934)		(182,934)
Housing and community development	130,214	-	-	113,609	(16,605)		(16,605)
Debt service - interest	4,642	-	-	-	(4,642)		(4,642)
Miscellaneous	215,232	-	-	-	(215,232)		(215,232)
Total governmental activities	$ 8,887,024	$ 13,293	$ 2,878,913	$ 271,709	$ (5,723,109)	$ -	$ (5,723,109)
Business-type activities:							
Solid Waste	$ 794,139	$ 147,752	$ -	$ -	$	(646,387)	(646,387)
Total business-type activities	$ 794,139	$ 147,752	$ -	$ -	$ -	$ (646,387)	$ (646,387)
Total primary government	$ 9,681,163	$ 161,045	$ 2,878,913	$ 271,709	$ (5,723,109)	$ (646,387)	$ (6,369,496)
General Revenues:							
Property taxes for general purposes					$ 3,841,378	$ 735,981	$ 4,577,359
Liquor tax apportionment					4,250	-	4,250
Miscellaneous					424,229	4,303	428,532
Interest/investment earnings					50,169	1,624	51,793
PILT					310,821	-	310,821
State entitlement					894,669	-	894,669
Grants and entitlements not restricted to specific programs					83,749	-	83,749
Licenses and Permits					12,085	-	12,085
Contributions & donations					13,778	-	13,778
Local Option Tax					331,659	-	331,659
Fire					5,500	-	5,500
Total general revenues, special items and transfers					$ 5,972,287	$ 741,908	$ 6,714,195
Change in net assets					$ 249,178	$ 95,521	$ 344,699
Net assets - beginning					$ 17,078,428	$ 950,002	$ 18,028,430
Restatements					(36,218)	-	(36,218)
Net assets - beginning - restated					$ 17,042,210	$ 950,002	$ 17,992,212
Net assets - end					$ 17,291,388	$ 1,045,523	$ 18,336,911

UNAUDITED

Sanders County, Montana
Balance Sheet
Governmental Funds
June 30, 2012

	General	Road	Public Safety (Law Enforcement)	Rural Addressing/Title III Projects	Other Governmental Funds	Total Governmental Funds
ASSETS						
Current assets:						
Cash and investments	$ 3,047,667	$ 797,915	$ 290,464	$ 718,066	$ 1,542,634	$ 6,396,746
Taxes and assessments receivable, net	98,960	37,269	78,401	-	65,286	279,916
Due from other funds	52,757	-	-	-	-	52,757
Due from other governments	9,083	2,239	37,226	-	93,810	142,358
Total current assets	$ 3,208,467	$ 837,423	$ 406,091	$ 718,066	$ 1,701,730	$ 6,871,777
Noncurrent assets:						
Restricted cash and investments	$ 500	$ -	$ -	$ -	$ -	$ 500
Total noncurrent assets	$ 500	$ -	$ -	$ -	$ -	$ 500
Total assets	$ 3,208,967	$ 837,423	$ 406,091	$ 718,066	$ 1,701,730	$ 6,872,277
LIABILITIES						
Current liabilities:						
Warrants payable	$ 828	$ -	$ -	$ -	$ 10,362	$ 11,190
Accounts payable	593	73	8,058	-	83,938	92,662
Accrued payroll	19,566	10,608	14,511	-	-	44,685
Due to other funds	-	-	-	-	52,757	52,757
Due to other governments	2,011	-	-	-	25,428	27,439
Deferred revenue	98,960	37,269	78,401	-	69,286	283,916
Total current liabilities	$ 121,958	$ 47,950	$ 100,970	$ -	$ 241,771	$ 512,649
Total liabilities	$ 121,958	$ 47,950	$ 100,970	$ -	$ 241,771	$ 512,649
FUND BALANCES						
Restricted	$ -	$ 789,473	$ 305,121	$ 718,066	$ 1,497,017	$ 3,309,677
Unassigned fund balance	3,087,009	-	-	-	(37,058)	3,049,951
Total fund balance	$ 3,087,009	$ 789,473	$ 305,121	$ 718,066	$ 1,459,959	$ 6,359,628
Total liabilities and fund balance	$ 3,208,967	$ 837,423	$ 406,091	$ 718,066	$ 1,701,730	$ 6,872,277

UNAUDITED

Sanders County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2012

	General	Road	Public Safety (Law Enforcement)	Rural Addressing/Title III Projects	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes and assessments	$ 1,935,722	$ 922,469	$ 1,114,912	$ -	$ 1,191,297	$ 5,164,400
Licenses and permits	750	-	6,225	-	-	6,975
Intergovernmental	482,681	1,288,850	99,144	158,934	651,920	2,681,529
Charges for services	244,705	7,244	198,174	-	371,027	821,150
Fines and forfeitures	58,226	-	4,899	-	7,382	70,507
Miscellaneous	52,082	99,706	11,500	-	159,560	322,848
Investment earnings	47,255	-	-	-	2,914	50,169
Total revenues	$ 2,821,421	$ 2,318,269	$ 1,434,854	$ 158,934	$ 2,384,100	$ 9,117,578
EXPENDITURES						
General government	$ 2,087,963	$ 22,176	$ -	$ -	$ 8,175	$ 2,118,314
Public safety	8,631	-	1,604,526	-	344,853	1,958,010
Public works	-	1,912,178	-	48,513	579,384	2,540,075
Public health	105,534	-	-	-	150,165	255,699
Social and economic services	145,396	-	-	-	209,069	354,465
Culture and recreation	-	-	-	-	369,989	369,989
Housing and community development	126,724	-	-	-	-	126,724
Debt service - principal	-	-	-	-	25,877	25,877
Debt service - interest	-	-	-	-	4,642	4,642
Miscellaneous	-	-	-	-	215,232	215,232
Capital outlay	23,552	333,763	30,400	22,773	298,138	708,626
Total expenditures	$ 2,497,800	$ 2,268,117	$ 1,634,926	$ 71,286	$ 2,205,524	$ 8,677,653
Excess (deficiency) of revenues over expenditures	$ 323,621	$ 50,152	$ (200,072)	$ 87,648	$ 178,576	$ 439,925
OTHER FINANCING SOURCES (USES)						
Transfers in	$ 426,640	$ 51,978	$ 56,772	$ -	$ 46,360	$ 581,750
Transfers out	(433,666)	-	-	-	(148,084)	(581,750)
Total other financing sources (uses)	$ (7,026)	$ 51,978	$ 56,772	$ -	$ (101,724)	$ -
Net Change in Fund Balance	$ 316,595	$ 102,130	$ (143,300)	$ 87,648	$ 76,852	$ 439,925
Fund balances - beginning	$ 2,770,414	$ 687,343	$ 448,421	$ 630,418	$ 1,383,107	$ 5,919,703
Fund balance - ending	$ 3,087,009	$ 789,473	$ 305,121	$ 718,066	$ 1,459,959	$ 6,359,628

UNAUDITED

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, 2012

Amounts reported for *governmental activities* in the statement of activities are different because:		
Net change in fund balances - total governmental funds	$	439,925
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		708,626
- Depreciation expense		(787,909)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
- Long-term receivables (deferred revenue)		18,624
The change in compensated absences is shown as an expense in the Statement of Activities		(39)
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		25,877
Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:		
- Post-employment benefits other than retirement liability		(155,926)
Change in net assets - Statement of Activities	$	249,178

UNAUDITED

Sanders County, Montana
Balance Sheet
Proprietary Funds
June 30, 2012

	Business-Type Activities - Enterprise Funds	
		Solid Waste
ASSETS		
Current assets:		
Cash and investments	$	345,967
Taxes and assessments receivable, net		202,659
Total current assets	$	548,626
Noncurrent assets:		
Capital assets - land	$	54,440
Capital assets - depreciable, net		526,317
Total noncurrent assets	$	580,757
Total assets	$	1,129,383
LIABILITIES		
Current liabilities:		
Accounts payable	$	8,644
Accrued payroll		4,196
Current portion of compensated absences payable		25,615
Total current liabilities	$	38,455
Noncurrent liabilities:		
Noncurrent portion of long-term liabilities	$	35,208
Noncurrent portion of compensated absences		10,197
Total noncurrent liabilities	$	45,405
Total liabilities	$	83,860
NET ASSETS		
Invested in capital assets, net of related debt	$	580,757
Unrestricted		464,766
Total net assets	$	1,045,523
Total liabilities and net assets	$	1,129,383

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Sanders County, Montana
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2012

		Business-Type Activities - Enterprise Funds
		Solid Waste
OPERATING REVENUES		
Charges for services	$	147,752
Miscellaneous revenues		4,303
Special assessments		735,981
Total operating revenues	$	888,036
OPERATING EXPENSES		
Personal services	$	375,251
Supplies		510
Purchased services		339,082
Fixed charges		14,201
Depreciation		65,095
Total operating expenses	$	794,139
Operating income (loss)	$	93,897
NON-OPERATING REVENUES (EXPENSES)		
Interest revenue	$	1,624
Total non-operating revenues (expenses)	$	1,624
Income (loss) before contributions and transfers	$	95,521
Change in net assets	$	95,521
Net Assets - Beginning of the year	$	950,002
Net Assets - End of the year	$	1,045,523

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Sanders County
Combined Statement of Cash Flows
All Proprietary Fund Types
June 30, 2012

	Business - Type Activities
	Solid Waste
Cash flows from operating activities:	
Cash received from providing services	$ 887,641
Cash received from miscellaneous sources	4,303
Cash payments to suppliers	(349,729)
Cash payments to employees	(357,796)
Net cash provided (used) by operating activities	$ 184,419
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	(27,000)
Net cash provided (used) by capital and related financing activities	$ (27,000)
Cash flows from investing activities:	
Interest on investments	1,624
Net cash provided (used) by investing activities	$ 1,624
Net increase (decrease) in cash and cash equivalents	$ 159,043
Cash and cash equivalents at beginning	186,924
Cash and cash equivalents at end	$ 345,967
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	$ 93,897
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation	65,095
Other post-employment benefits	11,736
Changes in assets and liabilities:	
Taxes receivable	3,908
Accounts payable	4,064
Compensated absences	1,523
Accrued payroll	4,196
Net cash provided (used) by operating activities	$ 184,419

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Sanders County, Montana
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and short-term investments	$ 9,680,177	$ 747,455
Taxes receivable	-	780,798
Total assets	$ 9,680,177	$ 1,528,253
LIABILITIES		
Warrants payable	$ -	$ 520,500
Due to others	-	1,007,753
Total liabilities	$ -	$ 1,528,253
NET ASSETS		
Assets held in trust	$ 9,680,177	

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Sanders County, Montana
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2012

		Investment Trust Funds
ADDITIONS		
Contributions:		
Contributions to Investment Trust Fund	$	451,109
Interest and change in fair value of investments		69,203
Total additions	$	520,312
DEDUCTIONS		
Distributions from investment trust fund	$	559,937
Total deductions	$	559,937
Change in net assets	$	(39,625)
Net Assets - Beginning of the year	$	9,719,802
Net Assets - End of the year	$	9,680,177

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Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2012

	General				Road			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL			ORIGINAL	FINAL		
RESOURCES (INFLOWS):								
Taxes and assessments	$ 1,901,375	$ 1,901,375	$ 1,935,722	$ 34,347	$ 962,480	$ 962,480	$ 922,469	$ (40,011)
Licenses and permits	300	300	750	450	-	-	-	-
Intergovernmental	276,900	276,900	171,860	(105,040)	1,294,361	1,294,361	1,288,850	(5,511)
Charges for services	279,955	279,955	244,705	(35,250)	6,000	6,000	7,244	1,244
Fines and forfeitures	70,525	70,525	58,226	(12,299)	-	-	-	-
Miscellaneous	77,850	77,850	52,082	(25,768)	219,000	219,000	99,706	(119,294)
Investment earnings	60,000	60,000	47,255	(12,745)	-	-	-	-
Internal services	427,084	427,084	-	(427,084)	-	-	-	-
Amounts available for appropriation	$ 3,093,989	$ 3,093,989	$ 2,510,600	$ (583,389)	$ 2,481,841	$ 2,481,841	$ 2,318,269	$ (163,572)
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
General government	$ 2,785,689	$ 2,785,689	$ 2,087,963	$ 697,726	$ 21,600	$ 21,600	$ 22,176	$ (576)
Public safety	50,176	50,176	8,631	41,545	-	-	-	-
Public works	-	-	-	-	2,360,400	2,360,400	1,912,178	448,222
Public health	255,815	255,815	105,534	150,281	-	-	-	-
Social and economic services	179,518	179,518	145,396	34,122	-	-	-	-
Housing and community development	154,294	154,294	126,724	27,570	-	-	-	-
Capital outlay	1,036,000	1,036,000	23,552	1,012,448	636,500	636,500	333,763	302,737
Total charges to appropriations	$ 4,461,492	$ 4,461,492	$ 2,497,800	$ 1,963,692	$ 3,018,500	$ 3,018,500	$ 2,268,117	$ 750,383
OTHER FINANCING SOURCES (USES)								
Transfers in	$ -	$ -	$ 426,640	$ 426,640	$ -	$ -	$ 51,978	$ 51,978
Transfers out	(160,520)	(160,520)	(132,110)	28,410	-	-	-	-
Total other financing sources (uses)	$ (160,520)	$ (160,520)	$ 294,530	$ 455,050	$ -	$ -	$ 51,978	$ 51,978
Net change in fund balance			$ 307,330				$ 102,130	
Fund balance - beginning of the year			$ 2,468,858				$ 687,343	
Fund balance - beginning of the year - restated			$ 2,468,858				$ 687,343	
Fund balance - end of the year			$ 2,776,188				$ 789,473	

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Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2012

	Public Safety (Law Enforcement)				Rural Addressing/Title III Projects			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL			ORIGINAL	FINAL		
RESOURCES (INFLOWS):								
Taxes and assessments	$ 1,140,795	$ 1,140,795	$ 1,114,912	$ (25,883)	$ -	$ -	$ -	$ -
Licenses and permits	9,000	9,000	6,225	(2,775)	-	-	-	-
Intergovernmental	136,676	136,676	99,144	(37,532)	158,903	158,903	158,934	31
Charges for services	279,200	279,200	198,174	(81,026)	-	-	-	-
Fines and forfeitures	5,500	5,500	4,899	(601)	-	-	-	-
Miscellaneous	20,312	20,312	11,500	(8,812)	-	-	-	-
Investment earnings	-	-	-	-	-	-	-	-
Internal services	-	-	-	-	-	-	-	-
Amounts available for appropriation	$ 1,591,483	$ 1,591,483	$ 1,434,854	$ (156,629)	$ 158,903	$ 158,903	$ 158,934	$ 31
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
General government	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	1,851,626	1,851,626	1,604,526	247,100	-	-	-	-
Public works	-	-	-	-	190,272	190,272	48,513	141,759
Public health	-	-	-	-	-	-	-	-
Social and economic services	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-
Capital outlay	70,000	70,000	30,400	39,600	25,000	25,000	22,773	2,227
Total charges to appropriations	$ 1,921,626	$ 1,921,626	$ 1,634,926	$ 286,700	$ 215,272	$ 215,272	$ 71,286	$ 143,986
OTHER FINANCING SOURCES (USES)								
Transfers in	$ 56,772	$ 56,772	$ 56,772	$ -	$ -	$ -	$ -	$ -
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	$ 56,772	$ 56,772	$ 56,772	$ -	$ -	$ -	$ -	$ -
Net change in fund balance			$ (143,300)				$ 87,648	
Fund balance - beginning of the year			$ 448,421				$ 630,418	
Fund balance - beginning of the year - restated			$ 448,421				$ 630,418	
Fund balance - end of the year			$ 305,121				$ 718,066	

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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

	General	Road	Public Safety (Law Enforcement)	Rural Addressing/Title III Projects
Sources/Inflows of resources				
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 2,510,600	$ 2,318,269	$ 1,434,854	$ 158,934
Combined funds (GASBS 54) revenues	310,821			
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	$ 2,821,421	$ 2,318,269	$ 1,434,854	$ 158,934
Uses/Outflows of resources				
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 2,497,800	$ 2,268,117	$ 1,634,926	$ 71,286
Combined funds (GASBS 54) expenditures	-			
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 2,497,800	$ 2,268,117	$ 1,634,926	$ 71,286

UNAUDITED

Sanders County, Montana
MD & A Comparisons
June 30, 2012

Table 1 - Net Assets

	Governmental Activities			Business-type Activities		
	FY12	FY11	Change Inc (Dec)	FY12	FY11	Change Inc (Dec)
Current and other assets	$ 6,819,520	$ 6,256,125	$ 563,395	$ 548,626	$ 393,491	$ 155,135
Capital assets	11,685,919	11,801,420	(115,501)	580,757	618,852	(38,095)
Total assets	18,505,439	18,057,545	447,894	1,129,383	1,012,343	117,040
Long-term debt outstanding	$ 1,034,075	$ 903,987	$ 130,088	$ 71,020	$ 57,761	$ 13,259
Other liabilities	179,976	75,130	104,846	12,840	4,580	8,260
Total liabilities	1,214,051	979,117	234,934	83,860	62,341	21,519
Invested in capital assets, net of debt	11,467,249	11,556,873	(89,624)	580,757	618,852	(38,095)
Restricted	3,272,619	2,129,432	1,143,187	-	-	-
Unrestricted (deficit)	2,551,520	3,392,123	(840,603)	464,766	331,150	133,616
Total net assets	$ 17,291,388	$ 17,078,428	$ 212,960	$ 1,045,523	$ 950,002	$ 95,521

Table 2 - Changes in Net Assets

	Governmental Activities			Business-type Activities		
	FY12	FY11	Change Inc (Dec)	FY12	FY11	Change Inc (Dec)
Revenues						
Program revenues (by major source):						
Charges for services	$ 13,293	$ 9,930	$ 3,363	$ 147,752	$ 109,436	$ 38,316
Operating grants and contributions	2,878,913	3,410,749	(531,836)	-	-	-
Capital grants and contributions	271,709	1,128,277	(856,568)	-	-	-
General revenues (by major source):						
Property taxes for general purposes	3,841,378	3,495,845	345,533	735,981	739,459	(3,478)
Liquor tax apportionment	4,250	2,750	1,500	-	-	-
Miscellaneous	424,229	520,156	(95,927)	4,303	65	4,238
Interest/investment earnings	50,169	87,023	(36,854)	1,624	2,227	(603)
Refuge revenue sharing	-	13,907	(13,907)	-	-	-
PILT	310,821	358,283	(47,462)	-	-	-
State entitlement	894,669	823,028	71,641	-	-	-
Grants and entitlements not restricted to specific programs	83,749	72,523	11,226	-	-	-
Licenses and Permits	12,085	12,288	(203)	-	-	-
Contributions & donations	13,778	19,080	(5,302)	-	-	-
Local Option Tax	331,659	320,538	11,121	-	-	-
Fire	5,500	19,500	(14,000)	-	-	-
Total revenues	$ 9,136,202	$ 10,293,877	$ (1,157,675)	$ 889,660	$ 851,187	$ 38,473
Program expenses						
General government	$ 2,316,141	$ 2,418,728	$ (102,587)			
Public safety	$ 2,150,973	$ 2,105,668	45,305			
Public works	$ 3,043,204	$ 3,391,162	(347,958)			
Public health	$ 261,348	$ 291,954	(30,606)			
Social and economic services	$ 354,465	$ 387,386	(32,921)			
Culture and recreation	$ 410,805	$ 405,063	5,742			
Housing and community development	$ 130,214	$ 1,104,601	(974,387)			
Debt service - interest	$ 4,642	$ 4,191	451			
Miscellaneous	$ 215,232	$ 208,855	6,377			
Solid Waste				$ 794,139	$ 937,825	$ (143,686)
Total expenses	$ 8,887,024	$ 10,317,608	$ (1,430,584)	$ 794,139	$ 937,825	$ (143,686)
Excess (deficiency) before special items and transfers	249,178	(23,731)	272,909	95,521	(86,638)	182,159
Increase (decrease) in net assets	$ 249,178	$ (23,731)	$ 272,909	$ 95,521	$ (86,638)	$ 182,159

UNAUDITED

Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2012

	General				Road			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL			ORIGINAL	FINAL		
RESOURCES (INFLOWS):								
Taxes and assessments	$ 1,901,375	$ 1,901,375	$ 1,935,722	$ 34,347	$ 962,480	$ 962,480	$ 922,469	$ (40,011)
Licenses and permits	300	300	750	450	-	-	-	-
Intergovernmental	276,900	276,900	171,860	(105,040)	1,294,361	1,294,361	1,288,850	(5,511)
Charges for services	279,955	279,955	244,705	(35,250)	6,000	6,000	7,244	1,244
Fines and forfeitures	70,525	70,525	58,226	(12,299)	-	-	-	-
Miscellaneous	77,850	77,850	52,082	(25,768)	219,000	219,000	99,706	(119,294)
Investment earnings	60,000	60,000	47,255	(12,745)	-	-	-	-
Internal services	427,084	427,084	-	(427,084)	-	-	-	-
Amounts available for appropriation	$ 3,093,989	$ 3,093,989	$ 2,510,600	$ (583,389)	$ 2,481,841	$ 2,481,841	$ 2,318,269	$ (163,572)
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
General government	$ 2,785,689	$ 2,785,689	$ 2,087,963	$ 697,726	$ 21,600	$ 21,600	$ 22,176	$ (576)
Public safety	50,176	50,176	8,631	41,545	-	-	-	-
Public works	-	-	-	-	2,360,400	2,360,400	1,912,178	448,222
Public health	255,815	255,815	105,534	150,281	-	-	-	-
Social and economic services	179,518	179,518	145,396	34,122	-	-	-	-
Housing and community development	154,294	154,294	126,724	27,570	-	-	-	-
Capital outlay	1,036,000	1,036,000	23,552	1,012,448	636,500	636,500	333,763	302,737
Total charges to appropriations	$ 4,461,492	$ 4,461,492	$ 2,497,800	$ 1,963,692	$ 3,018,500	$ 3,018,500	$ 2,268,117	$ 750,383
OTHER FINANCING SOURCES (USES)								
Transfers in	$ -	$ -	$ 426,640	$ 426,640	$ -	$ -	$ 51,978	$ 51,978
Transfers out	(160,520)	(160,520)	(132,110)	28,410	-	-	-	-
Total other financing sources (uses)	$ (160,520)	$ (160,520)	$ 294,530	$ 455,050	$ -	$ -	$ 51,978	$ 51,978
Net change in fund balance			$ 307,330				$ 102,130	
Fund balance - beginning of the year			$ 2,468,858				$ 687,343	
Fund balance - beginning of the year - restated			$ 2,468,858				$ 687,343	
Fund balance - end of the year			$ 2,776,188				$ 789,473	

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Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2012

	Public Safety (Law Enforcement)				Rural Addressing/Title III Projects			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL			ORIGINAL	FINAL		
RESOURCES (INFLOWS):								
Taxes and assessments	$ 1,140,795	$ 1,140,795	$ 1,114,912	$ (25,883)	$ -	$ -	$ -	$ -
Licenses and permits	9,000	9,000	6,225	(2,775)	-	-	-	-
Intergovernmental	136,676	136,676	99,144	(37,532)	158,903	158,903	158,934	31
Charges for services	279,200	279,200	198,174	(81,026)	-	-	-	-
Fines and forfeitures	5,500	5,500	4,899	(601)	-	-	-	-
Miscellaneous	20,312	20,312	11,500	(8,812)	-	-	-	-
Investment earnings	-	-	-	-	-	-	-	-
Internal services	-	-	-	-	-	-	-	-
Amounts available for appropriation	$ 1,591,483	$ 1,591,483	$ 1,434,854	$ (156,629)	$ 158,903	$ 158,903	$ 158,934	$ 31
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
General government	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	1,851,626	1,851,626	1,604,526	247,100	-	-	-	-
Public works	-	-	-	-	190,272	190,272	48,513	141,759
Public health	-	-	-	-	-	-	-	-
Social and economic services	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-
Capital outlay	70,000	70,000	30,400	39,600	25,000	25,000	22,773	2,227
Total charges to appropriations	$ 1,921,626	$ 1,921,626	$ 1,634,926	$ 286,700	$ 215,272	$ 215,272	$ 71,286	$ 143,986
OTHER FINANCING SOURCES (USES)								
Transfers in	$ 56,772	$ 56,772	$ 56,772	$ -	$ -	$ -	$ -	$ -
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	$ 56,772	$ 56,772	$ 56,772	$ -	$ -	$ -	$ -	$ -
Net change in fund balance			$ (143,300)				$ 87,648	
Fund balance - beginning of the year			$ 448,421				$ 630,418	
Fund balance - beginning of the year - restated			$ 448,421				$ 630,418	
Fund balance - end of the year			$ 305,121				$ 718,066	

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

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

INDEPENDENT AUDITOR'S REPORT

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, 2012, 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, business-type activities, each major fund, and the aggregate remaining fund information of Sanders County, Montana, as of June 30, 2012, and the respective changes in financial position, and cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20, 2013, 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 41, and 42 be presented to supplement the basic financial statements. Such information,

Robert K. Denning, CPA · Kim M. Downey, CPA

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 financial statements as a whole. 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 financial statements. Such information is the responsibility of management and was derived from and relates 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.

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

February 20, 2013

Sanders County, Montana
Statement of Net Assets
June 30, 2012

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 6,396,746	$ 345,967	$ 6,742,713
Taxes and assessments receivable, net	279,916	202,659	482,575
Due from other governments	142,358	-	142,358
Total current assets	$ 6,819,020	$ 548,626	$ 7,367,646
Noncurrent assets			
Restricted cash and investments	$ 500	$ -	$ 500
Capital assets - land	1,835,865	54,440	1,890,305
Capital assets - construction in progress	244,400	-	244,400
Capital assets - depreciable, net	9,605,654	526,317	10,131,971
Total noncurrent assets	$ 11,686,419	$ 580,757	$ 12,267,176
Total assets	$ 18,505,439	$ 1,129,383	$ 19,634,822
LIABILITIES			
Current liabilities			
Warrants payable	$ 828	$ -	$ 828
Accounts payable	103,024	8,644	111,668
Accrued payroll	44,685	4,196	48,881
Due to other governments	27,439	-	27,439
Deferred revenue	4,000	-	4,000
Current portion of long-term capital liabilities	26,684	-	26,684
Current portion of compensated absences payable	242,630	25,615	268,245
Total current liabilities	$ 449,290	$ 38,455	$ 487,745
Noncurrent liabilities			
Noncurrent portion of long-term liabilities	$ 467,778	$ 35,208	$ 502,986
Noncurrent portion of long-term capital liabilities	191,986	-	191,986
Noncurrent portion of compensated absences	104,997	10,197	115,194
Total noncurrent liabilities	$ 764,761	$ 45,405	$ 810,166
Total liabilities	$ 1,214,051	$ 83,860	$ 1,297,911
NET ASSETS			
Invested in capital assets, net of related debt	$ 11,467,249	$ 580,757	$ 12,048,006
Restricted for capital projects	98,939	-	98,939
Restricted for special projects	3,173,680	-	3,173,680
Unrestricted	2,551,520	464,766	3,016,286
Total net assets	$ 17,291,388	$ 1,045,523	$ 18,336,911
Total liabilities and net assets	$ 18,505,439	$ 1,129,383	$ 19,634,822

See accompanying Notes to the Financial Statements

Sanders County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2012

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets — Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total
Primary government:							
Governmental activities:							
General government	$ 2,316,141	$ 11,843	$ 235,766	$ -	$ (2,068,532)	$ -	$ (2,068,532)
Public safety	2,150,973	-	445,567	-	(1,705,406)	-	(1,705,406)
Public works	3,043,204	-	1,729,240	158,100	(1,155,864)	-	(1,155,864)
Public health	261,348	-	236,469	-	(24,879)	-	(24,879)
Social and economic services	354,465	1,450	4,000	-	(349,015)	-	(349,015)
Culture and recreation	410,805	-	227,871	-	(182,934)	-	(182,934)
Housing and community development	130,214	-	-	113,609	(16,605)	-	(16,605)
Debt service - interest	4,642	-	-	-	(4,642)	-	(4,642)
Miscellaneous	215,232	-	-	-	(215,232)	-	(215,232)
Total governmental activities	$ 8,887,024	$ 13,293	$ 2,878,913	$ 271,709	$ (5,723,109)	$ -	$ (5,723,109)
Business-type activities:							
Solid Waste	$ 794,139	$ 147,752	$ -	$ -	$ -	$ (646,387)	$ (646,387)
Total business-type activities	$ 794,139	$ 147,752	$ -	$ -	$ -	$ (646,387)	$ (646,387)
Total primary government	$ 9,681,163	$ 161,045	$ 2,878,913	$ 271,709	$ (5,723,109)	$ (646,387)	$ (6,369,496)
General Revenues:							
Property taxes for general purposes					$ 3,841,378	$ 735,981	$ 4,577,359
Liquor tax apportionment					4,250	-	4,250
Miscellaneous					424,229	4,303	428,532
Interest/investment earnings					50,169	1,624	51,793
PILT					310,821	-	310,821
State entitlement					894,669	-	894,669
Grants and entitlements not restricted to specific programs					83,749	-	83,749
Licenses and Permits					12,085	-	12,085
Contributions & donations					13,778	-	13,778
Local Option Tax					331,659	-	331,659
Fire					5,500	-	5,500
Total general revenues, special items and transfers					$ 5,972,287	$ 741,908	$ 6,714,195
Change in net assets					$ 249,178	$ 95,521	$ 344,699
Net assets - beginning					$ 17,078,428	$ 950,002	$ 18,028,430
Restatements					(36,218)	-	(36,218)
Net assets - beginning - restated					$ 17,042,210	$ 950,002	$ 17,992,212
Net assets - end					$ 17,291,388	$ 1,045,523	$ 18,336,911

See accompanying Notes to the Financial Statements

Sanders County, Montana
Balance Sheet
Governmental Funds
June 30, 2012

	General	Road	Public Safety (Law Enforcement)	Rural Addressing/Title III Projects	Other Governmental Funds	Total Governmental Funds
ASSETS						
Current assets:						
Cash and investments	$ 3,047,667	$ 797,915	$ 290,464	$ 718,066	$ 1,542,634	$ 6,396,746
Taxes and assessments receivable, net	98,960	37,269	78,401	-	65,286	279,916
Due from other funds	52,757	-	-	-	-	52,757
Due from other governments	9,083	2,239	37,226	-	93,810	142,358
Total current assets	$ 3,208,467	$ 837,423	$ 406,091	$ 718,066	$ 1,701,730	$ 6,871,777
Noncurrent assets:						
Restricted cash and investments	$ 500	$ -	$ -	$ -	$ -	$ 500
Total noncurrent assets	$ 500	$ -	$ -	$ -	$ -	$ 500
Total assets	$ 3,208,967	$ 837,423	$ 406,091	$ 718,066	$ 1,701,730	$ 6,872,277
LIABILITIES						
Current liabilities:						
Warrants payable	$ 828	$ -	$ -	$ -	$ -	$ 828
Accounts payable	593	73	8,058	-	94,300	103,024
Accrued payroll	19,566	10,608	14,511	-	-	44,685
Due to other funds	-	-	-	-	52,757	52,757
Due to other governments	2,011	-	-	-	25,428	27,439
Deferred revenue	98,960	37,269	78,401	-	69,286	283,916
Total current liabilities	$ 121,958	$ 47,950	$ 100,970	$ -	$ 241,771	$ 512,649
Total liabilities	$ 121,958	$ 47,950	$ 100,970	$ -	$ 241,771	$ 512,649
FUND BALANCES						
Restricted	$ -	$ 789,473	$ 305,121	$ 718,066	$ 1,497,017	$ 3,309,677
Unassigned fund balance	3,087,009	-	-	-	(37,058)	3,049,951
Total fund balance	$ 3,087,009	$ 789,473	$ 305,121	$ 718,066	$ 1,459,959	$ 6,359,628
Total liabilities and fund balance	$ 3,208,967	$ 837,423	$ 406,091	$ 718,066	$ 1,701,730	$ 6,872,277

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, 2012

Total fund balances - governmental funds	$	6,359,628
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		11,685,919
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.		279,916
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(1,034,075)
Total net assets - governmental activities	$	17,291,388

See accompanying Notes to the Financial Statements

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Sanders County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2012

	General	Road	Public Safety (Law Enforcement)	Rural Addressing/Title III Projects	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes and assessments	$ 1,935,722	$ 922,469	$ 1,114,912	$ -	$ 1,191,297	$ 5,164,400
Licenses and permits	750	-	6,225	-	-	6,975
Intergovernmental	482,681	1,288,850	99,144	158,934	651,920	2,681,529
Charges for services	244,705	7,244	198,174	-	371,027	821,150
Fines and forfeitures	58,226	-	4,899	-	7,382	70,507
Miscellaneous	52,082	99,706	11,500	-	159,560	322,848
Investment earnings	47,255	-	-	-	2,914	50,169
Total revenues	$ 2,821,421	$ 2,318,269	$ 1,434,854	$ 158,934	$ 2,384,100	$ 9,117,578
EXPENDITURES						
General government	$ 2,087,963	$ 22,176	$ -	$ -	$ 8,175	$ 2,118,314
Public safety	8,631	-	1,604,526	-	344,853	1,958,010
Public works	-	1,912,178	-	48,513	579,384	2,540,075
Public health	105,534	-	-	-	150,165	255,699
Social and economic services	145,396	-	-	-	209,069	354,465
Culture and recreation	-	-	-	-	369,989	369,989
Housing and community development	126,724	-	-	-	-	126,724
Debt service - principal	-	-	-	-	25,877	25,877
Debt service - interest	-	-	-	-	4,642	4,642
Miscellaneous	-	-	-	-	215,232	215,232
Capital outlay	23,552	333,763	30,400	22,773	298,138	708,626
Total expenditures	$ 2,497,800	$ 2,268,117	$ 1,634,926	$ 71,286	$ 2,205,524	$ 8,677,653
Excess (deficiency) of revenues over expenditures	$ 323,621	$ 50,152	$ (200,072)	$ 87,648	$ 178,576	$ 439,925
OTHER FINANCING SOURCES (USES)						
Transfers in	$ 426,640	$ 51,978	$ 56,772	$ -	$ 46,360	$ 581,750
Transfers out	(433,666)	-	-	-	(148,084)	(581,750)
Total other financing sources (uses)	$ (7,026)	$ 51,978	$ 56,772	$ -	$ (101,724)	$ -
Net Change in Fund Balance	$ 316,595	$ 102,130	$ (143,300)	$ 87,648	$ 76,852	$ 439,925
Fund balances - beginning	$ 2,770,414	$ 687,343	$ 448,421	$ 630,418	$ 1,383,107	$ 5,919,703
Fund balance - ending	$ 3,087,009	$ 789,473	$ 305,121	$ 718,066	$ 1,459,959	$ 6,359,628

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, 2012

Amounts reported for *governmental activities* in the statement of activities are different because:		
Net change in fund balances - total governmental funds	$	439,925
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		708,626
- Depreciation expense		(787,909)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
- Long-term receivables (deferred revenue)		18,624
The change in compensated absences is shown as an expense in the Statement of Activities		(39)
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		25,877
Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:		
- Post-employment benefits other than retirement liability		(155,926)
Change in net assets - Statement of Activities	$	249,178

See accompanying Notes to the Financial Statements

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Sanders County, Montana
Balance Sheet
Proprietary Funds
June 30, 2012

		Business-Type Activities - Enterprise Funds
		Solid Waste
ASSETS		
Current assets:		
Cash and investments	$	345,967
Taxes and assessments receivable, net		202,659
Total current assets	$	548,626
Noncurrent assets:		
Capital assets - land	$	54,440
Capital assets - depreciable, net		526,317
Total noncurrent assets	$	580,757
Total assets	$	1,129,383
LIABILITIES		
Current liabilities:		
Accounts payable	$	8,644
Accrued payroll		4,196
Current portion of compensated absences payable		25,615
Total current liabilities	$	38,455
Noncurrent liabilities:		
Noncurrent portion of long-term liabilities	$	35,208
Noncurrent portion of compensated absences		10,197
Total noncurrent liabilities	$	45,405
Total liabilities	$	83,860
NET ASSETS		
Invested in capital assets, net of related debt	$	580,757
Unrestricted		464,766
Total net assets	$	1,045,523
Total liabilities and net assets	$	1,129,383

See accompanying Notes to the Financial Statements

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Sanders County, Montana
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2012

		Business-Type Activities - Enterprise Funds
		Solid Waste
OPERATING REVENUES		
Charges for services	$	147,752
Miscellaneous revenues		4,303
Special assessments		735,981
Total operating revenues	$	888,036
OPERATING EXPENSES		
Personal services	$	375,251
Supplies		510
Purchased services		339,082
Fixed charges		14,201
Depreciation		65,095
Total operating expenses	$	794,139
Operating income (loss)	$	93,897
NON-OPERATING REVENUES (EXPENSES)		
Interest revenue	$	1,624
Total non-operating revenues (expenses)	$	1,624
Income (loss) before contributions and transfers	$	95,521
Change in net assets	$	95,521
Net Assets - Beginning of the year	$	950,002
Net Assets - End of the year	$	1,045,523

See accompanying Notes to the Financial Statements

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Sanders County, Montana
Combined
Proprietary Funds
June 30, 2012

		Business - Type Activities - Enterprise Funds
		Solid Waste
Cash flows from operating activities:		
Cash received from providing services	$	887,641
Cash received from miscellaneous sources		4,303
Cash payments to suppliers		(349,729)
Cash payments to employees		(357,796)
Net cash provided (used) by operating activities	$	184,419
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	$	(27,000)
Net cash provided (used) by capital and related financing activities	$	(27,000)
Cash flows from investing activities:		
Interest on investments	$	1,624
Net cash provided (used) by investing activities	$	1,624
Net increase (decrease) in cash and cash equivalents	$	159,043
Cash and cash equivalents at beginning		186,924
Cash and cash equivalents at end	$	345,967
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$	93,897
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation		65,095
Other post-employment benefits		11,736
Changes in assets and liabilities:		
Taxes receivable		3,908
Accounts payable		4,064
Compensated absences		1,523
Accrued payroll		4,196
Net cash provided (used) by operating activities	$	184,419

See accompanying Notes to the Financial Statements

Sanders County, Montana
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

		Investment Trust Funds		Agency Funds
ASSETS				
Cash and short-term investments	$	9,680,177	$	747,455
Taxes receivable		-		780,798
Total assets	$	9,680,177	$	1,528,253
LIABILITIES				
Warrants payable	$	-	$	520,500
Due to others		-		1,007,753
Total liabilities	$	-	$	1,528,253
NET ASSETS				
Assets held in trust	$	9,680,177		

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, 2012

		Investment Trust Funds
ADDITIONS		
Contributions to Investment Trust Fund	$	451,109
Interest and change in fair value of investments		69,203
Total additions	$	520,312
DEDUCTIONS		
Distributions from investment trust fund	$	559,937
Total deductions	$	559,937
Change in net assets	$	(39,625)
Net Assets - Beginning of the year	$	9,719,802
Net Assets - End of the year	$	9,680,177

See accompanying Notes to the Financial Statements

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.

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

Related Organizations

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

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

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.

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

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.

Rural Addressing/Title III Projects – This fund accounts for resources allocated by law, contractual agreement, or administrative regulations, and the payment of Forest Reserve Title III 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.

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, 2012, are as follows:

	Primary Government
Cash on hand and Deposits:	
Cash on Hand:	
Petty Cash	$ 1,594
Cash in Banks:	
Demand Deposits	1,289,877
Savings Deposits	7,065,000
Time Deposits	8,814,374
Total	$17,170,845

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.

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, 2012 the government's bank balance was exposed to custodial credit risk as follows:

Depository Account	Balance
Insured	$ 1,000,000
Collateralized	
- Collateral held by the County's agent in the County's name	16,252,358
Total Deposits and Investments	$ 17,252,358

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, 2012, 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.

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 cost, which approximates fair value.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2012 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, 2012.

Statement of Net Assets	
Net assets held in trust for all pool participants:	
Equity of internal pool participants	$ 7,422,610
Equity of external pool participants	9,680,177
Total equity	$17,102,787

Condensed Statement of Changes in Net Assets	External	Internal
Investment Earnings	$ 69,203	$ 389,601
Contributions to Trust	451,109	345,904
Distributions Paid	(559,937)	(171,299)
Net change in net assets	$ (39,625)	$ 564,206
Net assets at beginning of year	9,719,802	6,858,404
Net assets at end of year	$ 9,680,177	$ 7,422,610

Cash equivalents

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

NOTE 3. RECEIVABLES

An allowance for uncollectible accounts was not maintained.

Property tax levies are set on or before the second Monday in August, in connection with the budget process. Real property (and certain attached personal property) taxes are billed within ten days after the third Monday in October and are due in equal installments on November 30 and the following May 31. After those dates, they become delinquent (and a lien upon the property). After three years, the County may exercise the lien and take title to the property. Special assessments are either billed in one installment due November 30 or two equal installments due November 30 and the following May 31. Personal property taxes (other that those billed with real estate) are generally billed no later then 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 2012 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:

	Balance June 30, 2011	Additions/ Transfers	Deletions/ Transfers	Adjustments	Balance June 30, 2012
Capital assets not being depreciated:					
Land	$ 1,835,865	$ -	$ -	$ -	$ 1,835,865
Construction in Progress	726,237	213,310	(658,929)	(36,218)	244,400
Total capital assets not being depreciated	$ 2,562,102	$ 213,310	$(657,929)	$ (36,218)	$ 2,080,265
Other Capital Assets:					
Buildings	$ 2,484,800	$ 57,651	$ -	$ 36,218	$ 2,542,451
Improvements Other than Buildings	7,618,252	783,601	-	-	8,401,853
Machinery and Equipment	7,474,344	312,993	(15,750)	454,579	7,771,587
Total other Capital Assets at historical cost	$ 17,577,396	$ 1,154,155	$(15,750)	$ 490,797	$ 18,715,891
Less Accumulated Depreciation	$(8,338,078)	$(787,909)	$ 15,750	$ -	$(9,110,237)
Total	$ 11,801,420	$ (30,123)	$ -	$ 490,797	$ 11,685,919

Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	$ 41,862
Public Safety	192,963
Public Works	503,129
Public Health	5,649
Culture and Recreation	40,816
Housing and Community Development	3,490
Total governmental activities depreciation expense	$787,909

The following is a summary of business type capital assets:

	Balance June 30, 2011	Additions	Balance June 30, 2012
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	1,302,079	27,000	1,329,079
Total other Capital Assets at historical cost	$ 1,684,551	$ 27,000	$ 1,711,551
Less Accumulated Depreciation	$(1,120,139)	$ (65,095)	$(1,185,234)
Total	$ 618,852	$ (38,095)	$ 580,757

NOTE 6. LONG TERM DEBT OBLIGATIONS

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

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

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2012, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012	Due within one year
Intercap Loans	$ 244,547	$ -	$ (25,877)	$ 218,670	$ 26,684
Compensated Absences	347,588	39	-	347,627	242,630
*Other Postemployment Benefits	311,852	155,926	-	467,778	467,778
Total	$903,987	$155,965	$ (25,877)	$1,034,075	$737,092

*See Note 10
In prior years the general fund was used to liquidate compensated absences and claims and judgments.

Business-type Activities:

	Balance July 1, 2011	Additions	Balance June 30, 2012	Due within one year
Compensated Absences	$ 34,289	$ 1,523	$ 35,812	$ 25,615
*Other Postemployment Benefits	23,472	11,736	35,208	-
Total	$ 57,761	$13,259	$71,020	$ 25,615

*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 16th of each year and are based on a spread over the interest paid on one-year term, tax-exempt bonds which are sold to fund the loans.

Intercap loans outstanding as of June 30, 2012 were as follows:

Purpose	Origination Date	Interest Rate	Term	Maturity Date	Principal Amount	Balance June 30, 2011
Fairgrounds Area Holding Pens Upgrade	07/11/2008	1.95-4.25%	10 yrs	08/15/2018	$150,941	$97,607
Concession Stand/Fairgrounds Imp. Draws 1-2	07/30/2010	1.95%	10 yrs	08/15/2020	140,556	121,063
Total					$291,497	$218,670

Reported in the governmental activities.

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
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	7,562	74
Total	$ 218,670	$ 11,401

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 proprietary fund.

NOTE 7. DEFICIT FUND BALANCES/NET ASSETS

Fund Name	Amount	Reason for Deficit	How will deficit be eliminated
Comprehensive Insurance	$ (374)	Revenues from the year did not cover the beginning deficit balance.	Future revenues.
Noxious Weed	(6,498)	Revenues from the year did not cover the beginning deficit balance.	Future revenues.
Law Enforcement Block Grant	(20,817)	Revenues from the year did not cover the beginning deficit balance.	Future grant revenues
Public Health Misc. Grants	(625)	Revenues from the year did not cover both the beginning deficit balance from the amount owed to another fund and the current year operations.	Future revenues.
Niarada Cemetery	(3,245)	Revenues from the year did not cover both the beginning deficit balance and current year operations.	Future revenues.
Special Projects	(5,499)	Expenditures exceeded revenues in the prior year.	Future revenues.
Total	$(37,058)		

NOTE 8. INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of June 30, 2012, were as follows:

Purpose	Due to/from other funds: Receivable Fund	Payable Fund	Amount
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	Noxious Weeds – Nonmajor Governmental	12,646
To provide cash to cover negative cash balances	General – Major Governmental	Eurasian Watermilfoil – Nonmajor Governmental	1,870
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	Special Projects – Nonmajor Governmental	5,799
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	997
Total			$ 52,757

Interfund Transfers

The following is an analysis of operating transfers in and out during fiscal year 2012:

Purpose	Receivable fund	Payable fund	Amount
To pay health insurance	General – Major Governmental	Permissive Medical Levy – Nonmajor Governmental	$ 125,084
Transfer of PILT money	General – Major Governmental	PILT – Nonmajor Governmental	301,556
Operating Transfer	Road – Nonmajor Governmental	General – Major Governmental	51,978
Operating	Weed –	General –	

Transfer	Nonmajor Governmental	Major Governmental	4,482
Operating Transfer	County Fair – Nonmajor Governmental	General – Major Governmental	5,976
County Grant Match	Airport – Nonmajor Governmental	General – Major Governmental	9,914
Operating Transfer	Library – Nonmajor Governmental	General – Major Governmental	2,988
Operating Transfer	Public Safety (Law Enforcement) – Major Governmental	General – Major Governmental	56,772
Capital Improvements	Library Capital Improvement – Nonmajor Governmental	Library – Nonmajor Governmental	23,000
Total			$581,750

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, 2012, were:

	PERS	SRS
Employer	7.070%	10.115%
Employee	6.90%	9.245%
State	0.10%	-

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, 2010, 2011, and 2012, as listed below, were equal to the required contributions for each year.

	PERS	SRS
2010	$ 84,302	$56,663
2011	$186,070	$60,608
2012	$182,804	$67,359

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)	$ 850,762
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	$ 3,385,692
UAAL as a percentage of covered payroll	25%

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 acurarial 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	$ -
Annual OPEB cost (expense)	$ 167,662
Contributions made	$ -
Increase in net OPEB obligation	$ 167,662
Net OPEB obligation - beginning of year	$ 335,324
Net OPEB obligation - end of year	$ 502,986

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%

Health care cost rate trend (Federal Office of the Actuary)

Year	% Increase
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. LOCAL RETIREMENT PLANS

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

NOTE 12. RESTRICTED CASH/INVESTMENTS

The following restricted cash/investments were held by the County as of June 30, 2012. This amount is reported within the cash/investment account on the Statement of Net Assets.

Description	Amount
Restricted investment	$ 500

NOTE 13. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES

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.

NOTE 14. RESTATEMENTS

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

Fund	Amount	Reason for Adjustment
Governmental Activities	$ (36,218)	Prior year adjustment to capital assets

NOTE 15. JOINT VENTURES

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

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

NOTE 16. 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 17. 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 Polices:
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.

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

NOTE 18. PENDING LITIGATION

The following is a list of litigation pending against the County and the amount of damages claimed by the Plaintiff. [redacted]

Case	Damages Requested	Potential of Loss

Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2012

	General				Road			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL			ORIGINAL	FINAL		
RESOURCES (INFLOWS):								
Taxes and assessments	$ 1,901,375	$ 1,901,375	$ 1,935,722	$ 34,347	$ 962,480	$ 962,480	$ 922,469	$ (40,011)
Licenses and permits	300	300	750	450	-	-	-	-
Intergovernmental	276,900	276,900	171,860	(105,040)	1,294,361	1,294,361	1,288,850	(5,511)
Charges for services	279,955	279,955	244,705	(35,250)	6,000	6,000	7,244	1,244
Fines and forfeitures	70,525	70,525	58,226	(12,299)	-	-	-	-
Miscellaneous	77,850	77,850	52,082	(25,768)	219,000	219,000	99,706	(119,294)
Investment earnings	60,000	60,000	47,255	(12,745)	-	-	-	-
Internal services	427,084	427,084	-	(427,084)	-	-	-	-
Amounts available for appropriation	$ 3,093,989	$ 3,093,989	$ 2,510,600	$ (583,389)	$ 2,481,841	$ 2,481,841	$ 2,318,269	$ (163,572)
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
General government	$ 2,785,689	$ 2,785,689	$ 2,087,963	$ 697,726	$ 21,600	$ 21,600	$ 22,176	$ (576)
Public safety	50,176	50,176	8,631	41,545	-	-	-	-
Public works	-	-	-	-	2,360,400	2,360,400	1,912,178	448,222
Public health	255,815	255,815	105,534	150,281	-	-	-	-
Social and economic services	179,518	179,518	145,396	34,122	-	-	-	-
Housing and community development	154,294	154,294	126,724	27,570	-	-	-	-
Capital outlay	1,036,000	1,036,000	23,552	1,012,448	636,500	636,500	333,763	302,737
Total charges to appropriations	$ 4,461,492	$ 4,461,492	$ 2,497,800	$ 1,963,692	$ 3,018,500	$ 3,018,500	$ 2,268,117	$ 750,383
OTHER FINANCING SOURCES (USES)								
Transfers in	$ -	$ -	$ 426,640	$ 426,640	$ -	$ -	$ 51,978	$ 51,978
Transfers out	(160,520)	(160,520)	(132,110)	28,410	-	-	-	-
Total other financing sources (uses)	$ (160,520)	$ (160,520)	$ 294,530	$ 455,050	$ -	$ -	$ 51,978	$ 51,978
Net change in fund balance			$ 307,330				$ 102,130	
Fund balance - beginning of the year			$ 2,468,858				$ 687,343	
Fund balance - beginning of the year - restated			$ 2,468,858				$ 687,343	
Fund balance - end of the year			$ 2,776,188				$ 789,473	

Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2012

	Public Safety (Law Enforcement)				Rural Addressing/Title III Projects			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL			ORIGINAL	FINAL		
RESOURCES (INFLOWS):								
Taxes and assessments	$ 1,140,795	$ 1,140,795	$ 1,114,912	$ (25,883)	$ -	$ -	$ -	$ -
Licenses and permits	9,000	9,000	6,225	(2,775)	-	-	-	-
Intergovernmental	136,676	136,676	99,144	(37,532)	158,903	158,903	158,934	31
Charges for services	279,200	279,200	198,174	(81,026)	-	-	-	-
Fines and forfeitures	5,500	5,500	4,899	(601)	-	-	-	-
Miscellaneous	20,312	20,312	11,500	(8,812)	-	-	-	-
Investment earnings	-	-	-	-	-	-	-	-
Internal services	-	-	-	-	-	-	-	-
Amounts available for appropriation	$ 1,591,483	$ 1,591,483	$ 1,434,854	$ (156,629)	$ 158,903	$ 158,903	$ 158,934	$ 31
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
General government	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	1,851,626	1,851,626	1,604,526	247,100	-	-	-	-
Public works	-	-	-	-	190,272	190,272	48,513	141,759
Public health	-	-	-	-	-	-	-	-
Social and economic services	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-
Capital outlay	70,000	70,000	30,400	39,600	25,000	25,000	22,773	2,227
Total charges to appropriations	$ 1,921,626	$ 1,921,626	$ 1,634,926	$ 286,700	$ 215,272	$ 215,272	$ 71,286	$ 143,986
OTHER FINANCING SOURCES (USES)								
Transfers in	$ 56,772	$ 56,772	$ 56,772	$ -	$ -	$ -	$ -	$ -
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	$ 56,772	$ 56,772	$ 56,772	$ -	$ -	$ -	$ -	$ -
Net change in fund balance			$ (143,300)				$ 87,648	
Fund balance - beginning of the year			$ 448,421				$ 630,418	
Fund balance - beginning of the year - restated			$ 448,421				$ 630,418	
Fund balance - end of the year			$ 305,121				$ 718,066	

Sanders County, Montana
REQUIRED SUPPLEMENTAL INFORMATION
Schedule of Funding Progress
For the Fiscal Year Ended June 30, 2012

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%

DRAFT

SINGLE AUDIT SECTION

DRAFT

Sanders County, Montana
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures June 30, 2012
U.S. Department of Agriculture			
Passed through Montana Department of Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	11-07-5-21-017-0	$ 4,449
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	12-07-5-21-017-0	65,978
Passed through Montana Department of Agriculture:	10.557	040-07-5-21-018-0	
Cooperative Forestry Assistance	10.664	MDA 2010-708	7,650
Cooperative Forestry Assistance	10.664	MDA 2011-721	20,795
Passed through Montana State Auditors Office:	10.565	N/A	
Schools and Roads - Grants to States	10.665	n/a	1,286,610
Schools and Roads - Grants to States	10.665	n/a	71,286
Passed through the National Fish and Wildlife Foundation:			
National Fish and wildlife foundation	10.683	2011-0034-004	19,149
Total U.S. Department of Agriculture			$ 1,475,917
U.S. Department of Defense			
ARRA Basic, Applied and Advanced Research in Science and Engineering	12.630	W912HZ-10-C-0062	$ 25,572
Total U.S. Department of Defense			$ 25,572
U.S. Department of Housing & Urban Development			
Passed through Department of Commerce:			
Community Development Block Grants	14.228	MT-CDBG-10HR-02	$ 43,038
Community Development Block Grants	14.228	MT-NSP-023-01-001	63,943
Total U.S. Department of Housing & Urban Development			$ 106,981
U.S. Department of Interior			
Passed through the National Fish and Wildlife Foundation:			
Fish and Wildlife management assistance	15.608	2011-0034-004	$ 6,962
Total U.S. Department of Interior			$ 6,962
U.S. Department of Justice			
Direct:			
Public Safety Partnership and Community Policing Grants	16.710	2009RKWX0533	$ 45,115
Public Safety Partnership and Community Policing Grants	16.710	2011UMWX0110	12,418
Passed through Montana Board of Crime Control:			
Crime Victim Assistance	16.575	09-V01-90525	4,747
Total U.S. Department of Justice			$ 62,280
U.S. Department of Transportation			
Direct:			
Airport Improvement Program	20.106	3-30-0059-008-2011	$ 105,533
Passed through the State Department of Transportation:			
State and Community Highway Safety	20.600	unk	4,059
Highway Planning and Construction	20.205	STEP 45 (23)	6,627
Passed through Montana Sheriff's and Peace Officers Association:			
State and Community Highway Safety	20.600	NA	4,246
Total U.S. Department of Transportation			$ 120,465
U.S. Department of Health and Human Services			
Passed through Montana Department of Health & Human Services:			
Public Health Emergency Preparedness	93.069	12-07-6-11-047-0	$ 25,975
Environmental health and emergency response	93.070	12-07-301-1030	10,500
Immunization Grants	93.268	13-07-4-31-042-0	5,770
Maternal and Child Health Services Block Grant to the States	93.994	11-07-5-01-045-0	11,653
Tobacco grant	93.994	11-07-3-31-014-0	8,521
Tobacco grant	93.994	12-07-3-31-014-0	32,175
Passed through Community Action Partnership of Northwestern Montana:			
Community Services Block Grant	93.569	11-253	4,000
Total U.S. Department of Health and Human Services			$ 98,594
U.S. Department of Homeland Security			
Passed through Montana Department of Military Affairs:			
Emergency Management Performance Grants	97.042	FY2010-2010-EP-E0-0015	$ 1,784
Emergency Management Performance Grants	97.042	EMW-2011-EP-00035	21,285
Homeland Security Grant Program	97.067	2009-T9-0005	6,042
Homeland Security Grant Program	97.067	PDMC-PL-08-MT-2011-009	12,600
Total U.S. Department of Homeland Security			$ 41,711
Total Federal Financial Assistance			$ 1,938,482

N/A = Not Applicable or Not Available

SANDERS COUNTY, MONTANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 2012

Basis of Presentation

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

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

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

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

Board of County Commissioners
Sanders County
Thompson Falls, Montana

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Sanders County, Montana, as of and for the year ended June 30, 2012, which collectively comprise the Sanders County's basic financial statements and have issued our report thereon dated February 20, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questions costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be material weaknesses as item 12-1.

Robert K. Denning, CPA · Kim M. Downey, CPA

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. However, no significant deficiencies were noted.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sanders County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Governmental Auditing Standards* and which is described in the accompanying schedule of findings and questions costs as item 12-2.

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

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

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

February 20, 2013

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2120 OLD WELFARE FUND	2130 BRIDGE FUND	2140 WEED CONTROL	2150 PREDATORY ANIMAL C
ASSETS				
Cash and cash equivalents	1.71	26,877.76	32,093.12	19.67
Taxes receivable:				
Real estate	0.08	4,083.70	5,126.11	3.00
Net proceeds	(0.21)	440.23	542.48	0.00
Personal	176.28	841.05	947.11	109.00
Protested	0.00	996.56	1,277.11	0.00
Due from other governments	0.00	348.81	424.41	0.00
TOTAL ASSETS	177.86	33,588.11	40,410.34	131.67
LIABILITIES				
Accounts payable	0.00	0.00	10,362.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	176.15	6,361.52	7,892.79	112.00
TOTAL LIABILITIES	176.15	6,361.52	18,254.79	112.00
FUND BALANCES				
Unassigned (negative balance only)	1.71	27,226.59	40,225.55	19.67
Total Fund Balances	1.71	27,226.59	40,225.55	19.67
Total Liabilities and Fund Balances	177.86	33,588.11	58,480.34	131.67

42. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2160 COUNTY FAIR	2170 AIRPORT FUND	2190 COMPREHENSIVE INSU	2200 INSECT FUND
ASSETS				
Cash and cash equivalents	20,378.79	27,080.78	5,507.84	18,313.04
Taxes receivable:				
Real estate	5,687.06	6.38	2,352.08	0.00
Net proceeds	585.65	124.19	317.37	0.00
Personal	985.85	231.72	625.96	0.00
Protested	1,463.98	0.02	472.89	0.00
Due from other governments	464.20	45,067.92	251.99	0.00
TOTAL ASSETS	29,565.53	72,511.01	9,528.13	18,313.04
LIABILITIES				
Accounts payable	0.00	45,066.92	0.00	0.00
Due to other funds	2,009.88	1,959.37	6,133.62	0.00
Deferred revenue	8,722.51	362.31	3,768.31	0.00
TOTAL LIABILITIES	10,732.39	47,388.60	9,901.93	0.00
FUND BALANCES				
Unassigned (negative balance only)	55,051.14	25,122.41	(373.80)	25,297.04
Total Fund Balances	55,051.14	25,122.41	(373.80)	25,297.04
Total Liabilities and Fund Balances	65,783.53	72,511.01	9,528.13	25,297.04

47. COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS - OTHER

For the year ending June 30, 2012

	2210 COUNTY PARKS	2220 LIBRARY FUND	2230 COUNTY AMBULANCE	2240 USE FUND #8010 (wa
ASSETS				
Cash and cash equivalents	91,194.03	23,351.77	16,744.85	0.00
Taxes receivable:				
Real estate	0.00	1,956.73	3,334.48	0.00
Net proceeds	0.00	271.09	404.76	0.00
Personal	0.00	534.23	780.05	0.00
Protested	0.00	549.56	855.93	0.00
Due from other governments	0.00	132.63	265.25	0.00
TOTAL ASSETS	91,194.03	26,796.01	22,385.32	0.00
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	0.00	3,307.58	5,374.90	0.00
TOTAL LIABILITIES	0.00	3,307.58	5,374.90	0.00
FUND BALANCES				
Unassigned (negative balance only)	91,194.03	23,488.43	17,010.42	0.00
Total Fund Balances	91,194.03	23,488.43	17,010.42	0.00
Total Liabilities and Fund Balances	91,194.03	26,796.01	22,385.32	0.00

47. COMBINING BALANCE SHEET - NONMAJOR GOVERN FNV JUN 2012S

For the year ending June 30, 2012

	2260 EMERGENCY - DISAST	2261 HAZ MAT EMERGENCY	2270 DEQ Contract Subdi	2280 SENIOR CITIZENS
ASSETS				
Cash and cash equivalents	58,334.75	10,594.53	0.00	36,092.12
Taxes receivable:				
Real estate	2,219.34	0.00	0.00	8,987.31
Net proceeds	183.47	0.00	0.00	937.58
Personal	340.60	0.00	0.00	1,627.87
Protested	369.78	0.00	0.00	2,306.76
Due from other governments	265.26	0.00	0.00	714.87
TOTAL ASSETS	61,713.20	10,594.53	0.00	50,666.51
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	3,113.19	0.00	0.00	17,859.53
TOTAL LIABILITIES	3,113.19	0.00	0.00	17,859.53
FUND BALANCES				
Unassigned (negative balance only)	58,600.01	10,594.53	0.00	32,806.98
Total Fund Balances	58,600.01	10,594.53	0.00	32,806.98
Total Liabilities and Fund Balances	61,713.20	10,594.53	0.00	50,666.51

41. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2281 SENIOR CITIZENS TR	2370 P.E.R.S.	2371 HEALTH INSURANCE	2372 PERMISSIVE MEDICAL
ASSETS				
Cash and cash equivalents	1,241.18	48.49	103.23	5,257.35
Taxes receivable:				
Real estate	0.02	4.96	7.24	5,398.14
Net proceeds	0.02	54.33	132.85	588.55
Personal	24.95	166.32	520.78	956.11
Protested	0.00	0.03	0.02	1,269.72
Due from other governments	0.00	0.00	0.00	485.82
TOTAL ASSETS	1,266.17	274.13	764.12	13,955.69
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	24.99	225.64	660.90	8,212.51
TOTAL LIABILITIES	24.99	225.64	660.90	8,212.51
FUND BALANCES				
Unassigned (negative balance only)	1,241.18	48.49	103.22	5,743.18
Total Fund Balances	1,241.18	48.49	103.22	5,743.18
Total Liabilities and Fund Balances	1,266.17	274.13	764.12	13,955.69

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2382 SEARCH & RESCUE	2384 SEARCH & RESCUE AU	2390 DRUG FORFEITURE	2393 RECORD PRESERVATIO
ASSETS				
Cash and cash equivalents	438.39	13,406.97	68,233.86	67,940.85
Taxes receivable:				
Real estate	833.35	0.00	0.00	0.00
Net proceeds	100.93	0.00	0.00	0.00
Personal	195.72	0.00	0.00	0.00
Protested	214.05	0.00	0.00	0.00
Due from other governments	66.31	0.00	0.00	0.00
TOTAL ASSETS	1,848.75	13,406.97	68,233.86	67,940.85
LIABILITIES				
Accounts payable	0.00	0.00	326.79	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	1,344.05	0.00	0.00	0.00
TOTAL LIABILITIES	1,344.05	0.00	326.79	0.00
FUND BALANCES				
Unassigned (negative balance only)	504.70	13,406.97	67,907.07	67,940.85
Total Fund Balances	504.70	13,406.97	67,907.07	67,940.85
Total Liabilities and Fund Balances	1,848.75	13,406.97	68,233.86	67,940.85

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2400 PARADISE IMPROVEME	2500 LARCHWOOD SOUTH SE	2501 LARCHWOOD SOUTH OV	2700 SANDERS COUNTY CER
ASSETS				
Cash and cash equivalents	3,816.54	2,031.93	701.30	14,086.49
Taxes receivable:				
Real estate	418.03	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	4,234.57	2,031.93	701.30	14,086.49
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	418.03	0.00	0.00	0.00
TOTAL LIABILITIES	418.03	0.00	0.00	0.00
FUND BALANCES				
Unassigned (negative balance only)	3,816.54	2,031.93	701.30	14,086.49
Total Fund Balances	3,816.54	2,031.93	701.30	14,086.49
Total Liabilities and Fund Balances	4,234.57	2,031.93	701.30	14,086.49

17. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2701 SANDERS COUNTY CRI	2815 UST PROGRAM	2820 FUEL TAX	2830 JUNK MOTOR VEHICLE
ASSETS				
Cash and cash equivalents	2,229.76	1,227.76	140,622.39	14,496.71
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	2,229.76	1,227.76	140,622.39	14,496.71
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00
FUND BALANCES				
Unassigned (negative balance only)	2,229.76	1,227.76	140,622.39	14,496.71
Total Fund Balances	2,229.76	1,227.76	140,622.39	14,496.71
Total Liabilities and Fund Balances	2,229.76	1,227.76	140,622.39	14,496.71

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending [illegible]

	2840 NOXIOUS WEED	2841 EURASIAN WATERMILF	2850 911 EMERGENCY NO.	2859 COUNTY LAND INFORM
ASSETS				
Cash and cash equivalents	6,147.98	6,724.94	304,803.84	23,707.50
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	9,884.00	0.00
TOTAL ASSETS	6,147.98	6,724.94	314,687.84	23,707.50
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	12,646.45	1,870.39	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	12,646.45	1,870.39	0.00	0.00
FUND BALANCES				
Unassigned (negative balance only)	(6,498.47)	33,544.55	314,687.84	23,707.50
Total Fund Balances	(6,498.47)	33,544.55	314,687.84	23,707.50
Total Liabilities and Fund Balances	6,147.98	35,414.94	314,687.84	23,707.50

17. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2860 LAND USE PLANNING	2865 DNRC GRANT	2918 LAW ENFORCEMENT BL	2950 DUI TASK FORCE
ASSETS				
Cash and cash equivalents	23,861.26	0.00	0.00	7,447.00
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	23,861.26	0.00	0.00	7,447.00
LIABILITIES				
Accounts payable	0.00	0.00	0.00	50.00
Due to other funds	0.00	0.00	20,816.66	0.00
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	20,816.66	50.00
FUND BALANCES				
Unassigned (negative balance only)	23,861.26	0.00	(20,816.66)	7,397.00
Total Fund Balances	23,861.26	0.00	(20,816.66)	7,397.00
Total Liabilities and Fund Balances	23,861.26	0.00	0.00	7,447.00

47. COMBINING BALANCE SHEET - NORMAL SPECIAL REVENUE FUNDS

For the year ending June 2012

	2952 SPECIAL PROJECTS	2956 CTEP(COMM.TRANS. E	2958 OFFICE OF EMERGENC	2960 PILT
ASSETS				
Cash and cash equivalents	300.00	96,366.64	10,661.03	310,821.00
Taxes receivable:				
Real estate	0.00	0.00	798.99	0.00
Net proceeds	0.00	0.00	108.14	0.00
Personal	0.00	0.00	206.44	0.00
Protested	0.00	0.00	231.46	0.00
Due from other governments	0.00	0.00	3,744.05	0.00
TOTAL ASSETS	300.00	96,366.64	15,750.11	310,821.00
LIABILITIES				
Accounts payable	0.00	38,362.89	0.00	0.00
Due to other funds	5,798.79	0.00	0.00	0.00
Deferred revenue	0.00	0.00	1,345.03	0.00
TOTAL LIABILITIES	5,798.79	38,362.89	1,345.03	0.00
FUND BALANCES				
Unassigned (negative balance only)	(5,498.79)	58,003.75	14,405.08	310,821.00
Total Fund Balances	(5,498.79)	58,003.75	14,405.08	310,821.00
Total Liabilities and Fund Balances	300.00	96,366.64	15,750.11	310,821.00

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2964 PUBLIC HEALTH MISC	2969 YOUTH SUICIDE PREV	2970 IMMUNIZATION (HEAL	2971 WIC
ASSETS				
Cash and cash equivalents	(100.00)	2.85	15,487.67	(721.01)
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	10,583.00
TOTAL ASSETS	(100.00)	2.85	15,487.67	9,861.99
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	524.97	0.00	0.00	996.54
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	524.97	0.00	0.00	996.54
FUND BALANCES				
Unassigned (negative balance only)	(624.97)	2.85	15,487.67	8,865.45
Total Fund Balances	(624.97)	2.85	15,487.67	8,865.45
Total Liabilities and Fund Balances	(100.00)	2.85	15,487.67	9,861.99

47. Combined BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2972 FAMILY PLANNING	2973 MCH GRANT	2974 BIOTERRORISM	2976 TOBACCO GRANT
ASSETS				
Cash and cash equivalents	1,485.96	64,532.31	150,528.17	(36.60)
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	13,064.00	8,046.00
TOTAL ASSETS	1,485.96	64,532.31	163,592.17	8,009.40
LIABILITIES				
Accounts payable	0.00	131.37	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	131.37	0.00	0.00
FUND BALANCES				
Unassigned (negative balance only)	1,485.96	64,400.94	163,592.17	8,009.40
Total Fund Balances	1,485.96	64,400.94	163,592.17	8,009.40
Total Liabilities and Fund Balances	1,485.96	64,532.31	163,592.17	8,009.40

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	2979 ENVIRONMENTAL PUBL	2987 HORSE RESCUE	Total Nonmajor Spec. Rev. Funds
ASSETS			
Cash and cash equivalents	32.22	7,807.52	1,732,328.24
Taxes receivable:			
Real estate	0.00	0.00	41,217.00
Net proceeds	0.00	0.00	4,791.43
Personal	0.00	0.00	9,270.04
Protested	0.00	0.00	10,007.87
Due from other governments	0.00	0.00	93,808.52
TOTAL ASSETS	32.22	7,807.52	1,891,423.10
LIABILITIES			
Accounts payable	0.00	0.00	94,299.97
Due to other funds	0.00	0.00	52,756.67
Deferred revenue	0.00	0.00	69,281.94
TOTAL LIABILITIES	0.00	0.00	216,338.58
FUND BALANCES			
Unassigned (negative balance only)	32.22	7,807.52	1,765,046.52
Total Fund Balances	32.22	7,807.52	1,765,046.52
Total Liabilities and Fund Balances	32.22	7,807.52	1,981,385.10

[illegible] - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, [illegible]

120 OLD WELFARE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING SUM OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2120 OLD WELFARE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - -As previously reported	1.71	1.71	1.71	0.00
Fund balance - July 1, 2011 - As restated	1.71	1.71	1.71	0.00
Fund balance - June 30, 2012	1.71	1.71	1.71	0.00

19. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

130 BRIDGE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Pos. (Neg.)
EVENUES				
Taxes				
Property Taxes	108,541.00	108,541.00	110,[illegible]	[illegible]
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental ection for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	348.81	348.81
Local grants	0.00	0.00	0.00	0.00
harges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	5,000.00	5,000.00	1,667.66	(3,332.34)
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
ines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	113,541.00	113,541.00	112,428.35	(1,112.65)
XPENDITURES				
urrent:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Works				
Personal services	15,000.00	15,000.00	16,864.82	(1,864.82)
Supplies/services/materials, etc	57,500.00	57,500.00	64,720.63	(7,220.63)
ublic Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ocial and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ulture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2120 BRIDGE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	55,000.00	55,000.00	6,716.00	48,284.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	127,500.00	127,500.00	88,301.45	39,198.55
Excess of revenues over (under) expenditures	(13,959.00)	(13,959.00)	24,126.90	38,085.90
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(13,959.00)	(13,959.00)	24,126.90	38,085.90
Fund balance - July 1, 2011 - -As previously reported	3,099.69	3,099.69	3,099.69	0.00
Fund balance - July 1, 2011 - As restated	3,099.69	3,099.69	3,099.69	0.00
Fund balance - June 30, 2012	(10,859.31)	(10,859.31)	27,226.59	38,085.90

48. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MINOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

140 WEED CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	116,515.00	116,515.00	115,565.93	949.07
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	424.41	424.41
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	104,000.00	104,000.00	116,232.21	12,232.21
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	220,515.00	220,515.00	242,221.84	21,706.84
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	500.00	500.00	1,104.26	(604.26)
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	97,879.00	97,879.00	89,221.42	8,657.58
Supplies/services/materials, etc	115,972.00	115,972.00	124,025.27	(8,053.27)
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

S140 TITLE CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	20,000.00	20,000.00	20,000.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	234,351.00	234,351.00	234,350.95	0.05
Excess of revenues over (under) expenditures	(13,836.00)	(13,836.00)	7,870.89	21,706.89
OTHER FINANCING SOURCES (USES)				
Transfers in	4,482.00	4,482.00	4,482.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	4,482.00	4,482.00	4,482.00	0.00
Net change in fund balance	(9,354.00)	(9,354.00)	12,352.89	21,706.89
Fund balance - July 1, 2011 - -As previously reported	9,802.66	9,802.66	9,802.66	0.00
Fund balance - July 1, 2011 - As restated	9,802.66	9,802.66	9,802.66	0.00
Fund balance - June 30, 2012	448.66	448.66	22,155.55	21,706.89

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

150 PREDATORY ANIMAL CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget (Positive (Neg
REVENUES				
Taxes				
Property Taxes	75.00	379.00	264.22	(114.78)
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	75.00	379.00	264.22	(114.78)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	13.00	317.00	257.38	59.62
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2150 PREDATORY ANIMAL CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	13.00	317.00	257.38	59.62
Excess of revenues over (under) expenditures	62.00	62.00	6.84	(55.16)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	62.00	62.00	6.84	(55.16)
Fund balance - July 1, 2011 - -As previously reported	12.83	12.83	12.83	0.00
Fund balance - July 1, 2011 - As restated	12.83	12.83	12.83	0.00
Fund balance - June 30, 2012	74.83	74.83	19.67	(55.16)

AB. CONSOLIDATED OF ABV, BRADLEY, & STANLEY - [illegible] BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2160 COUNTY FAIR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg
REVENUES				
Taxes				
Property Taxes	[illegible]	[illegible]	[illegible]	[illegible]
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	464.20	464.20
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	3,000.00	3,000.00	1,310.63	(1,689.37)
Public health	0.00	0.00	0.00	0.00
Culture and recreation	275,860.00	275,860.00	227,870.81	(47,989.19)
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	7,600.00	7,600.00	8,399.66	799.66
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	414,391.00	414,391.00	367,854.39	(46,536.61)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	113,563.00	113,563.00	86,867.05	26,695.95
Supplies/services/materials, etc	262,931.00	262,931.00	225,601.18	37,329.82

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2160 COUNTY FAIR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	10,000.00	(10,000.00)
Debt Service				
Principal	25,460.00	25,460.00	25,876.96	(416.96)
Interest	5,260.00	5,260.00	4,642.21	617.79
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	407,214.00	407,214.00	352,987.40	54,226.60
Excess of revenues over (under) expenditures	7,177.00	7,177.00	14,866.99	7,689.99
OTHER FINANCING SOURCES (USES)				
Transfers in	5,976.00	5,976.00	5,976.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	5,976.00	5,976.00	5,976.00	0.00
Net change in fund balance	13,153.00	13,153.00	20,842.99	7,689.99
Fund balance - July 1, 2011 -				
-As previously reported	(2,009.85)	(2,009.85)	(2,009.85)	0.00
Fund balance - July 1, 2011 - As restated	(2,009.85)	(2,009.85)	(2,009.85)	0.00
Fund balance - June 30, 2012	11,143.15	11,143.15	18,833.14	7,689.99

[illegible] EXHIBITING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2170 AIRPORT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	15,500.00	15,500.00	15,574.74	74.74
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	158,833.00	158,833.00	150,599.92	(8,233.08)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	4,044.00	4,044.00	3,960.78	(83.22)
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	7,100.00	7,100.00	15,325.70	8,225.70
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	185,477.00	185,477.00	185,461.14	(15.86)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	37,550.00	37,550.00	18,614.78	18,935.22
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

40. COMBINING STMT OF REV, EXPEND, & CHANGES IN FND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2170 AIRPORT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	167,203.00	167,203.00	149,679.58	17,523.42
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	204,753.00	204,753.00	168,294.36	36,458.64
Excess of revenues over (under) expenditures	(19,276.00)	(19,276.00)	17,166.78	36,442.78
OTHER FINANCING SOURCES (USES)				
Transfers in	24,914.00	24,914.00	9,914.00	(15,000.00)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	24,914.00	24,914.00	9,914.00	(15,000.00)
Net change in fund balance	5,638.00	5,638.00	27,080.78	21,442.78
Fund balance - July 1, 2011 - -As previously reported	(1,958.37)	(1,958.37)	(1,958.37)	0.00
Fund balance - July 1, 2011 - As restated	(1,958.37)	(1,958.37)	(1,958.37)	0.00
Fund balance - June 30, 2012	3,679.63	3,679.63	25,122.41	21,442.78

[illegible] COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL NONMAJOR SPEC [illegible] REVENUE FUNDS
For the year ending June 30, 2012

2190 COMPREHENSIVE INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg.
REVENUES				
Taxes				
Property Taxes	101,269.00	101,269.00	101,6[illegible].84	[illegible].84
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	251.99	251.99
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	115,073.00	115,073.00	115,636.00	563.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	216,342.00	216,342.00	217,555.83	1,213.83
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2190 COMPREHENSIVE INSURANCE	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	211,796.00	211,796.00	211,796.00	0.00
Total expenditures	211,796.00	211,796.00	211,796.00	0.00
Excess of revenues over (under) expenditures	4,546.00	4,546.00	5,759.83	1,213.83
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	4,546.00	4,546.00	5,759.83	1,213.83
Fund balance - July 1, 2011 - -As previously reported	(6,133.63)	(6,133.63)	(6,133.63)	0.00
Fund balance - July 1, 2011 - As restated	(6,133.63)	(6,133.63)	(6,133.63)	0.00
Fund balance - June 30, 2012	(1,587.63)	(1,587.63)	(373.80)	1,213.83

45. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2200 INSECT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	4.00	4.00	0.[illegible]	(4.00)
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	6,000.00	6,000.00	468.50	(5,531.50)
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	6,004.00	6,004.00	468.50	(5,535.50)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	21,000.00	21,000.00	2,182.03	18,817.97
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

4S. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2200 INSECT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	21,000.00	21,000.00	2,182.03	18,817.97
Excess of revenues over (under) expenditures	(14,996.00)	(14,996.00)	(1,713.53)	13,282.47
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(14,996.00)	(14,996.00)	(1,713.53)	13,282.47
Fund balance - July 1, 2011 - -As previously reported	20,026.57	20,026.57	20,026.57	0.00
Fund balance - July 1, 2011 - As restated	20,026.57	20,026.57	20,026.57	0.00
Fund balance - June 30, 2012	5,030.57	5,030.57	18,313.04	13,282.47

42. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

1210 COUNTY PARKS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	7,000.00	7,000.00	0.00	(7,000.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	7,000.00	7,000.00	0.00	(7,000.00)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	1,000.00	1,000.00	99.79	900.21
Supplies/services/materials, etc	108,666.00	108,666.00	1,793.23	106,872.77

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2210 COUNTY PARKS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	17,350.00	(17,350.00)
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	109,666.00	109,666.00	19,243.02	90,422.98
Excess of revenues over (under) expenditures	(102,666.00)	(102,666.00)	(19,243.02)	83,422.98
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(102,666.00)	(102,666.00)	(19,243.02)	83,422.98
Fund balance - July 1, 2011 - -As previously reported	110,437.05	110,437.05	110,437.05	0.00
Fund balance - July 1, 2011 - As restated	110,437.05	110,437.05	110,437.05	0.00
Fund balance - June 30, 2012	7,771.05	7,771.05	91,194.03	83,422.98

II. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2220 LIBRARY FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	33,535.00	33,535.00	34,[illegible].18	[illegible].35.19
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	132.63	132.63
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	500.00	500.00	178.64	(321.36)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	34,139.00	34,139.00	35,105.45	966.45
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	32,148.00	32,148.00	30,673.52	1,474.48
Supplies/services/materials, etc	37,297.00	37,297.00	24,953.76	12,343.24

49. COMBINED STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2220 LIBRARY FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	69,445.00	69,445.00	55,627.28	13,817.72
Excess of revenues over (under) expenditures	(35,306.00)	(35,306.00)	(20,521.83)	14,784.17
OTHER FINANCING SOURCES (USES)				
Transfers in	2,988.00	2,988.00	2,988.00	0.00
Transfers out	(23,000.00)	(23,000.00)	(23,000.00)	0.00
Total other financing sources (uses)	(20,012.00)	(20,012.00)	(20,012.00)	0.00
Net change in fund balance	(55,318.00)	(55,318.00)	(40,533.83)	14,784.17
Fund balance - July 1, 2011 - -As previously reported	64,022.26	64,022.26	64,022.26	0.00
Fund balance - July 1, 2011 - As restated	64,022.26	64,022.26	64,022.26	0.00
Fund balance - June 30, 2012	8,704.26	8,704.26	23,488.43	14,784.17

2230 COUNTY AMBULANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	95,950.00	95,950.00	97,[illegible]	1,[illegible]
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	265.25	265.25
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	95,950.00	95,950.00	97,791.75	1,841.75
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	110,674.00	110,674.00	93,731.56	16,942.44
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2230 COUNTY AMBULANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	110,674.00	110,674.00	93,731.56	16,942.44
Excess of revenues over (under) expenditures	(14,724.00)	(14,724.00)	4,060.19	18,784.19
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(14,724.00)	(14,724.00)	4,060.19	18,784.19
Fund balance - July 1, 2011 - -As previously reported	12,950.23	12,950.23	12,950.23	0.00
Fund balance - July 1, 2011 - As restated	12,950.23	12,950.23	12,950.23	0.00
Fund balance - June 30, 2012	(1,773.77)	(1,773.77)	17,010.42	18,784.19

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2260 EMERGENCY - DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	65,378.37	65,378.37
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	265.26	265.26
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	65,643.63	65,643.63
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	38,668.00	38,668.00	0.00	38,668.00
Supplies/services/materials, etc	15,000.00	15,000.00	53,385.00	(38,385.00)
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

45. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2260 EMERGENCY - DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	53,668.00	53,668.00	53,385.00	283.00
Excess of revenues over (under) expenditures	(53,668.00)	(53,668.00)	12,258.63	65,926.63
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(53,668.00)	(53,668.00)	12,258.63	65,926.63
Fund balance - July 1, 2011 - -As previously reported	46,341.38	46,341.38	46,341.38	0.00
Fund balance - July 1, 2011 - As restated	46,341.38	46,341.38	46,341.38	0.00
Fund balance - June 30, 2012	(7,326.62)	(7,326.62)	58,600.01	65,926.63

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCE - BUDGET & ACTUAL - VARIANCE FOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2261 HAZ MAT EMERGENCY SERVICES

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	5,000.00	5,000.00	0.00	(5,000.00)
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	5,000.00	5,000.00	0.00	(5,000.00)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	6,000.00	6,000.00	0.00	6,000.00
Supplies/services/materials, etc	6,000.00	6,000.00	50.00	5,950.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2261 HAZ MAT EMERGENCY SERVICES

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	12,000.00	12,000.00	50.00	11,950.00
Excess of revenues over (under) expenditures	(7,000.00)	(7,000.00)	(50.00)	6,950.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(7,000.00)	(7,000.00)	(50.00)	6,950.00
Fund balance - July 1, 2011 - -As previously reported	10,644.53	10,644.53	10,644.53	0.00
Fund balance - July 1, 2011 - As restated	10,644.53	10,644.53	10,644.53	0.00
Fund balance - June 30, 2012	3,644.53	3,644.53	10,594.53	6,950.00

[illegible]. [illegible] STATE OF [illegible], [illegible], & [illegible] - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

1279 DEQ Contract Subdivision Review

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	20,000.00	20,000.00	0.00	(20,000.00)
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	20,000.00	20,000.00	0.00	(20,000.00)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	20,000.00	20,000.00	0.00	20,000.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN F'ND BALANCES - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2270 DEQ Contract Subdivision Review

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	20,000.00	20,000.00	0.00	20,000.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2012	0.00	0.00	0.00	0.00

10. COMBINED STATEMENT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

1280 SENIOR CITIZENS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	208,301.00	208,301.00	213,021.[illegible]	2,[illegible]
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	4,000.00	4,000.00	4,000.00	0.00
State grants	1,449.00	1,449.00	1,449.92	0.92
State shared revenues	0.00	0.00	714.87	714.87
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	211,750.00	211,750.00	216,185.79	4,435.79
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	198,274.00	201,274.00	201,121.62	152.38
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

45. COMBINING SUMM OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2280 SENIOR CITIZENS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	198,274.00	201,274.00	201,121.62	152.38
Excess of revenues over (under) expenditures	13,476.00	10,476.00	15,064.17	4,588.17
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	13,476.00	10,476.00	15,064.17	4,588.17
Fund balance - July 1, 2011 - -As previously reported	17,742.81	17,742.81	17,742.81	0.00
Fund balance - July 1, 2011 - As restated	17,742.81	17,742.81	17,742.81	0.00
Fund balance - June 30, 2012	31,218.81	28,218.81	32,806.98	4,588.17

C1. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2281 SENIOR CITIZENS TRANSPORTATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2261 SENIOR CITIZENS TRANSPORTATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - -As previously reported	1,241.18	1,241.18	1,241.18	0.00
Fund balance - July 1, 2011 - As restated	1,241.18	1,241.18	1,241.18	0.00
Fund balance - June 30, 2012	1,241.18	1,241.18	1,241.18	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2370 P.E.R.S.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	36.03	36.03
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	36.03	36.03
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2370 F.E.R.S.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	36.03	36.03
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	36.03	36.03
Fund balance - July 1, 2011 - -As previously reported	12.46	12.46	12.46	0.00
Fund balance - July 1, 2011 - As restated	12.46	12.46	12.46	0.00
Fund balance - June 30, 2012	12.46	12.46	48.49	36.03

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2371 HEALTH INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	74.79	74.79
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	74.79	74.79
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2371 HEALTH INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	74.79	74.79
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	74.79	74.79
Fund balance - July 1, 2011 - -As previously reported	28.43	28.43	28.43	0.00
Fund balance - July 1, 2011 - As restated	28.43	28.43	28.43	0.00
Fund balance - June 30, 2012	28.43	28.43	103.22	74.79

49. COMBINING STATEMENT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - COMMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2072 PERMISSIVE MEDICAL LEVY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	120,930.00	120,930.00	122,606.49	1,676.49
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	485.82	485.82
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	120,930.00	120,930.00	123,092.31	2,162.31
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2372 PERMISSIVE MEDICAL LEVY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	120,930.00	120,930.00	123,092.31	2,162.31
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(125,484.00)	(125,484.00)	(125,084.36)	399.64
Total other financing sources (uses)	(125,484.00)	(125,484.00)	(125,084.36)	399.64
Net change in fund balance	(4,554.00)	(4,554.00)	(1,992.05)	2,561.95
Fund balance - July 1, 2011 - -As previously reported	7,735.23	7,735.23	7,735.23	0.00
Fund balance - July 1, 2011 - As restated	7,735.23	7,735.23	7,735.23	0.00
Fund balance - June 30, 2012	3,181.23	3,181.23	5,743.18	2,561.95

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2362 SEARCH & RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	23,909.00	23,909.00	24,371.96	462.[illegible]
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	15,000.00	15,000.00	66.31	(14,933.69)
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	8,000.00	8,000.00	2,940.05	(5,059.95)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	46,909.00	46,909.00	27,378.32	(19,530.68)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	1,200.00	1,200.00	783.54	416.46
Supplies/services/materials, etc	51,688.00	51,688.00	36,665.15	15,022.85
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

43. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2382 SEARCH & RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	52,888.00	52,888.00	37,448.69	15,439.31
Excess of revenues over (under) expenditures	(5,979.00)	(5,979.00)	(10,070.37)	(4,091.37)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(5,979.00)	(5,979.00)	(10,070.37)	(4,091.37)
Fund balance - July 1, 2011 - -As previously reported	10,575.07	10,575.07	10,575.07	0.00
Fund balance - July 1, 2011 - As restated	10,575.07	10,575.07	10,575.07	0.00
Fund balance - June 30, 2012	4,596.07	4,596.07	504.70	(4,091.37)

49. COMBINING STMT OF REV, EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2002

2084 SEARCH & RESCUE AUXILLARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	4,000.00	4,000.00	0.00	(4,000.00)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	1,000.00	1,000.00	500.00	(500.00)
Investment and royalty earnings	400.00	400.00	270.49	(129.51)
Total revenues	5,400.00	5,400.00	770.49	(4,629.51)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	10,000.00	10,000.00	8,313.16	1,686.84
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2384 SEARCH & RESCUE AUXILLARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	20,000.00	20,000.00	11,000.00	9,000.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	30,000.00	30,000.00	19,313.16	10,686.84
Excess of revenues over (under) expenditures	(24,600.00)	(24,600.00)	(18,542.67)	6,057.33
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(24,600.00)	(24,600.00)	(18,542.67)	6,057.33
Fund balance - July 1, 2011 - -As previously reported	31,949.64	31,949.64	31,949.64	0.00
Fund balance - July 1, 2011 - As restated	31,949.64	31,949.64	31,949.64	0.00
Fund balance - June 30, 2012	7,349.64	7,349.64	13,406.97	6,057.33

49. COMPARING SUM. OF REV, EXPEND, & CHANGES IN FUND BALANCE - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending [illegible]

2390 DRUG FORFEITURE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	4,000.00	4,000.00	7,381.86	3,381.86
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	4,000.00	4,000.00	7,381.86	3,381.86
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	30,000.00	30,000.00	0.00	30,000.00
Supplies/services/materials, etc	21,000.00	21,000.00	9,979.92	11,020.08
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2350 DRUG FORFEITURE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	51,000.00	51,000.00	9,979.92	41,020.08
Excess of revenues over (under) expenditures	(47,000.00)	(47,000.00)	(2,598.06)	44,401.94
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(47,000.00)	(47,000.00)	(2,598.06)	44,401.94
Fund balance - July 1, 2011 - -As previously reported	70,505.13	70,505.13	70,505.13	0.00
Fund balance - July 1, 2011 - As restated	70,505.13	70,505.13	70,505.13	0.00
Fund balance - June 30, 2012	23,505.13	23,505.13	67,907.07	44,401.94

43. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUND

For the year ending June 30, 2012

2393 RECORD PRESERVATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	12,000.00	12,000.00	11,918.00	(82.00)
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	12,000.00	12,000.00	11,918.00	(82.00)
EXPENDITURES				
Current:				
General Government				
Personal services	1,000.00	1,000.00	501.43	498.57
Supplies/services/materials, etc	15,500.00	15,500.00	6,569.58	8,930.42
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2393 RECORD PRESERVATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	4,000.00	4,000.00	0.00	4,000.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	20,500.00	20,500.00	7,071.01	13,428.99
Excess of revenues over (under) expenditures	(8,500.00)	(8,500.00)	4,846.99	13,346.99
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(8,500.00)	(8,500.00)	4,846.99	13,346.99
Fund balance - July 1, 2011 - -As previously reported	63,093.86	63,093.86	63,093.86	0.00
Fund balance - July 1, 2011 - As restated	63,093.86	63,093.86	63,093.86	0.00
Fund balance - June 30, 2012	54,593.86	54,593.86	67,940.85	13,346.99

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL GENERAL SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2400 PARADISE IMPROVEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	2,698.00	2,698.00	3,117.50	419.50
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	2,698.00	2,698.00	3,117.50	419.50
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

43. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2400 PARADISE IMPROVEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	2,700.00	2,700.00	2,476.80	223.20
Total expenditures	2,700.00	2,700.00	2,476.80	223.20
Excess of revenues over (under) expenditures	(2.00)	(2.00)	640.70	642.70
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(2.00)	(2.00)	640.70	642.70
Fund balance - July 1, 2011 - -As previously reported	3,175.84	3,175.84	3,175.84	0.00
Fund balance - July 1, 2011 - As restated	3,175.84	3,175.84	3,175.84	0.00
Fund balance - June 30, 2012	3,173.84	3,173.84	3,816.54	642.70

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FND BALANCE - BUDGET & ACTUAL - DENMARK SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

[illegible]500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	1,[illegible].19	1,[illegible]
Special assessments	1,750.00	1,750.00	0.00	(1,750.00)
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	100.00	100.00	17.41	(82.59)
Total revenues	1,850.00	1,850.00	1,422.60	(427.40)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	1,750.00	1,750.00	960.00	790.00
Total expenditures	1,750.00	1,750.00	960.00	790.00
Excess of revenues over (under) expenditures	100.00	100.00	462.60	362.60
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	100.00	100.00	462.60	362.60
Fund balance - July 1, 2011 - -As previously reported	1,569.33	1,569.33	1,569.33	0.00
Fund balance - July 1, 2011 - As restated	1,569.33	1,569.33	1,569.33	0.00
Fund balance - June 30, 2012	1,669.33	1,669.33	2,031.93	362.60

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

3501 LARCHWOOD SOUTH OVERPASS (LONG TERM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	351.30	351.30
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	100.00	100.00	0.00	(100.00)
Total revenues	100.00	100.00	351.30	251.30
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2501 LARCHWOOD SOUTH OVERPASS (LONG TERM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	350.00	350.00	0.00	350.00
Total expenditures	350.00	350.00	0.00	350.00
Excess of revenues over (under) expenditures	(250.00)	(250.00)	351.30	601.30
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(250.00)	(250.00)	351.30	601.30
Fund balance - July 1, 2011 - -As previously reported	350.00	350.00	350.00	0.00
Fund balance - July 1, 2011 - As restated	350.00	350.00	350.00	0.00
Fund balance - June 30, 2012	100.00	100.00	701.30	601.30

COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2700 SANDERS COUNTY CHRISTMAS RELIEF

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	10,000.00	10,000.00	8,326.40	(1,673.60)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	10,000.00	10,000.00	8,326.40	(1,673.60)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	10,000.00	10,000.00	7,946.43	2,053.57
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2700 SANDERS COUNTY CHRISTMAS RELIEF

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	10,000.00	10,000.00	7,946.43	2,053.57
Excess of revenues over (under) expenditures	0.00	0.00	379.97	379.97
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	379.97	379.97
Fund balance - July 1, 2011 - -As previously reported	13,706.52	13,706.52	13,706.52	0.00
Fund balance - July 1, 2011 - As restated	13,706.52	13,706.52	13,706.52	0.00
Fund balance - June 30, 2012	13,706.52	13,706.52	14,086.49	379.97

49. COMPARISON OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2010

2701 SANDERS COUNTY CRIME STOPPERS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	5,000.00	5,000.00	0.00	(5,000.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	5,000.00	5,000.00	0.00	(5,000.00)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	5,000.00	5,000.00	0.00	5,000.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2701 SANDERS COUNTY CRIME STOPPERS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	5,000.00	5,000.00	0.00	5,000.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - -As previously reported	2,229.76	2,229.76	2,229.76	0.00
Fund balance - July 1, 2011 - As restated	2,229.76	2,229.76	2,229.76	0.00
Fund balance - June 30, 2012	2,229.76	2,229.76	2,229.76	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2010

1815 UST PROGRAM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	700.00	700.00	0.00	700.00
Supplies/services/materials, etc	528.00	528.00	0.00	528.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

19. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2815 UST PROGRAM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	1,228.00	1,228.00	0.00	1,228.00
Excess of revenues over (under) expenditures	(1,228.00)	(1,228.00)	0.00	1,228.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(1,228.00)	(1,228.00)	0.00	1,228.00
Fund balance - July 1, 2011 - -As previously reported	1,227.76	1,227.76	1,227.76	0.00
Fund balance - July 1, 2011 - As restated	1,227.76	1,227.76	1,227.76	0.00
Fund balance - June 30, 2012	(0.24)	(0.24)	1,227.76	1,228.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2020 FUEL TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	123,359.00	123,359.00	121,909.22	(1,449.78)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	123,359.00	123,359.00	121,909.22	(1,449.78)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	123,357.00	123,357.00	123,357.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2820 FUEL TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	123,357.00	123,357.00	123,357.00	0.00
Excess of revenues over (under) expenditures	2.00	2.00	(1,447.78)	(1,449.78)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	2.00	2.00	(1,447.78)	(1,449.78)
Fund balance - July 1, 2011 - -As previously reported	142,070.17	142,070.17	142,070.17	0.00
Fund balance - July 1, 2011 - As restated	142,070.17	142,070.17	142,070.17	0.00
Fund balance - June 30, 2012	142,072.17	142,072.17	140,622.39	(1,449.78)

4D. CONSOLIDATED STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2830 JUNK MOTOR VEHICLE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	19,896.00	19,896.00	19,896.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	19,896.00	19,896.00	19,896.00	0.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	4,500.00	4,500.00	4,390.72	109.28
Supplies/services/materials, etc	15,397.00	15,397.00	1,008.57	14,388.43
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2830 JUNK MOTOR VEHICLE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	19,897.00	19,897.00	5,399.29	14,497.71
Excess of revenues over (under) expenditures	(1.00)	(1.00)	14,496.71	14,497.71
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(1.00)	(1.00)	14,496.71	14,497.71
Fund balance - July 1, 2011 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2012	(1.00)	(1.00)	14,496.71	14,497.71

COMBINED STMT OF REV, EX-END, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

1340 NOXIOUS WEED

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	47,938.00	47,938.00	37,732.48	(10,205.52)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	47,938.00	47,938.00	37,732.48	(10,205.52)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	24,222.00	24,222.00	21,599.48	2,622.52
Supplies/services/materials, etc	18,066.00	18,066.00	9,985.02	8,080.98
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2840 NOXIOUS WEED

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	42,288.00	42,288.00	31,584.50	10,703.50
Excess of revenues over (under) expenditures	5,650.00	5,650.00	6,147.98	497.98
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	5,650.00	5,650.00	6,147.98	497.98
Fund balance - July 1, 2011 - -As previously reported	(12,646.45)	(12,646.45)	(12,646.45)	0.00
Fund balance - July 1, 2011 - As restated	(12,646.45)	(12,646.45)	(12,646.45)	0.00
Fund balance - June 30, 2012	(6,996.45)	(6,996.45)	(6,498.47)	497.98

For the year ending June 30, 2012

2841 EURASIAN WATERMILFOIL (was 2840)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	55,572.00	55,572.00	51,682.92	(3,889.08)
State grants	75,774.00	375,774.00	53,376.53	(322,397.47)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	1.00	1.00	0.00	(1.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	131,347.00	431,347.00	105,059.45	(326,287.55)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	17,400.00	18,212.00	9,898.66	8,313.34
Supplies/services/materials, etc	103,388.00	403,874.40	94,895.09	308,979.31
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2641 EURASIAN WATERMILFOIL (was 2840)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	120,788.00	422,086.40	104,793.75	317,292.65
Excess of revenues over (under) expenditures	10,559.00	9,260.60	265.70	(8,994.90)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	10,559.00	9,260.60	265.70	(8,994.90)
Fund balance - July 1, 2011 - -As previously reported	4,588.85	4,588.85	4,588.85	0.00
Fund balance - July 1, 2011 - As restated	4,588.85	4,588.85	4,588.85	0.00
Fund balance - June 30, 2012	15,147.85	13,849.45	4,854.55	(8,994.90)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - GENERAL & ACTIVE - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2850 911 EMERGENCY NO.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	110,000.00	110,000.00	104,461.38	(5,538.62)
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	5,000.00	5,000.00	2,626.50	(2,373.50)
Total revenues	115,000.00	115,000.00	107,087.88	(7,912.12)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	24,254.00	24,254.00	16,215.83	8,038.17
Supplies/services/materials, etc	103,600.00	103,600.00	68,786.41	34,813.59
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

40. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2850 911 EMERGENCY NO.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	55,000.00	55,000.00	38,761.80	16,238.20
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	182,854.00	182,854.00	123,764.04	59,089.96
Excess of revenues over (under) expenditures	(67,854.00)	(67,854.00)	(16,676.16)	51,177.84
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(67,854.00)	(67,854.00)	(16,676.16)	51,177.84
Fund balance - July 1, 2011 - -As previously reported	331,364.00	331,364.00	331,364.00	0.00
Fund balance - July 1, 2011 - As restated	331,364.00	331,364.00	331,364.00	0.00
Fund balance - June 30, 2012	263,510.00	263,510.00	314,687.84	51,177.84

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2839 COUNTY LAND INFORMATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	2,500.00	2,500.00	2,607.00	107.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	2,500.00	2,500.00	2,607.00	107.00
EXPENDITURES				
Current:				
General Government				
Personal services	8,000.00	8,000.00	0.00	8,000.00
Supplies/services/materials, etc	7,000.00	7,000.00	0.00	7,000.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2859 COUNTY LAND INFORMATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	15,000.00	15,000.00	0.00	15,000.00
Excess of revenues over (under) expenditures	(12,500.00)	(12,500.00)	2,607.00	15,107.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(12,500.00)	(12,500.00)	2,607.00	15,107.00
Fund balance - July 1, 2011 - -As previously reported	21,100.50	21,100.50	21,100.50	0.00
Fund balance - July 1, 2011 - As restated	21,100.50	21,100.50	21,100.50	0.00
Fund balance - June 30, 2012	8,600.50	8,600.50	23,707.50	15,107.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2860 LAND USE PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	4,110.00	4,110.00	4,110.08	0.08
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	4,110.00	4,110.00	4,110.08	0.08
EXPENDITURES				
Current:				
General Government				
Personal services	10,000.00	10,000.00	0.00	10,000.00
Supplies/services/materials, etc	8,507.00	8,507.00	0.00	8,507.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2860 LAND USE PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	18,507.00	18,507.00	0.00	18,507.00
Excess of revenues over (under) expenditures	(14,397.00)	(14,397.00)	4,110.08	18,507.08
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(14,397.00)	(14,397.00)	4,110.08	18,507.08
Fund balance - July 1, 2011 - -As previously reported	19,751.18	19,751.18	19,751.18	0.00
Fund balance - July 1, 2011 - As restated	19,751.18	19,751.18	19,751.18	0.00
Fund balance - June 30, 2012	5,354.18	5,354.18	23,861.26	18,507.08

4D. COMBINED STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2865 DNRC GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	10,000.00	10,000.00	0.00	(10,000.00)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	10,000.00	10,000.00	0.00	(10,000.00)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2865 DNRC GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	10,000.00	10,000.00	0.00	10,000.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	10,000.00	10,000.00	0.00	10,000.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2012	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND [illegible] - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2918 LAW ENFORCEMENT BLOCK GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

45. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2918 LAW ENFORCEMENT BLOCK GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - -As previously reported	(20,816.66)	(20,816.66)	(20,816.66)	0.00
Fund balance - July 1, 2011 - As restated	(20,816.66)	(20,816.66)	(20,816.66)	0.00
Fund balance - June 30, 2012	(20,816.66)	(20,816.66)	(20,816.66)	0.00

45. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2950 DUI TASK FORCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	7,510.00	7,510.00	1,159.41	(6,350.59)
State grants	0.00	0.00	0.00	0.00
State shared revenues	4,396.00	4,396.00	2,900.00	(1,496.00)
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	11,906.00	11,906.00	4,059.41	(7,846.59)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	5,445.00	5,445.00	765.54	4,679.46
Supplies/services/materials, etc	5,364.00	5,364.00	990.39	4,373.61
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2950 DUI TASK FORCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	10,809.00	10,809.00	1,755.93	9,053.07
Excess of revenues over (under) expenditures	1,097.00	1,097.00	2,303.48	1,206.48
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	1,097.00	1,097.00	2,303.48	1,206.48
Fund balance - July 1, 2011 - -As previously reported	5,093.52	5,093.52	5,093.52	0.00
Fund balance - July 1, 2011 - As restated	5,093.52	5,093.52	5,093.52	0.00
Fund balance - June 30, 2012	6,190.52	6,190.52	7,397.00	1,206.48

[illegible] STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2952 SPECIAL PROJECTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	30,250.00	30,250.00	0.00	(30,250.00)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	1,000.00	2,000.00	300.00	(1,700.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	31,250.00	32,250.00	300.00	(31,950.00)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	30,250.00	31,250.00	0.00	31,250.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2952 SPECIAL PROJECTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	30,250.00	31,250.00	0.00	31,250.00
Excess of revenues over (under) expenditures	1,000.00	1,000.00	300.00	(700.00)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	1,000.00	1,000.00	300.00	(700.00)
Fund balance - July 1, 2011 -				
-As previously reported	(5,798.79)	(5,798.79)	(5,798.79)	0.00
Fund balance - July 1, 2011 - As restated	(5,798.79)	(5,798.79)	(5,798.79)	0.00
Fund balance - June 30, 2012	(4,798.79)	(4,798.79)	(5,498.79)	(700.00)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2955 CTEP(COMM.TRANS. ENHANCEMENT PROGRAM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	268,760.00	268,760.00	6,627.79	(262,132.21)
State grants	0.00	1,000.00	0.00	(1,000.00)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	1,000.00	1,000.00	189.00	(811.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	269,760.00	270,760.00	6,816.79	(263,943.21)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

19. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2956 CTEP(COMM.TRANS. ENHANCEMENT PROGRAM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	267,463.00	44,629.86	222,833.14
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	267,463.00	44,629.86	222,833.14
Excess of revenues over (under) expenditures	269,760.00	3,297.00	(37,813.07)	(41,110.07)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	269,760.00	3,297.00	(37,813.07)	(41,110.07)
Fund balance - July 1, 2011 - -As previously reported	95,816.82	95,816.82	95,816.82	0.00
Fund balance - July 1, 2011 - As restated	95,816.82	95,816.82	95,816.82	0.00
Fund balance - June 30, 2012	365,576.82	99,113.82	58,003.75	(41,110.07)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR GOVTL. REVENUE FUNDS

For the year ending June 30, 2012

2958 OFFICE OF EMERGENCY MANAGEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	13,630.00	13,630.00	13,974.38	344.38
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	43,366.00	43,366.00	31,819.00	(11,547.00)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	53.05	53.05
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	56,996.00	56,996.00	45,846.43	(11,149.57)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	40,286.00	40,286.00	37,768.33	2,517.67
Supplies/services/materials, etc	34,950.00	34,950.00	17,421.87	17,528.13
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2958 OFFICE OF EMERGENCY MANAGEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	75,236.00	75,236.00	55,190.20	20,045.80
Excess of revenues over (under) expenditures	(18,240.00)	(18,240.00)	(9,343.77)	8,896.23
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(18,240.00)	(18,240.00)	(9,343.77)	8,896.23
Fund balance - July 1, 2011 - -As previously reported	23,748.85	23,748.85	23,748.85	0.00
Fund balance - July 1, 2011 - As restated	23,748.85	23,748.85	23,748.85	0.00
Fund balance - June 30, 2012	5,508.85	5,508.85	14,405.08	8,896.23

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2960 PILT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	301,556.00	301,556.00	310,821.00	9,265.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	301,556.00	301,556.00	310,821.00	9,265.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET - ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2960 BELT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	301,556.00	301,556.00	310,821.00	9,265.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(301,556.00)	(301,556.00)	(301,556.00)	0.00
Total other financing sources (uses)	(301,556.00)	(301,556.00)	(301,556.00)	0.00
Net change in fund balance	0.00	0.00	9,265.00	9,265.00
Fund balance - July 1, 2011 - -As previously reported	301,556.00	301,556.00	301,556.00	0.00
Fund balance - July 1, 2011 - As restated	301,556.00	301,556.00	301,556.00	0.00
Fund balance - June 30, 2012	301,556.00	301,556.00	310,821.00	9,265.00

for the year ending June 30, 2012

2954 PUBLIC HEALTH MISC. GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	500.00	500.00	0.00	(500.00)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	500.00	500.00	0.00	(500.00)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	500.00	500.00	100.00	400.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2964 PUBLIC HEALTH MISC. GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	500.00	500.00	100.00	400.00
Excess of revenues over (under) expenditures	0.00	0.00	(100.00)	(100.00)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	(100.00)	(100.00)
Fund balance - July 1, 2011 - -As previously reported	(524.97)	(524.97)	(524.97)	0.00
Fund balance - July 1, 2011 - As restated	(524.97)	(524.97)	(524.97)	0.00
Fund balance - June 30, 2012	(524.97)	(524.97)	(624.97)	(100.00)

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

969 YOUTH SUICIDE PREVENTION GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
EVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
icenses and permits				
Intergovernmental revenue (See supplemental ection for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
harges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
ines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
iscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
XPENDITURES				
urrent:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ulture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2969 YOUTH SUICIDE PREVENTION GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - -As previously reported	2.85	2.85	2.85	0.00
Fund balance - July 1, 2011 - As restated	2.85	2.85	2.85	0.00
Fund balance - June 30, 2012	2.85	2.85	2.85	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2970 IMMUNIZATION (HEALTH PREVENTION GRANT)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	8,011.00	8,011.00	5,770.28	(2,240.72)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	8,011.00	8,011.00	5,770.28	(2,240.72)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	2,506.00	5,633.43	4,455.20	1,178.23
Supplies/services/materials, etc	3,692.00	564.57	625.98	(61.41)
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2970 IMMUNIZATION (HEALTH PREVENTION GRANT)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	6,198.00	6,198.00	5,081.18	1,116.82
Excess of revenues over (under) expenditures	1,813.00	1,813.00	689.10	(1,123.90)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	1,813.00	1,813.00	689.10	(1,123.90)
Fund balance - July 1, 2011 - -As previously reported	14,798.57	14,798.57	14,798.57	0.00
Fund balance - July 1, 2011 - As restated	14,798.57	14,798.57	14,798.57	0.00
Fund balance - June 30, 2012	16,611.57	16,611.57	15,487.67	(1,123.90)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

971 WIC

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
EVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
icenses and permits				
Intergovernmental revenue (See supplemental ection for detail)				
Federal grants	65,974.00	65,974.00	70,427.29	4,453.29
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
harges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
ines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
iscellaneous	2,607.00	2,607.00	0.00	(2,607.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	68,581.00	68,581.00	70,427.29	1,846.29
XPENDITURES				
urrent:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Health				
Personal services	38,781.00	38,781.00	40,068.31	(1,287.31)
Supplies/services/materials, etc	28,619.00	28,619.00	25,559.26	3,059.74
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ulture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2971 WIC

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	67,400.00	67,400.00	65,627.57	1,772.43
Excess of revenues over (under) expenditures	1,181.00	1,181.00	4,799.72	3,618.72
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	1,181.00	1,181.00	4,799.72	3,618.72
Fund balance - July 1, 2011 -				
-As previously reported	4,065.73	4,065.73	4,065.73	0.00
Fund balance - July 1, 2011 - As restated	4,065.73	4,065.73	4,065.73	0.00
Fund balance - June 30, 2012	5,246.73	5,246.73	8,865.45	3,618.72

-9. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCE - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2972 FAMILY PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	3,000.00	3,000.00	2,631.43	(368.57)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	3,000.00	3,000.00	2,631.43	(368.57)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	3,000.00	3,000.00	2,193.88	806.12
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2972 FAMILY PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	3,000.00	3,000.00	2,193.88	806.12
Excess of revenues over (under) expenditures	0.00	0.00	437.55	437.55
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	437.55	437.55
Fund balance - July 1, 2011 - -As previously reported	1,048.41	1,048.41	1,048.41	0.00
Fund balance - July 1, 2011 - As restated	1,048.41	1,048.41	1,048.41	0.00
Fund balance - June 30, 2012	1,048.41	1,048.41	1,485.96	437.55

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

1973 MCH GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	11,653.00	11,653.00	11,653.00	0.00
State grants	500.00	500.00	0.00	(500.00)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	4,000.00	4,000.00	7,598.16	3,598.16
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	7,000.00	7,000.00	9,284.18	2,284.18
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	23,153.00	23,153.00	28,535.34	5,382.34
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	8,467.00	8,467.00	9,959.94	(1,492.94)
Supplies/services/materials, etc	11,210.00	11,210.00	3,737.10	7,472.90
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2973 MCH GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	19,677.00	19,677.00	13,697.04	5,979.96
Excess of revenues over (under) expenditures	3,476.00	3,476.00	14,838.30	11,362.30
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	3,476.00	3,476.00	14,838.30	11,362.30
Fund balance - July 1, 2011 - -As previously reported	49,562.64	49,562.64	49,562.64	0.00
Fund balance - July 1, 2011 - As restated	49,562.64	49,562.64	49,562.64	0.00
Fund balance - June 30, 2012	53,038.64	53,038.64	64,400.94	11,362.30

49. (CONTINUED) STMT OF REV, EXPEND, & CHANGES IN FUND BALANCE. (BUDG. & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2974 BICTERRORISM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	34,000.00	34,000.00	51,591.00	17,591.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	34,000.00	34,000.00	51,591.00	17,591.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	29,416.00	29,416.00	18,780.63	10,635.37
Supplies/services/materials, etc	65,513.00	65,513.00	7,193.74	58,319.26
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

45. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2974 BIOTERRORISM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	94,929.00	94,929.00	25,974.37	68,954.63
Excess of revenues over (under) expenditures	(60,929.00)	(60,929.00)	25,616.63	86,545.63
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(60,929.00)	(60,929.00)	25,616.63	86,545.63
Fund balance - July 1, 2011 - -As previously reported	137,975.54	137,975.54	137,975.54	0.00
Fund balance - July 1, 2011 - As restated	137,975.54	137,975.54	137,975.54	0.00
Fund balance - June 30, 2012	77,046.54	77,046.54	163,592.17	86,545.63

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET / ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2978 TOBACCO GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	34,304.00	34,304.00	40,696.00	6,392.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	1,000.00	2,843.00	1,843.00	(1,000.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	35,304.00	37,147.00	42,539.00	5,392.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	29,860.00	29,860.00	31,550.14	(1,690.14)
Supplies/services/materials, etc	5,444.00	7,287.00	3,500.40	3,786.60
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2978 TOBACCO GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	35,304.00	37,147.00	35,050.54	2,096.46
Excess of revenues over (under) expenditures	0.00	0.00	7,488.46	7,488.46
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	7,488.46	7,488.46
Fund balance - July 1, 2011 - -As previously reported	520.94	520.94	520.94	0.00
Fund balance - July 1, 2011 - As restated	520.94	520.94	520.94	0.00
Fund balance - June 30, 2012	520.94	520.94	8,009.40	7,488.46

49. COMBINING STMT OF REV, EXPAND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2979 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2979 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - -As previously reported	32.22	32.22	32.22	0.00
Fund balance - July 1, 2011 - As restated	32.22	32.22	32.22	0.00
Fund balance - June 30, 2012	32.22	32.22	32.22	0.00

19. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

987 HORSE RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
EVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
icenses and permits				
Intergovernmental revenue (See supplemental ection for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
harges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
ines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	2,331.34	2,331.34
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	2,331.34	2,331.34
XPENDITURES				
urrent:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	5,476.00	5,476.00	0.00	5,476.00
ublic Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ublic Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ocial and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
ulture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

2987 HORSE RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	5,476.00	5,476.00	0.00	5,476.00
Excess of revenues over (under) expenditures	(5,476.00)	(5,476.00)	2,331.34	7,807.34
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(5,476.00)	(5,476.00)	2,331.34	7,807.34
Fund balance - July 1, 2011 - -As previously reported	5,476.18	5,476.18	5,476.18	0.00
Fund balance - July 1, 2011 - As restated	5,476.18	5,476.18	5,476.18	0.00
Fund balance - June 30, 2012	0.18	0.18	7,807.52	7,807.34

40. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	971,002.00	971,206.00	1,061,060.75	89,754.75
Special assessments	1,750.00	1,750.00	0.00	(1,750.00)
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	722,733.00	722,733.00	426,026.61	(296,706.39)
State grants	265,520.00	566,520.00	217,075.15	(349,444.85)
State shared revenues	149,292.00	149,292.00	130,729.98	(18,562.02)
Local grants	301,556.00	301,556.00	310,821.00	9,265.00
Charges for services				
General government	32,000.00	32,000.00	11,918.00	(20,082.00)
Public safety	5,000.00	5,000.00	0.00	(5,000.00)
Public works	122,044.00	122,044.00	123,639.78	1,595.78
Public health	4,000.00	4,000.00	7,598.16	3,598.16
Culture and recreation	275,860.00	275,860.00	227,870.81	(47,989.19)
Fines and forfeitures				
Justice court	4,000.00	4,000.00	7,381.86	3,381.86
Miscellaneous	176,881.00	179,724.00	167,885.40	(11,838.60)
Investment and royalty earnings	5,600.00	5,600.00	2,914.40	(2,685.60)
Total revenues	3,037,238.00	3,341,385.00	2,694,921.91	(646,463.09)
EXPENDITURES				
Current:				
General Government				
Personal services	19,000.00	19,000.00	501.43	18,498.57
Supplies/services/materials, etc	51,507.00	51,507.00	7,673.84	43,833.16
Public Safety				
Personal services	145,853.00	145,853.00	55,533.24	90,319.76
Supplies/services/materials, etc	368,752.00	368,752.00	289,323.46	79,428.54
Public Works				
Personal services	159,001.00	159,813.00	141,975.10	17,837.90
Supplies/services/materials, etc	471,230.00	771,716.40	436,606.36	335,110.04
Public Health				
Personal services	109,730.00	112,857.43	104,814.22	8,043.21
Supplies/services/materials, etc	139,519.00	138,538.57	45,349.77	93,188.80
Social and Economic Services				
Supplies/services/materials, etc	208,274.00	211,274.00	209,068.05	2,205.95
Culture and Recreation				
Personal services	146,711.00	146,711.00	117,640.36	29,070.64
Supplies/services/materials, etc	439,144.00	440,144.00	252,348.17	187,795.83

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Housing and Community Development				
Supplies/services/materials, etc	10,000.00	10,000.00	0.00	10,000.00
Conservation of Natural Resources				
Capital expenditures	321,203.00	588,666.00	298,137.24	290,528.76
Debt Service				
Principal	25,460.00	25,460.00	25,876.96	(416.96)
Interest	5,260.00	5,260.00	4,642.21	617.79
Miscellaneous	216,596.00	216,596.00	215,232.80	1,363.20
Total expenditures	2,837,240.00	3,412,148.40	2,204,723.21	1,207,425.19
Excess of revenues over (under) expenditures	199,998.00	(70,763.40)	490,198.70	560,962.10
OTHER FINANCING SOURCES (USES)				
Transfers in	38,360.00	38,360.00	23,360.00	(15,000.00)
Transfers out	(450,040.00)	(450,040.00)	(449,640.36)	399.64
Total other financing sources (uses)	(411,680.00)	(411,680.00)	(426,280.36)	(14,600.36)
Net change in fund balance	(211,682.00)	(482,443.40)	63,918.34	546,361.74
Fund balance - July 1, 2011 - -As previously reported	1,611,166.18	1,611,166.18	1,611,166.18	0.00
Fund balance - July 1, 2011 - As restated	1,611,166.18	1,611,166.18	1,611,166.18	0.00
Fund balance - June 30, 2012	1,399,484.18	1,128,722.78	1,675,084.52	546,361.74

SANDERS COUNTY

55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS

For the year ending June 30, 2012

	4000 JMV CAPITOL IMPROV	4005 LIBRARY CAPITAL IM	Total Nonmajor Cap. Proj. Funds
ASSETS			
Cash and cash equivalents	17,939.38	81,000.00	98,939.38
Taxes receivable:			
TOTAL ASSETS	17,939.38	81,000.00	98,939.38
LIABILITIES			
FUND BALANCES			
Unassigned (negative balance only)	17,939.38	81,000.00	98,939.38
Total Fund Balances	17,939.38	81,000.00	98,939.38
Total Liabilities and Fund Balances	17,939.38	81,000.00	98,939.38

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2012

4000 JMV CAPITOL IMPROVEMENTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	2,000.00	2,000.00	0.00	(2,000.00)
Total other financing sources (uses)	2,000.00	2,000.00	0.00	(2,000.00)
Net change in fund balance	2,000.00	2,000.00	0.00	(2,000.00)
Fund balance - July 1, 2011 - As previously reported	17,939.38	17,939.38	17,939.38	0.00
Fund balance - July 1, 2011 - As restated	17,939.38	17,939.38	17,939.38	0.00
Fund balance - June 30, 2012	19,939.38	19,939.38	17,939.38	(2,000.00)

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2012

4005 LIBRARY CAPITAL IMPROVEMENT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	62,000.00	62,000.00	0.00	62,000.00
Debt Service				
Total expenditures	62,000.00	62,000.00	0.00	62,000.00
Excess of revenues over (under) expenditures	(62,000.00)	(62,000.00)	0.00	62,000.00
OTHER FINANCING SOURCES (USES)				
Transfers in	23,000.00	23,000.00	23,000.00	0.00
Total other financing sources (uses)	23,000.00	23,000.00	23,000.00	0.00
Net change in fund balance	(39,000.00)	(39,000.00)	23,000.00	62,000.00
Fund balance - July 1, 2011 - -As previously reported	58,000.00	58,000.00	58,000.00	0.00
Fund balance - July 1, 2011 - As restated	58,000.00	58,000.00	58,000.00	0.00
Fund balance - June 30, 2012	19,000.00	19,000.00	81,000.00	62,000.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	62,000.00	62,000.00	0.00	62,000.00
Debt Service				
Total expenditures	62,000.00	62,000.00	0.00	62,000.00
Excess of revenues over (under) expenditures	(62,000.00)	(62,000.00)	0.00	62,000.00
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000.00	25,000.00	23,000.00	(2,000.00)
Total other financing sources (uses)	25,000.00	25,000.00	23,000.00	(2,000.00)
Net change in fund balance	(37,000.00)	(37,000.00)	23,000.00	60,000.00
Fund balance - July 1, 2011 - As previously reported	75,939.38	75,939.38	75,939.38	0.00
Fund balance - July 1, 2011 - As restated	75,939.38	75,939.38	75,939.38	0.00
Fund balance - June 30, 2012	38,939.38	38,939.38	98,939.38	60,000.00

59. COMBINING BALANCE SHEET - PERMANENT FUNDS

For the year ending June 30, 2012

	8010 NIARADA CEMETERY	Total Permanent Funds
ASSETS		
Cash and cash equivalents	22,182.49	22,182.49
Taxes receivable:		
TOTAL ASSETS	22,182.49	22,182.49
LIABILITIES		
Due to other governments	25,428.29	25,428.29
TOTAL LIABILITIES	25,428.29	25,428.29
FUND BALANCES		
Unassigned (negative balance only)	(3,245.80)	(3,245.80)
Total Fund Balances	(3,245.80)	(3,245.80)
Total Liabilities and Fund Balances	22,182.49	22,182.49

61. COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUNDS

For the year ending June 30, 2012

	8010 NIARADA CEMETERY	Total Permanent Funds
EVENUES		
Taxes		
icenses and permits		
ntergovernmental revenue (See supplemental section for detail)		
Charges for services		
ines and forfeitures		
iscellaneous		
XPENDITURES		
Current:		
eneral Government		
ublic Safety		
ublic Works		
Supplies/services/materials, etc	805.13	805.13
ublic Health		
ocial and Economic Services		
Culture and Recreation		
Housing and Community Development		
onservation of Natural Resources		
ebt Service		
Total expenditures	805.13	805.13
xcess of revenues over (under) expenditures	(805.13)	(805.13)
THER FINANCING SOURCES (USES)		
Net change in fund balance	(805.13)	(805.13)
und balance - July 1, 2011 - As previously reported	(2,440.67)	(2,440.67)
und balance - July 1, 2011 - As restated	(2,440.67)	(2,440.67)
Fund balance - June 30, 2012	(3,245.80)	(3,245.80)

For the Year 2011-2012

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL FUND						
101000 CASH	2,402,496.93	2,484,478.94	491,284.65	44,113.91	2,597,300.71	2,736,845.90
[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Fund	2,402,996.93	2,484,478.94	491,284.65	44,113.91	2,597,300.71	2,737,345.90
Total 1000 GENERAL FUND	2,402,996.93	2,484,478.94	491,284.65	44,113.91	2,597,300.71	2,737,345.90
2110 ROAD FUND						
101000 CASH	687,416.48	2,323,365.17	63,356.58	6,827.80	2,269,395.78	797,914.65
2120 OLD WELFARE FUND						
101000 CASH	1.71	0.00	0.00	0.00	0.00	1.71
2130 BRIDGE FUND						
101000 CASH	15,233.67	112,252.89	0.00	0.00	100,608.80	26,877.76
2140 WEED CONTROL						
101000 CASH	10,842.64	251,808.62	5,003.48	251.78	235,309.84	32,093.12
2150 PREDATORY ANIMAL CONTROL						
101000 CASH	12.83	264.22	0.00	0.00	257.38	19.67
2160 COUNTY FAIR						
101000 CASH	0.00	367,663.67	10,668.47	0.00	357,953.35	20,378.79
2170 AIRPORT FUND						
101000 CASH	0.00	140,394.22	9,914.00	0.00	123,227.44	27,080.78
2190 COMPREHENSIVE INSURANCE						
101000 CASH	0.00	221,816.40	0.00	0.00	216,308.56	5,507.84
2200 INSECT FUND						
101000 CASH	20,026.57	468.50	0.00	0.00	2,182.03	18,313.04
2210 COUNTY PARKS						
101000 CASH	110,437.05	0.00	0.00	0.00	19,243.02	91,194.03
2220 LIBRARY FUND						
101000 CASH	64,018.23	34,991.67	3,056.80	5,903.27	72,811.66	23,351.77
2230 COUNTY AMBULANCE						
101000 CASH	12,949.91	97,552.18	0.00	0.00	93,757.24	16,744.85
2260 EMERGENCY - DISASTER						
101000 CASH	46,341.38	65,398.49	0.00	0.00	53,405.12	58,334.75
2261 HAZ MAT EMERGENCY SERVICES						
101000 CASH	10,644.53	0.00	0.00	0.00	50.00	10,594.53
2280 SENIOR CITIZENS						
101000 CASH	17,742.82	229,578.45	120.79	0.00	211,349.94	36,092.12
2281 SENIOR CITIZENS TRANSPORTATION						
101000 CASH	1,241.18	0.00	0.00	0.00	0.00	1,241.18
2300 PUBLIC SAFETY (LAW ENFORCEMENT)						
101000 CASH	446,861.43	1,414,275.94	73,692.10	5,292.71	1,639,073.04	290,463.72
2370 P.E.R.S.						
101000 CASH	12.46	36.03	0.00	0.00	0.00	48.49
2371 HEALTH INSURANCE						
101000 CASH	28.44	74.79	0.00	0.00	0.00	103.23
2372 PERMISSIVE MEDICAL LEVY						
101000 CASH	7,735.22	122,642.56	0.00	0.00	125,120.43	5,257.35
2382 SEARCH & RESCUE						
101000 CASH	10,575.07	27,318.43	0.00	0.00	37,455.11	438.39
2384 SEARCH & RESCUE AUXILLARY						
101000 CASH	31,949.64	6,838.77	270.49	0.00	25,651.93	13,406.97

Schedule of Cash Receipts & Disbursements
For the Year 2011-2012

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2390 DRUG FORFEITURE						
101000 CASH	70,505.13	7,381.86	0.00	0.00	9,653.13	68,233.86
2393 RECORD PRESERVATION						
101000 CASH	63,093.86	11,918.00	0.00	0.00	7,071.01	67,940.85
2400 PARADISE IMPROVEMENT						
101000 CASH	3,175.84	3,117.50	0.00	0.00	2,476.80	3,816.54
2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE						
101000 CASH	1,569.33	1,405.19	17.41	0.00	960.00	2,031.93
2501 LARCHWOOD SOUTH OVERPASS (LONG TERM)						
101000 CASH	350.00	351.30	0.00	0.00	0.00	701.30
2700 SANDERS COUNTY CHRISTMAS RELIEF						
101000 CASH	13,706.52	8,326.40	0.00	0.00	7,946.43	14,086.49
2701 SANDERS COUNTY CRIME STOPPERS						
101000 CASH	2,229.76	0.00	0.00	0.00	0.00	2,229.76
2815 UST PROGRAM						
101000 CASH	1,227.76	0.00	0.00	0.00	0.00	1,227.76
2820 FUEL TAX						
101000 CASH	142,070.17	111,870.89	10,159.12	0.00	123,477.79	140,622.39
2830 JUNK MOTOR VEHICLE						
101000 CASH	0.00	19,896.00	0.00	0.00	5,399.29	14,496.71
2840 NOXIOUS WEED						
101000 CASH	0.00	36,237.38	1,598.72	0.00	31,688.12	6,147.98
2841 EURASIAN WATERMILFOIL (was 2840)						
101000 CASH	0.00	116,518.69	5,947.40	336.84	115,404.31	6,724.94
2850 911 EMERGENCY NO.						
101000 CASH	331,364.00	95,315.38	3,153.98	1,227.88	123,801.64	304,803.84
2859 COUNTY LAND INFORMATION						
101000 CASH	21,100.50	2,607.00	0.00	0.00	0.00	23,707.50
2860 LAND USE PLANNING						
101000 CASH	19,751.18	4,110.08	0.00	0.00	0.00	23,861.26
2902 TITLE III PROJECTS (Was Rural Add)						
101000 CASH	630,417.73	158,934.24	0.00	0.00	71,286.26	718,065.71
2950 DUI TASK FORCE						
101000 CASH	5,143.52	4,124.31	185.00	0.00	2,005.83	7,447.00
2952 SPECIAL PROJECTS						
101000 CASH	0.00	300.00	0.00	0.00	0.00	300.00
2956 CTEP(COMM.TRANS. ENHANCEMENT PROGRAM)						
101000 CASH	95,816.82	6,816.79	1,078.80	0.00	7,345.77	96,366.64
2958 OFFICE OF EMERGENCY MANAGEMENT						
101000 CASH	23,748.85	42,114.52	0.00	0.00	55,202.34	10,661.03
2960 PILT						
101000 CASH	301,556.00	310,821.00	0.00	0.00	301,556.00	310,821.00
2964 PUBLIC HEALTH MISC. GRANTS						
101000 CASH	0.00	0.00	0.00	0.00	100.00	-100.00
2969 YOUTH SUICIDE PREVENTION GRANT						
101000 CASH	2.85	0.00	0.00	0.00	0.00	2.85
2970 IMMUNIZATION (HEALTH PREVENTION GRANT)						
101000 CASH	14,798.57	5,770.28	632.37	0.00	5,713.55	15,487.67
2971 WIC						
101000 CASH	0.00	64,906.56	258.47	138.90	65,747.14	-721.01

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2972 FAMILY PLANNING						
101000 CASH	1,048.41	2,631.43	0.00	0.00	2,193.88	1,485.96
2973 WIC GRANT						
101000 CASH	49,562.64	28,535.34	0.00	1.89	13,563.78	64,532.31
2974 BIOTERRORISM						
101000 CASH	137,975.54	38,527.00	115.00	648.36	25,441.01	150,528.17
2978 TOBACCO GRANT						
101000 CASH	520.94	34,493.00	0.00	0.00	35,050.54	-36.60
2979 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT						
101000 CASH	32.22	0.00	0.00	0.00	0.00	32.22
2987 HORSE RESCUE						
101000 CASH	5,476.18	2,331.34	0.00	0.00	0.00	7,807.52
Total 2000	3,430,315.58	6,536,102.48	189,228.98	20,629.43	6,596,245.29	3,538,772.32
4000 JMV CAPITOL IMPROVEMENTS						
101000 CASH	17,939.38	0.00	0.00	0.00	0.00	17,939.38
4005 LIBRARY CAPITAL IMPROVEMENT FUND						
101000 CASH	58,000.00	0.00	23,000.00	0.00	0.00	81,000.00
Total 4000 JMV CAPITOL IMPROVEMENTS	75,939.38	0.00	23,000.00	0.00	0.00	98,939.38
5410 SOLID WASTE						
101000 CASH	186,924.48	893,994.85	4,380.45	286.89	739,045.79	345,967.10
Total 5000	186,924.48	893,994.85	4,380.45	286.89	739,045.79	345,967.10
7025 RESTITUTION FOR CRIME VICTIMS						
101000 CASH	2,729.73	0.00	0.00	0.00	0.00	2,729.73
7105 ALCOHOLIC REHAB						
101000 CASH	0.00	16,758.00	0.00	16,758.00	0.00	0.00
7130 PROTESTED TAX FUND						
101000 CASH	251,761.27	19,716.98	2,196.11	0.00	0.00	273,674.36
7140 PUBLIC ADMINISTRATOR						
101000 CASH	5,324.65	0.00	0.00	0.00	0.00	5,324.65
7150 REDEMPTION FUND						
101000 CASH	285.76	48,798.61	0.00	48,798.61	0.00	285.76
7160 CLERK OF DISTRICT COURT						
101000 CASH	113.47	0.00	0.00	113.47	0.00	0.00
7170 TREASURERS TRUST						
101000 CASH	1,960.25	2,704.80	0.00	1,130.96	0.00	3,534.09
7171 BANKRUPTCY FUND						
101000 CASH	19.27	0.00	0.00	0.00	0.00	19.27
7195 TRUSTEE ACCOUNT						
101000 CASH	0.00	195.07	0.00	0.00	0.00	195.07
7198 CITY BOND/CREDIT CARD						
101000 CASH	245.00	12,720.43	0.00	12,965.43	0.00	0.00
7199 CRIME VICTIMS ASSISTANCE PROGRAM						
101000 CASH	0.00	6,560.11	0.00	5,911.01	0.00	649.10
7240 HOT SPRINGS GARBAGE						
101000 CASH	92,374.25	118,281.21	796.96	94,096.90	0.00	117,355.52
7245 DIXON GARBAGE						
101000 CASH	66,663.99	19,002.33	0.00	21,219.00	0.00	64,447.32

Schedule of Cash Receipts & Disbursements

For the Year 2011-2012

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7270 THOS FALLS TV						
101000 CASH	27,020.12	27,043.08	195.07	41,016.96	111.50	13,129.81
7280 PLAINS IRRIGATION DISTRICT						
101000 CASH	4,094.69	32,904.58	0.00	36,999.27	0.00	0.00
7290 EASTERN SANDERS CONSERVATION						
101000 CASH	121.96	11,127.97	14.31	10,221.20	1.88	1,041.16
7300 FLATHEAD IRRIGATION						
101000 CASH	45,155.91	350,130.98	0.00	363,439.32	4,854.56	26,993.01
7310 PLAINS CEMETERY						
101000 CASH	3,175.51	22,485.93	15.80	22,155.82	22.28	3,499.14
7315 PARADISE CEMETERY DISTRICT						
101000 CASH	1,002.91	4,335.77	0.00	4,301.76	2.50	1,034.42
7320 PLAINS RURAL FIRE						
101000 CASH	271,693.26	330,639.09	2,363.14	335,866.99	0.95	268,827.55
7330 HOT SPRINGS RURAL FIRE						
101000 CASH	37,130.87	53,823.07	235.63	67,801.40	0.00	23,388.17
7340 HERON RURAL FIRE						
101000 CASH	46,605.65	40,778.61	438.15	25,579.96	0.00	62,242.45
7345 THOS. FALLS RURAL FIRE						
101000 CASH	55,871.62	342,029.43	333.15	383,506.59	0.00	14,727.61
7350 DIXON RURAL FIRE						
101000 CASH	17,466.35	13,421.71	142.78	10,434.99	37.53	20,558.32
7355 NOXON RURAL FIRE						
101000 CASH	289,233.33	101,800.74	1,758.52	186,453.94	0.00	206,338.65
7360 TROUT CREEK FIRE						
101000 CASH	158,131.84	60,615.71	1,303.94	49,441.37	0.00	170,610.12
7365 WHITEPINE CEMETERY						
101000 CASH	2,723.10	29,973.08	20.73	29,717.59	0.00	2,999.32
7369 NOXON WATER DISTRICT R.O.D.						
101000 CASH	0.00	396.24	0.00	396.24	0.00	0.00
7370 NOXON-HERON CEMETERY						
101000 CASH	3,096.32	29,822.74	20.95	30,037.69	0.00	2,902.32
7371 NOXON-HERON PUBLIC HOSPITAL DISTRICT						
101000 CASH	43,180.07	19,121.17	369.17	15,780.36	0.00	46,890.05
7372 TROUT CREEK PARK DISTRICT						
101000 CASH	2,228.52	7,592.01	23.16	4,411.97	0.00	5,431.72
7373 HERON COUNTY PARK DISTRICT						
101000 CASH	20,680.01	11,765.75	156.48	15,000.00	0.00	17,602.24
7375 HOT SPRINGS TV						
101000 CASH	52,352.62	8,377.80	423.05	17,004.39	0.00	44,149.08
7380 PLAINS/PARA TV						
101000 CASH	27,609.59	22,138.07	278.00	6,931.29	45.00	43,049.37
7385 GREEN MOUNTAIN CONSERVATION DIST.						
101000 CASH	22,201.41	31,127.33	67.38	35,000.00	0.00	18,396.12
7390 TR CRK-HERON-NOXON TV						
101000 CASH	65,666.19	437.54	567.75	20,254.49	300.00	46,116.99
7395 EAST SANDERS CO. HOSPITAL						
101000 CASH	130,231.62	17,708.73	1,146.00	28,869.73	6.62	120,210.00
7399 SANDERS COUNTY COMMUNITY CENTER						
101000 CASH	44,898.86	0.00	220.76	22,002.20	0.00	23,117.42

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2011-2012

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
74XX Agency - State (all)						
101000 CASH	183,490.32	5,138,903.99	402,017.60	5,558,809.70	220.67	165,381.54
7XX District Schhols (all)						
101000 CASH	7,529,329.81	19,022,857.50	21,320,474.98	19,791,919.67	20,393,937.55	7,686,805.07
7820 HIGH SCHOOL RETIREMENT						
101000 CASH	100,824.10	395,862.53	85,378.59	0.00	496,325.17	85,740.05
830 COUNTY SCHOOL TRANSPORATION						
101000 CASH	73,635.29	236,928.92	34,975.09	0.00	277,776.65	67,762.65
7840 ELEM RETIREMENT						
101000 CASH	160,292.22	589,583.62	126,845.11	0.00	747,321.17	129,399.78
850 TOWN OF THOMPSON FALLS						
101000 CASH	31,355.38	358,851.43	0.00	353,098.57	128.88	36,979.36
7852 THOMPSON FALLS LIBRARY DIST.						
101000 CASH	6,220.96	85,753.12	0.00	72,336.37	35.68	19,602.03
853 THOMPSON FALLS WATER						
101000 CASH	0.00	1,210.90	0.00	1,210.90	0.00	0.00
7860 TOWN OF PLAINS						
101000 CASH	27,824.29	241,680.83	0.00	241,972.90	582.64	26,949.58
865 PLAINS LIBRARY DIST.						
101000 CASH	11,342.78	82,788.06	0.00	80,679.29	84.66	13,366.89
870 TOWN OF HOT SPRINGS						
101000 CASH	14,980.53	160,894.09	0.00	164,159.38	56.66	11,658.58
871 HOT SPRINGS WEED CUTTING						
101000 CASH	0.00	879.50	0.00	730.04	0.00	149.46
872 HOT SPRINGS LIGHTING DIST "A"						
101000 CASH	534.05	7,599.04	0.00	7,449.57	0.00	683.52
7873 HOT SPRINGS SEWER						
101000 CASH	188.46	4,174.97	0.00	3,909.40	0.00	454.03
875 HOT SPRINGS CITY-COUNTY LIBRARY						
101000 CASH	3,324.21	23,602.32	0.00	24,066.75	2.41	2,857.37
7910 PAYROLL						
101000 CASH	158,549.95	0.00	4,630,918.99	4,642,039.58	52.50	147,376.86
920 REFUND FUND						
101000 CASH	3,777.56	0.00	10,779.63	0.00	6,642.26	7,914.93
7930 CLAIMS FUNDS						
101000 CASH	405,608.09	0.00	4,651,024.29	4,683,551.77	0.00	373,080.61
980 INTEREST POOL						
101000 CASH	0.00	121,476.19	0.00	0.00	121,476.19	0.00
Total 7000	10,504,327.97	28,287,381.68	31,275,501.27	37,589,552.79	22,050,025.91	10,427,632.22
010 NIARADA CEMETERY						
101000 CASH	22,842.57	145.05	0.00	0.00	805.13	22,182.49
Total 8000	22,842.57	145.05	0.00	0.00	805.13	22,182.49
Totals	16,623,346.91	38,202,103.00	31,983,395.35	37,654,583.02	31,983,422.83	17,170,839.41

[illegible] Government-wide Conversion Worksheet

For the year ending June 30, 2012

	Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
Combined Funds 1000-4999 & 8000-8999				
ASSETS				
Cash and cash equivalents	6,396,740.09			6,396,740.09
Investments				
Petty Cash				
Restricted Assets:				
Cash and cash equivalents	500.00			500.00
Investments				
Taxes/Assessments Receivable -(net of allowance for uncollectibles)	279,917.78			279,917.78
Accounts Receivable - (net of allowance for uncollectibles)				
Other receivables				
Internal balances				
Due from other governments	142,356.13			142,356.13
Prepaid expenses				
Inventories				
Other debits				
Capital assets - (net of accumulated depreciation):				
Land				
Buildings				
Improvements other than buildings				
Machinery and equipment				
Infrastructure				
Construction in progress				
Utility plant				
Non-categorized fixed assets				
Total Assets	6,819,514.00			6,819,514.00
LIABILITIES				
Accounts payable and other current liabilities	(148,535.73)			(148,535.73)
Matured bonds and interest payable				
Accrued interest payable				
Due to other governments	(27,439.15)			(27,439.15)
Deferred revenue	(283,913.33)			(283,913.33)
Contracts/loans/notes payable				
Current portion of long-term debt				
Noncurrent liabilities:				
Due in more than one year				
Other credits				

Government-wide Conversion Worksheet

For the year ending June 30, 2012

	Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
Total Liabilities	(459,888.21)			(459,888.21)
NET ASSETS				
Invested in capital assets, net of related debt				
Restricted for:				
Restricted Fund Balance (GASB 54)				
General government				
Public safety				
Public works				
Public health				
Social & Economic Services				
Culture and recreation				
Housing & Community Development				
Conservation of Natural Resources				
Capital Projects				
Other Purposes				
Debt Service				
Fund Balance	(5,919,705.12)			(5,919,705.12)
REVENUES				
Taxes/assessments	(5,034,163.63)			(5,034,163.63)
Licenses and permits	(6,975.00)			(6,975.00)
Intergovernmental revenues	(2,803,440.64)			(2,803,440.64)
Charges for services	(821,149.74)			(821,149.74)
Fines and forfeitures	(70,506.19)			(70,506.19)
Miscellaneous	(331,174.33)			(331,174.33)
Investment and royalty earnings	(50,169.55)			(50,169.55)
Internal services				
Total Revenues	(9,117,579.08)			(9,117,579.08)
EXPENDITURES				
Current:				
General government	2,118,313.90			2,118,313.90
Public safety	1,958,012.84			1,958,012.84
Public works	2,540,078.69			2,540,078.69
Public health	255,698.15			255,698.15
Social and economic services	354,463.64			354,463.64
Culture and Recreation	369,988.53			369,988.53
Housing and community development	126,725.99			126,725.99
Conservation of natural resources				

Government-wide Conversion Worksheet

For the year ending June 30, 2012

	Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
Debt service:				
Principal	25,876.96			25,876.96
Interest	4,642.21			4,642.21
Costs/Issuance Fees				
Capital outlay	708,624.70			708,624.70
Internal services				
Miscellaneous	215,232.80			215,232.80
Total Expenditures/Expenses	8,677,658.41			8,677,658.41
OTHER FINANCING SOURCES & USES:				
Bonds issued				
Premium(discount) on bonds issued				
Inception of capital lease				
Proceeds from notes/loans/intercap				
Sale of capital assets				
Transfers in	(581,750.36)			(581,750.36)
Transfers out	581,750.36			581,750.36
Total other financing sources & uses				
Total Debits & Credits	0.00	0.00	0.00	0.00