

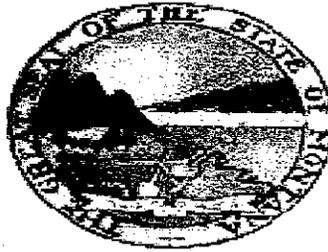
MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

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

ENTITY # #N/A

**MONTANA
SANDERS COUNTY
PO BOX 519
THOMPSON FALLS, MT 59873**

**ANNUAL FINANCIAL
REPORT**



FISCAL YEAR ENDING JUNE 30, 2014

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

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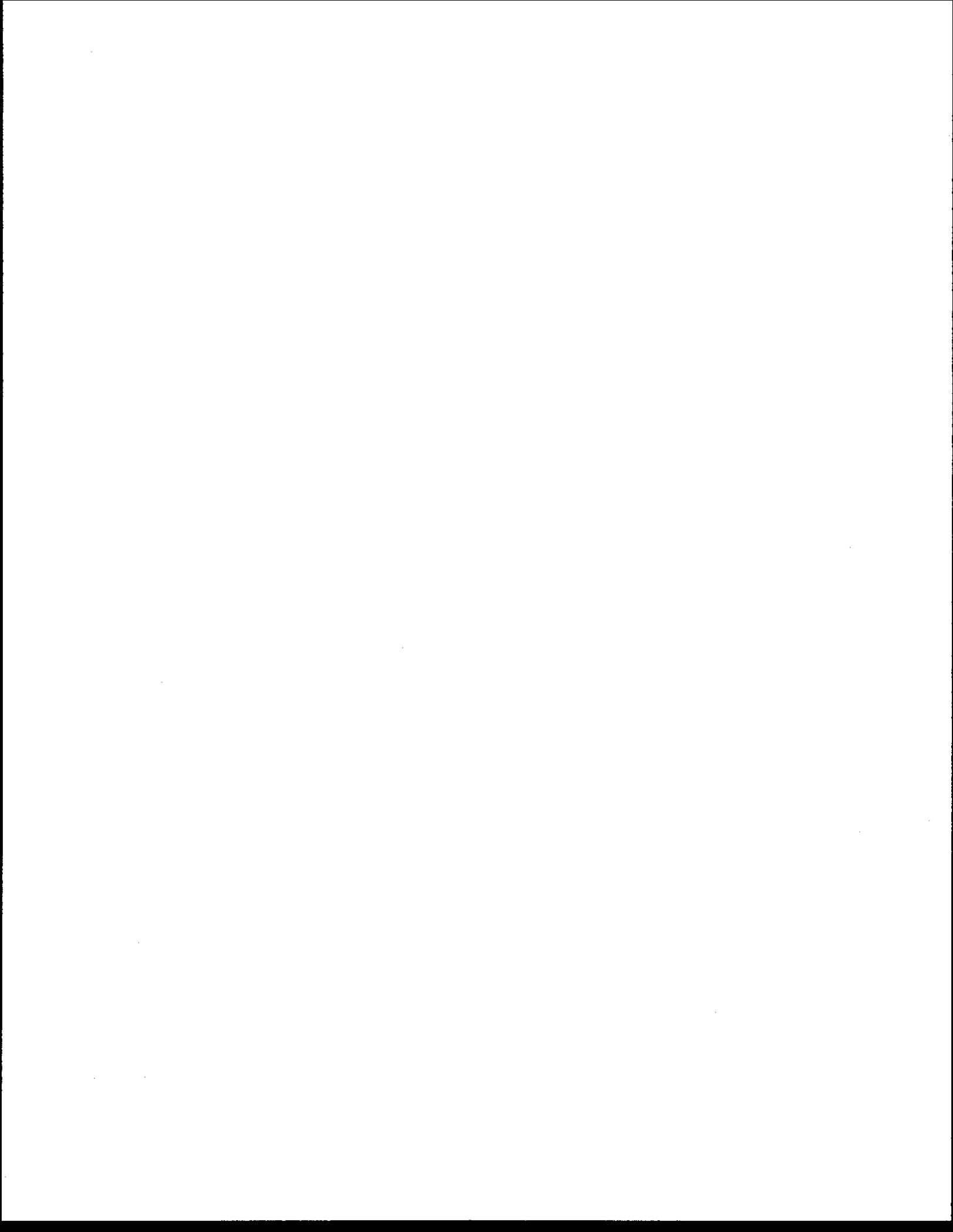
REVISED AUGUST 25, 2014/VERSION 14.1

NOTE

Items that have been completed by Denning, Downey and Associates will be highlighted in Yellow

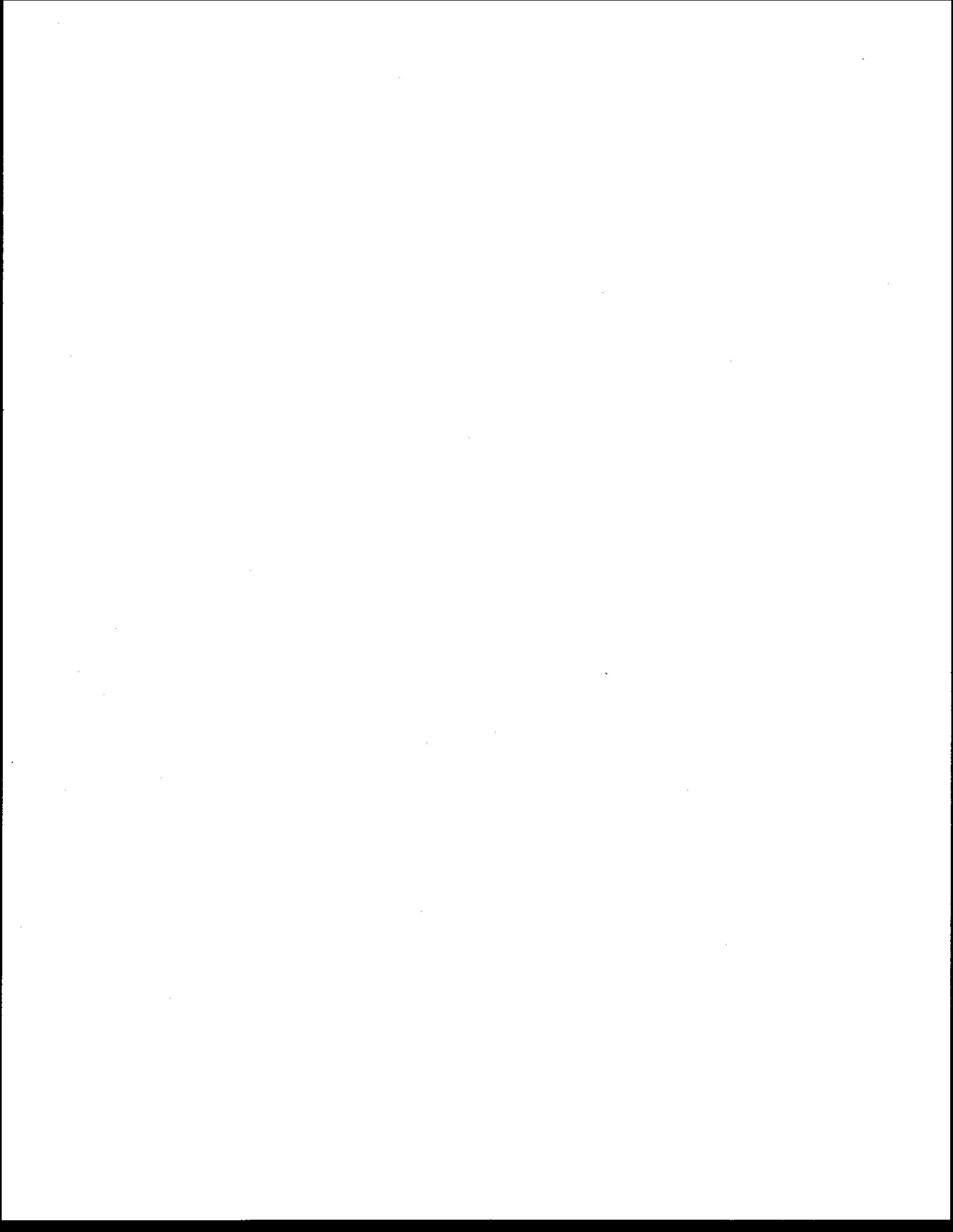
INDEX

<u>Page No.</u>		<u>File Name</u>
INTRODUCTORY SECTION		
1-2	Letter of Transmittal	
3	List of Elected and Appointed Officials - Signature Page.....	
FINANCIAL SECTION		
4-12	Management's Discussion and Analysis	MD&A comparison table
	Basic Financial Statements:	
	Government-wide Financial Statements:	
13	Statement of Net Position	Unaudited financial statements
14	Statement of Activities	Unaudited financial statements
	Fund Financial Statements:	
15	Balance Sheet - Governmental Funds	Unaudited financial statements
16	Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	Unaudited financial statements
17	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	Unaudited financial statements
	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of	
18	Governmental Funds to the Statement of Activities	Unaudited financial statements
19	Statement of Net Position - Proprietary Funds.....	Unaudited financial statements
20	Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	Unaudited financial statements
21	Statement of Cash Flows - Proprietary Funds	Unaudited financial statements
22	Statement of Fiduciary Net Position - Fiduciary Funds	Unaudited financial statements
23	Statement of Changes in Fiduciary Net Position - Fiduciary Funds	Unaudited financial statements
24-34	Notes to the Financial Statements	AFR Footnotes
	Required Supplementary Information:	
	Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -	
35-40	General Fund	Unaudited financial statements
	Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and	
41-46	Actual - Major Special Revenue Funds	Unaudited financial statements
	Other Supplementary Information:	
	Combining and Individual Fund Statements and Schedules:	
47-48	Combining Balance Sheet - Nonmajor Special Revenue Funds	Combining statements
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and	
49-50	Actual - Nonmajor Special Revenue Funds	Combining statements
51-52	Combining Balance Sheet - Nonmajor Debt Service Funds	Combining statements
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and	
53-54	Actual - Nonmajor Debt Service Funds	Combining statements
55-56	Combining Balance Sheet - Nonmajor Capital Projects Funds	Combining statements
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and	
57-58	Actual - Nonmajor Capital Projects Funds	Combining statements
59-60	Combining Balance Sheet - Permanent Funds	Combining statements
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and	
61-62	Actual - Permanent Funds	Combining statements
63	Combining Statement of Net Position - Nonmajor Enterprise Funds	Combining statements
	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor	
64	Enterprise Funds	Combining statements
65	Combining Statement of Cash Flows - Nonmajor Enterprise Funds	Combining statements
66	Combining Statement of Net Position - Internal Service Funds	Combining statements
	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal	
67	Service Funds	Combining statements
68	Combining Statement of Cash Flows - Internal Service Funds	Combining statements
69	Schedule of Federal/State Grants, Entitlements and Shared Revenues	SEFA form
70-72	Optional Page moved to worksheets for FY14: Schedule of Cash Receipts and Disbursements - All Funds	
73	Cash Reconciliation	
GENERAL INFORMATION SECTION		
74	General Information	



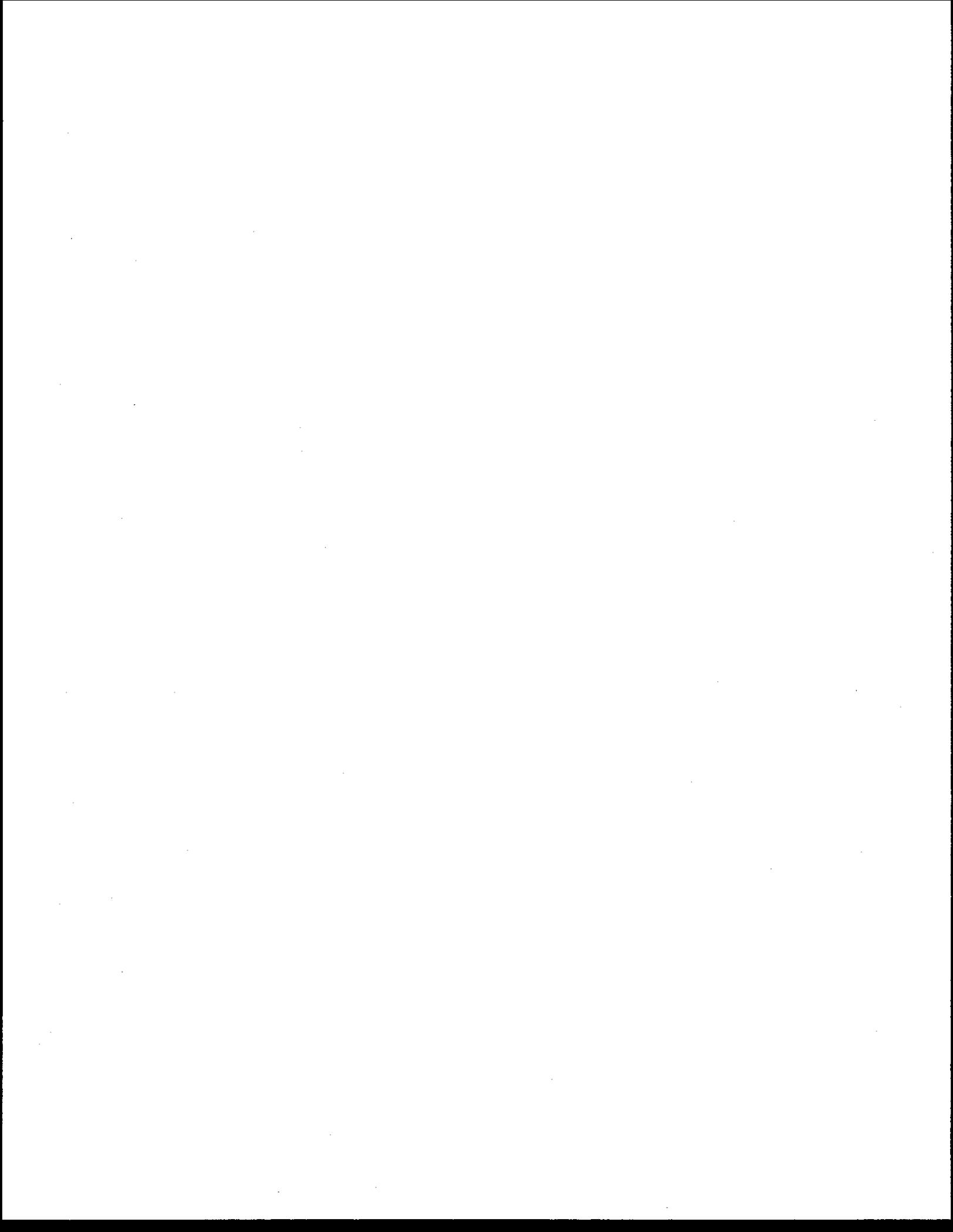
**SANDERS COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 TABLE OF CONTENTS
 FISCAL YEAR ENDING JUNE 30, 2014**

	<u>Page No.</u>
<u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	1
List of Elected and Appointed Officials - Signature Page.....	2
<u>FINANCIAL SECTION</u>	
Management's Discussion and Analysis	3-7
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	8-9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet - Governmental Funds	11-12
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Statement of Net Position - Proprietary Funds	15
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	16
Statement of Cash Flows - Proprietary Funds	---
Statement of Fiduciary Net Position -Fiduciary Funds	17
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	18
Notes to the Financial Statements	25-38
Required Supplementary Information:	
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	19-22
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Major Special Revenue Funds	---
Other Supplementary Information:	
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet - Nonmajor Special Revenue Funds	39-53
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Nonmajor Special Revenue Funds	54-167
Combining Balance Sheet - Nonmajor Debt Service Funds	---
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Nonmajor Debt Service Funds	---
Combining Balance Sheet - Nonmajor Capital Projects Funds	168
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Nonmajor Capital Projects Funds	169-171
Combining Balance Sheet - Permanent Funds	172
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Permanent Funds	173
Combining Statement of Net Position - Nonmajor Enterprise Funds	---
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds	---
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	---
Combining Statement of Net Position - Internal Service Funds	---
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	---
Combining Statement of Cash Flows - Internal Service Funds	174-178
Schedule of Federal/State Grants, Entitlements and Shared Revenues	179
Optional Page moved to worksheets for FY14: Schedule of Cash Receipts and Disbursements - All Funds	---
Cash Reconciliation	---
<u>GENERAL INFORMATION SECTION</u>	
General Information	---



INTRODUCTORY

SECTION



LETTER OF TRANSMITTAL



Nichol Scribner

Sanders County Clerk & Recorder/Assessor/Surveyor

PO Box 519

Thompson Falls, MT 59873

406-827-6922 (Phone)

406-827-6970 (Fax)

nscribner@co.sanders.mt.us

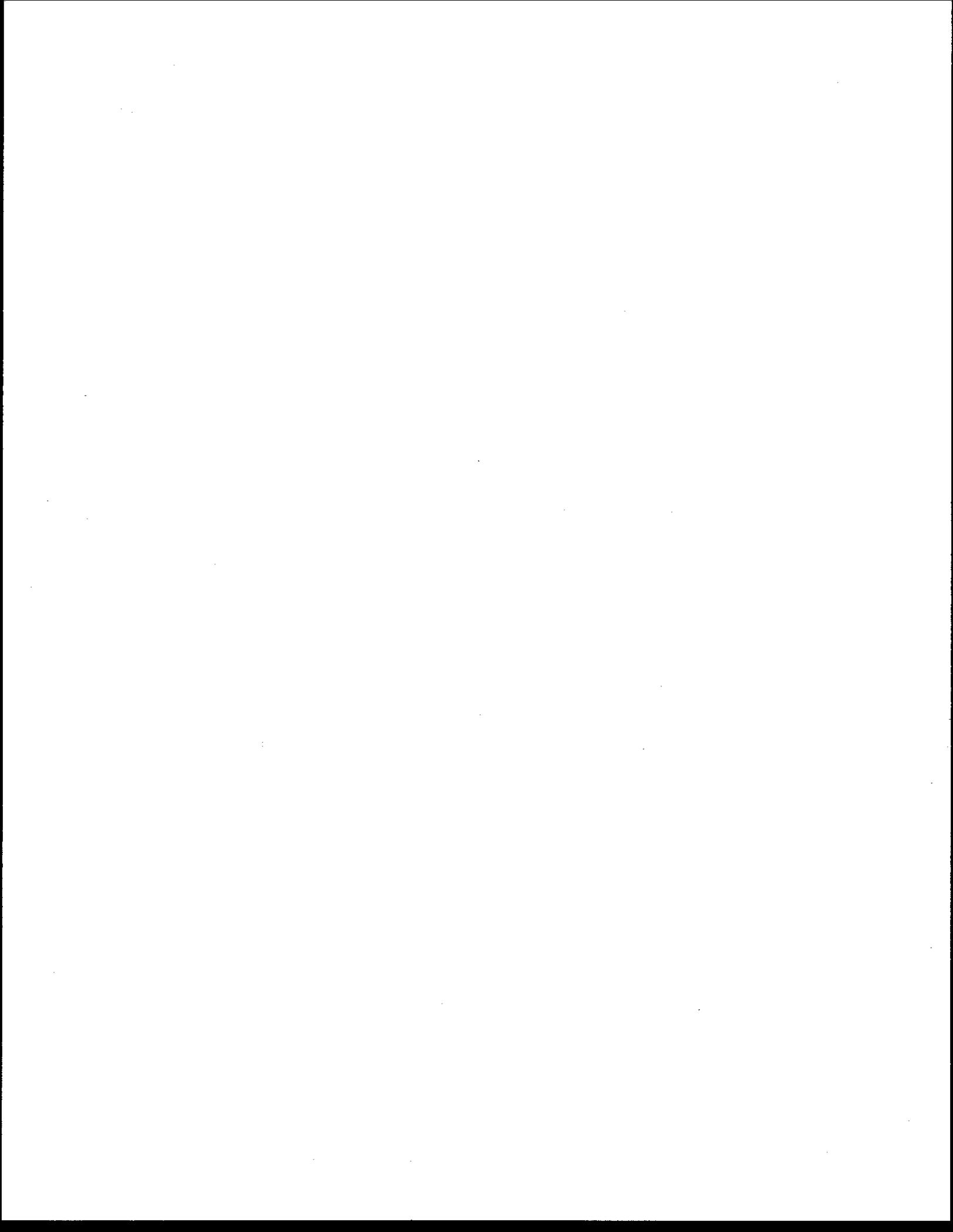
I am pleased to present the Sanders County 2013-14 Annual Financial Report as required by Sections 2-7-503, 514, and 517 of the Montana Code Annotated.

The report has been prepared pursuant to the Requirements for Annual Reports and in compliance with GASBS 65. In addition, the Database Ledger Load in excel form was completed and submitted to the Local Government Services Bureau to Monica Birlut at mbirlut@mt.gov.

Sincerely,

A handwritten signature in cursive script that reads "Nichol Scribner".

Nichol Scribner
Sanders County Clerk & Recorder/Assessor/Surveyor



**SANDERS COUNTY
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	ANTHONY B. "TONY" COX	12/31/2014
Commissioner	CAROL BROOKER	12/31/2018
Commissioner	GLEN MAGERA	12/31/2016
Assessor		
Attorney	ROBERT ZIMMERMAN	12/31/2014
Auditor		
Treasurer	CAROL P. TURK	12/31/2014
Clerk and recorder	NICHOL SCRIBNER	12/31/2014
Clerk of district court	CANDACE "CANDY" FISHER	12/31/2016
Coroner	KATHY HARRIS	12/31/2014
Justice of the peace	DONALD STRINE	12/31/2014
Justice of the peace		
Public administrator	BETH RICE	12/31/2014
School superintendent		
Sheriff	TOM RUMMEL	12/31/2014

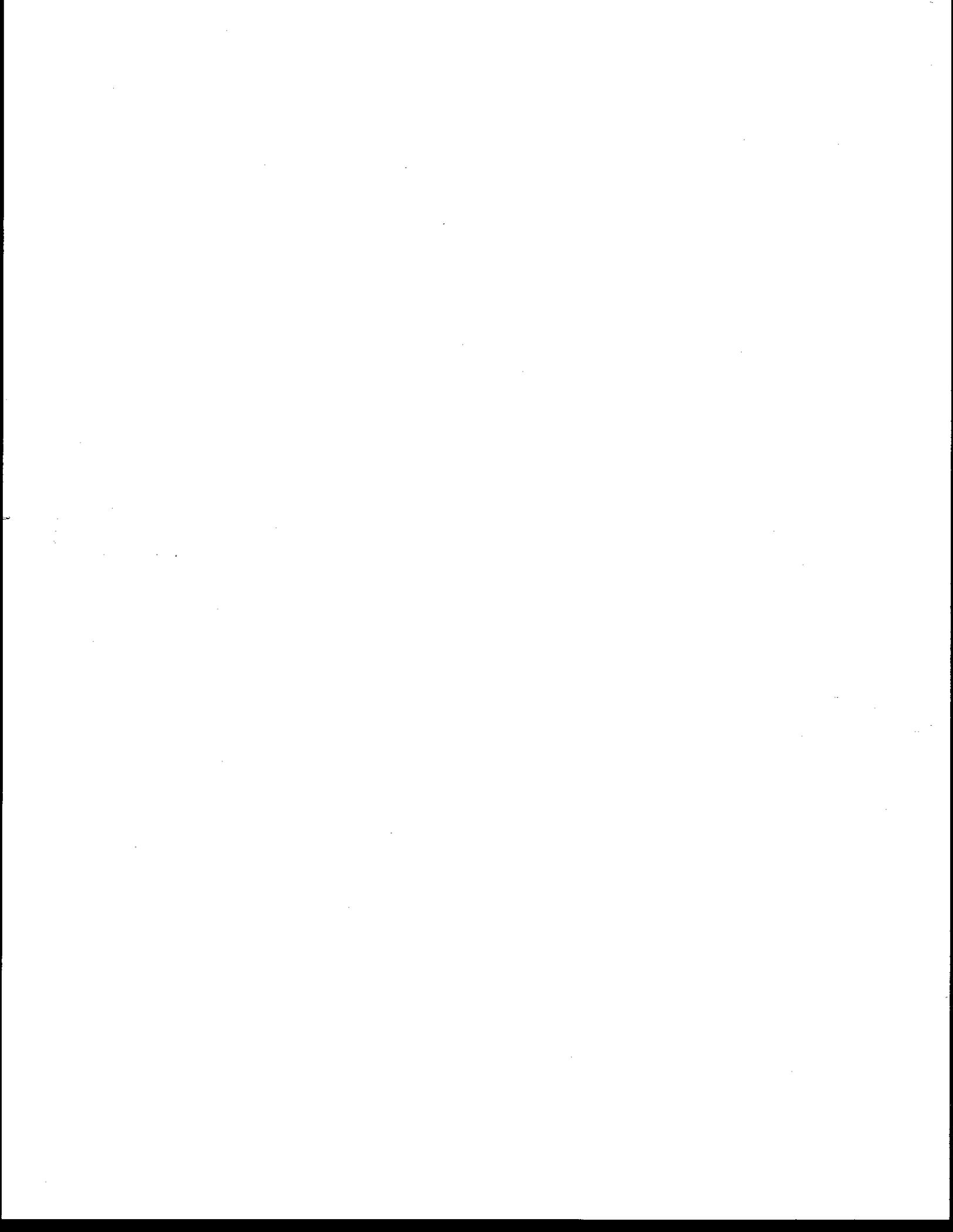
OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor		
Councilperson/Commissioner		
City manager		
Attorney		
Chief of police		
Clerk		
Clerk/Treasurer		
Finance Director		
Police Judge		
Treasurer		
Utility billing/collection clerk		

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE
SANDERS COUNTY
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2014

Respectfully submitted;

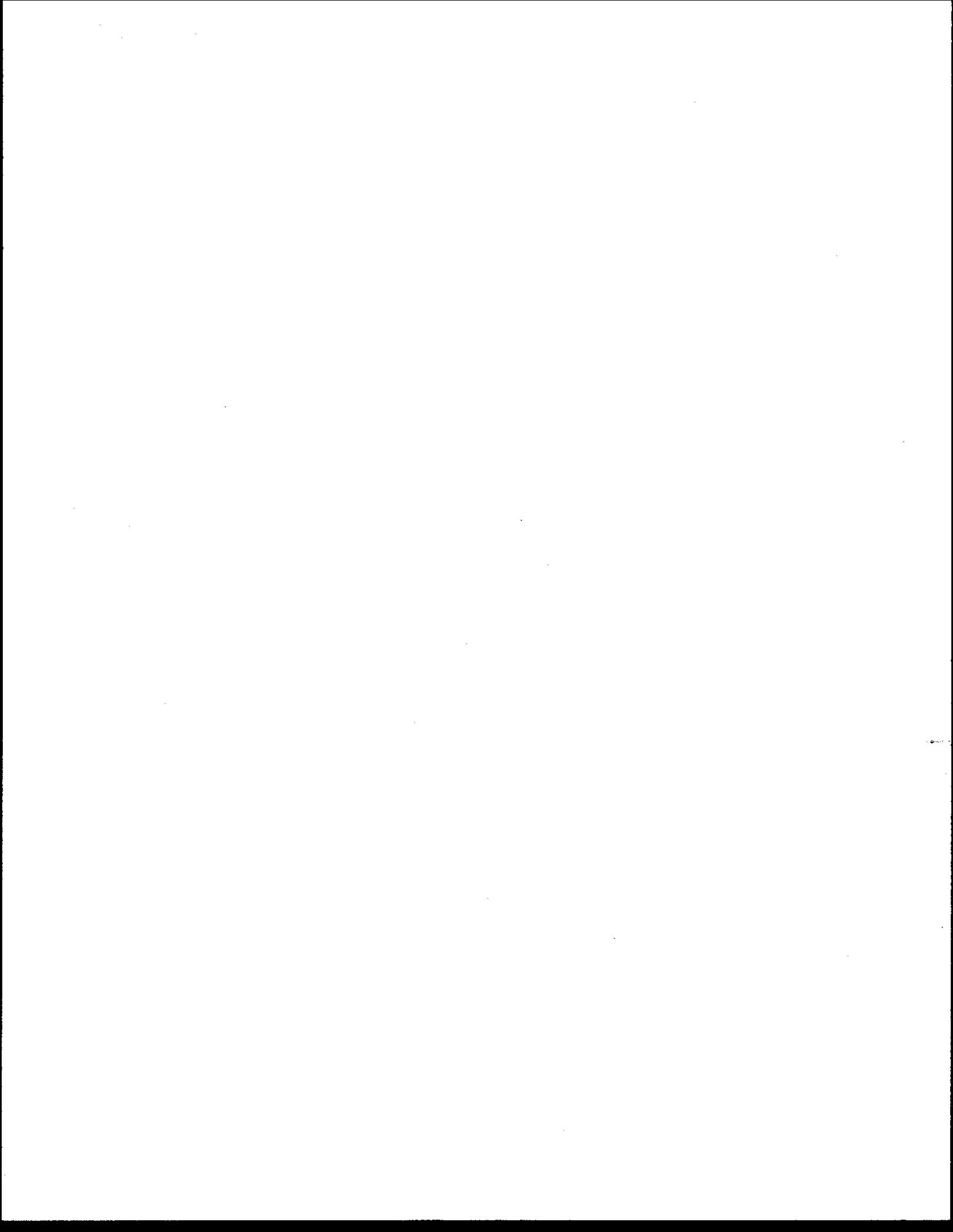
Michael Smith Clerk & Recorder
County Clerk and Recorder or City/Town Clerk-Treasurer

December 23, 2014
Date

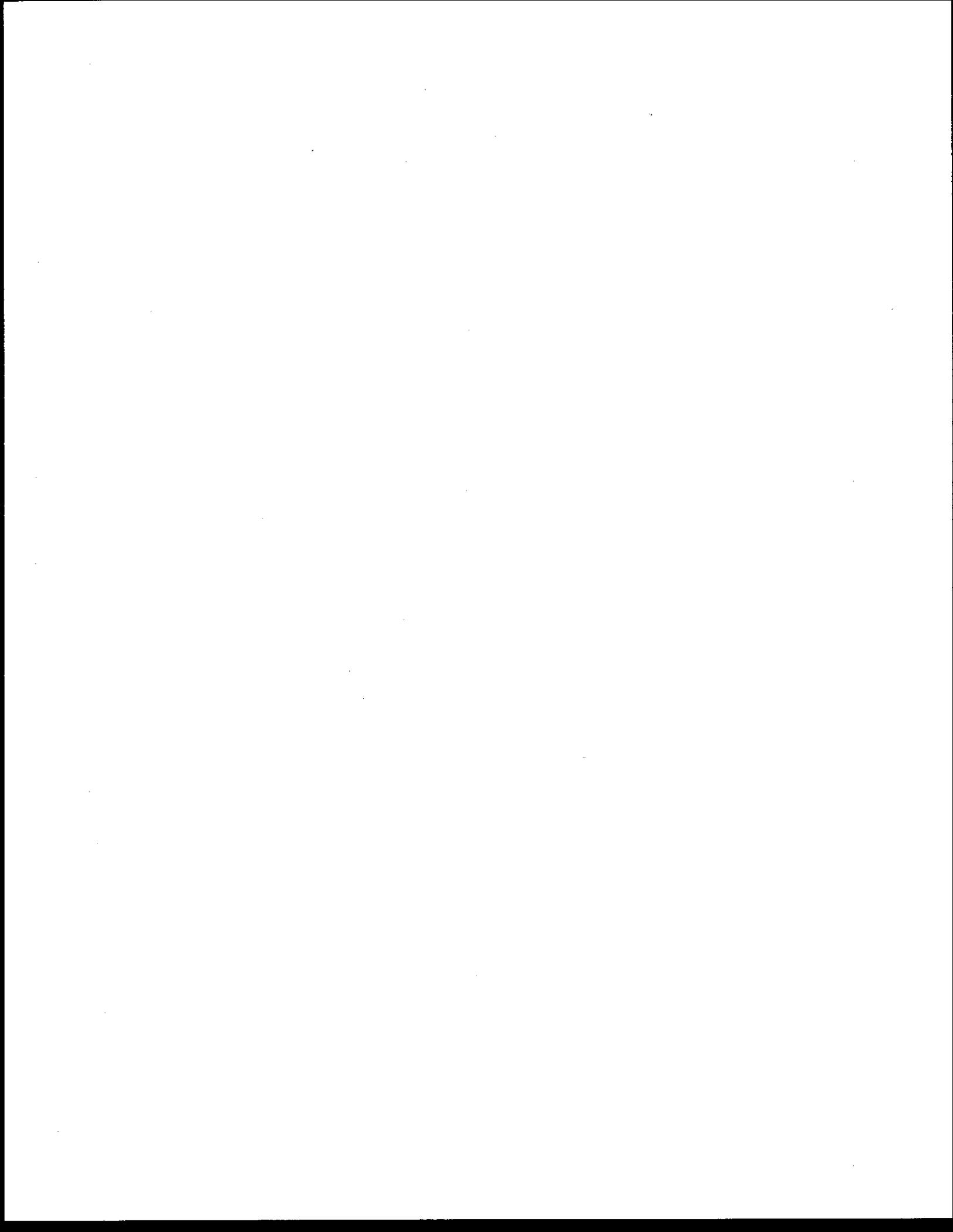


FINANCIAL

SECTION



**MANAGEMENT'S
DISCUSSION
AND
ANALYSIS**



MANAGEMENT DISCUSSION & ANALYSIS

Our discussion and analysis of Sanders County's financial performance provides an overview of Fiscal Year 2013-2014 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 2013-2014 residences valued at \$100,000 and \$200,000 would be assessed approximately \$1.31 and \$2.47 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.
- ❖ Looking forward to FY 2014-15, the property reassessment projections are not favorable; therefore the County is looking at potential ways to proactively save and cut spending for potential tax shortfalls in the upcoming years. Further, the County is adjusting the number of taxable mills by 5.96 for the next three years beginning in FY 2014-15 in order to correct an audit finding.
- ❖ 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.

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 \$8,818,358 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		
	General	Road	Enforcement
Unreserved Fund Balance – Prior Year	\$ 2,804,018	976,206	357,206
Unreserved Fund Balance – Current Year	2,622,313	1,027,114	436,634
Change in unreserved fund balance	181,705	(50,908)	(79,428)
% change in unreserved fund balance	6.5 %	5.2%	22.2%

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	\$ 409,868
Prior Year	\$ 498,210
Change in unreserved retained earnings	(\$ 88,342)

% change in unreserved retained earnings

17.7%

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 2014 Sanders County reduced its InterCap Loan debt by \$116,176. These funds were used for building improvements and the Sanders County Fairgrounds. Compensated absences balance increased to a total of \$335,009. The OPEB Governmental liability reported is \$654,688.

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.

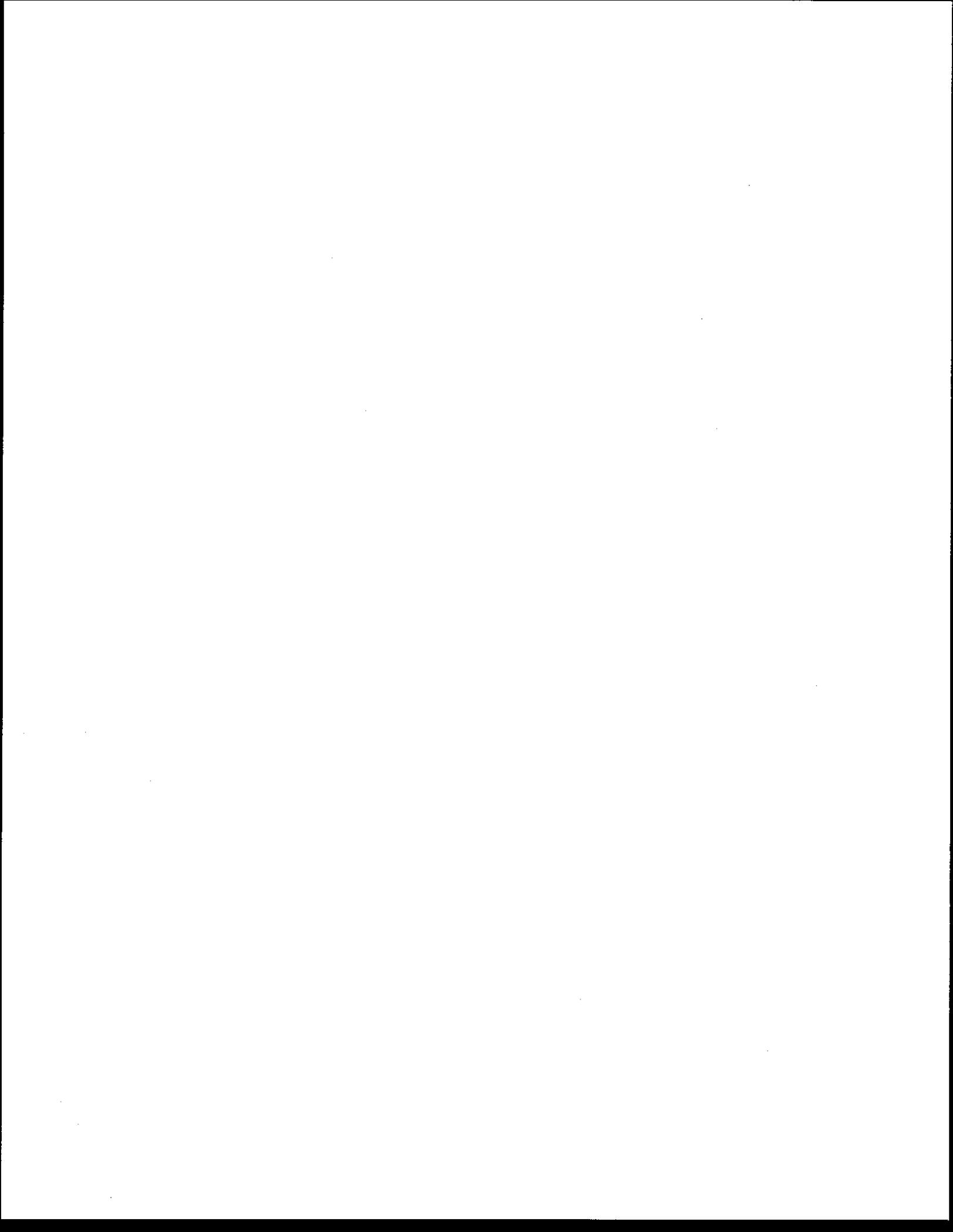
Situations having a negative impact primarily on revenue, tax receipts, associated losses and services within Sanders County that come to mind are: 1) fluctuating utility prices 2) the rising costs of liability, health and workman compensation insurance premiums 3) Three-year adjustments to taxable mill's to correct audit findings, 4) the 2015 Department of Revenue property assessment, 5) the decrease in available Payment In Lieu of Taxes money as presented in the 2014 Legislature, and 6) the absence of Secure Rural School funding.

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 13-14 slowly declined from 16.1% in January to an approximate level of 8.3% in October 2014; ranking Sanders County 4th in highest unemployment for the state. 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, snowmobile and ATV activities have increased; 5) various businesses opened and closed this FY.

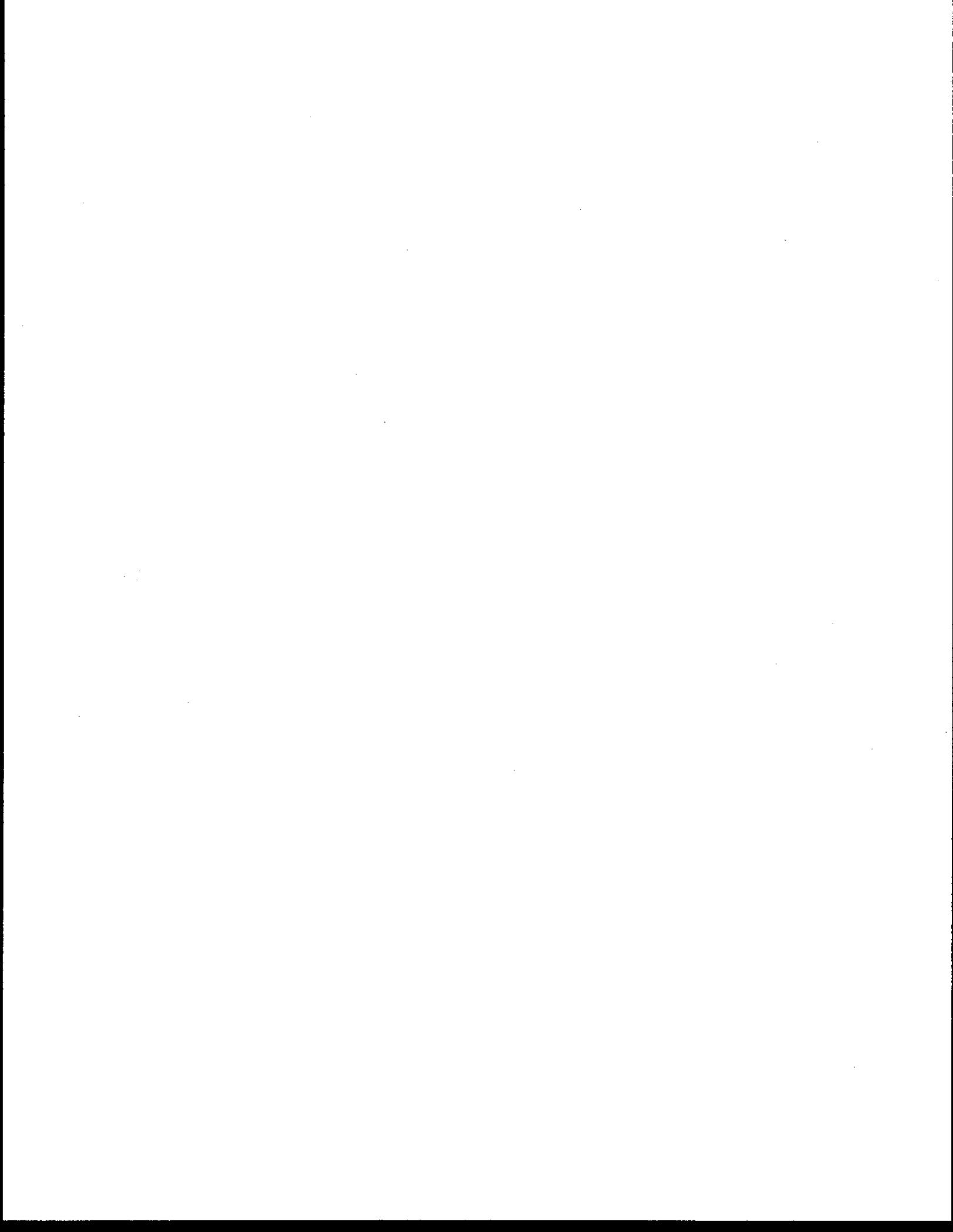
This information is difficult to track due to no county-wide permit system. Information will be available through the Department of Revenue as business owners file their taxes.

Capital expenditures for the coming fiscal year 2014-2015 include 911-communication equipment upgrades; two CTEP trail projects, one in Thompson Falls and one in Plains. We will also be working on the completion of the CTEP funded Road to the Buffalo. In 2015, Sanders County will purchase a gravel pit in Plains, and will continue to look forward to 2018 Federal Aviation Administration project at the Thompson Falls Airport. 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 hopeful about the County's finances and overall economy. Some of our positive indicators include the large addition to the Plains School, Quinn's Hot Springs is doing well and expanding, Thompson River Lumber has automated systems and expanded (the county still has an operating lumber mill), and Clark Fork Valley Hospital expanded services and providers. 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 may be able to effectively provide for our citizen's needs, now and in the future. We continue to work on funding projects in our county that will benefit our citizens, while being fiscally responsible.



**BASIC
FINANCIAL
STATEMENTS**



Sanders County, Montana

Fiscal Year Ended June 30, 2014

UNAUDITED
FINANCIAL STATEMENTS

UNAUDITED

Sanders County, Montana
Statement of Net Position
June 30, 2014

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 7,386,079	\$ 409,868	\$ 7,795,947
Taxes and assessments receivable, net	276,810	202,595	479,405
Due from other governments	73,470	-	73,470
Inventories	97,975	-	97,975
Total current assets	\$ 7,834,334	\$ 612,463	\$ 8,446,797
Noncurrent assets			
Capital assets - land	\$ 1,845,432	\$ 54,440	\$ 1,899,872
Capital assets - construction in progress	241,376	-	241,376
Capital assets - depreciable, net	9,165,177	519,271	9,684,448
Total noncurrent assets	\$ 11,251,985	\$ 573,711	\$ 11,825,696
Total assets	\$ 19,086,319	\$ 1,186,174	\$ 20,272,493
LIABILITIES			
Current liabilities			
Warrants payable	\$ 790	\$ -	\$ 790
Accounts payable	27,591	235	27,826
Due to other governments	27,501	-	27,501
Current portion of long-term capital liabilities	49,898	-	49,898
Current portion of compensated absences payable	229,312	19,118	248,430
Total current liabilities	\$ 335,092	\$ 19,353	\$ 354,445
Noncurrent liabilities			
Noncurrent portion of long-term liabilities	\$ 695,332	\$ 111,059	\$ 806,391
Noncurrent portion of long-term capital liabilities	181,841	-	181,841
Noncurrent portion of compensated absences	105,697	12,705	118,402
Total noncurrent liabilities	\$ 982,870	\$ 123,764	\$ 1,106,634
Total liabilities	\$ 1,317,962	\$ 143,117	\$ 1,461,079
NET POSITION			
Net investment in capital assets	\$ 11,020,246	\$ 573,711	\$ 11,593,957
Restricted for general government	469,896	-	469,896
Restricted for public safety	1,135,327	-	1,135,327
Restricted for public works	2,100,234	-	2,100,234
Restricted for public health	263,333	-	263,333
Restricted for social and economic services	68,489	-	68,489
Restricted for culture and recreation	203,021	-	203,021
Non-spendable	97,975	-	97,975
Unrestricted	2,409,836	469,346	2,879,182
Total net position	\$ 17,768,357	\$ 1,043,057	\$ 18,811,414

UNAUDITED

Sanders County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2014

Net (Expenses) Revenues and Changes in Net Position

Functions/Programs Primary Government:	Program Revenues			Primary Government Business-		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental activities:						
General government	\$ 2,214,119	\$ 212,997	\$ 11,684	\$ -	\$ (1,985,438)	\$ (1,989,438)
Public safety	2,351,876	441,750	268,940	-	(1,441,186)	(1,441,186)
Public works	3,044,105	90,323	1,701,033	116,373	(1,135,776)	(1,135,776)
Social and economic services	371,463	-	167,507	-	(165,206)	(165,206)
Culture and recreation	437,691	-	5,435	-	(366,028)	(366,028)
Housing and community development	16,396	229,420	-	2,688	(205,583)	(205,583)
Debt service - interest	2,713	-	-	16,754	358	358
Miscellaneous	247,282	-	-	-	(247,282)	(247,282)
Total governmental activities	\$ 8,818,358	\$ 974,490	\$ 2,154,599	\$ 136,415	\$ (5,552,854)	\$ (5,552,854)
Business-type activities:						
Solid Waste	\$ 909,329	\$ 102,202	\$ -	\$ -	\$ -	\$ (807,127)
Total business-type activities	\$ 909,329	\$ 102,202	\$ -	\$ -	\$ -	\$ (807,127)
Total primary government	\$ 9,727,687	\$ 1,076,692	\$ 2,154,599	\$ 136,415	\$ (5,552,854)	\$ (6,359,981)
General Revenues:						
Property taxes for general purposes		\$ 4,022,317			\$ 751,256	\$ 4,773,573
Liquor tax apportionment		4,150			-	4,150
Miscellaneous		299,662			18,765	318,427
Interest/investment earnings		21,274			1,197	22,471
PILT		329,947			-	329,947
State entitlement		942,575			-	942,575
Grants and entitlements not restricted to specific programs		97,999			-	97,999
Licenses and permits		15,956			-	15,956
Contributions & donations		11,108			-	11,108
Local option tax		346,588			-	346,588
Fire		24,000			-	24,000
Total general revenues, special items and transfers		\$ 6,114,676			\$ 771,218	\$ 6,885,894
Change in net position		\$ 561,822			\$ (35,909)	\$ 525,913
Net position - beginning					\$ 1,078,966	\$ 18,285,789
Restatements					(288)	(288)
Net position - beginning - restated					\$ 1,078,966	\$ 18,285,501
Net position - end		\$ 17,768,357			\$ 1,043,057	\$ 18,811,414

UNAUDITED

Sanders County, Montana
Balance Sheet
Governmental Funds
June 30, 2014

	General	Road	Public Safety	Other Governmental Funds	Total Governmental Funds
ASSETS					
Current assets:					
Cash and investments	\$ 3,324,253	\$ 976,010	\$ 426,874	\$ 2,658,942	\$ 7,386,079
Taxes and assessments receivable, net	95,592	29,356	82,178	69,684	276,810
Due from other funds	67,620	-	-	1,931	69,551
Due from other governments	3,592	12,478	15,363	42,037	73,470
Inventories	-	54,675	-	43,300	97,975
Total assets	\$ 3,491,057	\$ 1,072,519	\$ 524,415	\$ 2,815,894	\$ 7,903,885
Current liabilities:					
Warrants payable	790	-	-	-	790
Accounts payable	2,546	16,049	5,603	3,393	27,591
Due to other funds	-	-	-	69,551	69,551
Due to other governments	2,011	-	-	25,490	27,501
Total liabilities	\$ 5,347	\$ 16,049	\$ 5,603	\$ 98,434	\$ 125,433
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources	\$ 93,592	\$ 29,356	\$ 82,178	\$ 69,684	\$ 276,810
Total deferred inflows of resources	\$ 93,592	\$ 29,356	\$ 82,178	\$ 69,684	\$ 276,810
FUND BALANCES					
Nonspendable	-	54,675	-	43,300	97,975
Restricted	-	972,439	436,634	2,650,445	4,059,518
Unassigned fund balance	3,390,118	-	-	(45,969)	3,344,149
Total fund balance	\$ 3,390,118	\$ 1,027,114	\$ 436,634	\$ 2,647,776	\$ 7,501,642

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Sanders County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position
June 30, 2014

Total fund balances - governmental funds	\$	7,501,642
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		11,251,985
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.		276,810
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(1,262,080)
Total net position - governmental activities	\$	<u>17,768,357</u>

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Sanders County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2014

	General	Road	Public Safety	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and assessments	\$ 1,924,043	\$ 794,735	\$ 1,349,680	\$ 1,188,555	\$ 5,257,013
Licenses and permits	5,975	-	8,425	-	14,400
Intergovernmental	351,189	1,288,686	89,370	1,002,893	2,732,338
Charges for services	250,982	802	348,535	376,399	976,718
Fines and forfeitures	66,327	-	143	12,300	78,770
Miscellaneous	43,912	431	8,031	184,947	237,321
Investment earnings	20,058	-	-	1,216	21,274
Total revenues	\$ 2,662,486	\$ 2,084,654	\$ 1,804,384	\$ 2,766,310	\$ 9,317,834
EXPENDITURES					
General government	\$ 2,011,816	\$ 14,643	\$ -	\$ 32,493	\$ 2,058,952
Public safety	13,895	-	1,705,400	328,579	2,047,874
Public works	-	1,783,717	-	699,395	2,483,112
Public health	181,608	-	-	146,556	328,164
Social and economic services	156,907	-	-	214,556	371,463
Culture and recreation	-	-	-	400,137	400,137
Housing and community development	10,310	-	-	1,961	12,271
Debt service - principal	-	-	19,556	32,072	51,628
Debt service - interest	-	-	-	2,713	2,713
Miscellaneous	-	-	-	239,604	239,604
Capital outlay	5,514	235,386	71,877	240,318	553,095
Total expenditures	\$ 2,380,050	\$ 2,033,746	\$ 1,796,833	\$ 2,338,384	\$ 8,549,013
Excess (deficiency) of revenues over expenditures	\$ 282,436	\$ 50,908	\$ 7,551	\$ 427,926	\$ 768,821
OTHER FINANCING SOURCES (USES)					
Proceeds of general long term debt	\$ -	\$ -	\$ 71,877	\$ -	\$ 71,877
Total other financing sources (uses)	\$ -	\$ -	\$ 71,877	\$ -	\$ 71,877
Net Change in Fund Balance	\$ 282,436	\$ 50,908	\$ 79,428	\$ 427,926	\$ 840,698
Fund balances - beginning	\$ 3,107,682	\$ 976,206	\$ 357,206	\$ 2,220,138	\$ 6,661,232
Restatements	-	-	-	(288)	(288)
Fund balances - beginning, restated	\$ 3,107,682	\$ 976,206	\$ 357,206	\$ 2,219,850	\$ 6,660,944
Fund balance - ending	\$ 3,390,118	\$ 1,027,114	\$ 436,634	\$ 2,647,776	\$ 7,501,642

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, 2014

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

Net change in fund balances - total governmental funds	\$	840,698
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		553,095
- Depreciation expense		(751,625)
In the Statement of Activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:		
- Gain/loss on capital asset disposal		(7,678)
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)		62,346
The change in compensated absences is shown as an expense in the Statement of Activities		(988)
Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:		
- Long-term debt principal payments		51,628
Long term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position:		
- Proceeds from the sale of long-term debt		(71,877)
Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:		
- Termination benefits, end of the year		(113,777)
Change in net position - Statement of Activities	\$	<u>561,822</u>

UNAUDITED

Sanders County, Montana
Statement of Net Position
Proprietary Funds
June 30, 2014

	<u>Solid Waste</u>
ASSETS	
Current assets:	
Cash and investments	\$ 409,868
Taxes and assessments receivable, net	202,595
Total current assets	\$ <u>612,463</u>
Noncurrent assets:	
Capital assets - land	\$ 54,440
Capital assets - depreciable, net	519,271
Total noncurrent assets	\$ <u>573,711</u>
Total assets	\$ <u>1,186,174</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 235
Current portion of compensated absences payable	19,118
Total current liabilities	\$ <u>19,353</u>
Noncurrent liabilities:	
Noncurrent portion of long-term liabilities	\$ 75,851
Noncurrent portion of long-term capital liabilities	35,208
Noncurrent portion of compensated absences	12,705
Total noncurrent liabilities	\$ <u>123,764</u>
Total liabilities	\$ <u>143,117</u>
NET POSITION	
Net investment in capital assets	\$ 538,503
Unrestricted	504,554
Total net position	\$ <u>1,043,057</u>
Total liabilities and net position	\$ <u>1,186,174</u>

UNAUDITED

Sanders County, Montana
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	<u>Solid Waste</u>
OPERATING REVENUES	
Charges for services	\$ 102,202
Miscellaneous revenues	18,765
Total operating revenues	<u>\$ 120,967</u>
OPERATING EXPENSES	
Personal services	\$ 380,406
Supplies	2,164
Purchased services	432,429
Fixed charges	14,914
Depreciation	79,416
Total operating expenses	<u>\$ 909,329</u>
Operating income (loss)	<u>\$ (788,362)</u>
NON-OPERATING REVENUES (EXPENSES)	
Taxes/assessments revenue	\$ 751,256
Interest revenue	1,197
Total non-operating revenues (expenses)	<u>\$ 752,453</u>
Change in net position	<u>\$ (35,909)</u>
Net Position - Beginning of the year	\$ 1,078,966
Net Position - End of the year	<u><u>\$ 1,043,057</u></u>

UNAUDITED

Sanders County, Montana
Statement of Net Position
Fiduciary Funds
June 30, 2014

	<u>Investment Trust Funds</u>		<u>Agency Funds</u>
ASSETS			
Cash and short-term investments	\$ 10,936,930	\$	9,750,625
Taxes receivable	-		852,283
Total assets	<u>\$ 10,936,930</u>	\$	<u>10,602,908</u>
LIABILITIES			
Warrants payable	\$ -	\$	682,690
Due to others	-		9,920,218
Total liabilities	<u>\$ -</u>	\$	<u>10,602,908</u>
NET POSITION			
Assets held in trust	<u>\$ 10,936,930</u>		

Sanders County, Montana
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2014

UNAUDITED

		<u>Investment Trust Funds</u>
ADDITIONS		
Contributions:		
Contributions to Investment Trust Fund	\$	54,816,768
Interest and change in fair value of investments	\$	30,949
Total additions	\$	<u>54,847,717</u>
DEDUCTIONS		
Distributions from investment trust fund	\$	<u>54,106,451</u>
Total deductions	\$	<u>54,106,451</u>
Change in net position	\$	<u>741,266</u>
Net Position - Beginning of the year	\$	10,234,427
Restatements		<u>(38,763)</u>
Net Position - Beginning of the year - Restated	\$	<u>10,195,664</u>
Net Position - End of the year	\$	<u><u>10,936,930</u></u>

UNAUDITED

Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

Public Safety		ACTUAL		VARIANCE WITH FINAL BUDGET
		AMOUNTS (BUDGETARY BASIS) See Note A	BUDGET	
		ORIGINAL	FINAL	
RESOURCES (INFLOWS):				
Taxes and assessments	\$	1,366,121	\$ 1,366,121	\$ (16,441)
Licenses and permits		6,000	8,425	2,425
Intergovernmental		69,044	89,570	20,526
Charges for services		236,000	348,535	112,535
Fines and forfeitures		500	143	(357)
Miscellaneous		18,125	8,031	(10,094)
Investment earnings		-	-	-
Amounts available for appropriation	\$	1,695,790	\$ 1,804,384	\$ 108,594
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	\$	-	-	-
Public safety		1,826,548	1,890,848	185,448
Public works		-	-	-
Public health		-	-	-
Social and economic services		-	-	-
Housing and community development		-	-	-
Debt service - principal		-	-	-
Capital outlay		50,000	19,556	(19,556)
Total charges to appropriations	\$	1,876,548	\$ 1,796,833	\$ (71,877)
OTHER FINANCING SOURCES (USES)				
Proceeds of general long term debt	\$	-	71,877	71,877
Transfers in		67,380	-	(67,380)
Transfers out		-	-	-
Total other financing sources (uses)	\$	67,380	\$ 71,877	\$ 4,497
Net change in fund balance			79,428	
Fund balance - beginning of the year	\$		357,206	
Fund balance - end of the year	\$		436,634	

UNAUDITED

Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts		Variance with Final Budget
	Final		(Budgetary Basis) See Note A		
	Original	Final	(Budgetary Basis) See Note A	(Budgetary Basis) See Note A	
RESOURCES (INFLOWS):					
Taxes and assessments	\$ 839,154	\$ 839,154	\$ 794,735	\$ (44,419)	
Licenses and permits	382,427	382,427	1,288,686	906,259	
Intergovernmental	3,500	3,500	802	(2,698)	
Charges for services	-	-	-	-	
Fines and forfeitures	8,500	8,500	431	(8,069)	
Miscellaneous	-	-	-	-	
Investment earnings	-	-	-	-	
Amounts available for appropriation	\$ 1,233,581	\$ 1,233,581	\$ 2,084,654	\$ 851,073	
CHARGES TO APPROPRIATIONS (OUTFLOWS):					
General government	\$ 20,600	\$ 20,600	\$ 14,643	\$ 5,957	
Public safety	2,263,659	2,263,659	1,783,717	2,263,659	
Public works	-	-	-	(1,783,717)	
Public health	-	-	-	-	
Social and economic services	-	-	-	-	
Housing and community development	-	-	-	-	
Debt service - principal	-	-	-	-	
Capital outlay	236,000	-	235,386	(235,386)	
Total charges to appropriations	\$ 2,520,259	\$ 2,284,259	\$ 2,033,746	\$ 250,513	
OTHER FINANCING SOURCES (USES)					
Proceeds of general long term debt	-	-	-	-	
Transfers in	746,754	746,754	-	(746,754)	
Transfers out	-	-	-	-	
Total other financing sources (uses)	\$ 746,754	\$ 746,754	\$ -	\$ (746,754)	
Net change in fund balance			\$ 50,908		
Fund balance - beginning of the year			\$ 976,206		
Fund balance - end of the year			\$ 1,027,114		

UNAUDITED

Sanders County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
General				
RESOURCES (INFLOWS):				
Taxes and assessments	\$ 1,915,982	\$ 1,915,982	\$ 1,924,043	\$ 8,061
Licenses and permits	500	500	5,975	5,475
Intergovernmental	32,639	39,834	21,242	(18,592)
Charges for services	238,555	238,555	250,982	12,727
Fines and forfeitures	60,550	60,550	66,327	5,777
Miscellaneous	70,250	70,250	43,912	(26,338)
Investment earnings	25,000	25,000	20,058	(4,942)
Amounts available for appropriation	\$ 2,343,496	\$ 2,330,371	\$ 2,332,539	\$ (17,832)
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	\$ 2,353,547	\$ 2,338,661	\$ 2,011,816	\$ 346,845
Public safety	48,276	48,276	13,895	34,381
Public works	-	-	-	-
Public health	281,075	284,843	181,608	103,235
Social and economic services	165,516	165,516	156,907	8,609
Housing and community development	10,000	10,000	10,310	(310)
Debt service - principal	-	-	-	-
Capital outlay	949,500	949,500	5,314	943,986
Total charges to appropriations	\$ 3,807,914	\$ 3,816,796	\$ 2,380,050	\$ 1,436,746
OTHER FINANCING SOURCES (USES)				
Proceeds of general long term debt	\$ -	\$ -	\$ -	\$ -
Transfers in	643,364	643,364	-	(643,364)
Transfers out	(829,879)	(829,879)	-	829,879
Total other financing sources (uses)	\$ (186,515)	\$ (186,515)	\$ -	\$ 186,515
Net change in fund balance			\$ (47,311)	
Fund balance - beginning of the year			\$ 2,804,018	
Fund balance - end of the year			\$ 2,756,707	

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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

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule
 Combined funds (GASBS 54) revenues
 Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.

	General	Road	Public Safety
	\$ 2,332,539	\$ 2,084,654	\$ 1,804,384
	329,947		
	<u>\$ 2,662,486</u>	<u>\$ 2,084,654</u>	<u>\$ 1,804,384</u>

Uses/Outflows of resources

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

	\$ 2,380,050	\$ 2,033,746	\$ 1,796,833
	<u>\$ 2,380,050</u>	<u>\$ 2,033,746</u>	<u>\$ 1,796,833</u>

Sanders County, Montana
MD & A Comparisons
June 30, 2014

UNAUDITED

Table 1 - Net Position

	Governmental Activities			Business-type Activities		
	FY14	FY13	Change Inc (Dec)	FY14	FY13	Change Inc (Dec)
Current and other assets	\$ 7,834,334	\$ 6,915,904	\$ 918,430	\$ 612,463	\$ 604,770	\$ 7,693
Capital assets	11,251,985	11,458,193	(206,208)	573,711	584,616	(10,905)
Total assets	\$ 19,086,319	\$ 18,374,097	\$ 712,222	\$ 1,186,174	\$ 1,189,386	\$ (3,212)
Long-term debt outstanding	\$ 1,262,080	\$ 1,127,066	\$ 135,014	\$ 142,882	\$ 110,185	\$ 32,697
Other liabilities	55,882	40,208	15,674	235	235	-
Total liabilities	\$ 1,317,962	\$ 1,167,274	\$ 150,688	\$ 143,117	\$ 110,420	\$ 32,697
Net investment in capital assets	\$ 11,020,246	\$ 11,246,703	\$ (226,457)	\$ 538,503	\$ 584,616	\$ (46,113)
Restricted	4,338,275	3,690,613	647,662	-	-	-
Unrestricted (deficit)	2,409,836	2,269,507	140,329	504,554	494,350	10,204
Total net position	\$ 17,768,357	\$ 17,206,823	\$ 561,534	\$ 1,043,057	\$ 1,078,966	\$ (35,909)

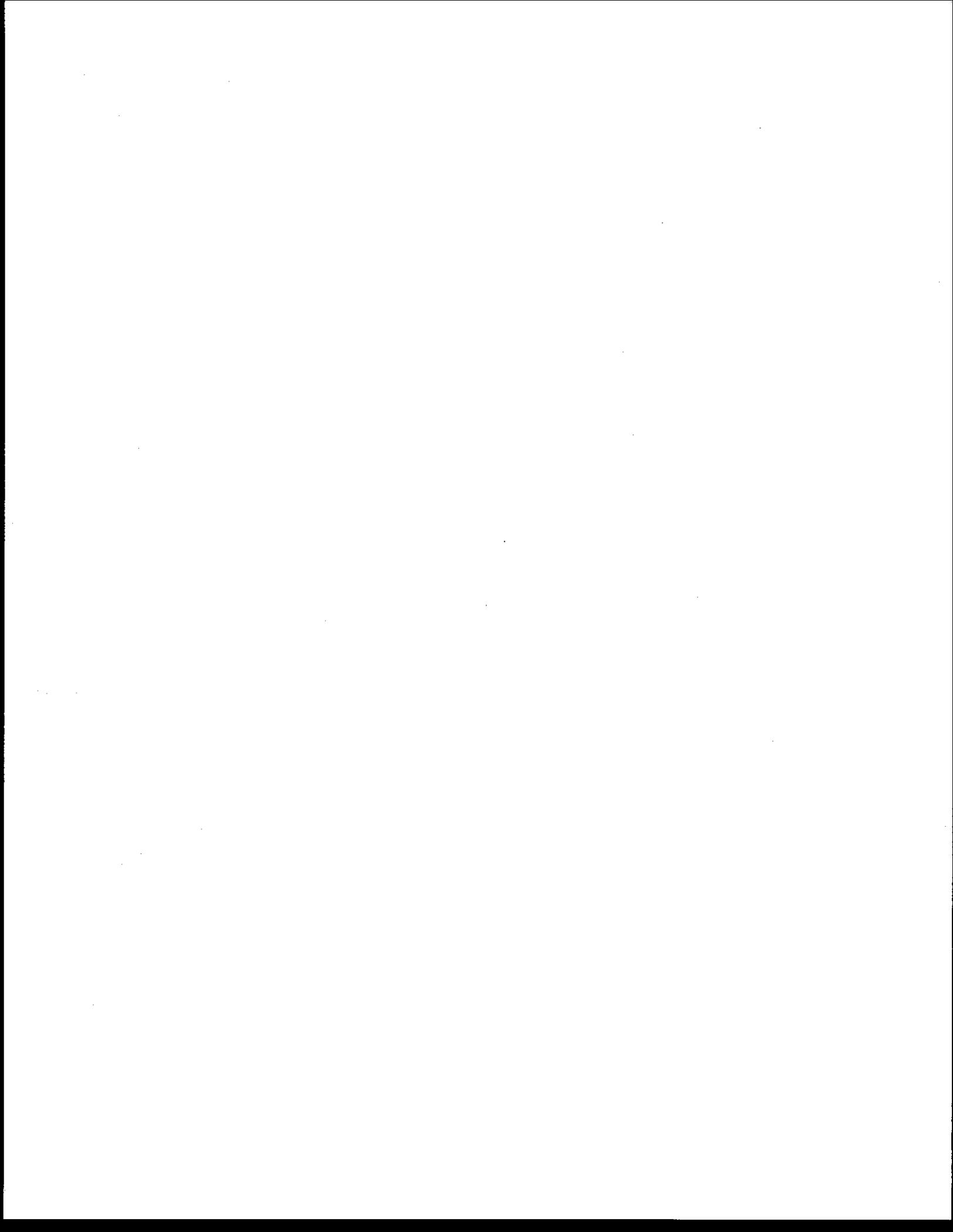
Table 2 - Changes in Net Position

	Governmental Activities			Business-type Activities		
	FY14	FY13	Change Inc (Dec)	FY14	FY13	Change Inc (Dec)
Revenues						
<i>Program revenues (by major source):</i>						
Charges for services	\$ 974,490	\$ 14,122	\$ 960,368	\$ 102,202	\$ 126,994	\$ (24,792)
Operating grants and contributions	2,154,599	2,829,118	(674,519)	-	-	-
Capital grants and contributions	136,415	139,826	(3,411)	-	-	-
<i>General revenues (by major source):</i>						
Property taxes for general purposes	4,022,317	3,789,442	232,875	751,256	728,669	22,587
Liquor tax apportionment	4,150	4,550	(400)	-	-	-
Miscellaneous	299,662	476,382	(176,720)	18,765	3,350	15,415
Interest/investment earnings	21,274	28,718	(7,444)	1,197	1,566	(369)
PILT	329,947	303,664	26,283	-	-	-
State entitlement	942,575	902,688	39,887	-	-	-
Grants and entitlements not restricted to specific programs	97,999	88,458	9,541	-	-	-
Licenses and permits	15,056	19,921	(4,865)	-	-	-
Contributions & donations	11,108	10,864	244	-	-	-
Local option tax	346,588	331,970	14,618	-	-	-
Fire	24,000	12,000	12,000	-	-	-
Total revenues	\$ 9,380,180	\$ 8,951,723	\$ 428,457	\$ 873,420	\$ 860,579	\$ 12,841
Program expenses						
General government	\$ 2,214,119	\$ 2,150,361	\$ 63,758			
Public safety	2,151,876	2,084,177	67,699			
Public works	3,044,105	3,223,416	(179,311)			
Public health	332,713	363,930	(31,217)			
Social and economic services	371,463	396,474	(25,011)			
Culture and recreation	437,691	449,260	(11,569)			
Housing and community development	16,396	23,319	(6,923)			
Debt service - interest	2,713	3,549	(836)			
Miscellaneous	247,282	227,353	19,929			
Solid Waste				\$ 909,329	\$ 827,136	\$ 82,193
Total expenses	\$ 8,818,358	\$ 8,921,839	\$ (103,481)	\$ 909,329	\$ 827,136	\$ 82,193
Increase (decrease) in net position	\$ 561,822	\$ 29,884	\$ 531,938	\$ (35,909)	\$ 33,443	\$ (69,352)

Sanders County, Montana
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 Fiscal Year Ended June 30, 2014

UNAUDITED

		<u>Solid Waste</u>
Cash flows from operating activities:		
Cash received from providing services	\$	102,202
Cash received from miscellaneous sources		19,669
Cash payments to suppliers		(2,164)
Cash payments for professional services		(447,343)
Cash payments to employees		(309,784)
Net cash provided (used) by operating activities	\$	<u>(637,420)</u>
 Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	\$	(69,415)
Principal paid on debt		(37,925)
Net cash provided (used) by capital and related financing activities	\$	<u>(107,340)</u>
 Cash flows from non-capital financing activities:		
Tax levies and contributions from the County	\$	733,519
Net cash provided (used) from non-capital financing activities	\$	<u>733,519</u>
 Cash flows from investing activities:		
Interest on investments	\$	1,197
Net cash provided (used) by investing activities	\$	<u>1,197</u>
 Net increase (decrease) in cash and cash equivalents	\$	(10,044)
 Cash and cash equivalents at beginning		<u>419,912</u>
Cash and cash equivalents at end	\$	<u><u>409,868</u></u>
 Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$	(788,362)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation		79,416
Other post-employment benefits		75,851
Changes in assets and liabilities:		
Loss on disposal of capital assets		904
Decrease in compensated absence liability		(5,229)
Net cash provided (used) by operating activities	\$	<u><u>(637,420)</u></u>



SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

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.

GASBS No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This standard is effective for fiscal year ending June 30, 2014.

Financial Reporting Entity

In determining the financial reporting entity, the County complies with the provisions of GASB statement No. 14, *The Financial Reporting Entity*, as amended by GASB statement No. 61, *The Financial Reporting Entity: Omnibus*, 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 an elected 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.

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 in the consolidation of business-type activities.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

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.

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

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, 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 combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

Governmental Funds

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.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

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

Proprietary Funds:

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

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

Major Funds:

The County reports the following major proprietary 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:

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS

June 30, 2014

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

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, 2014, are as follows:

	<u>Primary Government</u>
Cash on hand and deposits:	
Petty Cash	\$ 1,200
Cash in Banks:	
Demand deposits	2,974,678
Savings deposits	6,690,000
Time deposits	<u>9,814,372</u>
Total	<u>\$ 19,480,250</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, 2014

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 placed in time or savings deposits with a bank, savings and loan association, or credit union in the state or place in repurchase agreements as authorized in Section 7-6-213.

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

The government has no investments that require credit risk disclosure.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. All deposits are carried at cost plus accrued interest. As of June 30, 2014 the government's bank balance was exposed to custodial credit risk as follows:

<u>Depository Account</u>	<u>Balance</u>
Insured	\$ 1,020,000
Collateralized	
- Collateral held by the pledging bank's trust department but not in the County's name	<u>8,692,859</u>
Total deposits	<u>\$ 9,712,859</u>

Deposit Security

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

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

The amount of collateral held for County deposits at June 30, 2014, 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.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS

June 30, 2014

Investment in the Treasurer's Pools

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

The County has one pooled investment trust funds, one is invested in non-negotiable certificates of deposit, savings accounts, and demand deposit accounts. The pooled funds are carried at cost, which approximates fair value.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2014 to support the value of the shares in the pool.

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

Investment Income

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

Condensed statements of investments pools

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's Pool as of June 30, 2014.

Statement of Net Assets

Net assets held in trust for all pool participants:

Equity of internal pool participants	\$ 8,498,734
Equity of External pool participants	10,936,930
Total equity	<u>\$ 19,435,664</u>

Condensed Statement of Changes in Net Assets

	External	Internal
Investment earnings	\$ 30,949	\$ 23,915
Contributions to trust	54,816,768	43,979,527
Distributions paid	<u>(54,106,451)</u>	<u>(43,043,617)</u>
Net change in net assets	\$ 741,266	\$ 959,825
Net assets at beginning of year	\$ 10,234,427	\$ 7,569,864
Restatements	<u>(38,763)</u>	<u>(30,955)</u>
Net assets at end of year	<u>\$ 10,936,930</u>	<u>\$ 8,498,734</u>

Cash equivalents

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

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

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	5-10 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with Statement No. 34, the County has included the value of all infrastructure into the 2014 Basic Financial Statements.

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

Governmental Activities:

	Balance <u>July 1, 2013</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2014</u>
Capital assets not being depreciated:				
Land	\$ 1,845,432	\$ -	\$ -	\$ 1,845,432
Construction in Progress	<u>225,400</u>	<u>15,976</u>	<u>-</u>	<u>241,376</u>
Total Capital Assets not being depreciated	<u>\$ 2,070,832</u>	<u>\$ 15,976</u>	<u>\$ -</u>	<u>\$ 2,086,808</u>
Other capital assets:				
Buildings	\$ 2,596,142	\$ -	\$ -	\$ 2,596,142
Improvements other than buildings	8,695,099	181,006	-	8,876,105
Machinery and equipment	7,928,471	356,113	(27,500)	8,257,084
Total other capital assets at historical cost	<u>\$ 19,219,712</u>	<u>\$ 537,119</u>	<u>\$ (27,500)</u>	<u>\$ 19,729,331</u>
Less accumulated depreciation:	<u>\$ (9,832,351)</u>	<u>\$ (751,625)</u>	<u>\$ 19,822</u>	<u>\$(10,564,154)</u>
Total	<u>\$ 11,458,193</u>	<u>\$ (198,530)</u>	<u>\$ (7,678)</u>	<u>\$ 11,251,985</u>

Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	\$ 40,402
Public safety	104,002
Public works	560,993
Public Health	4,549
Culture and recreation	37,554
Housing and community development	<u>4,125</u>
Total governmental activities depreciation expense	<u>\$751,625</u>

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

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

	Balance <u>July 1, 2013</u>	<u>Additions/</u>	<u>Retirements</u>	Balance <u>June 30, 2014</u>
Capital assets not being depreciated:				
Land	\$ 54,440	\$ -	\$ -	\$ 54,440
Other capital assets:				
Buildings	\$ 380,973	\$ 17,500	\$ -	\$ 398,473
Improvements other than buildings	1,499	-	-	1,499
Machinery and equipment	<u>1,408,016</u>	<u>51,915</u>	<u>(2,360)</u>	<u>1,457,571</u>
Total other capital assets at historical cost	<u>\$ 1,790,488</u>	<u>\$ 69,415</u>	<u>\$ (2,360)</u>	<u>\$ 1,857,543</u>
Less accumulated depreciation:	<u>\$ (1,260,311)</u>	<u>\$ (79,416)</u>	<u>\$ 1,455</u>	<u>\$ (1,338,272)</u>
Total	<u>\$ 584,617</u>	<u>\$ (10,001)</u>	<u>\$ (905)</u>	<u>\$ 573,711</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, 2014, the following changes occurred in liabilities reported in long-term debt:

	Balance <u>July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2014</u>	Due Within <u>One Year</u>
Intercap loans	\$ 191,986	\$ -	\$ (27,522)	\$ 164,464	\$ 28,676
Loans/Contracted debt	19,504	-	(4,550)	14,954	4,779
Capital lease	-	71,877	(19,556)	52,321	16,443
Compensated absences	334,021	988	-	335,009	229,312
Other post-employment benefits*	<u>581,555</u>	<u>113,777</u>	<u>-</u>	<u>695,332</u>	<u>-</u>
Total	<u>\$ 1,127,066</u>	<u>\$ 186,642</u>	<u>\$ (51,628)</u>	<u>\$ 1,262,080</u>	<u>\$ 279,210</u>

*See Note 5

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

	Balance <u>July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2014</u>	Due Within <u>One Year</u>
Compensated absences	\$ 37,052	\$ -	\$ (5,229)	\$ 31,823	\$ 19,118
Other post-employment benefits*	<u>73,133</u>	<u>37,926</u>	<u>-</u>	<u>111,059</u>	<u>-</u>
Total	<u>\$ 110,185</u>	<u>\$ 37,926</u>	<u>\$ (5,229)</u>	<u>\$ 142,882</u>	<u>\$ 19,118</u>

*See Note 5

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

Loans/Contracted Debt

Loans/contracted debts outstanding as of June 30, 2014 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, 2014</u>
Utility tractor	08/07/12	4.25%	58 mths	06/20/17	\$ <u>24,018</u>	\$ <u>14,954</u>

Reported in the governmental activities.

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
2015	\$ 4,779	\$ 635
2016	4,982	432
2017	<u>5,193</u>	<u>221</u>
Total	\$ <u>14,954</u>	\$ <u>1,228</u>

Intercept Loans

Intercept 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.

Intercept loans outstanding as of June 30, 2014 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, 2014</u>
Fairgrounds Area Holding						
Pens Upgrade	07/11/08	1.0~4.25%	10 yrs	08/15/18	\$140,941	\$ 70,147
Concession Stand/ Fairgrounds Imp. Draws 1-2	07/30/10	1.0~1.95%	10 yrs	08/15/20	<u>139,699</u>	<u>94,317</u>
Total					\$ <u>280,640</u>	\$ <u>164,464</u>

Reported in the governmental activities.

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
2014		
2015	\$ 28,676	\$ 1,558
2016	29,443	1,266
2017	30,241	971
2018	31,070	672
2019	22,410	371
2020	14,772	185
2021	<u>7,852</u>	<u>37</u>
Total	\$ <u>164,464</u>	\$ <u>5,060</u>

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

Capital Leases

The County has entered into a lease which meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee when all terms of the lease agreements are met. Capital lease obligations outstanding as of June 30, 2014 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, 2014</u>
2014 Ford Explorer/ Interceptor	09/07/14	5.95%	4 yrs	03/07/14	\$ <u>71,877</u>	\$ <u>52,321</u>
Reported in the governmental activities.						

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 16,443	\$ 3,113
2016	17,421	2,135
2017	<u>18,457</u>	<u>1,098</u>
Total	<u>\$ 52,321</u>	<u>\$ 6,346</u>

Compensated Absences

Compensated absences are absences for which employees will be paid for time off earned for time during employment, such as earned vacation and sick leave. 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.

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

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%

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>	

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

<u>Year</u>	<u>% Increase</u>
2012	3.80%
2013	4.00%
2014	7.80%
2015	6.40%
2016	6.20%
2017	6.00%
2018	6.40%
2019	6.80%
2020	6.90%
2021	6.70%
2022 and after	690%

NOTE 6. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES

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

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

Nonspendable Fund Balance

<u>Major Fund</u>	<u>Amount</u>	<u>Reason Nonspendable</u>
Road	\$ 54,675	Public Works
All other aggregate		
	<u>43,300</u>	Public Works
	<u>\$ 97,975</u>	

Restricted Fund Balance

<u>Major Fund</u>	<u>Amount</u>	<u>Purpose of Restriction</u>
Road	\$ 972,439	Public Works
Public Safety (Law Enforcement)	436,634	Public Safety
All other aggregate		
	437,800	General Government
	1,094,344	Public Works
	608,476	Public Safety
	196,325	Culture and Recreation
	282,118	Public Health
	<u>34,621</u>	
	<u>\$ 4,062,757</u>	

SANDERS COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

NOTE 7. DEFICIT FUND BALANCES/NET POSITION

<u>Fund Name</u>	<u>Amount</u>	<u>Reason for Deficit</u>	<u>How Deficit will be Eliminated</u>
Sanders County		Grant Reimbursements were not enough	
Coalition for Families	\$ 9,277	to cover payroll expenditures	Future Revenues
	\$ 3,239	Expenditures exceeded the grant	
Eurasian Watermilfoil		revenues received in FY14	Future Revenues
Law Enforcement	\$ 20,817	Carryforward from previous year which	
Block Grant		current year revenues did not cover	Future Revenues
National Highway	\$ 3,974	Expenditures exceeded the grant	
Traffic Safety		revenues received in FY14	Future Revenues
	\$ 7,485	Carryforward from previous year and	
Special Projects		additional deficiency in current year	Future Revenues
Public Health Misc.	\$ 625	Carryforward from previous year which	
Grants		current year revenues did not cover	Future Revenues
	\$ 3,791	Carryforward from previous year and	
Niarada Cemetary		additional deficiency in current year	Future Revenues

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2120 OLD WELFARE FUND	2130 BRIDGE FUND	2140 WEED CONTROL	2150 PREDATORY ANIMAL C
ASSETS				
Cash and cash equivalents	37.68	92,298.27	135,445.81	131.49
Taxes receivable:				
Real estate	0.08	2,273.62	2,242.30	2.00
Net proceeds	(0.21)	459.33	536.10	0.00
Personal	127.99	627.56	578.90	122.50
Protested	0.00	1,585.42	1,996.56	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	165.54	97,244.20	184,099.67	255.99
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	127.86	4,945.91	5,353.84	124.50
TOTAL LIABILITIES	127.86	4,945.91	7,539.39	124.50
FUND BALANCES				
Unassigned (negative balance only)	37.68	92,298.29	176,560.28	131.49
Total Fund Balances	37.68	92,298.29	176,560.28	131.49
Total Liabilities and Fund Balances	165.54	97,244.20	184,099.67	255.99

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
 For the year ending June 30, 2014

	2160 COUNTY FAIR	2170 AIRPORT FUND	2190 COMPREHENSIVE INSU	2200 INSECT FUND
ASSETS				
Cash and cash equivalents	18,843.29	63,552.58	5,321.23	19,040.91
Taxes receivable:				
Real estate	4,545.98	1,405.74	2,444.92	0.00
Net proceeds	685.04	196.31	390.92	0.00
Personal	776.88	346.51	559.01	0.00
Protested	2,451.83	159.78	990.84	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	27,304.32	65,661.92	9,706.92	19,040.91
LIABILITIES				
Accounts payable	0.00	1,500.00	0.00	0.00
Due to other funds	(0.12)	0.37	(0.33)	0.00
Deferred revenue	8,460.70	2,138.34	4,385.70	0.00
TOTAL LIABILITIES	8,460.58	3,608.71	4,385.32	0.00
FUND BALANCES				
Unassigned (negative balance only)	18,843.44	62,053.21	5,321.60	19,040.91
Total Fund Balances	18,843.44	62,053.21	5,321.60	19,040.91
Total Liabilities and Fund Balances	27,304.32	65,661.92	9,706.92	19,040.91

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2210 COUNTY PARKS	2220 LIBRARY FUND	2230 COUNTY AMBULANCE	2260 EMERGENCY - DISAST

ASSETS				
Cash and cash equivalents	61,400.32	14,275.55	13,453.81	120,512.93
Taxes receivable:				
Real estate	0.00	1,935.09	2,588.20	23.47
Net proceeds	0.00	329.43	450.37	79.09
Personal	0.00	452.23	604.65	54.82
Protested	0.00	958.48	1,401.12	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	61,400.32	17,950.78	18,498.15	121,040.09

LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	0.00	3,671.20	5,044.02	527.16

TOTAL LIABILITIES	0.00	3,671.20	5,044.02	527.16

FUND BALANCES				
Unassigned (negative balance only)	61,400.32	14,279.58	13,454.13	120,512.93

Total Fund Balances	61,400.32	14,279.58	13,454.13	120,512.93
Total Liabilities and Fund Balances	61,400.32	17,950.78	18,498.15	121,040.09
	=====			

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2251 HAZ MAI EMERGENCY	2280 SENIOR CITIZENS	2281 SENIOR CITIZENS TR	2301 SANDERS COUNTY COA
ASSETS				
Cash and cash equivalents	10,826.55	21,210.79	1,247.18	7,464.97
Taxes receivable:				
Real estate	0.00	6,976.07	0.02	0.00
Net proceeds	0.00	1,069.42	0.02	0.00
Personal	0.00	1,220.39	19.73	0.00
Protested	0.00	3,776.12	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	4,000.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	10,826.55	38,252.79	1,266.95	7,464.97
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	9,277.04
Deferred revenue	0.00	13,042.01	19.77	0.00
TOTAL LIABILITIES	0.00	13,042.01	19.77	9,277.04
FUND BALANCES				
Unassigned (negative balance only)	10,826.55	25,210.78	1,247.18	(1,812.07)
Total Fund Balances	10,826.55	25,210.78	1,247.18	(1,812.07)
Total Liabilities and Fund Balances	10,826.55	38,252.79	1,266.95	7,464.97

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2370 D.E.R.S.	2371 HEALTH INSURANCE	2372 PERMISSIVE MEDICAL	2382 SEARCH & RESCUE
<hr/>				
ASSETS				
Cash and cash equivalents	66.21	178.77	332,716.95	16,159.88
Taxes receivable:				
Real estate	4.96	7.24	12,242.14	646.87
Net proceeds	51.78	126.98	1,125.24	112.41
Personal	147.52	463.32	1,411.84	151.23
Protested	0.03	0.02	3,125.46	350.36
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.40	0.00
Inventories	0.00	0.00	0.00	0.00
<hr/>				
TOTAL ASSETS	270.50	776.33	350,622.03	17,420.75
<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	204.29	597.57	17,904.67	1,260.87
<hr/>				
TOTAL LIABILITIES	204.29	597.57	17,904.67	1,260.87
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	66.21	178.76	332,717.36	16,159.88
<hr/>				
Total Fund Balances	66.21	178.76	332,717.36	16,159.88
Total Liabilities and Fund Balances	270.50	776.33	350,622.03	17,420.75
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2384	2390	2393	2400
	SEARCH & RESCUE AU	DRUG FORFEITURE	RECORD PRESERVATIO	PARADISE IMPROVEME
<hr/>				
ASSETS				
Cash and cash equivalents	0.00	45,891.65	53,420.93	4,319.96
Taxes receivable:				
Real estate	0.00	0.00	0.00	498.94
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	0.00	45,891.65	53,420.93	4,818.90
<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	0.00	498.94
<hr/>				
TOTAL LIABILITIES	0.00	0.00	0.00	498.94
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	0.00	45,891.65	53,420.93	4,319.96
<hr/>				
Total Fund Balances	0.00	45,891.65	53,420.93	4,319.96
Total Liabilities and Fund Balances	0.00	45,891.65	53,420.93	4,818.90
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2500	2501	2700	2701
	LARCHWOOD SOUTH SH	LARCHWOOD SOUTH OV	SANDERS COUNTY CHR	SANDERS COUNTY CRI
ASSETS				
Cash and cash equivalents	2,603.41	1,390.24	20,805.83	2,040.96
Taxes receivable:				
Real estate	50.00	12.50	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	2,653.41	1,402.74	20,805.83	2,040.96
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	50.00	12.50	0.00	0.00
TOTAL LIABILITIES	50.00	12.50	0.00	0.00
FUND BALANCES				
Unassigned (negative balance only)	2,603.41	1,390.24	20,805.83	2,040.96
Total Fund Balances	2,603.41	1,390.24	20,805.83	2,040.96
Total Liabilities and Fund Balances	2,653.41	1,402.74	20,805.83	2,040.96

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2815	2820	2830	2840
	UST PROGRAM	FUEL TAX	JUNK MOTOR VEHICLE	NOXIOUS WEED
<hr/>				
ASSETS				
Cash and cash equivalents	1,227.76	139,927.85	21,373.99	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	3,171.00
Inventories	0.00	0.00	0.00	0.00
	<hr/>			
TOTAL ASSETS	1,227.76	139,927.85	21,373.99	3,171.00
	<hr/>			
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	1,184.39
Deferred revenue	0.00	0.00	0.00	0.00
	<hr/>			
TOTAL LIABILITIES	0.00	0.00	0.00	1,184.39
	<hr/>			
FUND BALANCES				
Unassigned (negative balance only)	1,227.76	139,927.85	21,373.99	1,986.61
	<hr/>			
Total Fund Balances	1,227.76	139,927.85	21,373.99	1,986.61
Total Liabilities and Fund Balances	1,227.76	139,927.85	21,373.99	3,171.00
	<hr/>			

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
 For the year ending June 30, 2014

	2841	2842	2850	2853
	EURASIAN WATERMILF	Watershed Assesste	511 EMERGENCY NO.	COUNTY LAND INFORM
<hr/>				
ASSETS				
Cash and cash equivalents	0.00	0.00	379,841.81	28,225.25
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	20,022.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
<hr/>				
TOTAL ASSETS	0.00	20,022.00	379,841.81	28,225.25
<hr/>				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	3,239.80	20,021.66	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00
<hr/>				
TOTAL LIABILITIES	3,239.80	20,021.66	0.00	0.00
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	(3,239.80)	0.34	379,841.81	28,225.25
<hr/>				
Total Fund Balances	(3,239.80)	0.34	379,841.81	28,225.25
Total Liabilities and Fund Balances	0.00	20,022.00	379,841.81	28,225.25
<hr/>				

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2860	2902	2903	2919
	LAND USE PLANNING	TITLE VII PROJECTS	Montana Land Infor	LAW ENFORCEMENT BL
ASSETS				
Cash and cash equivalents	16,605.09	522,112.07	0.00	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
TOTAL ASSETS	16,605.09	522,112.07	0.00	0.00
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
TOTAL LIABILITIES	0.00	0.00	0.00	20,816.66
FUND BALANCES				
Unassigned (negative balance only)	16,605.09	522,112.07	0.00	(20,816.66)
Total Fund Balances	16,605.09	522,112.07	0.00	(20,816.66)
Total Liabilities and Fund Balances	16,605.09	522,112.07	0.00	0.00

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
 For the year ending June 30, 2014

	2950	2951	2952	2956
	DGT TASK FORCE	National Highway T	SPECIAL PROJECTS	CTEP(COMM.TRANS. E
ASSETS				
Cash and cash equivalents	5,830.51	0.00	0.00	93,272.56
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	1,931.00	0.00
Due from other governments	0.00	0.00	0.00	1,761.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	5,830.51	0.00	1,931.00	95,033.56
LIABILITIES				
Accounts payable	50.00	0.00	0.00	0.00
Due to other funds	0.00	3,973.65	9,415.69	0.00
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	50.00	3,973.65	9,415.69	0.00
FUND BALANCES				
Unassigned (negative balance only)	5,780.51	(3,973.65)	(7,484.69)	95,033.56
Total Fund Balances	5,780.51	(3,973.65)	(7,484.69)	95,033.56
Total Liabilities and Fund Balances	5,830.51	0.00	1,931.00	95,033.56

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2958	2960	2964	2969
	OFFICE OF EMERGENC	PILT	PUBLIC HEALTH MISC	YOUTH SUICIDE PREV
<hr/>				
ASSETS				
Cash and cash equivalents	13,831.55	633,511.00	0.00	2.85
Taxes receivable:				
Real estate	662.24	0.00	0.00	0.00
Net proceeds	125.68	0.00	0.00	0.00
Personal	155.15	0.00	0.00	0.00
Protested	394.75	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	15,169.37	633,611.00	0.00	2.85
<hr/>				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	624.97	0.00
Deferred revenue	1,337.82	0.00	0.00	0.00
<hr/>				
TOTAL LIABILITIES	1,337.82	0.00	624.97	0.00
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	13,831.55	633,611.00	(624.97)	2.85
<hr/>				
Total Fund Balances	13,831.55	633,611.00	(624.97)	2.85
Total Liabilities and Fund Balances	15,169.37	633,611.00	0.00	2.85
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
 For the year ending June 30, 2014

	2970 IMMUNIZATION (HEAL WIC	2971	2972 FAMILY PLANNING	2973 MCH GRANT
ASSETS				
Cash and cash equivalents	22,149.18	6,412.18	844.02	75,744.75
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	4,553.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	26,702.18	6,412.18	844.02	75,744.75
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Due to other funds	0.00	996.54	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	996.54	0.00	0.00
FUND BALANCES				
Unassigned (negative balance only)	26,702.18	5,415.64	844.02	75,744.75
Total Fund Balances	26,702.18	5,415.64	844.02	75,744.75
Total Liabilities and Fund Balances	26,702.18	6,412.18	844.02	75,744.75

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2974	2978	2979	2987
	BIOTERRORISM	TOBACCO GRANT	ENVIRONMENTAL PUBL HORSE RESCUE	
<hr/>				
ASSETS				
Cash and cash equivalents	143,161.29	2,647.94	32.22	7,819.52
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				
Due from other governments	3,168.00	5,362.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
	<hr/>			
TOTAL ASSETS	146,329.29	8,009.94	32.22	7,819.52
<hr/>				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	12.00
Due to other funds	0.00	0.00	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00
	<hr/>			
TOTAL LIABILITIES	0.00	0.00	0.00	12.00
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	146,329.29	8,009.94	32.22	7,807.52
	<hr/>			
Total Fund Balances	146,329.29	8,009.94	32.22	7,807.52
Total Liabilities and Fund Balances	146,329.29	8,009.94	32.22	7,819.52
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

Total Nonmajor
Spec. Rev. Funds

ASSETS	
Cash and cash equivalents	3,179,331.54
Taxes receivable:	
Real estate	38,552.38
Net proceeds	5,738.91
Personal	7,820.23
Protested	17,560.55
Due from other funds	1,931.00
Due from other governments	42,038.40
Inventories	41,300.00

TOTAL ASSETS	3,336,283.01

LIABILITIES	
Accounts payable	3,747.55
Due to other funds	69,550.27
Deferred revenue	69,677.67

TOTAL LIABILITIES	142,975.49

FUND BALANCES	
Unassigned (negative balance only)	3,193,307.52

Total Fund Balances	3,193,307.52
Total Liabilities and Fund Balances	3,336,283.01
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41. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2120 OLD WELFARE FUND

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

REVENUES				
Taxes				
Property Taxes	0.00	0.00	35.97	35.97
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	35.97	35.97

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, 2014

4120 OLD WELFARE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	35.97	35.97
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	35.97	35.97
Fund balance - July 1, 2013 - -As previously reported	1.71	1.71	1.71	0.00
Fund balance - July 1, 2013 - As restated	1.71	1.71	1.71	0.00
Fund balance - June 30, 2014	1.71	1.71	37.68	35.97

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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, 2014

2139 BRIDGE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive Negl

REVENUES				
Taxes				
Property Taxes	80,889.00	80,889.00	82,193.03	1,304.03
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	2,500.00	2,500.00	1,538.32	(861.68)
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	83,389.00	83,389.00	83,631.35	442.35

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	9,384.82	10,615.18
Supplies/services/materials, etc	56,500.00	56,500.00	17,209.50	39,290.50
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, 2014

2110 BRIDGE FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	61,000.00	61,000.00	35,500.00	25,500.00
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	137,500.00	137,500.00	62,094.32	75,405.68
Excess of revenues over (under) expenditures	(54,111.00)	(54,111.00)	21,737.03	75,848.03
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in Fund balance	(54,111.00)	(54,111.00)	21,737.03	75,848.03
Fund balance - July 1, 2013 - As previously reported	70,561.26	70,561.26	70,561.26	0.00
Fund balance - July 1, 2013 - As restated	70,561.26	70,561.26	70,561.26	0.00
Fund balance - June 30, 2014	16,450.26	16,450.26	92,298.29	75,848.03

49. COMBINING STMT OF REV, EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2140 WEED CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	72,965.00	72,965.00	75,001.02	2,036.02
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	109,900.00	109,900.00	123,447.55	13,547.55
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	182,865.00	182,865.00	198,448.57	15,583.57

EXPENDITURES

Current:

General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	5,000.00	5,000.00	372.78	4,627.22
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	102,699.00	102,699.00	99,221.36	3,477.64
Supplies/services/materials, etc	135,254.00	135,254.00	77,283.44	57,970.56
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, 2014

2140 WABD CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	242,953.00	242,953.00	176,877.58	66,075.42
Excess of revenues over (under) expenditures	(60,088.00)	(60,088.00)	21,570.99	81,658.99
OTHER FINANCING SOURCES (USES)				
Transfers in	2,750.00	2,750.00	0.00	(2,750.00)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	2,750.00	2,750.00	0.00	(2,750.00)
Net change in fund balance	(57,338.00)	(57,338.00)	21,570.99	78,908.99
Fund balance - July 1, 2013				
-As previously reported	154,989.29	154,989.29	154,989.29	0.00
Fund balance - July 1, 2013 - As restated	154,989.29	154,989.29	154,989.29	0.00
Fund balance - June 30, 2014	97,651.29	97,651.29	176,560.28	78,908.99

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

3150 PREDATORY ANIMAL CONTROL

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

REVENUES				
Taxes				
Property Taxes	32.00	32.00	201.39	169.39
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	32.00	32.00	201.39	169.39

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	131.00	119.00
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, 2014

2150 PREDATORY ANIMAL CONTROL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	250.00	250.00	131.00	119.00
Excess of revenues over (under) expenditures	(218.00)	(218.00)	70.39	288.39
OTHER FINANCING SOURCES (USES)				
Transfers in	250.00	250.00	0.00	(250.00)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	250.00	250.00	0.00	(250.00)
Net change in fund balance	32.00	32.00	70.39	38.39
Fund balance - July 1, 2013 - As previously reported	61.10	61.10	61.10	0.00
Fund balance - July 1, 2013 - As restated	61.10	61.10	61.10	0.00
Fund balance - June 30, 2014	93.10	93.10	131.49	38.39

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2150 COUNTY FAIR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	132,505.00	132,505.00	131,354.14	(1,150.86)
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	3,000.00	3,000.00	1,316.96	(1,683.04)
Public health	0.00	0.00	0.00	0.00
Culture and recreation	240,000.00	240,000.00	228,102.96	(11,897.04)
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	11,500.00	11,500.00	12,970.00	1,470.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	387,005.00	387,005.00	373,744.06	(13,260.94)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	500.00	500.00	1,071.65	(1,071.65)
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	115,651.00	115,651.00	84,893.06	30,757.94
Supplies/services/materials, etc	231,456.00	231,456.00	254,659.04	(23,203.04)
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, 2014

1180 COUNTY FAIR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	10,000.00	10,000.00	0.00	10,000.00
Debt Service				
Principal	32,522.00	32,522.00	32,934.56	(412.56)
Interest	2,264.00	2,264.00	1,850.93	413.07
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	392,393.00	392,393.00	375,899.24	16,493.76
Excess of revenues over (under) expenditures	(5,388.00)	(5,388.00)	(2,155.18)	3,232.82
OTHER FINANCING SOURCES (USES)				
Transfers in	5,750.00	5,750.00	0.00	(5,750.00)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	5,750.00	5,750.00	0.00	(5,750.00)
Net change in fund balance	362.00	362.00	(2,155.18)	(2,517.18)
Fund balance - July 1, 2013 - -As previously reported	20,998.62	20,998.62	20,998.62	0.00
Fund balance - July 1, 2013 - As restated	20,998.62	20,998.62	20,998.62	0.00
Fund balance - June 30, 2014	21,360.62	21,360.62	18,843.44	(2,517.18)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2170 AIRPORT FUND

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

REVENUES				
Taxes				
Property Taxes	55,360.00	55,360.00	54,295.70	(1,064.30)
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	162,998.00	162,998.00	109,473.00	(53,525.00)
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	4,173.00	4,173.00	3,386.20	(786.80)
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	350.00	350.00	144.12	(205.88)
Investment and royalty earnings	0.00	0.00	0.00	0.00

Total revenues	222,881.00	222,881.00	157,299.02	(65,581.98)

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	71,209.00	71,209.00	21,298.51	49,910.49
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, 2014

1170 AIRPORT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	161,837.00	167,599.00	114,785.05	52,813.95
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	233,046.00	238,808.00	136,033.56	102,724.44
Excess of revenues over (under) expenditures	(10,165.00)	(15,927.00)	31,215.46	47,142.46
OTHER FINANCING SOURCES (USES)				
Transfers in	6,500.00	6,500.00	0.00	(6,500.00)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	6,500.00	6,500.00	0.00	(6,500.00)
Net change in fund balance	(3,665.00)	(9,427.00)	31,215.46	40,642.46
Fund balance - July 1, 2013 - -As previously reported	30,837.75	30,837.75	30,837.75	0.00
Fund balance July 1, 2013 - As restated	30,837.75	30,837.75	30,837.75	0.00
Fund balance - June 30, 2014	27,172.75	21,410.75	62,053.21	40,642.46

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2190 COMPREHENSIVE INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Property Taxes	104,560.00	104,560.00	105,704.81	1,144.81
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	132,290.00	132,290.00	41,716.94	(90,573.06)
Investment and royalty earnings	0.00	0.00	0.00	0.00
<hr/>				
Total revenues	236,840.00	236,840.00	147,421.75	(89,418.25)
<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	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, 2014

1150 COMPREHENSIVE INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	235,928.00	235,928.00	145,364.53	90,563.47
Total expenditures	235,928.00	235,928.00	145,364.53	90,563.47
Excess of revenues over (under) expenditures	912.00	912.00	2,057.22	1,145.22
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	912.00	912.00	2,057.22	1,145.22
Fund balance - July 1, 2013 - -As previously reported	3,264.38	3,264.38	3,264.38	0.00
Fund balance - July 1, 2013 - As restated	3,264.38	3,264.38	3,264.38	0.00
Fund balance - June 30, 2014	4,176.38	4,176.38	5,321.60	1,145.22

19. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2200 INSECT 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	1,000.00	1,000.00	0.00	(1,000.00)
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	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	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	5,000.00	5,000.00	34.74	4,915.26
Social and Economic Services				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
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, 2014

2200 INSECT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	5,000.00	5,000.00	84.74	4,915.26
Excess of revenues over (under) expenditures	(4,000.00)	(4,000.00)	(84.74)	3,915.26
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(4,000.00)	(4,000.00)	(84.74)	3,915.26
Fund balance - July 1, 2013 - -As previously reported	19,125.65	19,125.65	19,125.65	0.00
Fund balance - July 1, 2013 - As restated	19,125.65	19,125.65	19,125.65	0.00
Fund balance - June 30, 2014	15,125.65	15,125.65	19,040.91	3,915.26

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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	1,000.00	1,000.00	146.73	(853.27)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	1,000.00	1,000.00	146.73	(853.27)
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	50.11	949.89
Supplies/services/materials, etc	76,100.00	76,100.00	5,170.05	70,929.95
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, 2014

1.01 COUNTY PARKS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	11,663.00	(11,663.00)
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	77,100.00	77,100.00	16,883.16	60,216.84
Excess of revenues over (under) expenditures	(76,100.00)	(76,100.00)	(16,736.43)	59,363.57
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(76,100.00)	(76,100.00)	(16,736.43)	59,363.57
Fund balance - July 1, 2013 - -As previously reported	78,136.75	78,136.75	78,136.75	0.00
Fund balance - July 1, 2013 - As restated	78,136.75	78,136.75	78,136.75	0.00
Fund balance - June 30, 2014	2,036.75	2,036.75	61,400.32	59,363.57

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2230 LIBRARY FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	51,810.00	51,810.00	50,658.14	(1,151.86)
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	78.18	(421.82)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	52,310.00	52,310.00	50,736.32	(1,573.68)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	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	35,074.00	36,987.25	34,915.07	2,072.18
Supplies/services/materials, etc	31,210.00	31,210.00	19,973.79	11,236.21
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, 2014

2020 LIBRARY FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	66,284.00	68,197.25	54,888.86	13,308.39
Excess of revenues over (under) expenditures	(13,974.00)	(15,897.25)	(4,152.54)	11,734.71
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(13,974.00)	(15,897.25)	(4,152.54)	11,734.71
Fund balance - July 1, 2013 - -As previously reported	18,432.12	18,432.12	18,432.12	0.00
Fund balance - July 1, 2013 - As restated	18,432.12	18,432.12	18,432.12	0.00
Fund balance - June 30, 2014	4,458.12	2,544.87	14,279.58	11,734.71

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2016 COUNTY AMBULANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	98,599.00	98,599.00	99,212.47	613.47
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	98,599.00	98,599.00	99,212.47	613.47
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	110,485.00	110,485.00	97,645.04	12,839.96
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, 2014

003 COUNTY AMBULANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Fical Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	3.00	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	110,485.00	110,488.00	97,645.04	12,839.96
Excess of revenues over (under) expenditures	(11,886.00)	(11,886.00)	1,567.43	13,453.43
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(11,886.00)	(11,886.00)	1,567.43	13,453.43
Fund balance - July 1, 2013 - -As previously reported	11,886.70	11,886.70	11,886.70	0.00
Fund balance - July 1, 2013 - As restated	11,886.70	11,886.70	11,886.70	0.00
Fund balance - June 30, 2014	0.70	0.70	13,454.13	13,453.43

43. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2360 EMERGENCY - DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	103.00	103.00	286.03	183.03
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	67,028.22	67,028.22	67,028.22	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	67,131.22	67,131.22	67,314.25	183.03
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	38,668.00	38,668.00	7,744.69	30,923.31
Supplies/services/materials, etc	22,275.00	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
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, 2014

0000 EMERGENCY - DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	60,943.00	60,880.00	7,744.69	62,135.31
Excess of revenues over (under) expenditures	6,188.22	(2,748.78)	59,569.56	62,318.34
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	6,188.22	(2,748.78)	59,569.56	62,318.34
Fund balance - July 1, 2013 - -As previously reported	60,943.37	60,943.37	60,943.37	0.00
Fund balance -- July 1, 2013 - As restated	60,943.37	60,943.37	60,943.37	0.00
Fund balance - June 30, 2014	67,131.59	58,194.59	120,512.93	62,318.34

43. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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	508.90	(4,491.10)
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	508.90	(4,491.10)
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	6,000.00	6,000.00	0.00	6,000.00
Supplies/services/materials, etc	4,534.00	4,534.00	216.88	4,317.12
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				

43. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2261 HAZ MAT EMERGENCY SERVICES

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	10,534.00	10,534.00	216.88	10,317.12
Excess of revenues over (under) expenditures	(5,534.00)	(5,534.00)	292.02	5,826.02
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(5,534.00)	(5,534.00)	292.02	5,826.02
Fund balance - July 1, 2013 - -As previously reported	10,534.53	10,534.53	10,534.53	0.00
Fund balance - July 1, 2013 - As restated	10,534.53	10,534.53	10,534.53	0.00
Fund balance - June 30, 2014	5,000.53	5,000.53	10,826.55	5,826.02

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2280 SENIOR CITIZENS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Property Taxes	213,021.00	213,021.00	211,649.55	(1,371.45)
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	1,450.00	1,450.00	1,434.69	(15.32)
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	218,471.00	218,471.00	217,084.23	(1,386.77)
<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	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	236,228.00	236,228.00	209,630.05	26,597.95
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, 2014

2280 SENIOR CITIZENS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	236,228.00	236,228.00	209,630.05	26,597.95
Excess of revenues over (under) expenditures	(17,757.00)	(17,757.00)	7,454.18	25,211.18
OTHER FINANCING SOURCES (USES):				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(17,757.00)	(17,757.00)	7,454.18	25,211.18
Fund balance - July 1, 2013 - -As previously reported	17,756.60	17,756.60	17,756.60	0.00
Fund balance - July 1, 2013 - As restated	17,756.60	17,756.60	17,756.60	0.00
Fund balance - June 30, 2014	(0.40)	(0.40)	25,210.78	25,211.18

49. COMBINING STMT OF REV. EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2281 SENIOR CITIZENS TRANSPORTATION

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

REVENUES				
Taxes				
Property Taxes	0.00	0.00	6.00	6.00
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	6.00	6.00

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, 2014

2121 SENIOR CITIZENS TRANSPORTATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	6.00	6.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	6.00	6.00
Fund balance - July 1, 2013 - -As previously reported	1,241.18	1,241.18	1,241.18	0.00
Fund balance - July 1, 2013 - As restated	1,241.18	1,241.18	1,241.18	0.00
Fund balance - June 30, 2014	1,241.18	1,241.18	1,247.18	6.00

49. COMBINING STMT OF REV, EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2101 SANDERS COUNTY COALITION FOR FAMILIES

	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	23,703.07	23,703.07	11,868.52	(11,834.55)
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	23,703.07	23,703.07	11,868.52	(11,834.55)
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	23,703.07	23,703.07	12,680.59	10,022.48
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, 2014

2301 SANDERS COUNTY COALITION FOR FAMILIES

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	23,703.07	23,703.07	13,680.59	10,022.48
Excess of revenues over (under) expenditures	0.00	0.00	(1,812.07)	(1,812.07)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	(1,812.07)	(1,812.07)
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	0.00	0.00	(1,812.07)	(1,812.07)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2370 P.E.R.S.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	17.72	17.72
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	0.00	0.00	17.72	17.72
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	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, 2014

2011 P.E.R.S.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	17.72	17.72
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	17.72	17.72
Fund balance - July 1, 2013 - -As previously reported	48.49	48.49	48.49	0.00
Fund balance - July 1, 2013 - As restated	48.49	48.49	48.49	0.00
Fund balance - June 30, 2014	48.49	48.49	66.21	17.72

49. COMBINING STMT OF REV. EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2571 HEALTH INSURANCE	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

REVENUES				
Taxes				
Property Taxes	0.00	0.00	75.54	75.54
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	75.54	75.54

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, 2014

0311 HEALTH INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	75.54	75.54
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	75.54	75.54
Fund balance - July 1, 2013 - -As previously reported	103.22	103.22	103.22	0.00
Fund balance - July 1, 2013 - As restated	103.22	103.22	103.22	0.00
Fund balance - June 30, 2014	103.22	103.22	178.76	75.54

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2372 PERMISSIVE MEDICAL LEVY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Property Taxes	340,125.00	340,125.00	326,972.36	(13,152.64)
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
<hr/>				
Total revenues	340,125.00	340,125.00	326,972.36	(13,152.64)
<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	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, 2014

SEVE PERMISSIVE MEDICAL LEVY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	340,125.00	340,125.00	326,972.36	(13,152.64)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(339,700.00)	(339,700.00)	0.00	339,700.00
Total other financing sources (uses)	(339,700.00)	(339,700.00)	0.00	339,700.00
Net change in fund balance	425.00	425.00	326,972.36	326,547.36
Fund balance - July 1, 2013 - -As previously reported	5,745.00	5,745.00	5,745.00	0.00
Fund balance - July 1, 2013 - As restated	5,745.00	5,745.00	5,745.00	0.00
Fund balance - June 30, 2014	6,170.00	6,170.00	332,717.36	326,547.36

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2382 SEARCH & RESCUE

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

REVENUES				
Taxes				
Property Taxes	24,690.00	24,690.00	24,792.97	102.97
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	0.00	(100.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00

Total revenues	24,790.00	24,790.00	24,792.97	2.97

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	395.98	144.02
Supplies/services/materials, etc	22,240.00	22,240.00	25,627.27	(3,387.27)
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, 2014

2382 SEARCH & RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	10,000.00	10,000.00	0.00	10,000.00
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	32,780.00	32,780.00	26,023.25	6,756.75
Excess of revenues over (under) expenditures	(7,990.00)	(7,990.00)	(1,230.28)	6,759.72
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(7,990.00)	(7,990.00)	(1,230.28)	6,759.72
Fund balance - July 1, 2013 - -As previously reported	17,390.16	17,390.16	17,390.16	0.00
Fund balance - July 1, 2013 - As restated	17,390.16	17,390.16	17,390.16	0.00
Fund balance - June 30, 2014	9,400.16	9,400.16	16,159.88	6,759.72

49. COMBINING STMT OF REV. EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2394 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	500.00	500.00	0.00	(500.00)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	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	20,561.83	13,561.83
Investment and royalty earnings	100.00	100.00	81.57	(18.43)
Total revenues	7,600.00	7,600.00	20,643.40	13,043.40
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	13,135.00	36,783.06	36,783.06	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, 2014

2004 SEARCH & RESCUE AUXILLARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	13,135.00	36,783.06	36,783.06	0.00
Excess of revenues over (under) expenditures	(5,535.00)	(29,183.06)	(16,139.66)	13,043.40
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(5,535.00)	(29,183.06)	(16,139.66)	13,043.40
Fund balance - July 1, 2013 - -As previously reported	16,139.66	15,139.66	16,139.66	0.00
Fund balance - July 1, 2013 - As restated	16,139.66	16,139.66	16,139.66	0.00
Fund balance - June 30, 2014	10,604.66	(13,043.40)	0.00	13,043.40

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2399 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	5,000.00	5,000.00	12,300.00	7,300.00
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	12,300.00	7,300.00
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	12,000.00	12,000.00	8,531.73	3,468.27
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, 2014

2331 DRUG FORFEITURE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	12,000.00	12,000.00	8,531.73	3,468.27
Excess of revenues over (under) expenditures	(7,000.00)	(7,000.00)	3,768.27	10,768.27
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(7,000.00)	(7,000.00)	3,768.27	10,768.27
Fund balance - July 1, 2013 - -As previously reported	42,123.38	42,123.38	42,123.38	0.00
Fund balance - July 1, 2013 - As restated	42,123.38	42,123.38	42,123.38	0.00
Fund balance - June 30, 2014	35,123.38	35,123.38	45,891.65	10,768.27

45. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2353 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	12,000.00	12,000.00	10,048.00	(1,952.00)
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	12,000.00	12,000.00	10,048.00	(1,952.00)

EXPENDITURES

Current:				
General Government				
Personal services	23,149.00	23,149.00	20,252.28	2,896.72
Supplies/services/materials, etc	9,000.00	9,000.00	9,921.09	(921.09)
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, 2014

0045 RECORD PRESERVATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	32,149.00	32,149.00	30,173.37	1,975.63
Excess of revenues over (under) expenditures	(20,149.00)	(20,149.00)	(20,125.37)	23.63
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(20,149.00)	(20,149.00)	(20,125.37)	23.63
Fund balance - July 1, 2013 - -As previously reported	73,546.30	73,546.30	73,546.30	0.00
Fund balance - July 1, 2013 - As restated	73,546.30	73,546.30	73,546.30	0.00
Fund balance - June 30, 2014	53,397.30	53,397.30	53,420.93	23.63

COMBINING STATE OF REV. EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2400 PARADISE IMPROVEMENT

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

REVENUES				
Taxes				
Property Taxes	2,738.00	2,738.00	2,866.02	128.02
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	2,738.00	2,738.00	2,866.02	128.02

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, 2014

0000 PARADISE IMPROVEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	2,750.00	2,750.00	2,550.37	199.63
Total expenditures	2,750.00	2,750.00	2,550.37	199.63
Excess of revenues over (under) expenditures	(12.00)	(12.00)	315.65	327.65
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(12.00)	(12.00)	315.65	327.65
Fund balance - July 1, 2013 - -As previously reported	4,004.31	4,004.31	4,004.31	0.00
Fund balance - July 1, 2013 - As restated	4,004.31	4,004.31	4,004.31	0.00
Fund balance - June 30, 2014	3,992.31	3,992.31	4,319.96	327.65

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

For the year ending June 30, 2014

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	1,455.77	55.77
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	15.00	15.00	9.80	(6.20)
Total revenues	1,415.00	1,415.00	1,464.57	49.57
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	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, 2014

2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	1,750.00	1,750.00	1,125.00	625.00
Total expenditures	1,750.00	1,750.00	1,125.00	625.00
Excess of revenues over (under) expenditures	(335.00)	(335.00)	339.57	674.57
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(335.00)	(335.00)	339.57	674.57
Fund balance - July 1, 2013 - -As previously reported	2,263.84	2,263.84	2,263.84	0.00
Fund balance - July 1, 2013 - As restated	2,263.84	2,263.84	2,263.84	0.00
Fund balance - June 30, 2014	1,928.84	1,928.84	2,603.41	674.57

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2301 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	363.94	13.94
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	1.00	1.00	0.00	(1.00)
Total revenues	351.00	351.00	363.94	12.94

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, 2014

0491 LARCHWOOD SOUTH OVERPASS (LONG TERM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	350.00	350.00	0.00	350.00
Total expenditures	350.00	350.00	0.00	350.00
Excess of revenues over (under) expenditures	1.00	1.00	363.94	362.94
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	1.00	1.00	363.94	362.94
Fund balance - July 1, 2013 - -As previously reported	1,026.30	1,026.30	1,026.30	0.00
Fund balance - July 1, 2013 - As restated	1,026.30	1,026.30	1,026.30	0.00
Fund balance - June 30, 2014	1,027.30	1,027.30	1,390.24	362.94

43 COMBINING STMT OF REV, EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2.00 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	10,227.48	227.48
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	10,000.00	10,000.00	10,227.48	227.48
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	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	5,279.92	4,720.08
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, 2014

0700 SANDERS COUNTY CHRISTMAS RELIEF

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	10,000.00	10,000.00	5,279.92	4,720.08
Excess of revenues over (under) expenditures	0.00	0.00	4,947.56	4,947.56
OTHER FINANCING SOURCES (USES):				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	4,947.56	4,947.56
Fund balance - July 1, 2013 - -As previously reported	15,858.27	15,858.27	15,858.27	0.00
Fund balance - July 1, 2013 - As restated	15,858.27	15,858.27	15,858.27	0.00
Fund balance - June 30, 2014	15,858.27	15,858.27	20,805.83	4,947.56

49. COMBINING STMT OF REV. EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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	188.80	811.20
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, 2014

2701 SANDERS COUNTY CRIME STOPPERS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	1,000.00	1,000.00	188.80	811.20
Excess of revenues over (under) expenditures	0.00	0.00	(188.80)	(188.80)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	(188.80)	(188.80)
Fund balance - July 1, 2013 - -As previously reported	2,229.76	2,229.76	2,229.76	0.00
Fund balance - July 1, 2013 - As restated	2,229.76	2,229.76	2,229.76	0.00
Fund balance - June 30, 2014	2,229.76	2,229.76	2,040.96	(188.80)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2315 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 STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2410 1ST PROGRAM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	1,200.00	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)				
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, 2013 - -As previously reported	1,227.76	1,227.76	1,227.76	0.00
Fund balance - July 1, 2013 - As restated	1,227.76	1,227.76	1,227.76	0.00
Fund balance - June 30, 2014	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, 2014

2320 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	122,062.00	122,062.00	120,627.69	(1,434.31)
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	122,062.00	122,062.00	120,627.69	(1,434.31)
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	122,600.00	122,600.00	119,882.30	2,717.70
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, 2014

2013 FUEL TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	122,600.00	122,600.00	119,882.30	2,717.70
Excess of revenues over (under) expenditures	(538.00)	(538.00)	745.39	1,283.39
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(538.00)	(538.00)	745.39	1,283.39
Fund balance - July 1, 2013 - -As previously reported	139,182.46	139,182.46	139,182.46	0.00
Fund balance - July 1, 2013 - As restated	139,182.46	139,182.46	139,182.46	0.00
Fund balance - June 30, 2014	138,644.46	138,644.46	139,927.85	1,283.39

49. COMBINING STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2856 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	8,250.17	(8,005.83)
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	8,250.17	(8,005.83)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	4,500.00	4,500.00	627.94	3,872.06
Supplies/services/materials, etc	11,765.00	11,765.00	1,599.07	10,165.93
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, 2014

4350 JUNK MOTOR VEHICLE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	16,265.00	16,265.00	2,227.01	14,037.99
Excess of revenues over (under) expenditures	(9.00)	(9.00)	6,023.16	6,032.16
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(9.00)	(9.00)	6,023.16	6,032.16
Fund balance - July 1, 2013 - -As previously reported	15,350.83	15,350.83	15,350.83	0.00
Fund balance - July 1, 2013 - As restated	15,350.83	15,350.83	15,350.83	0.00
Fund balance - June 30, 2014	15,341.83	15,341.83	21,373.99	6,032.16

13. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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	34,481.00	34,481.00	32,695.10	(1,785.90)
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	739.74	739.74
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	34,481.00	34,481.00	33,434.84	(1,046.16)
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	40,442.00	40,442.00	26,832.93	13,609.07
Supplies/services/materials, etc	22,527.00	22,527.00	6,369.30	16,157.70
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, 2014

TOXIC WEED

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	62,969.00	62,969.00	33,202.23	29,766.77
Excess of revenues over (under) expenditures	(28,488.00)	(28,488.00)	232.61	28,720.61
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(28,488.00)	(28,488.00)	232.61	28,720.61
Fund balance July 1, 2013 - -As previously reported	1,754.00	1,754.00	1,754.00	0.00
Fund balance - July 1, 2013 - As restated	1,754.00	1,754.00	1,754.00	0.00
Fund balance - June 30, 2014	(26,734.00)	(26,734.00)	1,986.61	28,720.61

49 COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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	0.00	0.00	0.00	0.00
State grants	492,927.00	492,927.00	221,070.11	(271,856.89)
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	492,927.00	492,927.00	221,070.11	(271,856.89)
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	267,927.00	417,927.00	229,126.51	188,800.49
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, 2014

2841 EURASIAN WATERMILFOIL (was 2840)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	267,927.00	417,927.00	229,126.51	188,800.49
Excess of revenues over (under) expenditures	225,000.00	75,000.00	(8,056.40)	(83,056.40)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	225,000.00	75,000.00	(8,056.40)	(83,056.40)
Fund balance - July 1, 2013 - -As previously reported	4,816.60	4,816.60	4,816.60	0.00
Fund balance - July 1, 2013 - As restated	4,816.60	4,816.60	4,816.60	0.00
Fund balance - June 30, 2014	229,816.60	79,816.60	(3,239.80)	(83,056.40)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2842 Watershed Assessment-Middle Clark Fork River

	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	75,000.00	75,000.00	71,360.54	(3,639.46)
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	75,000.00	75,000.00	71,360.54	(3,639.46)
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	75,000.00	75,000.00	71,360.20	3,639.80
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, 2014

1812 Watershed Assessment-Middle Clark Fork River

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	75,000.00	75,000.00	71,360.20	3,639.80
Excess of revenues over (under) expenditures	0.00	0.00	0.34	0.34
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.34	0.34
Fund balance - July 1, 2013 - As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	0.00	0.00	0.34	0.34

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2550 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	100,000.00	100,000.00	141,250.94	41,250.94
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	1,500.00	1,500.00	1,079.12	(420.88)
Total revenues	101,500.00	101,500.00	142,330.06	40,830.06

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	24,852.00	24,852.00	16,742.80	8,109.20
Supplies/services/materials, etc	69,000.00	69,000.00	54,244.85	14,755.15
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, 2014

2890 911 EMERGENCY NC.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	50,000.00	50,000.00	9,812.34	40,187.65
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	143,852.00	143,852.00	90,799.99	53,052.01
Excess of revenues over (under) expenditures	(42,352.00)	(42,352.00)	61,530.07	103,882.07
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(42,352.00)	(42,352.00)	61,530.07	103,882.07
Fund balance - July 1, 2013 - -As previously reported	318,311.74	318,311.74	318,311.74	0.00
Fund balance - July 1, 2013 - As restated	318,311.74	318,311.74	318,311.74	0.00
Fund balance - June 30, 2014	275,959.74	275,959.74	379,841.81	103,882.07

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2359 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	2,200.00	2,200.00	2,282.00	82.00
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	2,200.00	2,200.00	2,282.00	82.00
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	26,000.00	26,000.00	375.00	25,625.00
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, 2014

1889 COUNTY LAND INFORMATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	26,000.00	26,000.00	375.00	25,625.00
Excess of revenues over (under) expenditures	(23,800.00)	(23,800.00)	1,907.00	25,707.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(23,800.00)	(23,800.00)	1,907.00	25,707.00
Fund balance - July 1, 2013 - -As previously reported	26,318.25	26,318.25	26,318.25	0.00
Fund balance - July 1, 2013 - As restated	26,318.25	26,318.25	26,318.25	0.00
Fund balance - June 30, 2014	2,518.25	2,518.25	28,225.25	25,707.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2000 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	4,348.68	238.68
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	4,110.00	4,110.00	4,348.68	238.68

EXPENDITURES

Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	12,256.00	12,256.00	0.00	12,256.00
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, 2014

2060 LAND USE PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	12,256.00	12,256.00	0.00	12,256.00
Excess of revenues over (under) expenditures	(8,146.00)	(8,146.00)	4,348.68	12,494.68
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(8,146.00)	(8,146.00)	4,348.68	12,494.68
Fund balance - July 1, 2013 - -As previously reported	12,256.41	12,256.41	12,256.41	0.00
Fund balance - July 1, 2013 - As restated	12,256.41	12,256.41	12,256.41	0.00
Fund balance - June 30, 2014	4,110.41	4,110.41	16,605.09	12,494.68

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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				
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	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	30,000.00	30,000.00	0.00	30,000.00
Supplies/services/materials, etc	460,553.00	460,553.00	13,940.51	441,612.39
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 STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2000 TITLE III PROJECTS (Was Rural Add)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	100,000.00	100,000.00	49,500.00	50,500.00
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	590,553.00	590,553.00	68,440.61	522,112.39
Excess of revenues over (under) expenditures	(590,553.00)	(590,553.00)	(68,440.61)	522,112.39
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(590,553.00)	(590,553.00)	(68,440.61)	522,112.39
Fund balance - July 1, 2013 - -As previously reported	590,552.68	590,552.68	590,552.68	0.00
Fund balance - July 1, 2013 - As restated	590,552.68	590,552.68	590,552.68	0.00
Fund balance - June 30, 2014	(0.32)	(0.32)	522,112.07	522,112.39

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2903 Montana Land Information Act FY15

	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	15,152.00	15,152.00	0.00	(15,152.00)
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	15,152.00	15,152.00	0.00	(15,152.00)
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	15,152.00	15,152.00	0.00	15,152.00
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, 2014

180. Montana Land Information Act FY15

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	15,152.00	15,152.00	0.00	15,152.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2014 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				
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, 2014

2014 LAW ENFORCEMENT BLOCK GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - -As previously reported	(20,816.66)	(20,816.66)	(20,816.66)	0.00
Fund balance - July 1, 2013 - As restated	(20,816.66)	(20,816.66)	(20,816.66)	0.00
Fund balance - June 30, 2014	(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, 2014

2850 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	4,000.00	4,000.00	2,800.00	(1,200.00)
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	4,000.00	4,000.00	2,800.00	(1,200.00)
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	4,850.00	6,600.00	6,007.26	592.74
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, 2014

NSFC OUI TASK FORCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	4,850.00	6,600.00	6,007.26	592.74
Excess of revenues over (under) expenditures	(850.00)	(2,600.00)	(3,207.26)	(607.26)
OTHER FINANCING SOURCES (USES):				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(850.00)	(2,600.00)	(3,207.26)	(607.26)
Fund balance - July 1, 2013 - -As previously reported	8,987.77	8,987.77	8,987.77	0.00
Fund balance - July 1, 2013 - As restated	8,987.77	8,987.77	8,987.77	0.00
Fund balance - June 30, 2014	8,137.77	6,387.77	5,780.51	(607.26)

49. COMBINING STMT OF REV. EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2351 National Highway Traffic Safety (NHTSA)	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	27,050.00	27,050.00	4,449.95	(22,600.05)
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	27,050.00	27,050.00	4,449.95	(22,600.05)
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	9,850.00	27,050.00	8,423.60	18,626.40
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, 2014

400 National Highway Traffic Safety (NHTSA)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	9,850.00	27,050.00	8,423.60	18,626.40
Excess of revenues over (under) expenditures	17,200.00	0.00	(3,973.65)	(3,973.65)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	17,200.00	0.00	(3,973.65)	(3,973.65)
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	17,200.00	0.00	(3,973.65)	(3,973.65)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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	13,240.00	13,240.00	2,687.84	(10,552.16)
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	1,697.00	1,697.00	0.00	(1,697.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	14,937.00	14,937.00	2,687.84	(12,249.16)

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	8,392.00	8,392.00	482.02	7,909.98
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, 2014

0900 SPECIAL PROJECTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	5,500.00	5,500.00	1,960.90	3,539.10
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	13,892.00	13,892.00	2,442.92	11,449.08
Excess of revenues over (under) expenditures	1,045.00	1,045.00	244.92	(800.08)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	1,045.00	1,045.00	244.92	(800.08)
Fund balance - July 1, 2013 - -As previously reported	(7,729.61)	(7,729.61)	(7,729.61)	0.00
Fund balance - July 1, 2013 - As restated	(7,729.61)	(7,729.61)	(7,729.61)	0.00
Fund balance - June 30, 2014	(6,684.61)	(6,684.61)	(7,484.69)	(800.08)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2986 CTEP (COMV. 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	131,422.00	131,422.00	16,754.24	(114,667.76)
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	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	131,422.00	131,422.00	16,754.24	(114,667.76)
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, 2014

2004 JTEP (COMM. TRANS. ENHANCEMENT PROGRAM)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	26,013.00	26,013.00	19,058.57	6,954.43
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	26,013.00	26,013.00	19,058.57	6,954.43
Excess of revenues over (under) expenditures	105,409.00	105,409.00	(2,304.33)	(107,713.33)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	105,409.00	105,409.00	(2,304.33)	(107,713.33)
Fund balance - July 1, 2013 - -As previously reported	97,337.89	97,337.89	97,337.89	0.00
Fund balance - July 1, 2013 - As restated	97,337.89	97,337.89	97,337.89	0.00
Fund balance - June 30, 2014	202,746.89	202,746.89	95,033.56	(107,713.33)

16. COMBINING STATE OF REV. EXPENSE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

1988 OFFICE OF EMERGENCY MANAGEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	17,290.00	17,290.00	17,065.12	(224.88)
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	23,956.00	23,956.00	25,300.81	1,344.81
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	41,246.00	41,246.00	42,365.93	1,119.93
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	40,648.00	40,648.00	38,943.38	1,704.62
Supplies/services/materials, etc	10,538.00	10,538.00	5,936.79	4,601.21
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, 2014

DEPT OFFICE OF EMERGENCY MANAGEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	51,186.00	51,186.00	44,890.17	6,305.83
Excess of revenues over (under) expenditures	(9,940.00)	(9,940.00)	(2,514.24)	7,425.76
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(9,940.00)	(9,940.00)	(2,514.24)	7,425.76
Fund balance - July 1, 2013 - -As previously reported	16,345.79	16,345.79	16,345.79	0.00
Fund balance - July 1, 2013 - As restated	16,345.79	16,345.79	16,345.79	0.00
Fund balance - June 30, 2014	6,405.79	6,405.79	13,831.55	7,425.76

49. COMBINING STMT OF REV, EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2960 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	303,664.00	303,664.00	329,947.00	26,283.00
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	303,664.00	303,664.00	329,947.00	26,283.00

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, 2014

2990 PILT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	303,664.00	303,664.00	329,947.00	26,283.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(303,664.00)	(303,664.00)	0.00	303,664.00
Total other financing sources (uses)	(303,664.00)	(303,664.00)	0.00	303,664.00
Net change in fund balance	0.00	0.00	329,947.00	329,947.00
Fund balance - July 1, 2013 - -As previously reported	303,664.00	303,664.00	303,664.00	0.00
Fund balance - July 1, 2013 - As restated	303,664.00	303,664.00	303,664.00	0.00
Fund balance - June 30, 2014	303,664.00	303,664.00	633,611.00	329,947.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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, 2014

0101 PUBLIC HEALTH MISC. GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - -As previously reported	(624.97)	(624.97)	(624.97)	0.00
Fund balance - July 1, 2013 - As restated	(624.97)	(624.97)	(624.97)	0.00
Fund balance - June 30, 2014	(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, 2014

2889 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, 2014

2858 YOUTH SUICIDE PREVENTION GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - -As previously reported	2.85	2.85	2.85	0.00
Fund balance - July 1, 2013 - As restated	2.85	2.85	2.85	0.00
Fund balance - June 30, 2014	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, 2014

2970 IMMUNIZATION (HEALTH PREVENTION GRANT)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail):				
Federal grants	16,600.00	16,600.00	15,061.25	(1,538.75)
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	16,600.00	16,600.00	15,061.25	(1,538.75)

EXPENDITURES

Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	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	14,000.00	19,611.00	8,827.63	10,783.37
Supplies/services/materials, etc	2,600.00	2,600.00	630.11	1,969.89
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, 2014

TELE IMMUNIZATION (HEALTH PREVENTION GRANT)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	16,600.00	22,211.00	2,457.74	12,753.26
Excess of revenues over (under) expenditures	0.00	(5,611.00)	5,603.51	11,214.51
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	(5,611.00)	5,603.51	11,214.51
Fund balance - July 1, 2013 - -As previously reported	21,098.67	21,098.67	21,098.67	0.00
Fund balance - July 1, 2013 - As restated	21,098.67	21,098.67	21,098.67	0.00
Fund balance - June 30, 2014	21,098.67	15,487.67	26,702.18	11,214.51

49. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

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	55,088.00	55,088.00	61,944.17	6,856.17
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	95.09	95.09
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	55,088.00	55,088.00	62,039.26	6,951.26
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	31,585.00	31,585.00	32,419.60	(834.60)
Supplies/services/materials, etc	22,941.00	22,941.00	23,557.29	(616.29)
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, 2014

0001 WIC

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	54,526.00	54,526.00	55,976.89	(1,450.89)
Excess of revenues over (under) expenditures	562.00	562.00	6,062.37	5,500.37
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	562.00	562.00	6,062.37	5,500.37
Fund balance - July 1, 2013 - -As previously reported	(646.73)	(646.73)	(646.73)	0.00
Fund balance - July 1, 2013 - As restated	(646.73)	(646.73)	(646.73)	0.00
Fund balance - June 30, 2014	(84.73)	(84.73)	5,415.64	5,500.37

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2992 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	733.24	(2,266.76)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	3,000.00	3,000.00	733.24	(2,266.76)

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	581.75	2,418.25
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, 2014

1970 FAMILY PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	3,000.00	3,000.00	581.75	2,418.25
Excess of revenues over (under) expenditures	0.00	0.00	151.49	151.49
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	151.49	151.49
Fund balance - July 1, 2013 - -As previously reported	692.53	692.53	692.53	0.00
Fund balance - July 1, 2013 - As restated	692.53	692.53	692.53	0.00
Fund balance - June 30, 2014	692.53	692.53	844.02	151.49

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2773 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	11,758.00	11,758.00	10,202.35	(1,555.65)
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	7,949.58	1,949.58
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Miscellaneous	5,269.00	5,269.00	6,969.65	1,700.65
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	23,027.00	23,027.00	25,121.58	2,094.58
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	8,425.00	8,425.00	8,356.34	68.66
Supplies/services/materials, etc	5,035.00	5,035.00	3,627.95	1,407.05
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, 2014

STATE MCH GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	13,460.00	13,460.00	11,984.29	1,475.71
Excess of revenues over (under) expenditures	9,567.00	9,567.00	13,137.29	3,570.29
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	9,567.00	9,567.00	13,137.29	3,570.29
Fund balance - July 1, 2013 - -As previously reported	62,607.46	62,607.46	62,607.46	0.00
Fund balance - July 1, 2013 - As restated	62,607.46	62,607.46	62,607.46	0.00
Fund balance - June 30, 2014	72,174.46	72,174.46	75,744.75	3,570.29

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2174 BICENTENNIALISM

	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	31,851.00	31,851.00	34,048.00	2,197.00
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	31,851.00	31,851.00	34,048.00	2,197.00
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	32,412.00	32,412.00	29,882.35	2,529.65
Supplies/services/materials, etc	10,000.00	10,000.00	5,141.95	4,858.05
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, 2014

2374 BIOTERRORISM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	42,412.00	42,412.00	35,024.30	7,387.70
Excess of revenues over (under) expenditures	(10,561.00)	(10,561.00)	(976.30)	9,584.70
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(10,561.00)	(10,561.00)	(976.30)	9,584.70
Fund balance - July 1, 2013 - -As previously reported	147,305.59	147,305.59	147,305.59	0.00
Fund balance - July 1, 2013 - As restated	147,305.59	147,305.59	147,305.59	0.00
Fund balance - June 30, 2014	136,744.59	136,744.59	146,329.29	9,584.70

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2898 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	32,175.00	32,175.00	38,301.95	6,126.95
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	34,175.00	34,175.00	38,301.95	4,126.95

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	28,882.00	28,882.00	29,398.90	(516.90)
Supplies/services/materials, etc	4,918.00	4,918.00	3,916.79	1,001.21
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, 2014

010 - TOBACCO GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	33,800.00	33,800.00	33,315.69	486.31
Excess of revenues over (under) expenditures	375.00	375.00	4,988.26	4,613.26
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	375.00	375.00	4,988.26	4,613.26
Fund balance - July 1, 2013 - As previously reported	3,021.68	3,021.68	3,021.68	0.00
Fund balance - July 1, 2013 - As restated	3,021.68	3,021.68	3,021.68	0.00
Fund balance - June 30, 2014	3,396.68	3,396.68	8,009.94	4,613.26

49. COMBINING STATE OF REV. EXPEND. & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

29/9 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, 2014

2002 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - -As previously reported	32.22	32.22	32.22	0.00
Fund balance - July 1, 2013 - As restated	32.22	32.22	32.22	0.00
Fund balance - June 30, 2014	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, 2014

2937 BLAZE RESCUE

	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	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
<hr/>				
Total revenues	0.00	0.00	0.00	0.00
<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	2,000.00	2,000.00	0.00	2,000.00
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, 2014

099 HORSE RESCUE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	2,000.00	2,000.00	0.00	2,000.00
Excess of revenues over (under) expenditures	(2,000.00)	(2,000.00)	0.00	2,000.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(2,000.00)	(2,000.00)	0.00	2,000.00
Fund balance - July 1, 2013 - -As previously reported	7,807.52	7,807.52	7,807.52	0.00
Fund balance - July 1, 2013 - As restated	7,807.52	7,807.52	7,807.52	0.00
Fund balance - June 30, 2014	5,807.52	5,807.52	7,807.52	2,000.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	1,200,547.00	1,200,547.00	1,138,556.37	(11,990.63)
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	577,166.22	577,166.22	389,251.78	(187,914.44)
State grants	767,475.07	767,475.07	461,328.64	(306,136.43)
State shared revenues	120,256.00	120,256.00	152,301.11	32,045.11
Local grants	303,664.00	303,664.00	329,947.00	26,283.00
Charges for services				
General government	12,000.00	12,000.00	10,048.00	(1,952.00)
Public safety	5,000.00	5,000.00	506.90	(4,493.10)
Public works	120,573.00	120,573.00	129,789.03	9,216.03
Public health	6,000.00	6,000.00	7,949.58	1,949.58
Culture and recreation	240,000.00	240,000.00	228,102.96	(11,897.04)
Fines and forfeitures				
Justice court	5,000.00	5,000.00	12,300.00	7,300.00
Miscellaneous	175,696.00	175,696.00	94,383.00	(81,313.00)
Investment and royalty earnings	1,616.00	1,616.00	1,169.49	(446.51)
Total revenues	3,534,993.29	3,534,993.29	3,005,645.86	(529,347.43)
EXPENDITURES				
Current:				
General Government				
Personal services	23,149.00	23,149.00	20,252.28	2,896.72
Supplies/services/materials, etc	67,908.00	67,908.00	12,240.52	55,667.48
Public Safety				
Personal services	134,411.07	134,411.07	77,507.44	56,903.63
Supplies/services/materials, etc	281,907.00	333,442.06	243,605.28	89,836.78
Public Works				
Personal services	197,641.00	197,641.00	156,067.05	41,573.95
Supplies/services/materials, etc	1,223,335.00	1,373,335.00	563,069.44	810,265.56
Public Health				
Personal services	116,004.00	121,615.00	108,882.82	12,732.18
Supplies/services/materials, etc	54,244.00	54,244.00	37,671.58	16,572.42
Social and Economic Services				
Supplies/services/materials, etc	246,228.00	246,228.00	214,909.97	31,318.03
Culture and Recreation				
Personal services	151,725.00	153,638.25	119,348.24	33,790.01
Supplies/services/materials, etc	347,158.00	347,158.00	280,284.90	66,873.10
Housing and Community Development				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	5,500.00	5,500.00	1,960.90	3,539.10
Conservation of Natural Resources				
Capital expenditures	418,950.00	424,612.00	240,318.96	184,293.04
Debt Service				
Principal	32,522.00	32,522.00	32,934.56	(412.56)
Interest	2,264.00	2,264.00	1,850.93	413.07
Miscellaneous	240,778.00	240,778.00	149,039.90	91,738.10
Total expenditures	3,543,624.07	3,758,445.38	2,240,444.77	1,518,000.61
Excess of revenues over (under) expenditures	(9,630.78)	(223,452.09)	765,201.09	986,653.18
OTHER FINANCING SOURCES (USES)				
Transfers in	15,250.00	15,250.00	0.00	(15,250.00)
Transfers out	(643,364.00)	(643,364.00)	0.00	643,364.00
Total other financing sources (uses)	(628,114.00)	(628,114.00)	0.00	628,114.00
Net change in fund balance	(636,744.78)	(851,566.09)	765,201.09	1,616,767.18
Fund balance - July 1, 2013 - -As previously reported	2,428,106.43	2,428,106.43	2,428,106.43	0.00
Fund balance - July 1, 2013 - As restated	2,428,106.43	2,428,106.43	2,428,106.43	0.00
Fund balance - June 30, 2014	1,791,361.65	1,576,540.34	3,193,307.52	1,616,767.18

55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2014

	4000	4005	Total Nonmajor
	JMV CAPITOL IMPROV	LIBRARY CAPITAL IM	Cap. Proj. Funds

ASSETS			
Cash and cash equivalents	17,985.60	81,000.00	98,985.60
Taxes receivable:			
TOTAL ASSETS	17,985.60	81,000.00	98,985.60

LIABILITIES			

FUND BALANCES			
Unassigned (negative balance only)	17,985.60	81,000.00	98,985.60
Total Fund Balances	17,985.60	81,000.00	98,985.60
Total Liabilities and Fund Balances	17,985.60	81,000.00	98,985.60
=====			

57. COMBINING STATE OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

NONMAJOR CAPITAL IMPROVEMENTS

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

Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Investment and royalty earnings	0.00	0.00	46.22	46.22
Total revenues	0.00	0.00	46.22	46.22

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				
Debt Service				
Excess of revenues over (under) expenditures	0.00	0.00	46.22	46.22

OTHER FINANCING SOURCES (USES)

Net change in fund balance	0.00	0.00	46.22	46.22
Fund balance - July 1, 2013 - As previously reported	17,939.38	17,939.38	17,939.38	0.00
Fund balance - July 1, 2013 - As restated	17,939.38	17,939.38	17,939.38	0.00
Fund balance - June 30, 2014	17,939.38	17,939.38	17,985.60	46.22

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27. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
 For the year ending June 30, 2014

4000 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				
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				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Debt Service				
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, 2013 ---				
-As previously reported	81,000.00	81,000.00	81,000.00	0.00
Fund balance - July 1, 2013 - As restated	81,000.00	81,000.00	81,000.00	0.00
Fund balance - June 30, 2014	81,000.00	81,000.00	81,000.00	0.00

07. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

	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				
Investment and royalty earnings	0.00	0.00	46.22	46.22
Total revenues	0.00	0.00	46.22	46.22
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				
Debt Service				
Excess of revenues over (under) expenditures	0.00	0.00	46.22	46.22
OTHER FINANCING SOURCES (USES)				
Net change in fund balance	0.00	0.00	46.22	46.22
Fund balance - July 1, 2013 - -As previously reported	98,939.38	98,939.38	98,939.38	0.00
Fund balance - July 1, 2013 - As restated	98,939.38	98,939.38	98,939.38	0.00
Fund balance - June 30, 2014	98,939.38	98,939.38	98,985.60	46.22

61. COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the year ending June 30, 2014

	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		
	-----	-----
	-----	-----
EXPENDITURES		
Current:		
General Government		
Public Safety		
Public Works		
Supplies/services/materials, etc	257.50	257.50
Public Health		
Social and Economic Services		
Culture and Recreation		
Housing and Community Development		
Conservation of Natural Resources		
Debt Service		
	-----	-----
	-----	-----
Total expenditures	257.50	257.50
	-----	-----
Excess of revenues over (under) expenditures	(257.50)	(257.50)
	-----	-----
OTHER FINANCING SOURCES (USES)		
	-----	-----
	-----	-----
Net change in fund balance	(257.50)	(257.50)
Fund balance - July 1, 2013 -		
-As previously reported	(3,533.72)	(3,533.72)
	-----	-----
Fund balance - July 1, 2013 - As restated	(3,533.72)	(3,533.72)
	-----	-----
Fund balance - June 30, 2014	(3,791.22)	(3,791.22)
	=====	=====

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2013-2014

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL FUND						
101000 CASH	2,743,550.50	2,336,398.92	74,610.18	28,559.65	2,435,257.61	2,690,142.34
102000 Cash/Investment (Restricted)	0.00	500.00	0.00	0.00	0.00	500.00
Total Fund	2,743,550.50	2,336,898.92	74,610.18	28,559.65	2,435,257.61	2,690,642.34
Total 1000 GENERAL FUND	2,743,550.50	2,336,898.92	74,610.18	28,559.65	2,435,257.61	2,690,642.34
2110 ROAD FUND						
101000 CASH	921,604.08	2,083,429.22	36,988.20	1,293.16	2,064,717.94	976,010.40
2120 OLD WELFARE FUND						
101000 CASH	1.71	35.97	0.00	0.00	0.00	37.69
2130 BRIDGE FUND						
101000 CASH	70,561.24	83,530.94	323.30	0.00	62,117.21	92,298.27
2140 WEED CONTROL						
101000 CASH	113,874.82	198,220.44	4,026.14	352.80	180,322.79	135,445.81
2150 PREDATORY ANIMAL CONTROL						
101000 CASH	61.10	201.39	0.00	0.00	131.00	131.49
2160 COUNTY FAIR						
101000 CASH	20,998.47	449,051.39	816.51	2,673.47	449,349.61	18,843.29
2170 AIRPORT FUND						
101000 CASH	32,337.12	205,556.17	225.83	0.00	174,566.54	63,552.58
2190 COMPREHENSIVE INSURANCE						
101000 CASH	3,264.01	201,407.64	36,597.19	0.00	235,947.61	5,321.23
2200 INSECT FUND						
101000 CASH	19,125.65	0.00	0.00	0.00	84.74	19,040.91
2210 COUNTY PARKS						
101000 CASH	78,136.75	146.73	0.00	0.00	16,883.16	61,400.32
2220 LIBRARY FUND						
101000 CASH	18,428.09	50,851.00	1.13	9,953.10	45,051.57	14,275.55
2230 COUNTY AMBULANCE						
101000 CASH	11,886.38	98,903.20	429.91	0.00	97,665.58	13,453.81
2260 EMERGENCY - DISASTER						
101000 CASH	60,943.37	67,314.87	0.00	0.00	7,745.31	120,512.93
2261 HAZ MAT EMERGENCY SERVICES						
101000 CASH	10,534.53	508.90	0.00	0.00	216.88	10,826.55
2280 SENIOR CITIZENS						
101000 CASH	17,756.61	212,745.02	394.86	0.00	209,685.70	21,210.79
2281 SENIOR CITIZENS TRANSPORTATION						
101000 CASH	1,241.18	5.00	0.00	0.00	0.00	1,247.18
2300 PUBLIC SAFETY (LAW ENFORCEMENT)						
101000 CASH	363,168.32	1,783,801.13	8,825.34	7,357.94	1,729,027.67	419,409.18
2301 SANDERS COUNTY COALITION FOR FAMILIES						
101000 CASH	0.00	11,869.52	20,018.75	0.00	24,422.30	7,464.97
2370 P.E.R.S.						
101000 CASH	48.49	17.72	0.00	0.00	0.00	66.21
2371 HEALTH INSURANCE						
101000 CASH	103.23	75.54	0.00	0.00	0.00	178.77
2372 PERMISSIVE MEDICAL LEVY						
101000 CASH	5,744.59	327,038.77	7.43	0.00	73.84	332,716.95
2382 SEARCH & RESCUE						
101000 CASH	17,390.16	24,690.80	107.35	0.00	26,028.43	16,159.88

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2013-2014

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2383 SEARCH & RESCUE AUXILIARY						
101000 CASH						

2398 RECORD PRESERVATION							
101000 CASH	73,546.30	10,948.00	4.83	0.00	30,178.20	53,420.93	
2400 PARADISE IMPROVEMENT							
101000 CASH	4,004.31	2,865.35	0.67	0.00	2,230.37	4,319.95	
2500 LARCHWOOD SOUTH SHORE ROAD MAINTENANCE							
101000 CASH	2,263.84	1,455.77	15.09	0.00	1,131.29	2,503.41	
2501 LARCHWOOD SOUTH OVERPASS (LONG TERM)							
101000 CASH	1,026.39	363.94	0.00	0.00	0.00	1,390.24	
2700 SANDERS COUNTY CHRISTMAS RELIEF							
101000 CASH	15,858.27	10,227.46	30.25	91.70	5,218.47	20,805.83	
2701 SANDERS COUNTY CRIME STOPPERS							
101000 CASH	2,229.76	0.00	0.00	0.00	188.80	2,040.96	
2618 UST PROGRAM							
101000 CASH	1,227.75	0.00	0.00	0.00	0.00	1,227.75	
2820 FUEL TAX							
101000 CASH	139,182.46	120,627.69	0.00	0.00	119,862.30	139,927.85	
2830 JUNK MOTOR VEHICLE							
101000 CASH	15,350.83	3,250.17	0.00	181.62	2,045.39	21,273.99	
2840 NOXIOUS WEED							
101000 CASH	1,754.45	30,525.70	7,347.04	1,052.60	36,625.59	0.00	
2841 EURASIAN WATERMILFOIL (was 2840)							
101000 CASH	4,316.99	221,070.11	3,599.61	0.00	229,486.71	0.00	
2842 Watershed Assessment-Middle Clark Fork River							
101000 CASH	0.00	51,338.54	20,021.66	0.00	71,360.20	0.00	
2850 911 EMERGENCY NO.							
101000 CASH	318,311.74	141,250.94	6,007.99	763.50	84,965.36	379,841.81	
2859 COUNTY LAND INFORMATION							
101000 CASH	26,318.25	2,282.00	0.00	0.00	375.00	28,225.25	
2860 LAND USE PLANNING							
101000 CASH	12,256.41	4,289.03	59.65	0.00	0.00	16,605.09	
2902 TITLE III PROJECTS (Was Rural Add)							
101000 CASH	590,552.68	0.00	2.32	0.00	68,442.93	522,112.07	
2950 DUI TASK FORCE							
101000 CASH	9,037.77	2,800.00	359.75	0.00	6,367.01	5,830.51	
2951 National Highway Traffic Safety (NHTSA)							
101000 CASH	0.00	4,449.95	3,973.65	33.35	8,389.75	0.00	
2952 SPECIAL PROJECTS							
101000 CASH	-1,930.82	2,637.84	3,616.90	0.00	4,373.92	0.00	
2956 CTEP(COMM.TRANS. ENHANCEMENT PROGRAM)							
101000 CASH	-0.11	146,416.24	0.00	0.00	53,143.57	93,272.56	
2958 OFFICE OF EMERGENCY MANAGEMENT							
101000 CASH	16,345.79	42,932.95	0.38	388.92	45,056.65	13,831.55	
2960 PILT							
101000 CASH	303,864.00	329,947.00	0.00	0.00	0.00	633,611.00	
2964 PUBLIC HEALTH MISC. GRANTS							
101000 CASH	-100.00	0.00	100.00	0.00	0.00	0.00	

12/16/14

12:00:43

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2013-2014

Page: 3 of 6
Report ID: L1602

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
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	21,099.67	10,508.25	0.00	0.00	9,457.74	22,149.18
2971 WIC						
101000 CASH	349.81	62,039.26	0.00	0.00	55,976.89	6,412.18
2972 FAMILY PLANNING						
101000 CASH	692.53	733.24	0.00	0.00	581.05	844.72
2973 MCH GRANT						
101000 CASH	62,607.46	25,121.53	0.00	0.00	11,984.29	75,744.70
2974 BIOTERRORISM						
101000 CASH	147,305.59	30,880.00	42.39	0.00	35,066.09	143,161.29
2975 Bioterrorism Grant						

101000 CASH	32.22	0.00	0.00	0.00	0.00	32.22
2987 HORSE RESCUE						
101000 CASH	7,819.52	0.00	0.00	0.00	0.00	7,819.52
Total 2000	3,604,120.25	7,128,215.17	155,083.15	24,353.88	6,288,308.57	4,574,751.12
4000 JMV CAPITOL IMPROVEMENTS						
101000 CASH	17,939.38	0.00	46.22	0.00	0.00	17,985.60
4005 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	46.22	0.00	0.00	98,985.60
5010 SOLID WASTE						
101000 CASH	419,911.76	867,794.83	6,346.00	1,191.42	882,592.77	409,868.40
Total 5000	419,911.76	867,794.83	6,346.00	1,191.42	882,592.77	409,868.40
7025 RESTITUTION FOR CRIME VICTIMS						
101000 CASH	2,729.73	368.00	0.00	0.00	0.00	3,097.73
7105 ALCOHOLIC REHAB						
101000 CASH	0.00	20,320.00	0.00	20,320.00	0.00	0.00
7130 PROTESTED TAX FUND						
101000 CASH	327,382.69	59,164.20	1,955.99	0.00	369.67	387,633.21
7140 PUBLIC ADMINISTRATOR						
101000 CASH	5,324.65	0.00	0.00	0.00	0.00	5,324.65
7150 REDEMPTION FUND						
101000 CASH	0.00	56,744.45	9,500.32	56,744.35	9,500.32	0.10
7150 CLERK OF DISTRICT COURT						
101000 CASH	3,266.88	30,000.00	0.00	0.00	0.00	33,266.88
7151 DISTRICT COURT TRUST / BONDS						
101000 CASH	0.00	3,390,344.14	10,930.99	3,395,470.08	5,805.05	0.00
7170 TREASURERS TRUST						
101000 CASH	2,382.97	11,227.50	9,500.32	11,071.10	9,500.32	2,539.37
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

12/16/14
12:00:43

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2013-2014

Page: 4 of 6
Report ID: L1602

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Cut	Ending Balance
7198 CITY BOND/CREDIT CARD						
101000 CASH	11.23	21,933.56	0.00	20,862.98	0.00	1,061.81
7199 CRIME VICTIMS ASSISTANCE PROGRAM						
101000 CASH	482.00	6,903.00	0.00	7,056.98	0.00	328.02
7240 HOT SPRINGS GARBAGE						
101000 CASH	118,664.61	115,634.24	666.55	103,248.14	1,312.51	130,404.75
7245 DIXON GARBAGE						
101000 CASH	73,400.34	21,194.79	0.00	30,879.30	698.98	63,016.85
7270 THOS FALLS TV						
101000 CASH	27,863.47	24,289.66	128.31	22,796.58	1,079.73	28,405.13
7280 JOCKO IRRIGATION DISTRICT						
101000 CASH	5,531.76	38,391.69	0.00	40,059.93	0.00	3,863.72
7290 EASTERN SANDERS CONSERVATION						
101000 CASH	648.71	11,885.82	7.85	11,721.51	16.51	804.36
7300 FLATHEAD IRRIGATION						
101000 CASH	31,699.32	351,519.39	0.00	341,142.61	262.19	41,813.91
7310 PLAINS CEMETERY						
101000 CASH	2,706.77	23,311.19	52.01	22,027.15	704.89	3,337.93
7315 PARADISE CEMETERY DISTRICT						
101000 CASH	1,007.50	3,919.22	0.00	3,231.77	715.89	979.06
7320 PLAINS RURAL FIRE						
101000 CASH	258,264.22	66,890.22	1,434.41	56,258.87	7,445.20	263,884.78
7330 HOT SPRINGS RURAL FIRE						
101000 CASH	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00

7345 THOS. FALLS RURAL FIRE							
101000 CASH	72,524.06	153,233.55	721.11	134,077.05	174.84	92,226.83	
7360 DIXON RURAL FIRE							
101000 CASH	24,810.09	12,857.49	161.76	4,981.39	3,203.83	25,644.12	
7355 NOXON RURAL FIRE							
101000 CASH	223,166.47	104,541.36	1,950.10	50,508.49	6,745.35	272,404.09	
7369 TROUT CREEK FIRE							
101000 CASH	187,679.15	65,075.08	1,301.13	25,470.02	5,046.77	223,538.57	
7365 WHITEPINE CEMETERY							
101000 CASH	2,791.22	32,513.41	93.28	32,463.74	0.10	2,849.07	
7370 NOXON-HERON CEMETERY							
101000 CASH	2,916.46	36,716.87	127.44	35,854.34	699.30	3,207.13	
7371 NOXON-HERON PUBLIC HOSPITAL DISTRICT							
101000 CASH	46,986.17	21,519.40	273.04	14,585.00	119.05	54,074.56	
7372 TROUT CRDEK PARK DISTRICT							
101000 CASH	4,733.94	5,072.38	17.77	5,264.78	1,073.87	3,535.44	
7373 HERON COUNTY PARK DISTRICT							
101000 CASH	15,207.18	12,032.64	80.27	11,660.00	36.38	15,623.71	
7375 HOT SPRINGS TV							
101000 CASH	40,931.04	8,465.39	224.82	3,827.79	798.85	39,994.62	
7380 PLAINS/PARA TV							
101000 CASH	60,489.73	22,032.05	342.87	7,984.89	1,179.82	73,699.94	
7385 GREEN MOUNTAIN CONSERVATION DIST.							
101000 CASH	2,601.51	34,103.78	131.89	33,832.96	0.12	3,004.10	

12/16/14
12:00:43

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2013-2014

Page: 5 of 6
Report ID: L1602

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Cut	Ending Balance
7390 TR CRK-HERON-NOXON TV						
101000 CASH	39,187.12	612.77	213.86	17,173.31	971.97	21,866.47
7395 EAST SANDERS CO. HOSPITAL						
101000 CASH	72,089.50	53,793.12	481.94	17,034.92	262.03	115,067.59
7399 SANDERS COUNTY COMMUNITY CENTER						
101000 CASH	23,229.93	0.00	135.66	0.00	61.71	23,303.88
74XX Agency - State (all)						
101000 CASH	146,521.18	5,133,580.23	358,336.53	5,485,050.82	1,064.35	152,822.77
77XX District Schools (all)						
101000 CASH	8,084,928.52	20,810,058.71	22,373,012.32	21,708,494.60	21,181,560.18	9,377,984.77
7811 COUNTY TUITION FUND						
101000 CASH	0.00	1,540.00	0.00	1,540.00	0.00	0.00
7820 HIGH SCHOOL RETIREMENT						
101000 CASH	109,493.31	598,419.87	116,236.29	0.00	722,007.05	102,142.42
7830 COUNTY SCHOOL TRANSPORTATION						
101000 CASH	58,564.48	228,030.38	29,232.24	0.00	257,109.95	58,717.15
7840 ELEM RETIREMENT						
101000 CASH	133,388.56	670,039.54	123,647.55	0.00	817,170.00	115,905.65
7850 TOWN OF THOMPSON FALLS						
101000 CASH	39,591.83	358,101.53	0.00	350,546.68	257.61	36,889.07
7852 THOMPSON FALLS LIBRARY DIST.						
101000 CASH	5,014.30	75,956.48	0.00	74,964.58	7.91	6,998.89
7853 THOMPSON FALLS WATER						
101000 CASH	0.00	903.22	0.00	857.83	0.00	45.39
7850 TOWN OF PLAINS						
101000 CASH	19,267.13	257,851.66	135.72	247,472.25	259.70	29,522.56
7855 PLAINS LIBRARY DIST.						
101000 CASH	10,670.43	85,743.80	11.39	83,931.72	21.79	12,472.11
7870 TOWN OF HOT SPRINGS						
101000 CASH	10,771.07	168,064.74	0.00	164,964.34	402.59	13,467.88
7871 HOT SPRINGS WEED CUTTING						
101000 CASH	62.50	1,540.68	0.00	1,260.08	0.00	343.10
7872 HOT SPRINGS LIGHTING DIST "A"						
101000 CASH	474.64	7,574.75	0.00	7,443.47	0.00	605.96
7873 HOT SPRINGS SEWER						

101000 CASH	0.00	2,159.59	0.00	1,356.06	0.00	803.53
7875 HCT SPRINGS CITY-COUNTY LIBRARY						
101000 CASH	4,049.09	21,925.25	0.00	31,221.70	138.83	4,612.81
7910 PAYROLL						
101000 CASH	140,531.05	0.00	4,643,078.81	4,655,730.89	195.05	127,683.92
7920 REFUND FUND						
101000 CASH	3,131.62	0.00	13,127.40	0.00	14,202.38	2,056.64
7930 CLAIMS FUNDS						
101000 CASH	371,445.37	0.00	4,781,541.92	4,598,023.80	0.00	554,963.49
7980 INTEREST POOL						
101000 CASH	0.00	54,624.19	44,671.12	0.00	99,295.31	0.00
Total 7000	10,919,140.50	33,483,487.55	32,530,682.71	42,086,570.96	23,159,184.76	11,687,555.04

12/16/14
12:00:43

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2013-2014

Page: 5 of 6
Report ID: L160Z

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
8010 NIARADA CEMETERY						
101000 CASH	21,894.57	62.07	0.00	0.00	257.50	21,699.14
Total 8000	21,894.57	62.07	0.00	0.00	257.50	21,699.14
Totals	17,807,556.96	43,816,458.54	32,766,768.26	42,140,680.91	32,766,601.21	19,483,501.64

Sanders County, Montana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditure June 30, 2013
<u>U.S. Department of Agriculture</u>			
<i>Passed through Montana Department of Health and Human Services:</i>			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	14-07-5-21-017-0	\$ 55,977
<i>Passed through Montana State Auditor's Office:</i>			
Schools and Roads - Grant to States	10.565	N/A	1,261,964
<i>Passed through Montana Department of Agriculture:</i>			
Forest Health Protection	10.680	MDA 2012-736	7,432
Forest Health Protection	10.680	MDA 2013-707	16,081
Total U.S. Department of Agriculture			\$ 1,341,454
<u>U.S. Department of Justice</u>			
<i>Direct</i>			
Public Safety Partnership and Community Policing Grants	16.710	2009RKWX0533	\$ 7,650
Public Safety Partnership and Community Policing Grants	16.710	2011UMWX0110	73,331
Total U.S. Department of Justice			\$ 80,981
<u>U.S. Department of Transportation</u>			
<i>Direct</i>			
Aiport Improvement Program	20.106	3-30-0076-008-2013	\$ 103,711
<i>Passed through Montana Department of Transportation:</i>			
Highway Planning and Construction	20.205	7392	2,443
Highway Planning and Construction	20.205	7508	16,754
Countermeasures Incentive Grants I	20.601	CTS-107355	8,424
<i>Passed through Montana Sheriffs and Peace Officers Association:</i>			
State and Community Highway Safety	20.600	N/A	2,790
Total U.S. Department of Education			\$ 134,122
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Montana Department of Health and Human Services:</i>			
Public Health Emergency Preparedness	93.069	14-07-6-11-047-0	\$ 35,024
PPHF Capacity Building Assistance to Strengthen Public Health Immunization			
Infrastructure and Performance Financed in part by Prevention and Public Health Funds	93.539	14-07-31-177-0	9,458
Maternal and Child Health Services Block Grant to States	93.994	14-07-5-01-045-0	11,984
Total U.S. Department of Justice			\$ 56,466
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Montana Department of Military Affairs:</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4172-DR-MT	\$ 67,028
Emergency Management Performance Grants	97.042	EMW-2012-EP-00057-S01	5,745
Emergency Management Performance Grants	97.042	EMW-2013-EP-00044-S01	14,500
State Fire Training System Grants	97.043	EMW-2012-SS-00143-S01	5,055
		2013-WR-AX-0009	13,680
Total U.S. Department of Justice			\$ 106,008
Total Federal Financial Assistance			\$ 1,719,031

N/A = Not Applicable or Not Available



Determination of Filing Fee Form

Note: This form is self calculating, with defaults of -0- and "NO" in box #1 and box #2. Manual forms can be found on our website by clicking on this [link](#).

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of the OMB Circular A-133 threshold (i.e., \$500,000 or more), regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the forms, loans and loan guarantees.

GOVERNMENTAL FUNDS - PAGE 16 (STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES)

Total Revenues	0.00
Other Financing Sources - Proceeds from Sale of Capital Assets	0.00
Special and/or Extraordinary Items (Revenues only)	0.00

ENTERPRISE FUNDS - PAGE 19 (STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS)
Note: Do not include revenues of Internal Service Funds

Total Operating Revenues	0.00	Box #1
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		Filing Fee Owed 0
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	0.00	
Interest Revenues	0.00	
Other Non-operating Revenues not included above		
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	

ENTERPRISE FUNDS - PAGE 20 (STATEMENT OF CASH FLOWS)

Proceeds from Sale of Capital Assets	0.00
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TRUST FUNDS - PAGE 22 (STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS)
NOTE: Do not include additions to Investment Trust Funds

Total Additions to Pension & Private Purpose Trust Funds Only	0.00
Total Revenues for Calculation of Filing Fee	\$0.00

If this amount is less than \$500,000, no filing fee is required to be paid. Complete Part II below to determine if there is an audit requirement.

If this amount is \$500,000 or greater, filing fee and audit are required. STOP - No need to complete Part II.

Part II - Determination of Audit Requirement w/ No Filing Fee (Enter Manually)

Add: Proceeds from Debt provided by a Federal agency, a State agency, or another local government:		Box #2
Board of Investments - InterCAP loan proceeds		Audit Required? NO
Rural Development Loan proceeds		
Loan/Bond proceeds from State Revolving Fund (SRF/WRF)		
Other: Specify Federal or State agency or other local govt		
Total Debt Proceeds		
Total Revenues + Total Debt Proceeds	\$0.00	

If this amount is \$500,000 or greater, you are required to have an audit for the fiscal year.

**ANNUAL FINANCIAL REPORT FILING FEE
FISCAL YEAR ENDING JUNE 30, 2014**

#N/A
SANDERS COUNTY
PO BOX 519
THOMPSON FALLS, MT 59873

If the local government entity name or mailing address on the Department's mailing list is inaccurate or has changed recently please note the correction below.

Please return this filing fee form and applicable filing fee with your annual financial report form to:

**Montana Department of Administration
Local Government Services Bureau
301 S. Park Ave - Room 340
PO Box 200547
Helena, MT 59620-0547**

PLEASE NOTE: The "Determination of Filing Fee Form" - page 2 of 2 - is designed to be self-calculating. If you choose to print this form and manually fill it in, please adjust the "Filing Fee Owed" in Box #1, based on the Filing Fee Schedule included below. Please revise Box #2 to "YES" if the debt proceeds received by your government indicate that an audit will be required. A manual version of this form can be found on our website at: http://doa.mt.gov/lgsb/Forms/AccountingSystemsProgram/6_FilingFeeForms/default.mcp.

or click on this link: Filing Fee Forms - Montana Department of Administration

If there is an amount listed in BOX #1 of the Determination of Filing Fee Form (page 2 of 2) please include a check or warrant for that amount, made payable to "State Treasurer" in the amount of the required fee.

LOCAL GOVERNMENT ANNUAL FILING FEE SCHEDULE

The following filing fee schedule is required by Section 2-7-514, MCA, and has been adopted as Section 2.4.402 of the Administrative Rules of Montana.

Annual Resources Equal to or Greater Than:	Annual Resources Less Than	Filing Fee
\$0	\$500,000	\$0
\$500,000	\$1,000,000	\$435
\$1,000,000	\$1,500,000	\$635
\$1,500,000	\$2,500,000	\$760
\$2,500,000	\$5,000,000	\$845
\$5,000,000	\$10,000,000	\$890
\$10,000,000	\$50,000,000	\$965
\$50,000,000		\$1,000

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

GL#	Amount Received:
	\$ _____ Date: _____
TD#	By: _____