

MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

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

ENTITY # _____

MONTANA
Sanders County
PO Box 519
Thompson Falls, MT 59873

ANNUAL FINANCIAL
REPORT



FISCAL YEAR ENDING JUNE 30, 2013

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

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**COUNTY/CITY/TOWN OF
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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*Denotes mandatory pages if using another format or computer-generated pages.

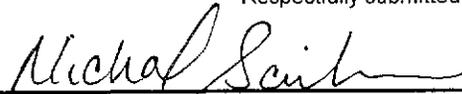
**Sanders County
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Anthony B. Cox	12/31/2014
Commissioner	Carol A. Brooker	12/31/2018
Commissioner	Glen E. Magera	12/31/2016
Assessor	Nichol R. Scribner	12/31/2014
Attorney	Robert Zimmerman	12/31/2014
Auditor	Nichol R. Scribner	12/31/2014
Treasurer	Carol P. Turk	12/31/2014
Clerk and recorder	Nichol R. Scribner	12/31/2014
Clerk of district court	Candace Fisher	12/31/2016
Coroner	Katherine (Kathy) Harris	12/31/2014
Justice of the peace	Donald M. Strine	12/31/2014
Justice of the peace		
Public administrator	Beth Rice-Groshong	12/31/2014
School superintendent	Carol P. Turk	12/31/2014
Sheriff	Tom Rummel	12/31/2014

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

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE
Sanders County
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2013

Respectfully submitted;



County Clerk and Recorder or City/Town Clerk-Treasurer

12-31-13

Date

**MANAGEMENT'S
DISCUSSION
AND
ANALYSIS**

MANAGEMENT DISCUSSION & ANALYSIS

Our discussion and analysis of Sanders County's financial performance provides an overview of Fiscal Year 2012-2013 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 decreased as the Taxable Market Value decreased and the Exemption Rate increased. The County's mill levy for Fiscal Year 2012-2013 residences valued at \$100,000 and \$200,000 would be assessed approximately \$1.38 and \$2.54 respectively, in additional property taxes in each tax year. 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. This funding ended in FY2012 and is now 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.**

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.

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 \$8,921,839 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	Law Enforcement		
	General	Road	Law Enforcement
Unreserved Fund Balance – Prior Year	\$ 3,087,004	789,473	305,121
Unreserved Fund Balance – Current Year	3,107,682	976,206	357,206
Change in unreserved fund balance	(20,678)	(186,733)	(52,085)
% change in unreserved fund balance	1 %	24%	17%

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	\$ 498,210
Prior Year	\$ 464,766
Change in unreserved retained earnings	\$ 33,444
% change in unreserved retained earnings	7%

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 2013 Sanders County reduced its Intercap Loan debt by \$26,684.30. These funds were used for building improvements and the Sanders County Fairgrounds. Compensated absences balance has decreased to a total of \$371,080. Our OPEB Governmental liability reported is \$113,777 and Solid Waste increased for a balance of \$37,926.

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) various businesses opened and closed this FY. This information is difficult to track due to no county-wide permit system. Information will be available through the Department of Revenue as business owners file their taxes.

Capital expenditures for the coming fiscal year 2013-2014 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.

BASIC

FINANCIAL

STATEMENTS

UNAUDITED

Sanders County, Montana Statement of Net Assets June 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and investments	\$ 6,468,449	\$ 419,912	\$ 6,888,361
Taxes and assessments receivable, net	214,464	184,858	399,322
Due from other governments	135,016	-	135,016
Inventories	97,975	-	97,975
Total current assets	<u>\$ 6,915,904</u>	<u>\$ 604,770</u>	<u>\$ 7,520,674</u>
Noncurrent assets			
Capital assets - land	\$ 1,845,432	\$ 54,440	\$ 1,899,872
Capital assets - construction in progress	225,400	-	225,400
Capital assets - depreciable, net	9,387,361	530,176	9,917,537
Total noncurrent assets	<u>\$ 11,458,193</u>	<u>\$ 584,616</u>	<u>\$ 12,042,809</u>
Total assets	<u>\$ 18,374,097</u>	<u>\$ 1,189,386</u>	<u>\$ 19,563,483</u>
LIABILITIES			
Current liabilities			
Warrants payable	\$ 790	-	790
Accounts payable	12,330	235	12,565
Due to other governments	27,088	-	27,088
Revenues collected in advance	131,423	-	131,423
Current portion of long-term capital liabilities	33,460	-	33,460
Current portion of compensated absences payable	229,288	24,590	253,878
Total current liabilities	<u>\$ 434,379</u>	<u>\$ 24,825</u>	<u>\$ 459,204</u>
Noncurrent liabilities			
Noncurrent portion of long-term liabilities	\$ 581,555	\$ 73,133	\$ 654,688
Noncurrent portion of long-term capital liabilities	178,030	-	178,030
Noncurrent portion of compensated absences	104,733	12,462	117,195
Total noncurrent liabilities	<u>\$ 864,318</u>	<u>\$ 85,595</u>	<u>\$ 949,913</u>
Total liabilities	<u>\$ 1,298,697</u>	<u>\$ 110,420</u>	<u>\$ 1,409,117</u>
NET ASSETS			
Invested in capital assets, net of related debt	\$ 11,246,703	\$ 580,756	\$ 11,827,459
Restricted for capital projects	98,939	-	98,939
Restricted for special projects	3,591,674	-	3,591,674
Unrestricted	2,138,084	498,210	2,636,294
Total net assets	<u>\$ 17,075,400</u>	<u>\$ 1,078,966</u>	<u>\$ 18,154,366</u>
Total liabilities and net assets	<u>\$ 18,374,097</u>	<u>\$ 1,189,386</u>	<u>\$ 19,563,483</u>

UNAUDITED

Sanders County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2013

Net (Expense) Revenues and
Changes in Net Assets

	Program Revenues				Net (Expense) Revenues and Changes in Net Assets		Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Primary Government	
Functions/Programs							
Primary government:							
Governmental activities:							
General government	\$ 2,150,361	\$ 13,972	\$ 328,688	\$ (1,807,701)	\$ -	\$ (1,807,701)	
Public safety	2,084,177	-	529,948	(1,554,229)	-	(1,554,229)	
Public works	3,223,416	-	1,559,608	(1,646,006)	-	(1,646,006)	
Public health	363,930	-	188,341	(175,589)	-	(175,589)	
Social and economic services	396,474	-	5,441	(391,033)	-	(391,033)	
Culture and recreation	449,260	150	125,095	(305,565)	-	(305,565)	
Housing and community development	23,319	-	-	80,255	-	80,255	
Debt service - interest	3,549	-	-	(3,549)	-	(3,549)	
Miscellaneous	227,353	-	-	(227,353)	-	(227,353)	
Total governmental activities	<u>\$ 8,921,839</u>	<u>\$ 14,122</u>	<u>\$ 2,737,121</u>	<u>\$ (6,030,770)</u>	<u>\$ -</u>	<u>\$ (6,030,770)</u>	
Business-type activities:							
Solid Waste	\$ 827,156	\$ 126,994	\$ -	\$ 4,550	\$ (700,142)	\$ (700,142)	
Total business-type activities	<u>\$ 827,156</u>	<u>\$ 126,994</u>	<u>\$ -</u>	<u>\$ 4,550</u>	<u>\$ (700,142)</u>	<u>\$ (700,142)</u>	
Total primary government	<u>\$ 9,748,975</u>	<u>\$ 141,116</u>	<u>\$ 2,737,121</u>	<u>\$ (6,030,770)</u>	<u>\$ (700,142)</u>	<u>\$ (6,730,912)</u>	
General Revenues:							
Property taxes for general purposes				\$ 3,789,442	\$ 728,669	\$ 4,518,111	
Liquor tax apportionment				4,550	-	4,550	
Miscellaneous				476,382	3,350	479,732	
Interest/investment earnings				28,718	1,566	30,284	
P.L.T.				303,664	-	303,664	
State entitlement				902,688	-	902,688	
Grants and entitlements not restricted to specific programs				88,458	-	88,458	
Licenses and Permits				19,921	-	19,921	
Contributions & donations				10,864	-	10,864	
Local Option Tax				331,970	-	331,970	
Pite				12,000	-	12,000	
Total general revenues, special items and transfers				<u>\$ 5,968,657</u>	<u>\$ 733,585</u>	<u>\$ 6,702,242</u>	
Change in net assets				<u>\$ (62,113)</u>	<u>\$ 33,443</u>	<u>\$ (28,670)</u>	
Net assets - beginning				\$ 17,291,388	\$ 1,045,523	\$ 18,336,911	
Restatements				(153,875)	-	(153,875)	
Net assets - beginning - restated				<u>\$ 17,137,513</u>	<u>\$ 1,045,523</u>	<u>\$ 18,183,036</u>	
Net assets - end				<u>\$ 17,075,400</u>	<u>\$ 1,078,966</u>	<u>\$ 18,154,366</u>	

UNAUDITED

Sanders County, Montana
Balance Sheet
Governmental Funds
June 30, 2013

	CTEP (Comm.)					Total
	General	Road	Public Safety (Law Enforcement)	Trans Enhancement Program)	Other Governmental Funds	
ASSETS						
Current assets:						
Cash and investments	\$ 3,045,283	\$ 921,604	\$ 363,169	-	\$ 2,138,393	\$ 6,468,449
Taxes and assessments receivable, net	77,401	25,141	60,079	-	51,843	214,464
Due from other funds	64,154	-	-	-	-	64,154
Due from other governments	3,592	-	-	131,423	1	135,016
Inventories	-	54,675	-	-	43,300	97,975
Total assets	<u>\$ 3,190,430</u>	<u>\$ 1,001,420</u>	<u>\$ 423,248</u>	<u>\$ 131,423</u>	<u>\$ 2,223,537</u>	<u>\$ 6,980,058</u>
LIABILITIES						
Current liabilities:						
Warrants payable	\$ 790	-	-	-	-	\$ 790
Accounts payable	2,546	73	5,963	-	3,748	12,330
Due to other funds	-	-	-	34,085	30,069	64,154
Due to other governments	2,011	-	-	-	25,077	27,088
Revenues collected in advance	-	-	-	131,423	-	131,423
Deferred revenue	77,401	25,141	60,079	-	51,843	214,464
Total liabilities	<u>\$ 82,748</u>	<u>\$ 25,214</u>	<u>\$ 66,042</u>	<u>\$ 165,508</u>	<u>\$ 110,737</u>	<u>\$ 450,249</u>
FUND BALANCES						
Nonspendable						
Restricted	-	54,675	-	-	-	\$ 97,975
Unassigned fund balance	3,107,682	921,531	357,206	(34,085)	2,109,319	3,388,056
Total fund balance	<u>\$ 3,107,682</u>	<u>\$ 976,206</u>	<u>\$ 357,206</u>	<u>\$ (34,085)</u>	<u>\$ 2,122,800</u>	<u>\$ 6,529,809</u>
Total liabilities and fund balance	<u>\$ 3,190,430</u>	<u>\$ 1,001,420</u>	<u>\$ 423,248</u>	<u>\$ 131,423</u>	<u>\$ 2,223,537</u>	<u>\$ 6,980,058</u>

UNAUDITED

Sanders County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Assets
June 30, 2013

Total fund balances - governmental funds	\$	6,529,809
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		11,458,193
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.		214,464
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(1,127,066)
Total net assets - governmental activities	\$	<u>17,075,400</u>

UNAUDITED

Sanders County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2013

	CTEP (Comm. Trns Enhancement Program)					Other Governmental Funds	Total Governmental Funds
	General	Road	Public Safety (Law Enforcement)	Trns Enhancement Program	Governmental Funds		
REVENUES							
Taxes and assessments	\$ 1,959,383	\$ 848,804	\$ 1,178,467	\$ -	\$ 1,079,964	\$ 5,066,618	
Licenses and permits	275	-	14,420	-	-	14,695	
Intergovernmental	381,604	1,337,931	113,500	103,574	638,149	2,574,758	
Charges for services	235,167	2,177	287,766	-	369,437	894,547	
Fines and forfeitures	61,279	-	252	-	5,992	67,523	
Miscellaneous	86,891	19,346	10,110	-	161,972	278,319	
Investment earnings	27,112	-	-	-	1,606	28,718	
Total revenues	\$ 2,751,711	\$ 2,208,258	\$ 1,604,515	\$ 103,574	\$ 2,257,120	\$ 8,925,178	
EXPENDITURES							
General government	\$ 1,974,022	\$ 9,411	\$ -	\$ -	\$ 23,015	\$ 2,006,448	
Public safety	48,046	-	1,614,829	-	256,546	1,919,421	
Public works	-	2,057,426	-	-	632,362	2,689,788	
Public health	208,195	-	-	-	150,823	359,018	
Social and economic services	151,482	-	-	-	244,992	396,474	
Culture and recreation	-	-	-	-	407,674	407,674	
Housing and community development	19,829	-	-	-	-	19,829	
Debt service - principal	-	-	-	-	31,198	31,198	
Debt service - interest	-	-	-	-	3,549	3,549	
Miscellaneous	-	-	-	-	227,553	227,553	
Capital outlay	18,811	139,933	-	195,663	209,981	564,388	
Total expenditures	\$ 2,420,385	\$ 2,206,770	\$ 1,614,829	\$ 195,663	\$ 2,187,495	\$ 8,625,140	
Excess (deficiency) of revenues over expenditures	\$ 331,326	\$ 1,488	\$ (10,314)	\$ (92,089)	\$ 69,627	\$ 300,038	
OTHER FINANCING SOURCES (USES)							
Proceeds of general long term debt	\$ -	\$ -	\$ -	\$ -	\$ 24,018	\$ 24,018	
Transfers in	438,702	185,245	62,399	-	37,015	723,361	
Transfers out	(595,480)	-	-	-	(127,881)	(723,361)	
Total other financing sources (uses)	\$ (156,778)	\$ 185,245	\$ 62,399	\$ -	\$ (66,848)	\$ 74,018	
Net Change in Fund Balance	\$ 174,548	\$ 186,733	\$ 52,085	\$ (92,089)	\$ 2,779	\$ 324,056	
Fund balances - beginning	\$ 3,087,009	\$ 789,473	\$ 305,121	\$ 58,004	\$ 2,120,021	\$ 6,359,628	
Restatements	(153,875)	-	-	-	-	(153,875)	
Fund balances - beginning, restated	\$ 2,933,134	\$ 789,473	\$ 305,121	\$ 58,004	\$ 2,120,021	\$ 6,205,753	
Fund balance - ending	\$ 3,107,682	\$ 976,206	\$ 357,206	\$ (34,085)	\$ 2,122,800	\$ 6,529,809	

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, 2013

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

Net change in fund balances - total governmental funds	\$ 324,056
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	564,388
- Depreciation expense	(792,114)
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)	(65,452)
The change in compensated absences is shown as an expense in the Statement of Activities	13,606
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	31,198
Long term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets:	
- Proceeds from the sale of long-term debt	(24,018)
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	(113,777)
Change in net assets - Statement of Activities	\$ <u>(62,113)</u>

UNAUDITED

Sanders County, Montana
Balance Sheet
Proprietary Funds
June 30, 2013

		<u>Solid Waste</u>
ASSETS		
Current assets:		
Cash and investments	\$	419,912
Taxes and assessments receivable, net		184,858
Total current assets	\$	<u>604,770</u>
Noncurrent assets:		
Capital assets - land	\$	54,440
Capital assets - depreciable, net		530,176
Total noncurrent assets	\$	<u>584,616</u>
Total assets	\$	<u><u>1,189,386</u></u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$	235
Current portion of compensated absences payable		24,590
Total current liabilities	\$	<u>24,825</u>
Noncurrent liabilities:		
Noncurrent portion of long-term liabilities	\$	73,133
Noncurrent portion of compensated absences		12,462
Total noncurrent liabilities	\$	<u>85,595</u>
Total liabilities	\$	<u>110,420</u>
NET ASSETS		
Invested in capital assets, net of related debt	\$	580,756
Unrestricted		498,210
Total net assets	\$	<u>1,078,966</u>
Total liabilities and net assets	\$	<u><u>1,189,386</u></u>

UNAUDITED

Sanders County, Montana
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2013

		<u>Business-Type</u> <u>Activities - Enterprise</u> <u>Fund</u>
		<u>Solid Waste</u>
OPERATING REVENUES		
Charges for services	\$	126,994
Miscellaneous revenues		3,350
Special assessments		728,669
Total operating revenues	\$	<u>859,013</u>
OPERATING EXPENSES		
Personal services	\$	374,481
Supplies		1,242
Purchased services		362,327
Fixed charges		14,009
Depreciation		75,077
Total operating expenses	\$	<u>827,136</u>
Operating income (loss)	\$	<u>31,877</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest revenue	\$	1,566
Total non-operating revenues (expenses)	\$	<u>1,566</u>
Income (loss) before contributions and transfers	\$	<u>33,443</u>
Change in net assets	\$	<u>33,443</u>
Net Assets - Beginning of the year	\$	1,045,523
Net Assets - End of the year	\$	<u>1,078,966</u>

Sanders County
Statement of Cash Flows
Proprietary Fund Type
Fiscal Year Ended June 30, 2013

UNAUDITED

Business - Type Activities

Solid Waste

Cash flows from operating activities:	
Cash received from providing services	\$ 126,994
Cash received from miscellaneous sources	3,350
Cash payments to suppliers	(23,660)
Cash payments for professional services	(362,327)
Cash payments to employees	(339,512)
Net cash provided (used) by operating activities	<u>\$ (595,155)</u>
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	\$ (78,936)
Net cash provided (used) by capital and related financing activities	<u>\$ (78,936)</u>
Cash flows from non-capital financing activities:	
Tax levies and contributions from the County	\$ 746,470
Net cash provided (used) from non-capital financing activities	<u>\$ 746,470</u>
Cash flows from investing activities:	
Interest on investments	\$ 1,566
Net cash provided (used) by investing activities	<u>\$ 1,566</u>
Net increase (decrease) in cash and cash equivalents	\$ 73,945
Cash and cash equivalents at beginning	345,967
Restatements - Includes beginning restricted cash	
Cash and cash equivalents at end	<u><u>\$ 419,912</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (696,792)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation	75,077
Other post-employment benefits	37,925
Cash paid to suppliers	(8,409)
Cash paid to employees	(2,956)
Net cash provided (used) by operating activities	<u><u>\$ (595,155)</u></u>

UNAUDITED

Sanders County, Montana
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2013

	<u>Investment Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and short-term investments	\$ 10,234,426	\$ 684,715
Taxes receivable	-	555,835
Total assets	<u>\$ 10,234,426</u>	<u>\$ 1,240,550</u>
LIABILITIES		
Warrants payable	\$ -	\$ 512,019
Accounts payable	-	118,752
Due to others	-	609,779
Total liabilities	<u>\$ -</u>	<u>\$ 1,240,550</u>
NET ASSETS		
Assets held in trust	<u>\$ 10,234,426</u>	

UNAUDITED

Sanders County, Montana
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2013

	<u>Investment Trust Funds</u>
ADDITIONS	
Contributions:	
Contributions to Investment Trust Fund	\$ 10,283,959
Investment earnings:	
Interest and change in fair value of investments	122,817
Total additions	\$ <u>10,406,776</u>
DEDUCTIONS	
Distributions from investment trust fund	\$ 9,852,527
Total deductions	\$ <u>9,852,527</u>
Change in net assets	\$ <u>554,249</u>
Net Assets - Beginning of the year	\$ 9,680,177
Net Assets - End of the year	\$ <u><u>10,234,426</u></u>

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

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.

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 component units' board; the County is either able to impose its will on the unit or a financial benefit or burden relationship exists. In addition, the County complies with GASB statement No. 39 *Determining Whether Certain Organizations Are Component Units* which relates to organizations that raise and hold economic resources for the direct benefit of the County.

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.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

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 Position 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 entity 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 Position 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.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

On the government-wide Statement of Net Position 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.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

Measurement Focus and Basis of Accounting

Governmental Funds

Modified Accrual

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.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

CTEP (Comm. Tras Enhancement Program) – This fund accounts for resources allocated by law, contractual agreement, or administrative regulations for, and the payment of, transportation infrastructure improvements, 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 funds:

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

Fiduciary Funds

Fiduciary funds presented using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans). The required financial statements are a statement of fiduciary net position and a statement of changes in fiduciary net assets. The fiduciary funds are:

Investment Trust Funds – To report the external portion of investment pools reported by the sponsoring government.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2013

Agency Funds – To report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). This fund primarily consist of assets held by the County as an agent for individuals, private organizations, other local governmental entities and the County’s claims and payroll clearing funds

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition

Composition of cash, deposits and investments at fair value on June 30, 2013, are as follows:

	<u>Primary Government</u>
Cash on hand and deposits:	
Cash on hand:	
Petty Cash	\$ 800
Cash in Banks:	
Demand deposits	852,888
Savings deposits	7,140,000
Time deposits	<u>8,813,369</u>
Total	<u>\$ 17,807,057</u>

Credit Risk

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

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

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

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

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

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

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

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.

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, 2013, 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 not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2013 to support the value of shares in the pool.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2013 to support the value of the shares in the pool.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2013

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, 2013.

Statement of Net Assets

Net assets held in trust for all pool participants:	
Equity of internal pool participants	\$ 7,570,053
Equity of External pool participants	<u>10,234,426</u>
Total equity	<u>\$ 17,804,479</u>

Condensed Statement of Changes in Net Assets

	<u>External</u>	<u>Internal</u>
Investment earnings	\$ 122,817	\$ 36,662
Contributions to trust	10,283,959	7,541,502
Distributions paid	<u>(9,852,527)</u>	<u>(7,502,638)</u>
Net change in net assets	\$ 544,249	\$ 75,526
Net assets at beginning of year	<u>9,680,177</u>	<u>7,494,527</u>
Net assets at end of year	<u>\$ 10,234,426</u>	<u>\$ 7,570,053</u>

Cash equivalents

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

NOTE 3. 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

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2013

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 2013 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 July 1, 2012	Additions/ Deletions	Adjustments/ Transfers	Balance June 30, 2013
Capital assets not being depreciated:				
Land	\$ 1,835,865	\$ 9,567	\$ -	\$ 1,845,432
Construction in Progress	<u>244,400</u>	<u>-</u>	<u>(19,000)</u>	<u>225,400</u>
Total Capital Assets not being depreciated	\$ <u>2,080,265</u>	\$ <u>9,567</u>	\$ <u>(19,000)</u>	\$ <u>2,070,832</u>
Other capital assets:				
Buildings	\$ 2,542,451	\$ 53,691	\$ -	\$ 2,596,142
Improvements other than buildings	8,401,853	274,246	19,000	8,695,099
Machinery and equipment	<u>7,771,587</u>	<u>156,884</u>	<u>-</u>	<u>7,928,471</u>
Total other capital assets at historical cost	\$ <u>18,715,891</u>	\$ <u>484,821</u>	\$ <u>19,000</u>	\$ <u>19,219,712</u>
Less accumulated depreciation:	\$ <u>(9,110,237)</u>	\$ <u>(722,114)</u>	\$ <u>-</u>	\$ <u>(9,832,351)</u>
Total	\$ <u>11,685,919</u>	\$ <u>(227,726)</u>	\$ <u>-</u>	\$ <u>11,458,193</u>

Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	\$ 43,742
Public safety	164,756
Public works	533,628
Public health	4,912
Culture and recreation	41,587
Housing and community development	<u>3,490</u>
Total governmental activities depreciation expense	\$ <u>792,115</u>

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2013

A summary of changes in business-type capital assets was as follows:

	Balance July 1, 2012	Additions	Balance June 30, 2013
Capital assets not being depreciated:			
Land	\$ 54,440	\$ -	\$ 54,440
Other capital assets:			
Buildings	\$ 380,973	\$ -	\$ 380,973
Improvements other than buildings	1,499	-	1,499
Machinery and equipment	<u>1,329,079</u>	<u>78,936</u>	<u>1,408,015</u>
Total other capital assets at historical cost	<u>\$ 1,711,551</u>	<u>\$ 78,936</u>	<u>\$ 1,790,487</u>
Less accumulated depreciation:	<u>\$ (1,185,234)</u>	<u>\$ (75,076)</u>	<u>\$ (1,260,310)</u>
Total	<u>\$ 580,757</u>	<u>\$ 3,860</u>	<u>\$ 584,617</u>

NOTE 4. 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, 2013, the following changes occurred in liabilities reported in long-term debt:

Governmental:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013	Due Within One Year
Intercap loans	\$ 218,670	\$ -	\$ (26,684)	\$ 191,986	\$ 28,876
Compensated absences	347,588	-	(13,567)	334,021	229,288
Loans/Contracted debt	-	24,018	(4,514)	19,504	4,584
Other post-employment benefits*	<u>467,778</u>	<u>113,777</u>	<u>-</u>	<u>581,555</u>	<u>-</u>
Total	<u>\$ 1,034,036</u>	<u>\$ 137,795</u>	<u>\$ (44,765)</u>	<u>\$ 1,127,066</u>	<u>\$ 262,748</u>

*See Note 5

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

Business-Type:

	Balance July 1, 2012	Additions	Balance June 30, 2013	Due Within One Year
Compensated Absences	\$ 34,289	\$ 2,763	\$ 37,052	\$ 24,590
Other post-employment benefits*	<u>35,208</u>	<u>37,925</u>	<u>73,133</u>	<u>-</u>
Total	<u>\$ 39,497</u>	<u>\$ 40,688</u>	<u>\$ 110,185</u>	<u>\$ 24,590</u>

*See Note 5

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS

June 30, 2013

Loans/Contracted Debt

Loans/contracted debts outstanding as of June 30, 2013 were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Balance June 30, 2013</u>
Utility tractor Rocky Mtn Bank - 6281701235	8/7/12	4.25%	58 mo	6/20/17	\$ 24,018	\$ 19,504

(1) Reported in the governmental activities.

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 4,584	\$ 829
2015	4,779	634
2016	4,982	431
2017	5,159	219
Total	\$ 19,504	\$ 2,113

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, 2013 were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Balance June 30, 2013</u>
Fairgrounds Area Holding Pens Upgrade	7/11/08	1.00-4.25%	10 yrs	8/15/18	\$ 140,941	\$ 84,166
Concession Stand/Fairgrounds Improvements. Draws 1-2	7/30/10	1.00-1.95%	10 yrs	8/15/20	140,556	107,820
Total					\$ 281,497	\$ 191,986

(1) Reported in the governmental activities.

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 28,876	\$ 1,848
2015	29,165	1,558
2016	29,458	1,266
2017	29,753	971
2018	30,021	672
2019	22,470	371
2020	14,772	185
2021	7,441	37
Total	\$ 191,986	\$ 6,908

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2013

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 5. 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, 2013, was as follows:

Actuarial Accrued Liability (AAL)	\$ 864,050
Actuarial value of plan assets	\$ -
Unfunded Actuarial Accrued Liability (UAAL)	\$ 864,050
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 3,403,786
UAAL as a percentage of covered payroll	25.38%

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS

June 30, 2013

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

Annual Required Contribution (ARC)	\$ 151,702
Interest on net OPEB obligation	\$ -
Adjustment to ARC	\$ -
Annual OPEB cost (expense)	\$ 151,702
Contributions made	\$ -
Increase in net OPEB obligation	\$ 151,702
Net OPEB obligation - beginning of year	\$ 502,986
Net OPEB obligation - end of year	\$ 654,688

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

	Unit Credit Cost Method
Actuarial cost method	
Average age of retirement (based on historical data)	62
Discount rate (average anticipated rate)	2.00%
Average salary increase (Consumer Price Index)	2.80%
<u>Health care cost rate trend (Federal Office of the Actuary)</u>	
<u>Year</u>	<u>% Increase</u>
2012	3.8%
2013	4.0%
2014	7.8%
2015	6.4%
2016	6.2%
2017	6.0%
2018	6.4%
2019	6.8%
2020	6.9%
2021	6.7%
2022 and thereafter	6.9%

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Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2013

	BUDGETED AMOUNTS		ACTUAL AMOUNTS		VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	(BUDGETARY BASIS) See Note A		
RESOURCES (INFLOWS):					
Taxes and assessments	\$ 1,911,265	\$ 1,911,265	\$ 1,959,383	\$ 48,118	
Licenses and permits	500	500	275	(225)	
Intergovernmental	77,162	77,162	77,940	778	
Charges for services	253,105	253,105	235,167	(17,938)	
Fines and forfeitures	60,525	60,525	61,279	754	
Miscellaneous	84,450	84,450	86,891	2,441	
Investment earnings	45,000	45,000	27,112	(17,888)	
Amounts available for appropriation	<u>\$ 2,432,007</u>	<u>\$ 2,432,007</u>	<u>\$ 2,448,047</u>	<u>\$ 16,040</u>	
CHARGES TO APPROPRIATIONS (OUTFLOWS):					
General government	\$ 2,644,328	\$ 2,644,328	\$ 1,974,022	\$ 670,306	
Public safety	48,676	48,676	48,046	630	
Public works	368,509	368,509	208,195	160,314	
Public health	169,701	169,701	151,482	18,219	
Social and economic services	20,000	20,000	19,829	171	
Housing and community development	1,011,000	1,011,000	18,811	992,189	
Capital outlay	4,262,214	4,262,214	2,420,385	1,841,829	
Total charges to appropriations	<u>\$ 4,262,214</u>	<u>\$ 4,262,214</u>	<u>\$ 2,420,385</u>	<u>\$ 1,841,829</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	438,702	438,702	438,702	-	
Transfers out	(284,659)	(284,659)	(284,659)	-	
Total other financing sources (uses)	<u>\$ 154,043</u>	<u>\$ 154,043</u>	<u>\$ 154,043</u>	<u>\$ -</u>	
Net change in fund balance			<u>\$ 181,705</u>		
Fund balance - beginning of the year			<u>\$ 2,776,188</u>		
Restatements			<u>(153,875)</u>		
Fund balance - beginning of the year - restated			<u>\$ 2,622,313</u>		
Fund balance - end of the year			<u>\$ 2,804,018</u>		

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Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2013

	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Road				
RESOURCES (INFLOWS):				
Taxes and assessments	\$ 830,181	\$ 830,181	\$ 848,804	\$ 18,623
Licenses and permits	-	-	-	-
Intergovernmental	1,237,082	1,237,082	1,337,931	100,849
Charges for services	7,000	7,000	2,177	(4,823)
Fines and forfeitures	-	-	-	-
Miscellaneous	8,300	8,300	19,346	11,046
Investment earnings	-	-	-	-
Amounts available for appropriation	<u>\$ 2,082,563</u>	<u>\$ 2,082,563</u>	<u>\$ 2,208,258</u>	<u>\$ 125,695</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	\$ 22,100	\$ 22,100	\$ 9,411	\$ 12,689
Public safety	-	-	-	-
Public works	2,388,159	2,388,159	2,057,426	330,733
Public health	-	-	-	-
Social and economic services	-	-	-	-
Housing and community development	-	-	-	-
Capital outlay	311,435	311,435	139,933	171,502
Total charges to appropriations	<u>\$ 2,721,694</u>	<u>\$ 2,721,694</u>	<u>\$ 2,206,770</u>	<u>\$ 514,924</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	185,245	185,245	185,245	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>\$ 185,245</u>	<u>\$ 185,245</u>	<u>\$ 185,245</u>	<u>\$ -</u>
Net change in fund balance				
Fund balance - beginning of the year			\$ 186,733	
Restatements			789,473	
Fund balance - beginning of the year - restated			789,473	
Fund balance - end of the year			<u>\$ 789,473</u>	
			<u>\$ 976,206</u>	

UNAUDITED

Sanders County, Montana
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	BUDGETED AMOUNTS		ACTUAL AMOUNTS		VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	(BUDGETARY BASIS) See Note A		
RESOURCES (INFLOWS):					
Taxes and assessments	\$ 1,145,776	\$ 1,145,776	\$ 1,178,467	\$ 32,691	
Licenses and permits	6,000	6,000	14,420	8,420	
Intergovernmental	130,879	130,879	113,500	(17,379)	
Charges for services	210,221	285,221	287,766	2,545	
Fines and forfeitures	1,000	1,000	252	(748)	
Miscellaneous	13,700	14,900	10,110	(4,790)	
Investment earnings	-	-	-	-	
Amounts available for appropriation	<u>\$ 1,507,576</u>	<u>\$ 1,583,776</u>	<u>\$ 1,604,515</u>	<u>\$ 20,739</u>	
CHARGES TO APPROPRIATIONS (OUTFLOWS):					
General government	-	-	-	-	
Public safety	1,720,128	1,733,828	1,614,829	118,999	
Public works	-	-	-	-	
Public health	-	-	-	-	
Social and economic services	-	-	-	-	
Housing and community development	-	-	-	-	
Capital outlay	10,000	10,000	-	10,000	
Total charges to appropriations	<u>\$ 1,730,128</u>	<u>\$ 1,743,828</u>	<u>\$ 1,614,829</u>	<u>\$ 128,999</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	62,399	62,399	62,399	-	
Transfers out	(127,881)	(127,881)	-	127,881	
Total other financing sources (uses)	<u>\$ (65,482)</u>	<u>\$ (65,482)</u>	<u>\$ 62,399</u>	<u>\$ 127,881</u>	
Net change in fund balance			<u>\$ 52,085</u>		
Fund balance - beginning of the year			<u>\$ 305,121</u>		
Restatements			<u>\$ 305,121</u>		
Fund balance - beginning of the year - restated			<u>\$ 357,206</u>		
Fund balance - end of the year			<u>\$ 357,206</u>		

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Sanders County, Montana
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	CTEP (Comm. Trans Enhancement Program)		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	260,605	260,605	103,574	(157,031)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	200	200	-	(200)
Investment earnings	-	-	-	-
Amounts available for appropriation	<u>\$ 260,805</u>	<u>\$ 260,805</u>	<u>\$ 103,574</u>	<u>\$ (157,231)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Public works	-	-	-	-
Public health	-	-	-	-
Social and economic services	-	-	-	-
Housing and community development	-	-	-	-
Capital outlay	260,109	260,109	195,663	64,446
Total charges to appropriations	<u>\$ 260,109</u>	<u>\$ 260,109</u>	<u>\$ 195,663</u>	<u>\$ 64,446</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance			\$ (92,089)	
Fund balance - beginning of the year			\$ 58,004	
Restatements			\$ 58,004	
Fund balance - beginning of the year - restated			\$ (34,085)	
Fund balance - end of the year			<u>\$ -</u>	

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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

Sources/Inflows of resources	General	Road	Public Safety (Law Enforcement)	CTEP (Comm. Trans Enhancement Program)
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 2,448,047	\$ 2,208,258	\$ 1,604,515	\$ 103,574
Combined funds (GASBS 54) revenues	303,664			
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	<u>\$ 2,751,711</u>	<u>\$ 2,208,258</u>	<u>\$ 1,604,515</u>	<u>\$ 103,574</u>
Uses/Outflows of resources				
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 2,420,385	\$ 2,206,770	\$ 1,614,829	\$ 195,663
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 2,420,385</u>	<u>\$ 2,206,770</u>	<u>\$ 1,614,829</u>	<u>\$ 195,663</u>

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2110 ROAD FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	830,181.00	830,181.00	848,803.71	18,622.71
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	1,237,082.00	1,237,082.00	1,334,494.22	97,412.22
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	3,436.48	3,436.48
Charges for services				
Public safety	0.00	0.00	0.00	0.00
Public works	7,000.00	7,000.00	2,176.70	(4,823.30)
Fines and forfeitures				
District court	0.00	0.00	0.00	0.00
Miscellaneous	8,300.00	8,300.00	19,346.14	11,046.14
Total revenues	2,082,563.00	2,082,563.00	2,208,257.25	125,694.25
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	22,100.00	22,100.00	9,410.49	12,689.51
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	1,061,859.00	1,061,859.00	938,085.46	123,773.54
Supplies/services/materials, etc	1,326,300.00	1,326,300.00	1,119,340.39	206,959.61
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	311,435.00	311,435.00	139,932.50	171,502.50
Debt Service				
Total expenditures	2,721,694.00	2,721,694.00	2,206,768.84	514,925.16
Excess of revenues over (under) expenditures	(639,131.00)	(639,131.00)	1,488.41	640,619.41
OTHER FINANCING SOURCES (USES)				

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2110 ROAD FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Transfers in	185,245.00	185,245.00	185,245.00	0.00
Total other financing sources (uses)	185,245.00	185,245.00	185,245.00	0.00
Net change in fund balance	(453,886.00)	(453,886.00)	186,733.41	640,619.41
Fund balance - July 1, 2012 - -As previously reported	789,472.85	789,472.85	789,472.85	0.00
Fund balance - July 1, 2012 - As restated	789,472.85	789,472.85	789,472.85	0.00
Fund balance - June 30, 2013	335,586.85	335,586.95	976,206.26	640,619.41

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2300 PUBLIC SAFETY (LAW ENFORCEMENT)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	1,145,776.00	1,145,776.00	1,178,466.81	32,690.81
Licenses and permits				
Other licenses and permits	6,000.00	6,000.00	14,420.00	8,420.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	126,879.00	126,879.00	108,944.01	(17,934.99)
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	4,000.00	4,000.00	4,556.04	556.04
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
Public safety	203,221.00	278,221.00	237,765.78	9,544.78
Public works	7,000.00	7,000.00	0.00	(7,000.00)
Fines and forfeitures				
District court	1,000.00	1,000.00	251.66	(748.34)
Miscellaneous	13,700.00	14,900.00	10,109.93	(4,790.07)
Total revenues	1,507,576.00	1,583,776.00	1,604,514.23	20,738.23
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	1,256,094.00	1,252,294.00	1,225,912.64	36,331.36
Supplies/services/materials, etc	464,034.00	471,534.00	388,916.27	82,617.73
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				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	10,000.00	10,000.00	0.00	10,000.00
Debt Service				
Total expenditures	1,730,128.00	1,743,828.00	1,614,828.91	128,999.09
Excess of revenues over (under) expenditures	(222,552.00)	(160,052.00)	(10,314.68)	149,737.32

OTHER FINANCING SOURCES (USES)

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2300 PUBLIC SAFETY (LAW ENFORCEMENT)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Transfers in	62,399.00	62,399.00	62,399.00	0.00
Total other financing sources (uses)	62,399.00	62,399.00	62,399.00	0.00
Net change in fund balance	(160,153.00)	(97,653.00)	52,084.32	149,737.32
Fund balance - July 1, 2012 - -As previously reported	305,121.22	305,121.22	305,121.22	0.00
Fund balance - July 1, 2012 - As restated	305,121.22	305,121.22	305,121.22	0.00
Fund balance - June 30, 2013	144,968.22	207,468.22	357,205.54	149,737.32

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2902 TITLE III PROJECTS (Was Rural Add)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	14,902.00	14,902.00	0.00	(14,902.00)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Fines and forfeitures				
District court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total revenues	14,902.00	14,902.00	0.00	(14,902.00)
EXPENDITURES				
Current:				
General Government				
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	30,000.00	30,000.00	1,188.48	28,811.52
Supplies/services/materials, etc	533,565.00	533,565.00	81,824.55	451,740.45
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	154,500.00	154,500.00	44,500.00	110,000.00
Debt Service				
Total expenditures	718,065.00	718,065.00	127,513.03	590,551.97
Excess of revenues over (under) expenditures	(703,163.00)	(703,163.00)	(127,513.03)	575,649.97
OTHER FINANCING SOURCES (USES)				

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2902 TITLE III PROJECTS (Was Rural Add)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Transfers in	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	(703,163.00)	(703,163.00)	(127,513.03)	575,649.97
Fund balance - July 1, 2012 - -As previously reported	718,065.71	718,065.71	718,065.71	0.00
Fund balance - July 1, 2012 - As restated	718,065.71	718,065.71	718,065.71	0.00
Fund balance - June 30, 2013	14,902.71	14,902.71	590,552.68	575,649.97

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2120 OLD WELFARE FUND	2130 BRIDGE FUND	2140 WEED CONTROL	2150 PREDATORY ANIMAL C
ASSETS				
Cash and cash equivalents	1.71	70,561.24	113,874.82	61.10
Taxes receivable:				
Real estate	0.08	2,664.24	3,638.83	0.00
Net proceeds	(0.21)	479.68	619.31	0.00
Personal	176.28	637.17	640.45	193.00
Protested	0.00	1,351.32	1,776.22	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	43,300.00	0.00
TOTAL ASSETS	177.86	75,693.65	163,849.63	254.10
LIABILITIES				
Accounts payable	0.00	0.00	2,185.55	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	176.15	5,132.39	6,674.79	193.00
TOTAL LIABILITIES	176.15	5,132.39	8,860.34	193.00
FUND BALANCES				
Unassigned (negative balance only)	1.71	70,561.26	173,059.29	61.10
Total Fund Balances	1.71	70,561.26	173,059.29	61.10
Total Liabilities and Fund Balances	177.86	75,693.65	181,919.63	254.10

47. COMBINING BALANCE SHEET - NONMACOR SPECIAL REVENUE FUNDS
 For the year ending June 30, 2013

	2160 COUNTY FAIR	2170 AIRPORT FUND	2190 COMPREHENSIVE INSU	2200 INSECT FUND
ASSETS				
Cash and cash equivalents	20,998.47	32,337.12	3,264.01	19,125.65
Taxes receivable:				
Real estate	3,731.38	6.38	1,745.04	0.00
Net proceeds	649.13	120.03	354.60	0.00
Personal	647.43	231.72	492.88	0.00
Protested	1,969.81	0.02	729.19	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	1.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	27,996.22	32,696.27	6,585.71	19,125.65
LIABILITIES				
Accounts payable	0.00	1,500.00	0.00	0.00
Due to other funds	(0.12)	0.37	(0.38)	0.00
Deferred revenue	6,997.72	358.15	3,321.71	0.00
TOTAL LIABILITIES	6,997.60	1,858.52	3,321.33	0.00
FUND BALANCES				
Unassigned (negative balance only)	57,216.62	30,837.75	3,264.38	26,109.65
Total Fund Balances	57,216.62	30,837.75	3,264.38	26,109.65
Total Liabilities and Fund Balances	64,214.22	32,696.27	6,585.71	26,109.65

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2210 COUNTY PARKS	2220 LIBRARY FUND	2230 COUNTY AMBULANCE	2260 EMERGENCY - DISAST
ASSETS				
Cash and cash equivalents	78,136.75	18,428.09	11,886.38	60,943.37
Taxes receivable:				
Real estate	0.00	1,488.15	2,060.19	241.92
Net proceeds	0.00	308.06	427.14	99.69
Personal	0.00	401.71	541.49	87.01
Protested	0.00	751.88	1,125.70	369.78
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	78,136.75	21,377.89	16,040.90	61,741.77
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	2,945.77	4,154.20	798.40
TOTAL LIABILITIES	0.00	2,945.77	4,154.20	798.40
FUND BALANCES				
Unassigned (negative balance only)	78,136.75	18,432.12	11,886.70	60,943.37
Total Fund Balances	78,136.75	18,432.12	11,886.70	60,943.37
Total Liabilities and Fund Balances	78,136.75	21,377.89	16,040.90	61,741.77

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2261 HAZ MAT EMERGENCY	2280 SENIOR CITIZENS	2281 SENIOR CITIZENS TR	2370 P.E.R.S.
ASSETS				
Cash and cash equivalents	10,534.53	17,756.61	1,241.18	48.49
Taxes receivable:				
Real estate	0.00	5,553.55	0.02	4.96
Net proceeds	0.00	1,004.02	0.02	52.88
Personal	0.00	1,005.81	24.95	166.32
Protested	0.00	3,033.82	0.00	0.03
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	10,534.53	28,353.81	1,266.17	272.68
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	10,597.21	24.99	224.19
TOTAL LIABILITIES	0.00	10,597.21	24.99	224.19
FUND BALANCES				
Unassigned (negative balance only)	10,534.53	17,756.60	1,241.18	48.49
Total Fund Balances	10,534.53	17,756.60	1,241.18	48.49
Total Liabilities and Fund Balances	10,534.53	28,353.81	1,266.17	272.68

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2371	2372	2382	2384
	HEALTH INSURANCE	PERMISSIVE MEDICAL SEARCH & RESCUE	SEARCH & RESCUE	SEARCH & RESCUE AU
<hr/>				
ASSETS				
Cash and cash equivalents	103.23	5,744.59	17,390.16	16,139.66
Taxes receivable:				
Real estate	7.24	3,586.92	514.84	0.00
Net proceeds	129.05	647.25	106.57	0.00
Personal	520.78	605.10	136.10	0.00
Protested	0.02	1,763.44	281.48	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.40	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
<hr/>				
TOTAL ASSETS	760.32	12,347.70	18,429.15	16,139.66
<hr/>				
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	657.10	6,602.70	1,038.99	0.00
<hr/>				
TOTAL LIABILITIES	657.10	6,602.70	1,038.99	0.00
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	103.22	5,745.00	17,390.16	16,139.66
<hr/>				
Total Fund Balances	103.22	5,745.00	17,390.16	16,139.66
Total Liabilities and Fund Balances	760.32	12,347.70	18,429.15	16,139.66
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2390	2393	2400	2500
	DRUG FORFEITURE	RECORD PRESERVATIO	PARADISE IMPROVEME	LARCHWOOD SOUTH SH
<hr/>				
ASSETS				
Cash and cash equivalents	42,123.38	73,546.30	4,004.31	2,263.84
Taxes receivable:				
Real estate	0.00	0.00	554.14	100.00
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 funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
<hr/>				
TOTAL ASSETS	42,123.38	73,546.30	4,558.45	2,363.84
<hr/>				
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	554.14	100.00
<hr/>				
TOTAL LIABILITIES	0.00	0.00	554.14	100.00
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	42,123.38	73,546.30	4,004.31	2,263.84
<hr/>				
Total Fund Balances	42,123.38	73,546.30	4,004.31	2,263.84
Total Liabilities and Fund Balances	42,123.38	73,546.30	4,558.45	2,363.84
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2501	2700	2701	2815
	LARCHWOOD SOUTH OV	SANDERS COUNTY CHR	SANDERS COUNTY CRI	UST PROGRAM
ASSETS				
Cash and cash equivalents	1,026.30	15,858.27	2,229.76	1,227.76
Taxes receivable:				
Real estate	25.00	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 funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	1,051.30	15,858.27	2,229.76	1,227.76
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	25.00	0.00	0.00	0.00
TOTAL LIABILITIES	25.00	0.00	0.00	0.00
FUND BALANCES				
Unassigned (negative balance only)	1,026.30	15,858.27	2,229.76	1,227.76
Total Fund Balances	1,026.30	15,858.27	2,229.76	1,227.76
Total Liabilities and Fund Balances	1,051.30	15,858.27	2,229.76	1,227.76

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2820 FUEL TAX	2830 JUNK MOTOR VEHICLE	2840 NOXIOUS WEED	2841 EURASIAN WATERMILF
ASSETS				
Cash and cash equivalents	139,182.46	15,350.83	1,754.45	4,816.99
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 funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	139,182.46	15,350.83	1,754.45	4,816.99
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.45	0.39
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.45	0.39
FUND BALANCES				
Unassigned (negative balance only)	139,182.46	15,350.83	1,754.00	33,506.60
Total Fund Balances	139,182.46	15,350.83	1,754.00	33,506.60
Total Liabilities and Fund Balances	139,182.46	15,350.83	1,754.45	33,506.99

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2850	2859	2860	2918
	911 EMERGENCY NO.	COUNTY LAND INFORM	LAND USE PLANNING	LAW ENFORCEMENT BL
<hr/>				
ASSETS				
Cash and cash equivalents	318,311.74	26,318.25	12,256.41	0.00
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 funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
<hr/>				
TOTAL ASSETS	318,311.74	26,318.25	12,256.41	0.00
<hr/>				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	20,816.66
Deferred revenue	0.00	0.00	0.00	0.00
<hr/>				
TOTAL LIABILITIES	0.00	0.00	0.00	20,816.66
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	318,311.74	26,318.25	12,256.41	(20,816.66)
<hr/>				
Total Fund Balances	318,311.74	26,318.25	12,256.41	(20,816.66)
Total Liabilities and Fund Balances	318,311.74	26,318.25	12,256.41	0.00
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2950	2952	2956	2958
	DUI TASK FORCE	SPECIAL PROJECTS	CTEP(COMM.TRANS. E	OFFICE OF EMERGENC
ASSETS				
Cash and cash equivalents	9,037.77	(1,930.82)	(0.11)	16,345.79
Taxes receivable:				
Real estate	0.00	0.00	0.00	663.71
Net proceeds	0.00	0.00	0.00	129.17
Personal	0.00	0.00	0.00	146.84
Protested	0.00	0.00	0.00	325.87
Due from other funds	0.00	1,931.00	0.00	0.00
Due from other governments	0.00	0.00	131,423.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	9,037.77	0.18	131,422.89	17,611.38
LIABILITIES				
Accounts payable	50.00	0.00	0.00	0.00
Due to other funds	0.00	7,729.79	34,085.00	0.00
Deferred revenue	0.00	0.00	0.00	1,265.59
TOTAL LIABILITIES	50.00	7,729.79	34,085.00	1,265.59
FUND BALANCES				
Unassigned (negative balance only)	8,987.77	(7,729.61)	97,337.89	16,345.79
Total Fund Balances	8,987.77	(7,729.61)	97,337.89	16,345.79
Total Liabilities and Fund Balances	9,037.77	0.18	131,422.89	17,611.38

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2960	2964	2969	2970
	PILT	PUBLIC HEALTH	MISC YOUTH SUICIDE	PREV IMMUNIZATION (HEAL

ASSETS				
Cash and cash equivalents	303,664.00	(100.00)	2.85	21,098.67
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 funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00

TOTAL ASSETS	303,664.00	(100.00)	2.85	21,098.67

LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	524.97	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00

TOTAL LIABILITIES	0.00	524.97	0.00	0.00

FUND BALANCES				
Unassigned (negative balance only)	303,664.00	(624.97)	2.85	21,098.67

Total Fund Balances	303,664.00	(624.97)	2.85	21,098.67
Total Liabilities and Fund Balances	303,664.00	(100.00)	2.85	21,098.67
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2971 WIC	2972 FAMILY PLANNING	2973 MCH GRANT	2974 BIOTERRORISM
ASSETS				
Cash and cash equivalents	349.81	692.53	62,607.46	147,305.59
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 funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	349.81	692.53	62,607.46	147,305.59
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	996.54	0.00	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	996.54	0.00	0.00	0.00
FUND BALANCES				
Unassigned (negative balance only)	(646.73)	692.53	62,607.46	147,305.59
Total Fund Balances	(646.73)	692.53	62,607.46	147,305.59
Total Liabilities and Fund Balances	349.81	692.53	62,607.46	147,305.59

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	2978 TOBACCO GRANT	2979 ENVIRONMENTAL PUBL	2987 HORSE RESCUE	Total Nonmajor Spec. Rev. Funds
ASSETS				
Cash and cash equivalents	3,021.68	32.22	7,819.52	1,723,795.17
Taxes receivable:				
Real estate	0.00	0.00	0.00	26,586.59
Net proceeds	0.00	0.00	0.00	5,126.39
Personal	0.00	0.00	0.00	6,655.04
Protested	0.00	0.00	0.00	13,478.57
Due from other funds	0.00	0.00	0.00	1,931.00
Due from other governments	0.00	0.00	0.00	131,424.40
Inventories	0.00	0.00	0.00	43,300.00
TOTAL ASSETS	3,021.68	32.22	7,819.52	1,957,297.16
LIABILITIES				
Accounts payable	0.00	0.00	12.00	3,747.55
Due to other funds	0.00	0.00	0.00	64,153.67
Deferred revenue	0.00	0.00	0.00	51,842.19
TOTAL LIABILITIES	0.00	0.00	12.00	119,743.41
FUND BALANCES				
Unassigned (negative balance only)	3,021.68	32.22	7,807.52	1,927,515.75
Total Fund Balances	3,021.68	32.22	7,807.52	1,927,515.75
Total Liabilities and Fund Balances	3,021.68	32.22	7,819.52	2,047,259.16

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2120 OLD WELFARE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2120 OLD WELFARE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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)				
Bonds issued	0.00	0.00	0.00	0.00
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, 2012 -				
-As previously reported	1.71	1.71	1.71	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	1.71	1.71	1.71	0.00

Fund balance - June 30, 2013	1.71	1.71	1.71	0.00
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2130 BRIDGE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	31,556.00	31,556.00	114,064.32	82,508.32
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	5,000.00	5,000.00	150.00	(4,850.00)
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	36,556.00	36,556.00	114,214.32	77,658.32
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	20,000.00	20,000.00	12,683.66	7,316.34
Supplies/services/materials, etc	48,500.00	48,500.00	35,115.61	13,384.39
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2130 BRIDGE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

Conservation of Natural Resources				
Capital expenditures	71,000.00	71,000.00	23,080.38	47,919.62
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	139,500.00	139,500.00	70,879.65	68,620.35

Excess of revenues over (under) expenditures	(102,944.00)	(102,944.00)	43,334.67	146,278.67

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(102,944.00)	(102,944.00)	43,334.67	146,278.67
Fund balance - July 1, 2012 -				
-As previously reported	27,226.59	27,226.59	27,226.59	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	27,226.59	27,226.59	27,226.59	0.00

Fund balance - June 30, 2013	(75,717.41)	(75,717.41)	70,561.26	146,278.67
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2140 WEED CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	143,421.00	143,421.00	146,318.41	2,897.41
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	3.00	0.00
Public works	103,500.00	103,500.00	104,615.96	1,115.96
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	246,921.00	246,921.00	250,934.37	4,013.37
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	5,000.00	5,000.00	976.39	4,023.61
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	113,828.00	113,828.00	79,135.65	34,692.35
Supplies/services/materials, etc	135,657.00	135,657.00	40,701.59	94,955.41
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2140 WEED CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

Conservation of Natural Resources				
Capital expenditures	5,000.00	5,000.00	0.00	5,000.00
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	259,485.00	259,485.00	120,813.63	138,671.37

Excess of revenues over (under) expenditures	(12,564.00)	(12,564.00)	130,120.74	142,684.74

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
Transfers in	2,713.00	2,713.00	2,713.00	0.00
Transfers out	0.00	0.00	0.00	0.00

Total other financing sources (uses)	2,713.00	2,713.00	2,713.00	0.00

Net change in fund balance	(9,851.00)	(9,851.00)	132,833.74	142,684.74

Fund balance - July 1, 2012 - -As previously reported	22,155.55	22,155.55	22,155.55	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	22,155.55	22,155.55	22,155.55	0.00

Fund balance - June 30, 2013	12,304.55	12,304.55	154,989.29	142,684.74
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2150 PREDATORY ANIMAL CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	12.00	12.00	50.55	38.55
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	12.00	12.00	50.55	38.55
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	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	250.00	250.00	259.12	(9.12)
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2150 PREDATORY ANIMAL CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	250.00	250.00	259.12	(9.12)

Excess of revenues over (under) expenditures	(238.00)	(238.00)	(208.57)	29.43

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
Transfers in	250.00	250.00	250.00	0.00
Transfers out	0.00	0.00	0.00	0.00

Total other financing sources (uses)	250.00	250.00	250.00	0.00

Net change in fund balance	12.00	12.00	41.43	29.43
Fund balance - July 1, 2012 -				
-As previously reported	19.67	19.67	19.67	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	19.67	19.67	19.67	0.00

Fund balance - June 30, 2013	31.67	31.67	61.10	29.43
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2160 COUNTY FAIR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	139,308.00	139,308.00	142,801.96	3,493.96
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	8,000.00	8,000.00	20,357.51	12,357.51
Public health	0.00	0.00	0.00	0.00
Culture and recreation	271,000.00	271,000.00	222,684.08	(48,315.92)
Fires and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	31,961.00	31,961.00	9,478.55	(22,482.45)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	450,269.00	450,269.00	395,322.10	(54,946.90)

EXPENDITURES

Current:

General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	500.00	500.00	343.58	156.42
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	121,167.00	121,167.00	89,483.52	31,683.48
Supplies/services/materials, etc	248,337.00	248,337.00	239,343.87	8,993.13
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2160 COUNTY FAIR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

Conservation of Natural Resources				
Capital expenditures	48,961.00	48,961.00	58,969.58	(10,008.58)
Debt Service				
Principal	30,460.00	30,460.00	31,198.14	(738.14)
Interest	5,673.00	5,673.00	3,548.93	2,124.07
Miscellaneous	0.00	0.00	0.00	0.00

Total expenditures	455,098.00	455,098.00	422,887.62	32,210.38

Excess of revenues over (under) expenditures	(4,829.00)	(4,829.00)	(27,565.52)	(22,736.52)

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	24,018.00	24,018.00
Transfers in	2,713.00	2,713.00	5,713.00	3,000.00
Transfers out	0.00	0.00	0.00	0.00

Total other financing sources (uses)	2,713.00	2,713.00	29,731.00	27,018.00

Net change in fund balance	(2,116.00)	(2,116.00)	2,165.48	4,281.48

Fund balance - July 1, 2012 - -As previously reported	18,833.14	18,833.14	18,833.14	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	18,833.14	18,833.14	18,833.14	0.00

Fund balance - June 30, 2013	16,717.14	16,717.14	20,998.62	4,281.48
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2170 AIRPORT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	15,528.00	15,528.00	15,500.39	(27.61)
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	53,300.00	176,800.00	10,302.08	(166,497.92)
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	3,961.00	3,961.00	4,399.52	438.52
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	550.00	550.00	987.24	437.24
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	73,339.00	196,839.00	31,189.23	(165,649.77)

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	23,060.24	14,489.76
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2170 AIRPORT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

Conservation of Natural Resources				
Capital expenditures	62,590.00	192,590.00	30,752.65	161,837.35
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	100,140.00	230,140.00	53,812.89	176,327.11

Excess of revenues over (under) expenditures	(26,801.00)	(33,301.00)	(22,623.66)	10,677.34

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
Transfers in	28,339.00	28,339.00	28,339.00	0.00
Transfers out	0.00	0.00	0.00	0.00

Total other financing sources (uses)	28,339.00	28,339.00	28,339.00	0.00

Net change in fund balance	1,538.00	(4,962.00)	5,715.34	10,677.34

Fund balance - July 1, 2012 - -As previously reported	25,122.41	25,122.41	25,122.41	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	25,122.41	25,122.41	25,122.41	0.00

Fund balance - June 30, 2013	26,660.41	20,160.41	30,837.75	13,677.34
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2190 COMPREHENSIVE INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	103,601.00	103,601.00	105,014.79	1,413.79
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	123,058.00	123,058.00	122,392.39	(665.61)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	226,659.00	226,659.00	227,407.18	748.18
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
Housing and Community Development				

49. COMBINING STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2190 COMPREHENSIVE INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	223,769.00	223,769.00	223,769.00	0.00

Total expenditures	223,769.00	223,769.00	223,769.00	0.00

Excess of revenues over (under) expenditures	2,890.00	2,890.00	3,638.18	748.18

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	2,890.00	2,890.00	3,638.18	748.18
Fund balance - July 1, 2012 -				
-As previously reported	(373.80)	(373.80)	(373.80)	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	(373.80)	(373.80)	(373.80)	0.00

Fund balance - June 30, 2013	2,516.20	2,516.20	3,264.38	748.18
=====				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2200 INSECT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	3.00	3.00	3.00	(3.00)
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	500.00	500.00	929.61	429.61
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	503.00	503.00	929.61	426.61
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	10,000.00	10,000.00	117.00	9,883.00
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2200 INSECT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	117.00	9,883.00

Excess of revenues over (under) expenditures	(9,497.00)	(9,497.00)	812.61	10,309.61

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(9,497.00)	(9,497.00)	812.61	10,309.61

Fund balance - July 1, 2012 - -As previously reported	18,313.04	18,313.04	18,313.04	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	18,313.04	18,313.04	18,313.04	0.00

Fund balance - June 30, 2013	8,816.04	8,816.04	19,125.65	10,309.61
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2210 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
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	0.00	(3,000.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	3,000.00	3,000.00	0.00	(3,000.00)

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	0.00	1,000.00
Supplies/services/materials, etc	90,194.00	90,194.00	13,057.28	77,136.72
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2210 COUNTY PARKS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	91,194.00	91,194.00	13,057.28	78,136.72

Excess of revenues over (under) expenditures	(88,194.00)	(88,194.00)	(13,057.28)	75,136.72

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(88,194.00)	(88,194.00)	(13,057.28)	75,136.72

Fund balance - July 1, 2012 - -As previously reported	91,194.03	91,194.03	91,194.03	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	91,194.03	91,194.03	91,194.03	0.00

Fund balance - June 30, 2013	3,000.03	3,000.03	78,136.75	75,136.72
=====				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2220 LIBRARY FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	51,138.00	51,138.00	52,173.86	1,035.86
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	500.00	500.00	177.40	(322.60)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	51,638.00	51,638.00	52,351.26	713.26
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	34,390.00	34,390.00	33,030.92	1,359.08
Supplies/services/materials, etc	32,644.00	38,644.00	24,376.65	14,267.35
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2220 LIBRARY FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	67,034.00	73,034.00	57,407.57	15,626.43

Excess of revenues over (under) expenditures	(15,396.00)	(21,396.00)	(5,056.31)	16,339.69

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(15,396.00)	(21,396.00)	(5,056.31)	16,339.69

Fund balance - July 1, 2012 - -As previously reported	23,488.43	23,488.43	23,488.43	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	23,488.43	23,488.43	23,488.43	0.00

Fund balance - June 30, 2013	8,092.43	2,092.43	18,432.12	16,339.69
=====				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2230 COUNTY AMBULANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	97,702.00	97,702.00	99,819.80	2,117.80
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	97,702.00	97,702.00	99,819.80	2,117.80
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	104,943.52	5,730.48
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2230 COUNTY AMBULANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	104,943.52	5,730.48

Excess of revenues over (under) expenditures	(12,972.00)	(12,972.00)	(5,123.72)	7,848.28

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(12,972.00)	(12,972.00)	(5,123.72)	7,848.28
Fund balance - July 1, 2012 -				
-As previously reported	17,010.42	17,010.42	17,010.42	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	17,010.42	17,010.42	17,010.42	0.00

Fund balance - June 30, 2013	4,038.42	4,038.42	11,886.70	7,848.28
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2260 EMERGENCY - DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	153.00	153.00	2,343.36	2,190.36
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				
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	153.00	153.00	2,343.36	2,190.36

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	31,212.00	31,212.00	0.00	31,212.00

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
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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

Housing and Community Development

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2260 EMERGENCY - DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	69,880.00	69,880.00	0.00	69,880.00

Excess of revenues over (under) expenditures	(69,727.00)	(69,727.00)	2,343.36	72,070.36

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(69,727.00)	(69,727.00)	2,343.36	72,070.36

Fund balance - July 1, 2012 - -As previously reported	58,600.01	58,600.01	58,600.01	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	58,600.01	58,600.01	58,600.01	0.00

Fund balance - June 30, 2013	(11,126.99)	(11,126.99)	60,943.37	72,070.36
=====				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	60.00	5,940.00
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2261 HAZ MAT EMERGENCY SERVICES

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	60.00	11,940.00

Excess of revenues over (under) expenditures	(7,000.00)	(7,000.00)	(60.00)	6,940.00

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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)	(60.00)	6,940.00

Fund balance - July 1, 2012 -				
-As previously reported	10,594.53	10,594.53	10,594.53	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	10,594.53	10,594.53	10,594.53	0.00

Fund balance - June 30, 2013	3,594.53	3,594.53	10,534.53	6,940.00
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2280 SENIOR CITIZENS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	210,504.00	210,504.00	216,359.81	5,855.81
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	1,440.30	(8.70)
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	215,953.00	215,953.00	221,800.11	5,847.11

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	201,274.00	238,919.04	236,850.49	2,068.55
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
Housing and Community Development				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2280 SENIOR CITIZENS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	201,274.00	238,919.04	236,850.49	2,068.55
Excess of revenues over (under) expenditures	14,679.00	(22,966.04)	(15,050.38)	7,915.66
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	14,679.00	(22,966.04)	(15,050.38)	7,915.66
Fund balance - July 1, 2012 - -As previously reported	32,806.98	32,806.98	32,806.98	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	32,806.98	32,806.98	32,806.98	0.00
Fund balance - June 30, 2013	47,485.98	9,840.94	17,756.60	7,915.66

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2281 SENIOR CITIZENS TRANSPORTATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	4.00	4.00	0.00	(4.00)
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	4.00	4.00	0.00	(4.00)

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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2281 SENIOR CITIZENS TRANSPORTATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	4.00	4.00	0.00	(4.00)
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	4.00	4.00	0.00	(4.00)
Fund balance - July 1, 2012 - -As previously reported	1,241.18	1,241.18	1,241.18	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	1,241.18	1,241.18	1,241.18	0.00
Fund balance - June 30, 2013	1,245.18	1,245.18	1,241.18	(4.00)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2370 P.E.R.S.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	8.00	8.00	0.00	(8.00)
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	8.00	8.00	0.00	(8.00)

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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2370 P.E.R.S.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	8.00	8.00	0.00	(8.00)

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	8.00	8.00	0.00	(8.00)

Fund balance - July 1, 2012 - -As previously reported	48.49	48.49	48.49	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	48.49	48.49	48.49	0.00

Fund balance - June 30, 2013	56.49	56.49	48.49	(8.00)
=====				

49. COMBINING STATE OF REV. EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2371 HEALTH INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

REVENUES				
Taxes				
Property Taxes	8.00	8.00	0.00	(8.00)
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	8.00	8.00	0.00	(8.00)

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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2371 HEALTH INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	3.00
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	8.00	8.00	0.00	(8.00)

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	8.00	8.00	0.00	(8.00)

Fund balance - July 1, 2012 -				
-As previously reported	103.22	103.22	103.22	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	103.22	103.22	103.22	0.00

Fund balance - June 30, 2013	111.22	111.22	103.22	(8.00)
=====				

49. COMBINING STATE OF REV. EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2372 PERMISSIVE MEDICAL LEVY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	123,545.00	123,545.00	127,882.82	4,337.82
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	123,545.00	123,545.00	127,882.82	4,337.82

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
Housing and Community Development				

49. COMBINING STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2372 PERMISSIVE MEDICAL LEVY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	123,545.00	123,545.00	127,882.82	4,337.82

OTHER FINANCING SOURCES (USES):				
Bonds issued	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(127,881.00)	(127,881.00)	(127,881.00)	0.00

Total other financing sources (uses)	(127,881.00)	(127,881.00)	(127,881.00)	0.00

Net change in fund balance	(4,336.00)	(4,336.00)	1.82	4,337.82

Fund balance - July 1, 2012 - -As previously reported	5,743.18	5,743.18	5,743.18	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	5,743.18	5,743.18	5,743.18	0.00

Fund balance - June 30, 2013	1,407.18	1,407.18	5,745.00	4,337.82
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2382 SEARCH & RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	24,391.00	24,391.00	24,945.15	554.15
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	100.00	100.00	1,301.00	1,201.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	24,491.00	24,491.00	26,246.15	1,755.15
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	540.00	540.00	503.64	36.36
Supplies/services/materials, etc	23,187.00	23,187.00	8,857.05	14,329.95
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2382 SEARCH & RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	23,727.00	23,727.00	9,360.69	14,366.31

Excess of revenues over (under) expenditures	764.00	764.00	16,885.46	16,121.46

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	764.00	764.00	16,885.46	16,121.46
Fund balance - July 1, 2012 -				
-As previously reported	504.70	504.70	504.70	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	504.70	504.70	504.70	0.00

Fund balance - June 30, 2013	1,268.70	1,268.70	17,390.16	16,121.46
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2384 SEARCH & RESCUE AUXILIARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	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	4,623.00	4,623.00	4,623.00	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	7,000.00	0.00
Investment and royalty earnings	200.00	200.00	74.13	(125.87)
Total revenues	11,823.00	11,823.00	11,697.13	(125.87)
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	11,750.00	11,750.00	8,964.44	2,785.56
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2384 SEARCH & RESCUE AUXILLARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	11,750.00	11,750.00	8,964.44	2,785.56
Excess of revenues over (under) expenditures	73.00	73.00	2,732.69	2,659.69
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	73.00	73.00	2,732.69	2,659.69
Fund balance - July 1, 2012 -				
-As previously reported	13,406.97	13,406.97	13,406.97	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	13,406.97	13,406.97	13,406.97	0.00
Fund balance - June 30, 2013	13,479.97	13,479.97	16,139.66	2,659.69

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	5,992.11	1,992.11
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	5,992.11	1,992.11

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	13,000.00	13,000.00	10,097.80	2,902.20
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2390 DRUG FORFEITURE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

Conservation of Natural Resources				
Capital expenditures	22,000.00	22,000.00	21,678.00	322.00
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	35,000.00	35,000.00	31,775.80	3,224.20

Excess of revenues over (under) expenditures	(31,000.00)	(31,000.00)	(25,783.69)	5,216.31

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(31,000.00)	(31,000.00)	(25,783.69)	5,216.31

Fund balance - July 1, 2012 -				
-As previously reported	67,907.07	67,907.07	67,907.07	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	67,907.07	67,907.07	67,907.07	0.00

Fund balance - June 30, 2013	36,907.07	36,907.07	42,123.38	5,216.31
=====				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	13,000.00	13,000.00	11,585.00	(1,415.00)
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	13,000.00	13,000.00	11,585.00	(1,415.00)
EXPENDITURES				
Current:				
General Government				
Personal services	1,000.00	1,000.00	408.43	591.57
Supplies/services/materials, etc	13,000.00	13,000.00	5,571.12	7,428.88
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2393 RECORD PRESERVATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	18,000.00	18,000.00	5,979.55	12,020.45

Excess of revenues over (under) expenditures	(5,000.00)	(5,000.00)	5,605.45	10,605.45

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(5,000.00)	(5,000.00)	5,605.45	10,605.45

Fund balance - July 1, 2012 - -As previously reported	67,940.85	67,940.85	67,940.85	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	67,940.85	67,940.85	67,940.85	0.00

Fund balance - June 30, 2013	62,940.85	62,940.85	73,546.30	10,605.45
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49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2400 PARADISE IMPROVEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	2,804.00	2,804.00	2,690.54	(113.46)
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	2,804.00	2,804.00	2,690.54	(113.46)

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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2400 PARADISE IMPROVEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	2,502.77	197.23
Total expenditures	2,700.00	2,700.00	2,502.77	197.23
Excess of revenues over (under) expenditures	104.00	104.00	187.77	83.77
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	104.00	104.00	187.77	83.77
Fund balance - July 1, 2012 -				
-As previously reported	3,816.54	3,816.54	3,816.54	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	3,816.54	3,816.54	3,816.54	0.00
Fund balance - June 30, 2013	3,920.54	3,920.54	4,004.31	83.77

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

REVENUES				
Taxes				
Property Taxes	1,400.00	1,400.00	1,300.00	(100.00)
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	20.00	20.00	11.91	(8.09)

Total revenues	1,420.00	1,420.00	1,311.91	(108.09)

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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	1,080.00	670.00

Total expenditures	1,750.00	1,750.00	1,080.00	670.00

Excess of revenues over (under) expenditures	(330.00)	(330.00)	231.91	561.91

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(330.00)	(330.00)	231.91	561.91
Fund balance - July 1, 2012 -				
-As previously reported	2,031.93	2,031.93	2,031.93	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	2,031.93	2,031.93	2,031.93	0.00

Fund balance - June 30, 2013	1,701.93	1,701.93	2,263.84	561.91
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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2501 LARCHWOOD SOUTH OVERPASS (LONG TERM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	350.00	350.00	325.00	(25.00)
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	10.00	10.00	0.00	(10.00)
Total revenues	360.00	360.00	325.00	(35.00)

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
Housing and Community Development				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2501 LARCHWOOD SOUTH OVERPASS (LONG TERM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	10.00	10.00	325.00	315.00
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	10.00	10.00	325.00	315.00
Fund balance - July 1, 2012 - -As previously reported	701.30	701.30	701.30	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	701.30	701.30	701.30	0.00
Fund balance - June 30, 2013	711.30	711.30	1,026.30	315.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	9,913.90	(86.10)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	10,000.00	10,000.00	9,913.90	(86.10)
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	8,142.12	1,857.88
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
 For the year ending June 30, 2013

2700 SANDERS COUNTY CHRISTMAS RELIEF

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	8,142.12	1,857.88

Excess of revenues over (under) expenditures	0.00	0.00	1,771.78	1,771.78

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	1,771.78	1,771.78
Fund balance - July 1, 2012 -				
-As previously reported	14,086.49	14,086.49	14,086.49	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	14,086.49	14,086.49	14,086.49	0.00

Fund balance - June 30, 2013	14,086.49	14,086.49	15,858.27	1,771.78
=====				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	1,000.00	1,000.00	0.00	(1,000.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	1,000.00	1,000.00	0.00	(1,000.00)
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	1,000.00	1,000.00	0.00	1,000.00
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2701 SANDERS COUNTY CRIME STOPPERS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	1,000.00	1,000.00	0.00	1,000.00

Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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, 2012 -				
-As previously reported	2,229.76	2,229.76	2,229.76	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	2,229.76	2,229.76	2,229.76	0.00

Fund balance - June 30, 2013	2,229.76	2,229.76	2,229.76	0.00
=====				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2815 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
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	500.00	500.00	0.00	500.00
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2615 UST PROGRAM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	1,200.00	1,200.00	0.00	1,200.00

Excess of revenues over (under) expenditures	(1,200.00)	(1,200.00)	0.00	1,200.00

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(1,200.00)	(1,200.00)	0.00	1,200.00

Fund balance - July 1, 2012 - -As previously reported	1,227.76	1,227.76	1,227.76	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	1,227.76	1,227.76	1,227.76	0.00

Fund balance - June 30, 2013	27.76	27.76	1,227.76	1,200.00
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2820 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
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	122,519.00	122,519.00	121,079.04	(1,439.96)
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	122,519.00	122,519.00	121,079.04	(1,439.96)

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	122,519.00	122,519.00	122,518.97	0.03

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
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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

Housing and Community Development

49. COMBINING SIMT OF REV, EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2820 FUEL TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	122,519.00	122,519.00	122,518.97	0.03

Excess of revenues over (under) expenditures	0.00	0.00	(1,439.93)	(1,439.93)

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(1,439.93)	(1,439.93)
Fund balance - July 1, 2012 - -As previously reported	140,622.39	140,622.39	140,622.39	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	140,622.39	140,622.39	140,622.39	0.00

Fund balance - June 30, 2013	140,622.39	140,622.39	139,182.46	(1,439.93)
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	16,256.00	16,256.00	1,768.29	(14,487.71)
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	16,256.00	16,256.00	1,768.29	(14,487.71)
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	4,800.00	0.00	4,500.00
Supplies/services/materials, etc	11,765.00	11,765.00	914.17	10,850.83
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2830 JUNK MOTOR VEHICLE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	16,265.00	16,265.00	914.17	15,350.83

Excess of revenues over (under) expenditures	(9.00)	(9.00)	854.12	863.12

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(9.00)	(9.00)	854.12	863.12

Fund balance - July 1, 2012 -				
-As previously reported	14,496.71	14,496.71	14,496.71	0.00
Prior period adjustments	0.00	3.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	14,496.71	14,496.71	14,496.71	0.00

Fund balance - June 30, 2013	14,487.71	14,487.71	15,350.83	863.12
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2840 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
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	43,020.00	43,020.00	32,939.52	(10,080.48)
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	43,020.00	43,020.00	32,939.52	(10,080.48)

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	22,663.00	22,663.00	22,215.62	447.38
Supplies/services/materials, etc	15,581.00	18,541.00	2,471.43	16,069.57
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2840 NOXIOUS WEED

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	38,244.00	41,204.00	24,687.05	16,516.95

Excess of revenues over (under) expenditures	4,776.00	1,816.00	8,252.47	6,436.47

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	4,776.00	1,816.00	8,252.47	6,436.47
Fund balance - July 1, 2012 -				
-As previously reported	(6,498.47)	(6,498.47)	(6,498.47)	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	(6,498.47)	(6,498.47)	(6,498.47)	0.00

Fund balance - June 30, 2013	(1,722.47)	(4,682.47)	1,754.00	6,436.47
=====				

49. COMBINING SIMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	3,889.00	3,889.00	3,889.00	0.00
State grants	187,762.00	246,762.00	206,603.99	(40,158.01)
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	191,651.00	250,651.00	210,492.99	(40,158.01)
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	3,700.00	3,700.00	0.00	3,700.00
Supplies/services/materials, etc	190,531.00	249,531.00	210,530.94	39,000.06
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2841 EURASIAN WATERMILFOIL (was 2840)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	194,231.00	253,231.00	210,530.94	42,700.06
Excess of revenues over (under) expenditures	(2,580.00)	(2,580.00)	(37.95)	2,542.05
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(2,580.00)	(2,580.00)	(37.95)	2,542.05
Fund balance - July 1, 2012 -				
-As previously reported	4,854.55	4,854.55	4,854.55	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	4,854.55	4,854.55	4,854.55	0.00
Fund balance - June 30, 2013	2,274.55	2,274.55	4,816.60	2,542.05

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	105,966.00	105,966.00	77,268.76	(28,697.24)
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	4,844.00	4,844.00	1,519.95	(3,324.05)
Total revenues	110,810.00	110,810.00	78,788.71	(32,021.29)
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	24,491.00	24,491.00	16,510.45	7,980.55
Supplies/services/materials, etc	67,646.00	67,646.00	58,654.11	8,991.89
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2850 911 EMERGENCY NO.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Conservation of Natural Resources				
Capital expenditures	50,000.00	50,000.00	0.25	49,999.75
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	142,137.00	142,137.00	75,164.81	66,972.19
Excess of revenues over (under) expenditures	(31,327.00)	(31,327.00)	3,623.90	34,950.90
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(31,327.00)	(31,327.00)	3,623.90	34,950.90
Fund balance - July 1, 2012 - -As previously reported	314,687.84	314,687.84	314,687.84	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	314,687.84	314,687.84	314,687.84	0.00
Fund balance - June 30, 2013	283,360.84	283,360.84	318,311.74	34,950.90

49. COMBINING STMT OF REV, EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2859 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
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	2,600.00	2,600.00	2,610.75	10.75
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	2,600.00	2,600.00	2,610.75	10.75

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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2859 COUNTY LAND INFORMATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	(12,400.00)	(12,400.00)	2,610.75	15,010.75

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(12,400.00)	(12,400.00)	2,610.75	15,010.75

Fund balance - July 1, 2012 -				
-As previously reported	23,707.50	23,707.50	23,707.50	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	23,707.50	23,707.50	23,707.50	0.00

Fund balance - June 30, 2013	11,307.50	11,307.50	26,318.25	15,010.75
=====				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	23,000.00	23,000.00	15,714.93	7,285.07
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2860 LAND USE PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	23,000.00	23,000.00	15,714.93	7,285.07

Excess of revenues over (under) expenditures	(18,890.00)	(18,890.00)	(11,604.85)	7,285.15

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(18,890.00)	(18,890.00)	(11,604.85)	7,285.15

Fund balance - July 1, 2012 - -As previously reported	23,861.26	23,861.26	23,861.26	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	23,861.26	23,861.26	23,861.26	0.00

Fund balance - June 30, 2013	4,971.26	4,971.26	12,256.41	7,285.15
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2918 LAW ENFORCEMENT BLOCK GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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)				
Bonds issued	0.00	0.00	0.00	0.00
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, 2012 -				
-As previously reported	(20,816.66)	(20,816.66)	(20,816.66)	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	(20,816.66)	(20,816.66)	(20,816.66)	0.00
Fund balance - June 30, 2013	(20,816.66)	(20,816.66)	(20,816.66)	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	2,000.00	2,000.00	3,350.00	1,350.00
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	2,000.00	2,000.00	3,350.00	1,350.00

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	5,680.00	5,680.00	0.00	5,680.00
Supplies/services/materials, etc	5,374.00	5,374.00	1,759.23	3,614.77
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2950 DUI TASK FORCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	11,054.00	11,054.00	1,759.23	9,294.77
Excess of revenues over (under) expenditures	(9,054.00)	(9,054.00)	1,590.77	10,644.77
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(9,054.00)	(9,054.00)	1,590.77	10,644.77
Fund balance - July 1, 2012 - -As previously reported	7,397.00	7,397.00	7,397.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	7,397.00	7,397.00	7,397.00	0.00
Fund balance - June 30, 2013	(1,657.00)	(1,657.00)	8,987.77	10,644.77

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	26,190.00	26,190.00	18,450.20	(7,739.80)
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	6,060.00	6,060.00	3,201.71	(2,858.29)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	32,250.00	32,250.00	21,651.91	(10,598.09)

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	33,250.00	33,250.00	8,382.73	24,867.27
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2952 SPECIAL PROJECTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	15,500.00	(15,500.00)
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	33,250.00	33,250.00	23,882.73	9,367.27
Excess of revenues over (under) expenditures	(1,000.00)	(1,000.00)	(2,230.82)	(1,230.82)
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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)	(2,230.82)	(1,230.82)
Fund balance - July 1, 2012 - -As previously reported	(5,498.79)	(5,498.79)	(5,498.79)	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	(5,498.79)	(5,498.79)	(5,498.79)	0.00
Fund balance - June 30, 2013	(6,498.79)	(6,498.79)	(7,729.61)	(1,230.82)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2956 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
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	260,605.00	260,605.00	103,573.69	(157,031.31)
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	200.00	200.00	0.00	(200.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	260,805.00	260,805.00	103,573.69	(157,231.31)
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
Housing and Community Development				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2956 CTEP (COMM. TRANS. ENHANCEMENT PROGRAM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

Conservation of Natural Resources				
Capital expenditures	260,109.00	260,109.00	195,662.55	64,446.45
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	260,109.00	260,109.00	195,662.55	64,446.45

Excess of revenues over (under) expenditures	696.00	696.00	(92,088.86)	(92,784.86)

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	696.00	696.00	(92,088.86)	(92,784.86)
Fund balance - July 1, 2012 -				
-As previously reported	58,003.75	58,003.75	58,003.75	0.00
Prior period adjustments	131,423.00	131,423.00	131,423.00	0.00

Fund balance - July 1, 2012 - As restated	189,426.75	189,426.75	189,426.75	0.00

Fund balance - June 30, 2013	190,122.75	190,122.75	97,337.89	(92,784.86)
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2958 OFFICE OF EMERGENCY MANAGEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	23,844.00	23,844.00	24,262.55	418.55
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	31,371.00	31,371.00	23,874.23	(7,496.77)
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	55,215.00	55,215.00	48,136.78	(7,078.22)
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	40,266.00	40,266.00	37,932.38	2,333.62
Supplies/services/materials, etc	22,650.00	22,650.00	5,263.69	14,386.31
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
Housing and Community Development				

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2958 OFFICE OF EMERGENCY MANAGEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	62,916.00	62,916.00	46,196.07	16,719.93

Excess of revenues over (under) expenditures	(7,701.00)	(7,701.00)	1,940.71	9,641.71

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(7,701.00)	(7,701.00)	1,940.71	9,641.71

Fund balance - July 1, 2012 -				
-As previously reported	14,405.08	14,405.08	14,405.08	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	14,405.08	14,405.08	14,405.08	0.00

Fund balance - June 30, 2013	6,704.08	6,704.08	16,345.79	9,641.71
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	310,821.00	310,821.00	303,664.00	(7,157.00)
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	310,821.00	310,821.00	303,664.00	(7,157.00)
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
Housing and Community Development				

49. COMBINING STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2960 PILT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	310,821.00	310,821.00	303,664.00	(7,157.00)

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(310,821.00)	(310,821.00)	(310,821.00)	0.00

Total other financing sources (uses)	(310,821.00)	(310,821.00)	(310,821.00)	0.00

Net change in fund balance	0.00	0.00	(7,157.00)	(7,157.00)
Fund balance - July 1, 2012 -				
-As previously reported	310,821.00	310,821.00	310,821.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	310,821.00	310,821.00	310,821.00	0.00

Fund balance - June 30, 2013	310,821.00	310,821.00	303,664.00	(7,157.00)
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49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2964 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
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2964 PUBLIC HEALTH MISC. GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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)				
Bonds issued	0.00	0.00	0.00	0.00
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, 2012 -				
-As previously reported	(624.97)	(624.97)	(624.97)	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	(624.97)	(624.97)	(624.97)	0.00

Fund balance - June 30, 2013	(624.97)	(624.97)	(624.97)	0.00
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2969 YOUTH SUICIDE 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
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2969 YOUTH SUICIDE PREVENTION GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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)				
Bonds issued	0.00	0.00	0.00	0.00
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, 2012 -				
-As previously reported	2.85	2.85	2.85	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	2.85	2.85	2.85	0.00

Fund balance - June 30, 2013	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, 2013

2970 IMMUNIZATION (HEALTH PREVENTION GRANT)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	3,000.00	3,000.00	5,611.00	2,611.00
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
<hr/>				
Total revenues	3,000.00	3,000.00	5,611.00	2,611.00
<hr/>				
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	3,984.00	3,984.00	0.00	3,984.00
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2970 IMMUNIZATION (HEALTH PREVENTION GRANT)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	3,984.00	3,984.00	0.00	3,984.00
Excess of revenues over (under) expenditures	(984.00)	(984.00)	5,611.00	6,595.00
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(984.00)	(984.00)	5,611.00	6,595.00
Fund balance - July 1, 2012 - -As previously reported	15,487.67	15,487.67	15,487.67	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	15,487.67	15,487.67	15,487.67	0.00
Fund balance - June 30, 2013	14,503.67	14,503.67	21,098.67	6,595.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2971 WIC

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	58,025.00	58,025.00	50,544.01	(7,480.99)
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	58,025.00	58,025.00	50,544.01	(7,480.99)
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	33,969.00	33,969.00	32,976.90	992.10
Supplies/services/materials, etc	24,104.00	24,104.00	27,079.29	(2,975.29)
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2971 WIC

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	58,073.00	58,073.00	60,056.19	(1,983.19)
Excess of revenues over (under) expenditures	(48.00)	(48.00)	(9,512.18)	(9,464.18)
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(48.00)	(48.00)	(9,512.18)	(9,464.18)
Fund balance - July 1, 2012 - -As previously reported	8,865.45	8,865.45	8,865.45	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	8,865.45	8,865.45	8,865.45	0.00
Fund balance - June 30, 2013	8,817.45	8,817.45	(646.73)	(9,464.18)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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	855.75	(2,144.25)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	3,000.00	3,000.00	855.75	(2,144.25)
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	1,649.18	1,350.82
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND., & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2972 FAMILY PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	1,649.18	1,350.82

Excess of revenues over (under) expenditures	0.00	0.00	(793.43)	(793.43)

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(793.43)	(793.43)

Fund balance - July 1, 2012 - -As previously reported	1,485.96	1,485.96	1,485.96	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	1,485.96	1,485.96	1,485.96	0.00

Fund balance - June 30, 2013	1,485.96	1,485.96	692.53	(793.43)
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49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2973 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
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	11,994.00	11,994.00	13,430.76	1,436.76
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	6,000.00	6,000.00	4,713.55	(1,286.45)
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	9,000.00	9,000.00	6,664.49	(2,335.51)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	26,994.00	26,994.00	24,808.80	(2,185.20)

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	10,746.00	10,746.00	7,892.31	2,853.69
Supplies/services/materials, etc	10,554.00	10,554.00	3,209.97	7,344.03
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2973 MCH GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

Conservation of Natural Resources				
Capital expenditures	17,000.00	17,000.00	15,500.00	1,500.00
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	38,300.00	38,300.00	26,602.28	11,697.72

Excess of revenues over (under) expenditures	(11,306.00)	(11,306.00)	(1,793.48)	9,512.52

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(11,306.00)	(11,306.00)	(1,793.48)	9,512.52

Fund balance - July 1, 2012 -				
-As previously reported	64,400.94	64,400.94	64,400.94	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	64,400.94	64,400.94	64,400.94	0.00

Fund balance - June 30, 2013	53,094.94	53,094.94	62,607.46	9,512.52
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2974 BIOTERRORISM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	41,724.00	41,724.00	29,667.00	(12,057.00)
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	41,724.00	41,724.00	29,667.00	(12,057.00)

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	45,238.00	45,238.00	35,362.12	9,875.88
Supplies/services/materials, etc	15,119.00	15,119.00	10,591.46	4,527.54
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2974 BIOTERRORISM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	60,357.00	60,357.00	45,953.58	14,403.42

Excess of revenues over (under) expenditures	(18,633.00)	(18,633.00)	(16,286.58)	2,346.42

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(18,633.00)	(18,633.00)	(16,286.58)	2,346.42
Fund balance - July 1, 2012 - -As previously reported	163,592.17	163,592.17	163,592.17	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	163,592.17	163,592.17	163,592.17	0.00

Fund balance - June 30, 2013	144,959.17	144,959.17	147,305.59	2,346.42
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	33,829.00	33,829.00	26,698.00	(7,131.00)
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	2,000.00	2,000.00	0.00	(2,000.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	35,829.00	35,829.00	26,698.00	(9,131.00)
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	30,430.00	30,430.00	27,257.29	3,172.71
Supplies/services/materials, etc	5,656.00	5,656.00	4,428.43	1,227.57
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2978 TOBACCO GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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	36,086.00	36,086.00	31,655.72	4,400.28
Excess of revenues over (under) expenditures	(257.00)	(257.00)	(4,987.72)	(4,730.72)
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(257.00)	(257.00)	(4,987.72)	(4,730.72)
Fund balance - July 1, 2012 - -As previously reported	8,009.40	8,009.40	8,009.40	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	8,009.40	8,009.40	8,009.40	0.00
Fund balance - June 30, 2013	7,752.40	7,752.40	3,021.68	(4,730.72)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

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
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
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2979 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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)				
Bonds issued	0.00	0.00	0.00	0.00
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, 2012 - -As previously reported	32.22	32.22	32.22	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - As restated	32.22	32.22	32.22	0.00
Fund balance - June 30, 2013	32.22	32.22	32.22	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2987 HORSE RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	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	7,808.00	7,808.00	0.00	7,808.00
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
Housing and Community Development				

49. COMBINING STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

2987 HORSE RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

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	7,808.00	7,808.00	0.00	7,808.00

Excess of revenues over (under) expenditures	(7,808.00)	(7,808.00)	0.00	7,808.00

OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	0.00	0.00
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	(7,808.00)	(7,808.00)	0.00	7,808.00

Fund balance - July 1, 2012 -				
-As previously reported	7,807.52	7,807.52	7,807.52	0.00
Prior period adjustments	0.00	0.00	0.00	0.00

Fund balance - July 1, 2012 - As restated	7,807.52	7,807.52	7,807.52	0.00

Fund balance - June 30, 2013	(0.48)	(0.48)	7,807.52	7,808.00
=====				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	973,390.00	973,390.00	1,079,963.39	106,573.39
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)
Federal grants	527,927.00	651,427.00	290,039.97	(351,387.03)
State grants	361,973.00	420,973.00	369,296.60	(51,676.40)
State shared revenues	124,222.00	124,222.00	82,387.05	(41,834.95)
Local grants	310,821.00	310,821.00	303,664.00	(7,157.00)
Charges for services				
General government	13,000.00	13,000.00	11,585.00	(1,415.00)
Public safety	5,000.00	5,000.00	0.00	(5,000.00)
Public works	120,961.00	120,961.00	130,452.60	9,491.60
Public health	6,000.00	6,000.00	4,713.55	(1,286.45)
Culture and recreation	271,000.00	271,000.00	222,684.08	(48,315.92)
Fines and forfeitures				
Justice court	4,000.00	4,000.00	5,992.11	1,992.11
Miscellaneous	197,429.00	197,429.00	161,972.43	(35,456.57)
Investment and royalty earnings	5,074.00	5,074.00	1,605.99	(3,468.01)
Total revenues	2,920,797.00	3,103,297.00	2,664,356.77	(438,940.23)
EXPENDITURES				
Current:				
General Government				
Personal services	9,000.00	9,000.00	408.43	8,591.57
Supplies/services/materials, etc	48,500.00	48,500.00	22,606.02	25,893.98
Public Safety				
Personal services	115,645.00	115,645.00	54,946.47	60,698.53
Supplies/services/materials, etc	300,301.00	300,301.00	201,599.84	98,701.16
Public Works				
Personal services	164,691.00	164,691.00	114,034.93	50,656.07
Supplies/services/materials, etc	562,103.00	624,063.00	435,312.95	188,750.05
Public Health				
Personal services	125,067.00	125,067.00	103,488.62	21,578.38
Supplies/services/materials, etc	69,183.00	69,183.00	47,334.45	21,848.55
Social and Economic Services				
Supplies/services/materials, etc	211,274.00	248,919.04	244,992.61	3,926.43
Culture and Recreation				
Personal services	156,557.00	156,557.00	122,514.44	34,042.56
Supplies/services/materials, etc	404,425.00	410,425.00	285,160.53	125,264.47
Housing and Community Development				

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SANDERS COUNTY

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2013

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Conservation of Natural Resources				
Capital expenditures	540,660.00	670,660.00	361,143.41	309,516.59
Debt Service				
Principal	30,460.00	30,460.00	31,198.14	(738.14)
Interest	5,673.00	5,673.00	3,548.93	2,124.07
Miscellaneous	228,569.00	228,569.00	227,351.77	1,217.23
Total expenditures	2,972,108.00	3,207,713.04	2,255,641.54	952,071.50
Excess of revenues over (under) expenditures	(51,311.00)	(104,416.04)	408,715.23	513,131.27
OTHER FINANCING SOURCES (USES)				
Bonds issued	0.00	0.00	24,018.00	24,018.00
Transfers in	34,015.00	34,015.00	37,015.00	3,000.00
Transfers out	(438,702.00)	(438,702.00)	(438,702.00)	0.00
Total other financing sources (uses)	(404,687.00)	(404,687.00)	(377,659.00)	27,018.00
Net change in fund balance	(455,998.00)	(509,103.04)	31,046.23	540,149.27
Fund balance - July 1, 2012 - -As previously reported	1,675,084.52	1,675,084.52	1,675,084.52	0.00
Prior period adjustments	131,423.00	131,423.00	131,423.00	0.00
Fund balance - July 1, 2012 - As restated	1,806,507.52	1,806,507.52	1,806,507.52	0.00
Fund balance - June 30, 2013	1,350,509.52	1,297,404.48	1,837,553.75	540,149.27

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SANDERS COUNTY

55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2013

	4000	4005	Total Nonmajor
	JMV CAPITOL IMPROV	LIBRARY CAPITAL IM	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
=====			

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SANDERS COUNTY

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2013

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)				

Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2012 - -As previously reported	17,939.38	17,939.38	17,939.38	0.00

Fund balance - July 1, 2012 - As restated	17,939.38	17,939.38	17,939.38	0.00

Fund balance - June 30, 2013	17,939.38	17,939.38	17,939.38	0.00
=====				

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2013

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	81,000.00	75,000.00	0.00	75,000.00
Debt Service				
Total expenditures	81,000.00	75,000.00	0.00	75,000.00
Excess of revenues over (under) expenditures	(81,000.00)	(75,000.00)	0.00	75,000.00
OTHER FINANCING SOURCES (USES)				
Net change in fund balance	(81,000.00)	(75,000.00)	0.00	75,000.00
Fund balance - July 1, 2012 - -As previously reported	81,000.00	81,000.00	81,000.00	0.00
Fund balance - July 1, 2012 - As restated	81,000.00	81,000.00	81,000.00	0.00
Fund balance - June 30, 2013	0.00	6,000.00	81,000.00	75,000.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2013

	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	81,000.00	75,000.00	0.00	75,000.00
Debt Service				
Total expenditures	81,000.00	75,000.00	0.00	75,000.00
Excess of revenues over (under) expenditures	(81,000.00)	(75,000.00)	0.00	75,000.00
OTHER FINANCING SOURCES (USES)				
Net change in fund balance	(81,000.00)	(75,000.00)	0.00	75,000.00
Fund balance - July 1, 2012 - -As previously reported	98,939.38	98,939.38	98,939.38	0.00
Fund balance - July 1, 2012 - As restated	98,939.38	98,939.38	98,939.38	0.00
Fund balance - June 30, 2013	17,939.38	23,939.38	98,939.38	75,000.00

59. COMBINING BALANCE SHEET - PERMANENT FUNDS
For the year ending June 30, 2013

	8310	Total
	NIARADA CEMETERY	Permanent Funds

ASSETS		
Cash and cash equivalents	21,894.57	21,894.57
Taxes receivable:		

TOTAL ASSETS	21,894.57	21,894.57

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)	(3,533.72)	(3,533.72)

Total Fund Balances	(3,533.72)	(3,533.72)
Total Liabilities and Fund Balances	21,894.57	21,894.57
	=====	

61. COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the year ending June 30, 2013

	8010	Total
	NIARADA CEMETERY	Permanent Funds

REVENUES

Taxes		
Licenses and permits		
Intergovernmental revenue (See supplemental section for detail)		
Charges for services		
Fines and forfeitures		
Miscellaneous		
Investment and royalty earnings	62.08	62.08
Total revenues	62.08	62.08

EXPENDITURES

Current:		
General Government		
Public Safety		
Public Works		
Supplies/services/materials, etc	350.00	350.00
Public Health		
Social and Economic Services		
Culture and Recreation		
Housing and Community Development		
Conservation of Natural Resources		
Debt Service		
Total expenditures	350.00	350.00

Excess of revenues over (under) expenditures	(287.92)	(287.92)
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OTHER FINANCING SOURCES (USES)

Net change in fund balance	(287.92)	(287.92)
Fund balance - July 1, 2012 - -As previously reported	(3,245.80)	(3,245.80)
Fund balance - July 1, 2012 - As restated	(3,245.80)	(3,245.80)
Fund balance - June 30, 2013	(3,533.72)	(3,533.72)

Sanders County, Montana
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For Fiscal Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures June 30, 2013
U.S. Department of Agriculture			
<i>Passed through Montana State Auditors' Office:</i>			
Schools and Roads - Grants to States	10.665	N/A	\$ 1,975,388
<i>Passed through Montana Department of Agriculture:</i>			
Forest Health Protection	10.680	MDA 2012-736	14,450
Cooperative Forestry Assistance	10.664	MDA 2011-721	9,204
<i>Passed through National Fish and Wildlife Foundation:</i>			
National Fish and Wildlife Foundation	10.683	2011-0034-004	3,889
<i>Passed through Montana Department of Public Health and Human Services:</i>			
Special Supplement Nutritional Program for Women, Infants and Children	10.557	12-07-5-21-017-0	50,544
Total U.S. Department of Agriculture			\$ 2,053,475
U.S. Department of Justice			
<i>Direct:</i>			
Public Safety Partnership and Community Policing Grants	16.710	2009RKWX0533	\$ 42,827
Public Safety Partnership and Community Policing Grants	16.710	2011UMWX0110	42,892
Total U.S. Department of Justice			\$ 85,719
U.S. Department of Transportation			
<i>Direct:</i>			
Airport Improvement Program	20.106	3-30-0059-008-2011	\$ 10,302
<i>Passed through Montana Department of Transportation:</i>			
Incentive Grant program to Prohibit Racial Profiling	20.611	CTS-106348	17,425
State and Community Highway Safety	20.600	N/A	4,556
Highway Planning and Construction	20.205	STEP 45 (23)	103,574
Total U.S. Department of Transportation			\$ 135,857
U.S. Department of Health and Human Services			
<i>Community Action Partnership of Northwestern Montana:</i>			
Community Services Block Grant	93.569	11-253	\$ 4,000
<i>Passed through Montana Department of Health and Human Services:</i>			
Environmental Health and Emergency Response	93.070	12-07-301-1030	5,648
Maternal and Child Health Services Block Grant to the States	93.994	11-07-5-01-045-0	13,431
Public Health Emergency Preparedness	93.069	12-07-6-11-047-0	45,953
Total U.S. Department of Health and Human Services			\$ 69,032
U.S. Department of Homeland Security			
<i>Passed through State of Montana Department of Military Affairs:</i>			
Homeland Security Grant Program	97.067	PDMC-PL-MT-2011	\$ 4,900
Emergency Management Performance Grants	97.042	EMW-2011-EP-00035	18,974
Total U.S. Department of Homeland Security			\$ 23,874
Total Federal Financial Assistance			\$ 2,367,957

N/A = Not Applicable or Not Available

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SANDERS COUNTY
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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL FUND						
101000 CASH	2,736,845.90	2,452,597.63	529,388.95	18,639.53	2,956,642.45	2,743,550.50
102000 Cash/Investment (Restricted)	500.00	0.00	0.00	0.00	500.00	0.00
Total Fund	2,737,345.90	2,452,597.63	529,388.95	18,639.53	2,957,142.45	2,743,550.50
Total 1000 GENERAL FUND	2,737,345.90	2,452,597.63	529,388.95	18,639.53	2,957,142.45	2,743,550.50
2110 ROAD FUND						
101000 CASH	797,914.65	2,212,576.62	201,739.71	5,598.49	2,285,028.41	921,604.08
2120 OLD WELFARE FUND						
101000 CASH	1.71	0.00	0.00	0.00	0.00	1.71
2130 BRIDGE FUND						
101000 CASH	26,877.76	114,570.74	4.77	0.00	70,892.03	70,561.24
2140 WEED CONTROL						
101000 CASH	32,093.12	251,512.21	5,333.55	83.78	174,980.28	113,874.82
2150 PREDATORY ANIMAL CONTROL						
101000 CASH	19.67	50.55	250.00	0.00	259.12	61.10
2160 COUNTY FAIR						
101000 CASH	20,378.79	396,360.88	29,946.60	3,078.15	422,609.65	20,998.47
2170 AIRPORT FUND						
101000 CASH	27,080.78	76,256.15	29,839.00	0.00	100,838.81	32,337.12
2190 COMPREHENSIVE INSURANCE						
101000 CASH	5,507.84	227,664.12	0.00	0.00	229,907.95	3,264.01
2200 INSECT FUND						
101000 CASH	18,313.04	929.61	0.00	0.00	117.00	19,125.65
2210 COUNTY PARKS						
101000 CASH	91,294.03	0.00	0.00	0.00	13,057.28	78,136.75
2220 LIBRARY FUND						
101000 CASH	23,351.77	52,488.78	0.00	6,643.77	50,768.69	18,428.09
2230 COUNTY AMBULANCE						
101000 CASH	16,744.85	100,092.16	0.00	0.00	104,950.63	11,886.38
2260 EMERGENCY - DISASTER						
101000 CASH	58,334.75	2,611.26	0.00	0.00	2.64	60,943.37
2261 HAZ MAT EMERGENCY SERVICES						
101000 CASH	10,594.53	0.00	0.00	0.00	60.00	10,534.53
2280 SENIOR CITIZENS						
101000 CASH	36,092.12	218,532.88	0.00	0.00	236,868.39	17,756.61
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	290,463.72	1,642,884.03	66,159.32	7,659.65	1,628,679.10	363,168.32
2370 P.E.R.S.						
101000 CASH	48.49	0.00	0.00	0.00	0.00	48.49
2371 HEALTH INSURANCE						
101000 CASH	103.23	0.00	0.00	0.00	0.00	103.23
2372 PERMISSIVE MEDICAL LEVY						
101000 CASH	5,257.35	128,378.82	0.00	0.00	127,891.58	5,744.59
2382 SEARCH & RESCUE						
101000 CASH	438.39	26,314.23	0.00	0.00	9,362.46	17,390.16
2384 SEARCH & RESCUE AUXILLARY						
101000 CASH	13,406.97	11,724.00	74.13	0.00	9,065.44	16,139.66

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SANDERS COUNTY
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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2390 DRUG FORFEITURE						
101000 CASH	68,233.86	6,103.85	0.00	379.80	31,834.53	42,123.38
2393 RECORD PRESERVATION						

2400 PARADISE IMPROVEMENT							
101000 CASH	3,816.54	2,690.54	0.00	0.00	2,502.77	4,004.31	
2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE							
101000 CASH	2,031.93	1,300.00	11.91	0.00	1,060.00	2,263.84	
2501 LARCHWOOD SOUTH OVERPASS (LONG TERM)							
101000 CASH	761.30	325.00	0.00	0.00	0.00	1,026.30	
2700 SANDERS COUNTY CHRISTMAS RELIEF							
101000 CASH	14,086.49	9,913.90	0.00	37.01	8,105.11	15,858.27	
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	140,622.39	121,079.04	0.00	0.00	122,519.97	139,182.46	
2830 JUNK MOTOR VEHICLE							
101000 CASH	14,496.71	1,768.29	0.00	0.00	914.17	15,350.83	
2840 NOXIOUS WEED							
101000 CASH	6,147.98	32,939.52	414.46	0.00	37,747.51	1,754.45	
2841 EURASIAN WATERMILFOIL (was 2840)							
101000 CASH	6,724.94	210,492.99	212.41	0.00	212,613.35	4,816.99	
2850 911 EMERGENCY NO.							
101000 CASH	304,803.84	87,152.76	6,772.35	467.48	79,949.73	318,311.74	
2859 COUNTY LAND INFORMATION							
101000 CASH	23,707.50	2,610.75	0.00	0.00	0.00	26,318.25	
2860 LAND USE PLANNING							
101000 CASH	23,861.26	4,110.08	0.00	0.00	15,714.93	12,256.41	
2902 TITLE III PROJECTS (Was Rural Add)							
101000 CASH	718,065.71	0.00	0.00	127.24	127,385.79	590,552.68	
2950 DUI TASK FORCE							
101000 CASH	7,447.00	3,350.00	0.00	0.00	1,759.23	9,037.77	
2952 SPECIAL PROJECTS							
101000 CASH	300.00	21,651.91	1,931.00	0.00	25,813.73	-1,930.82	
2956 CTEP (COMM. TRANS. ENHANCEMENT PROGRAM)							
101000 CASH	96,366.64	103,573.69	34,556.25	0.00	234,496.69	-0.11	
2958 OFFICE OF EMERGENCY MANAGEMENT							
101000 CASH	10,661.03	51,882.85	24.09	0.00	46,222.18	16,345.79	
2960 PILT							
101000 CASH	310,821.00	303,664.00	0.00	0.00	310,821.00	303,664.00	
2964 PUBLIC HEALTH MISC. GRANTS							
101000 CASH	-100.00	0.00	0.00	0.00	0.00	-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	15,487.67	5,611.00	0.00	0.00	0.00	21,098.67	
2971 WIC							
101000 CASH	-721.01	61,127.01	0.00	1,463.88	58,532.31	349.91	

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2972 FAMILY PLANNING						
101000 CASH	1,485.96	855.75	0.00	0.00	1,649.18	692.53
2973 MCH GRANT						
101000 CASH	64,532.31	24,308.80	0.00	571.38	26,162.27	62,607.46
2974 BIOTERRORISM						
101000 CASH	150,528.17	42,731.00	5,546.41	110.50	51,389.49	147,305.59
2978 TOBACCO GRANT						
101000 CASH	-36.60	34,744.00	0.00	0.00	31,685.72	3,021.68
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	7,807.52	0.00	12.00	0.00	0.00	7,819.52
Total 2000	3,538,772.32	6,609,018.77	382,827.96	26,221.13	6,900,277.67	3,604,120.25

101000 CASH	17,939.38	0.00	0.00	0.00	0.00	17,939.38
4095 LIBRARY CAPITAL IMPROVEMENT FUND						
101000 CASH	81,000.00	0.00	0.00	0.00	0.00	81,000.00
Total 4000 JMV CAPITOL IMPROVEMENTS	98,939.38	0.00	0.00	0.00	0.00	98,939.38
5410 SOLID WASTE						
101000 CASH	345,967.10	880,911.25	4,922.78	1,235.07	810,654.30	419,911.76
Total 5000	345,967.10	880,911.25	4,922.78	1,235.07	810,654.30	419,911.76
7025 RESTITUTION FOR CRIME VICTIMS						
101000 CASH	2,729.73	0.00	0.00	0.00	0.00	2,729.73
7195 ALCOHOLIC REHAB						
101000 CASH	0.00	20,102.00	0.00	20,102.00	0.00	0.00
7130 PROTESTED TAX FUND						
101000 CASH	273,674.36	52,315.49	1,392.84	0.00	0.00	327,382.69
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	70,179.51	0.00	70,179.51	285.76	0.00
7160 CLERK OF DISTRICT COURT						
101000 CASH	0.00	3,266.88	0.00	0.00	0.00	3,266.88
7170 TREASURERS TRUST						
101000 CASH	3,534.09	3,913.56	0.00	5,064.68	0.00	2,382.97
7171 BANKRUPTCY FUND						
101000 CASH	19.27	0.00	0.00	0.00	0.00	19.27
7195 TRUSTEE ACCOUNT						
101000 CASH	195.07	0.00	0.00	0.00	0.00	195.07
7196 CITY BOND/CREDIT CARD						
101000 CASH	0.00	28,893.03	0.00	28,881.80	0.00	11.23
7199 CRIME VICTIMS ASSISTANCE PROGRAM						
101000 CASH	649.10	6,897.50	0.00	7,064.60	0.00	482.00
7240 HOT SPRINGS GARBAGE						
101000 CASH	117,355.52	101,935.03	538.47	100,510.39	654.02	118,664.61
7245 DIXON GARBAGE						
101000 CASH	64,447.32	18,919.52	0.00	9,966.50	0.00	73,400.34

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7270 THOS FALLS TV						
101000 CASH	13,129.81	27,723.42	79.52	13,009.28	60.00	27,863.47
7280 JOCKO IRRIGATION DISTRICT						
101000 CASH	0.00	38,678.28	0.00	33,146.52	0.00	5,531.76
7290 EASTERN SANDERS CONSERVATION						
101000 CASH	1,041.16	11,723.29	9.03	12,118.68	6.09	648.71
7300 FLATHEAD IRRIGATION						
101000 CASH	26,993.01	347,032.89	0.00	342,326.58	0.00	31,699.32
7310 PLAINS CEMETERY						
101000 CASH	3,499.14	22,724.59	9.61	23,516.11	10.46	2,706.77
7315 PARADISE CEMETERY DISTRICT						
101000 CASH	1,034.42	3,916.60	0.00	3,942.22	1.30	1,007.50
7320 PLAINS RURAL FIRE						
101000 CASH	268,827.55	61,072.02	1,205.61	71,767.06	73.90	259,264.22
7330 HOT SPRINGS RURAL FIRE						
101000 CASH	23,388.17	87,337.00	162.44	75,092.69	31.47	35,763.45
7340 HERON RURAL FIRE						
101000 CASH	62,242.45	48,205.98	1,141.16	48,001.98	0.00	63,587.61
7345 THOS. FALLS RURAL FIRE						
101000 CASH	14,727.61	148,370.76	101.36	90,669.67	6.00	72,524.06
7350 DIXON RURAL FIRE						
101000 CASH	20,558.32	12,290.72	134.78	7,947.13	226.60	24,810.09
7355 NOXON RURAL FIRE						
101000 CASH	206,338.65	101,818.45	996.69	85,987.32	0.00	223,166.47
7360 TROUT CREEK FIRE						

8010 NIARADA CEMETERY

101000 CASH

Total 8000

22,182.49	62.08	0.00	0.00	350.00	21,894.57
22,182.49	62.08	0.00	0.00	350.00	21,894.57

Totals 17,170,839.41 37,935,724.79 33,035,623.20 37,298,316.51 33,036,313.93 17,807,555.96

7365 WHITEPINE CEMETERY							
101000 CASH	2,999.32	31,673.39	12.51	31,984.00	0.00	2,701.22	
7370 NOXON-HERON CEMETERY							
101000 CASH	2,902.32	37,157.41	13.65	37,156.93	0.00	2,916.46	
7371 NOXON-HERON PUBLIC HOSPITAL DISTRICT							
101000 CASH	46,890.05	22,168.21	225.26	22,297.35	0.00	46,986.17	
7372 TROUT CREEK PARK DISTRICT							
101000 CASH	5,431.72	4,968.02	15.62	5,631.42	0.00	4,783.94	
7373 HERON COUNTY PARK DISTRICT							
101000 CASH	17,602.24	14,095.56	80.38	16,571.00	0.00	15,207.18	
7375 HOT SPRINGS TV							
101000 CASH	44,149.08	8,326.79	206.31	11,735.67	15.47	40,931.04	
7380 PLAINS/PARA TV							
101000 CASH	43,049.37	22,226.15	235.25	4,668.54	352.50	60,489.73	
7385 GREEN MOUNTAIN CONSERVATION DIST.							
101000 CASH	18,396.12	33,472.10	28.54	49,294.91	0.34	2,601.51	
7390 TR CRX-HERON-NOXON TV							
101000 CASH	46,116.99	657.31	209.87	7,797.05	0.00	39,187.12	
7395 EAST SANDERS CO. HOSPITAL							
101000 CASH	120,210.00	33,441.60	462.45	82,024.55	0.00	72,089.50	
7399 SANDERS COUNTY COMMUNITY CENTER							
101000 CASH	23,117.42	0.00	112.51	0.00	0.00	23,229.93	
74XX Agency - State (all)							
101000 CASH	165,381.54	5,250,724.84	398,650.98	5,667,862.17	374.01	146,521.18	

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77XX District Schhols (all)						
101000 CASH	7,666,805.07	18,842,781.56	21,654,781.30	19,407,513.13	20,691,926.28	8,084,928.52
7820 HIGH SCHOOL RETIREMENT						
101000 CASH	85,740.05	520,209.82	107,913.34	0.00	604,369.90	109,493.31
7830 COUNTY SCHOOL TRANSPORATION						
101000 CASH	67,762.65	231,828.36	30,728.30	0.00	271,754.83	58,564.48
7840 ELEM RETIREMENT						
101000 CASH	129,399.78	596,710.39	121,919.18	0.00	714,640.79	133,388.56
7850 TOWN OF THOMPSON FALLS						
101000 CASH	36,979.36	388,718.27	0.00	386,105.80	0.00	39,591.83
7852 THOMPSON FALLS LIBRARY DIST.						
101000 CASH	19,602.03	88,782.26	0.00	103,365.91	3.48	5,014.90
7853 THOMPSON FALLS WATER						
101000 CASH	0.00	930.40	0.00	930.40	0.00	0.00
7860 TOWN OF PLAINS						
101000 CASH	26,949.58	239,979.11	0.00	247,661.56	0.00	19,267.13
7865 PLAINS LIBRARY DIST.						
101000 CASH	13,366.89	82,964.04	0.00	85,624.31	36.19	10,670.43
7870 TOWN OF HOT SPRINGS						
101000 CASH	11,658.58	146,704.15	0.00	147,591.66	0.00	10,771.07
7871 HOT SPRINGS WEED CUTTING						
101000 CASH	149.46	799.73	0.00	886.69	0.00	62.50
7872 HOT SPRINGS LIGHTING DIST "A"						
101000 CASH	683.52	6,659.98	0.00	6,868.86	0.00	474.64
7873 HOT SPRINGS SEWER						
101000 CASH	454.03	5,499.24	0.00	5,953.27	0.00	0.00
7875 HOT SPRINGS CITY-COUNTY LIBRARY						
101000 CASH	2,857.37	29,353.63	0.00	28,162.91	0.00	4,048.09
7910 PAYROLL						
101000 CASH	147,376.86	0.00	4,593,891.78	4,600,737.59	0.00	140,531.05
7920 REFUND FUND						
101000 CASH	7,914.93	625.00	8,134.57	0.00	13,542.88	3,131.62
7930 CLAIMS FUNDS						
101000 CASH	373,080.61	0.00	5,194,303.78	5,195,939.02	0.00	371,445.37
7980 INTEREST POOL						
101000 CASH	0.00	69,517.24	0.00	0.00	69,517.24	0.00

Combined Funds 1000-4999 & 8000-8999

	Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
ASSETS				
Cash and cash equivalents	6,468,504.70			6,468,504.70
Investments				
Petty Cash				
Restricted Assets:				
Cash and cash equivalents				
Investments				
Taxes/Assessments Receivable -(net of allowance for uncollectibles)	214,466.78			214,466.78
Accounts Receivable - (net of allowance for uncollectibles)				
Other receivables				
Internal balances				
Due from other governments	134,656.48			134,656.48
Prepaid expenses				
Inventories	97,975.00			97,975.00
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	6,915,602.96			6,915,602.96
LIABILITIES				
Accounts payable and other current liabilities	(12,759.48)			(12,759.48)
Matured bonds and interest payable				
Accrued interest payable	(27,439.15)			(27,439.15)
Due to other governments	(214,462.33)			(214,462.33)
Deferred revenue				
Contracts/loans/notes payable				
Current portion of long-term debt				
Noncurrent liabilities:				
Due in more than one year				
Other credits				

Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
(254,660.96)			(254,660.96)

Total Liabilities

NET POSITION

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

(6,337,173.79) (6,337,173.79)

REVENUES

- Taxes/assessments
- Licenses and permits
- Intergovernmental revenues
- Charges for services
- Fines and forfeitures
- Miscellaneous
- Investment and royalty earnings
- Internal services

(5,066,616.45) (5,066,616.45)
 (14,695.00) (14,695.00)
 (2,574,757.96) (2,574,757.96)
 (894,544.34) (894,544.34)
 (67,523.30) (67,523.30)
 (278,319.37) (278,319.37)
 (28,779.98) (28,779.98)

Total Revenues

(8,925,236.40) (8,925,236.40)

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

2,006,445.23
 1,919,421.57
 2,690,136.76
 359,018.04
 396,474.90
 407,674.97
 19,828.55

2,006,445.23
 1,919,421.57
 2,690,136.76
 359,018.04
 396,474.90
 407,674.97
 19,828.55

	Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
Debt service:				
Principal	31,198.14			31,198.14
Interest	3,548.93			3,548.93
Costs/Issuance Fees				
Capital outlay	564,387.33			564,387.33
Internal services				
Miscellaneous	227,351.77			227,351.77
Total Expenditures/Expenses	8,625,486.19			8,625,486.19
OTHER FINANCING SOURCES & USES:				
Bonds issued		(24,018.00)		(24,018.00)
Premium(discount) on bonds issued				
Inception of capital lease				
Proceeds from notes/loans/intercap				
Sale of capital assets				
Transfers in	(723,361.00)			(723,361.00)
Transfers out	723,361.00			723,361.00
Total other financing sources & uses	(24,018.00)			(24,018.00)
Total Debits & Credits	0.00	0.00	0.00	0.00

**GENERAL
INFORMATION
SECTION**