MONTANA DEPARTMENT OF ADMINISTRATION Local Government Services Bureau

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

MONTANA Meagher County PO Box 309 White Sulphur Springs, MT 59645

ANNUAL FINANCIAL REPORT



FISCAL YEAR ENDING JUNE 30, 2011

OFFICE USE ONLY

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Meagher County ELECTED OFFICIALS/OFFICERS OFFICE NAME OF COUNTY OFFICIALS/OFFICERS **DATE TERM EXPIRES** Commissioner (Chairperson) Nancy Schlepp 12/31/2014 Ben Hurwitz 12/31/2012 Commissioner Herbert H. Townsend 12/31/2016 Commissioner Assessor Becky Hurwitz-Leger 12/31/2014 Attorney Kimberly Deschene Auditor Treasurer Sue Phalen 12/31/2014 Clerk and recorder Dayna Ogle 12/31/2014 Clerk of district court Donna Morris 12/31/2012 12/31/2014 Coroner Jon Lopp Justice of the peace Jerry Churchill 12/31/2014 Justice of the peace Public administrator School superintendent Helen Hanson Sheriff Jon Lopp 12/31/2014 **OFFICE** NAME OF CITY/TOWN OFFICIALS/OFFICERS **DATE TERM EXPIRES** Mayor Councilperson Councilperson Councilperson Councilperson Councilperson Councilperson Councilperson Councilperson City manager Attorney Chief of police Clerk Clerk/Treasurer Finance Director Town Judge Public Works Director Utility billing/collection clerk IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE Meagher County ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2011 Respectfully submitted; Clerk and Recorder

Date

BASIC

FINANCIAL

STATEMENTS

Meagher County							
STATEMENT OF NET ASSETS							
FISCAL YEAR ENDING J	UNE 30. 2011						
	0112 00, 2011						
	Primary Government						
	Governmental						
	Activities						
ASSETS							
Cash and cash equivalents	2,678,854.43						
Petty Cash	524.61						
Restricted Assets:	52 He I						
Cash and cash equivalents	375,579.98						
Investments (at fair value)	10,223.10						
Taxes/Assessments Receivable - (net	. 0,0						
of allowance for uncollectibles)	404,069.29						
Due from other governments	42,869.37						
Capital assets not being depreciated	12,000.01						
Land	105,395.31						
Capital assets being depreciated (net	100,000.01						
of accumulated depreciation)	5,140,559.42						
	0,110,000.12						
Total Assets	8,758,075.51						
LIABILITIES							
Accounts payable and other current							
liabilities	19,260.50						
Noncurrent liabilities:							
Due within one year	24,258.36						
Due in more than one year	128,360.10						
Total Liabilities	171,878.96						
Total Elabilities	171,070.00						
NET ASSETS							
Invested in Capital assets, net of							
related debt	5,218,835.70						
Restricted for:	979,442.32						
Debt Service	, -						
Bond Indenture Requirements							
General Government							
Public Safety							
Public Works							
Public Health							
Culture/Recreation							
Economic Development							
Other:							
Non-spendable (other than Perm Fund	0.00						
Permanent Fund principal							
Unrestricted	2,387,918.53						
Total Net Assets	8,586,196.55						
Balance check (should equal zero):	0.00						
-13-							

		Meagher Cou										
	STATEMENT OF ACTIVITIES FISCAL YEAR ENDING JUNE 30, 2011											
FISCAL YEAR ENDING JUNE 30, 2011												
					Net (Expense) Revenue and							
		F	Program Revenue	S	Changes in Net Assets							
		Charges for	Operating	Capital	Primary Government							
		Services, Fines,	Grants and	Grants and	Governmental							
Functions/Programs	Expenses	Forfeitures, etc.	Contributions	Contributions	Activities							
Primary government:		,										
Governmental activities:												
General government	654,084.64	58,478.73	15,866.11	0.00	(579,739.80)							
Public safety	640,543.56	114,642.46	210,678.45	23,000.00	(292,222.65)							
Public works	550,620.16	119,593.24	515,968.66	101,438.00	186,379.74							
Public health	515,696.95	32,254.90	56,050.18	0.00	(427,391.87)							
Social and economic services	57,195.15	1,908.08	19,807.33	0.00	(35,479.74)							
Culture and recreation	71,481.02	15,332.41	17,135.83	0.00	(39,012.78)							
Housing/Community Development	0.00	0.00	0.00	0.00	0.00							
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00							
Interest on long-term debt	357.77	0.00	0.00	0.00	(357.77)							
Miscellaneous	248,764.32	7,875.73	0.00	0.00	(240,888.59)							
Unallocated costs	20,579.00				(20,579.00)							
Total governmental activities	2,759,322.57	350,085.55	835,506.56	124,438.00	(1,449,292.46)							
7												
Total primary government	2,759,322.57	350,085.55	835,506.56	124,438.00	(1,449,292.46)							
	General revenues	:										
	Property taxes				1,547,682.68							
	Local option taxe				88,178.33							
	Licenses and pe				1,750.00							
		eral/State shared re			288,653.91							
		nts and contribution	S		0.00							
	Unrestricted inve	estment earnings			55,439.18							
	Miscellaneous	antmont to fair velve			12,979.40							
		estment to fair value	.		(11,741.20) 7,367.99							
	Transfers Total con	oral rayonuas and	transfors									
		eral revenues and			1,990,310.29							
		Change in net asset			541,017.83							
		July 1, 2010 as pre	viously reported		8,045,178.72							
	Prior period adju		totod		0.00							
		July 1, 2010 as res	tated		8,045,178.72							
	Total net assets -	June 30, 2011			8,586,196.55							
					(8,586,196.55)							
					0.00							

Meagher County BALANCE SHEET GOVERNMENTAL FUNDS FISCAL YEAR ENDING JUNE 30, 2011

				Major Funds				
			Special Revenue	Special Revenue	Special Revenue	Special Revenue	Other	Total
Account			Fund #2110	Fund #2235	Fund #2790	Fund #2900	Governmental	Governmental
Number	Description	General	Road	Hospital	Harmon Trust	PILT	Funds	Funds
	ASSETS							
101000	Cash and cash equivalents	146,208.49 524.61	456,259.91	2,946.23	760,671.33	365,057.24	947,711.23	2,678,854.43
103000 101100	Petty cash Investments	524.01					0.00	524.61 0.00
101100	Restricted Assets:						0.00	0.00
102200	Cash and cash equivalents				311,774.00		63,805.98	375,579.98
102300	Investments						0.00	0.00
106000	Valuation of investments to fair value				10,223.10		0.00	10,223.10
110000	Tax/assessment receivable (net of allowance for uncollectibles)	183,179.39	60,560.96	47,612.66			112,716.28	404,069.29
132000	Due from other governments	103,179.39	00,360.96	47,012.00			42,869.37	42,869.37
133000	Advances to other funds					18,384.39	0.00	18,384.39
						10,001100		,
	Total Assets	329,912.49	516,820.87	50,558.89	1,082,668.43	383,441.63	1,167,102.86	3,530,505.17
	LIABILITIES AND FUND BALANCES							
000400	Liabilities:	40,000,50					0.00	40.000.50
202100	Accounts payable	19,260.50					0.00	19,260.50
205200	Matured interest payable						0.00	0.00
220000	Deferred revenue	183,179.39	60,560.96	47,612.66	0.00		112,716.28	404,069.29
233000	Advances from other funds						18,384.39	18,384.39
	Total Liabilities	202,439.89	60,560.96	47,612.66	0.00	0.00	131,100.67	441,714.18
	FUND BALANCES:							
250100	Non-spendable						0.00	0.00
250100	Inventory						0.00	0.00
250200	Restricted						523,182.41	523,182.41
	General government						/	0.00
	Public Safety							0.00
	Public Works		456,259.91					456,259.91
	Culture and Recreation							0.00
260100	Other: (input explanation Committed						527,693.18	0.00 527,693.18
260100	General government				1,082,668.43		327,093.16	1,082,668.43
	Public Safety				1,002,000.43			0.00
	Public Works							0.00
	Public Health			2,946.23				2,946.23
	Culture and Recreation							0.00
	Other: (input explanation							0.00
260200	Assigned					383,441.63	0.00	383,441.63
								0.00
								0.00
271000	Unassigned	127,472.60					(14,873.40)	112,599.20
	Total fund balances	127,472.60	456,259.91	2,946.23	1,082,668.43	383,441.63	1,036,002.19	3,088,790.99
	Total liabilities and fund balances	329,912.49	516,820.87	50,558.89	1,082,668.43	383,441.63	1,167,102.86	
	Balance check (Should equal zero):			0.00	0.00	0.00	0.00	
	Amounts reported for governmental activities in	the statement of	net					
	assets are different because: Capital assets used in governmental activities	are not financia						
	resources and, therefore, are not reported in							5,245,954.73
	. 1300.000 d.i.d, t.io.oioro, dio not reported ii							5,2 .5,55 1.75
	Other long-term assets are not available to pa	ay current-period						
	expenditures and, therefore, are deferred in	the funds.						404,069.29
	Current assets						0.00	
	Accounts payable						0.00	
	Net amount allocated to business-ty	pe/external activ	vities				0.00	0.00
	Language Pat Property Language		Lacarable					
	Long-term liabilities, including bonds payable in the current period and therefore are not re							(152 610 46)
	in the current period and therefore are not re	sported in the fur	ius.					(152,618.46)
			l					0.500.400.55
			Net assets of g	overnmental ac	tivities			8,586,196.55

Meagher County STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FISCAL YEAR ENDING JUNE 30, 2011

				Major	Funds			
			Special Revenue	Special Revenue	Special Revenue	Special Revenue	Other	Total
Account			Fund #2110	Fund #2235	Fund #2790	Fund #2900	Governmental	Governmenta
Number	Description	General	Road	Hospital	Harmon Trust	PILT	Funds	Funds
	REVENUES							
310000/								
363000	Taxes/assessments	787,022.18	233,912.71	210,332.24			393,962.08	1,625,229.21
320000	Licenses and permits	1,750.00					0.00	1,750.00
330000	Intergovernmental revenues	85,583.74	405,488.00			159,419.00	598,107.73	1,248,598.47
340000	Charges for services	60,166.12	28,837.10				169,256.93	258,260.15
350000	Fines and forfeitures	10,344.50					0.00	10,344.50
360000	Miscellaneous	12,979.40	15,908.53				43,666.51	72,554.44
370000	Investment and royalty earnings	21,916.39			30,154.32		3,368.47	55,439.18
371020	Gain (loss) on investment to fair value				(11,741.20)			(11,741.20
	Total Revenues	979,762.33	684,146.34	210,332.24	18,413.12	159,419.00	1,208,361.72	3,260,434.75
	EXPENDITURES							
	Current:							
410000	General government	566,413.33					90,051.31	656,464.64
420000	Public safety	419,500.41					231,258.76	650,759.17
430000	Public works	0.00	373,382.92				189,903.03	563,285.95
440000	Public health	13,093.61		318,239.00			184,771.58	516,104.19
450000	Social and economic services	5,129.52					51,861.42	56,990.94
460000	Culture and recreation	0.00					72,280.57	72,280.57
490000	Debt Service:							
	Principal	0.00					3,789.23	3,789.23
	Interest	0.00					357.77	357.77
	interest	0.00					331.11	0.00
	Capital outlay	28,741.63					163,107.97	191,849.60
500000	Internal Services	20,7 41.00					100,107.07	0.00
510000	Miscellaneous	0.00			37,399.51		211,364.81	248,764.32
310000	Total Expenditures	1,032,878.50	373,382.92	318,239.00	37,399.51	0.00	1,198,746.45	2,960,646.38
	Excess of revenues (under)	1,032,070.30	373,302.92	310,239.00	37,399.31	0.00	1,130,740.43	2,900,040.30
	expenditures	(53,116.17)	310,763.42	(107,906.76)	(18,986.39)	159,419.00	9,615.27	299,788.37
	OTHER FINANCING SOURCES (USES):	(55,116.17)	310,703.42	(107,900.70)	(10,960.39)	139,419.00	9,013.21	299,700.37
000040		0.00	0.00				0.00	0.00
382010 382020	Sale of capital assets Compensation for loss of fixed asset	0.00	0.00 3,325.00				0.00	0.00 3,325.00
			3,325.00					0.00
382030	Gain (loss) on sale of capital assets	120 120 01			20.007.02		240 022 07	
383000	Transfers In	139,120.91			30,007.82		219,623.87	388,752.60
392010 521000	Central stores/postage Transfers out	1,569.31 (36,526.95)	(41,815.00)	(4,497.00)		(130,104.00)	(168,441.66)	1,569.31
521000		,	,	,				
	Total other financing sources (uses)	104,163.27	(38,490.00)	, ,		(130,104.00)	51,182.21	12,262.30
	Net change in fund balances Fund balances - July 1, 2010 as	51,047.10	272,273.42	(112,403.76)	11,021.43	29,315.00	60,797.48	312,050.67
	previously reported	76,425.50	183,986.49	115 240 00	1,071,647.00	35/1126 62	975,204.71	2,776,740.32
	Prior period adjustments	0.00	103,900.49	115,349.99	1,071,047.00	354,126.63	0.00	0.00
	Fund balances - July 1, 2010 as	0.00					0.00	0.00
	,	70 405 50	400 000 10	11501000	4 074 047 00	05440000	075 004 7	0 770 746 66
	restated	76,425.50	183,986.49	115,349.99	1,071,647.00	354,126.63	975,204.71	2,776,740.32
	Fund balances - June 30, 2011	127,472.60	456,259.91	2,946.23	1,082,668.43	383,441.63	1,036,002.19	3,088,790.99

Meagher County

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FISCAL YEAR ENDING JUNE 30, 2011

312,050.67

Net change in fund balances - total governmental funds (page 16)

change in rund balances - total governmental runds (page 16)	312,050.67
mounts reported for governmental activities in the statement of activities (page) are	
different because:	
united it beloads.	
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	191,849.60
Depreciation expense	0.00
Depreciation expense	0.00
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 the disposal of capital assets	
Proceeds from the sale of capital assets	
Revenues in the Statement of Activities that do not provide current financial resources are	
not reported as revenues in the funds:	
Donated capital assets	
Long-term receivables (deferred revenue)	32,537.66
Long-term receivables (defended revende)	32,337.00
Long-term debt proceeds provide current financial resources to the governmental funds,	
but issuing debt increases long-term liabilities in the statement of net assets:	
Capital lease proceeds	0.00
Bond sale proceeds	0.00
Loan proceeds	0.00
Loan proceeds	0.00
Denoument of debt principal is an expenditure in the governmental funds, but the	
Repayment of debt principal is an expenditure in the governmental funds, but the	
repayment reduces long-term debt in the Statement of Net Assets:	
Capital lease obligation principal payments	
Long-term loan/contract principal payments	3,789.23
Long-term bond principal payments	5,1 5515
Long term bond principal payments	
Internal service funds are used by management to charge the costs of certain activities,	
such as insurance and data processing, to individual funds. The net revenue of the	
internal service funds is reported with the governmental activities of the government-wide	
statement of activities net of the amounts allocated to business-type activities and	
depreciation expense	
Change in net assets 0.00	
Net of amount allocated to business-type/external activities 0.00	1
Depreciation Expense 0.00	0.00
Comp avanage reported in the Ctatement of Activities do not require the use of	
Some expenses reported in the Statement of Activities do not require the use of	
current financial resources and therefore are not reported as expenditures in	
governmental funds	
Accrued compensated absenses	21,369.67
Accrued OPEB liability	(20,579.00)
Accided of Eb liability	(20,010.00)
Change in Net Assets in Governmental Activities	541,017.83
g	,

Meagher County STATEMENT OF NET ASSETS **PROPRIETARY FUNDS** FISCAL YEAR ENDING JUNE 30, 2011 **Business-type Activities** Major Enterprise Funds Nonmajor Account **Enterprise** Number Description Funds Totals **ASSETS Current Assets** 0.00 0.00 101000 Cash and cash equivalents Accounts/other receivables - (net of allowance for uncollectibles) 120000 0.00 0.00 **Total Current Assets** 0.00 0.00 0.00 0.00 0.00 Noncurrent Assets Restricted Assets: 102200 Cash and cash equivalents 0.00 0.00 180000 Capital assets: 0.00 Land 0.00 Buildings 0.00 0.00 Improvements other than buildings 0.00 0.00 Machinery and equipment 0.00 0.00 Infrastructure (utility systems) 0.00 0.00 Less: accumulated depreciation 0.00 0.00 Capital assets - net of accumulated depreciation 0.00 0.00 **Total Noncurrent Assets** 0.00 0.00 0.00 0.00 0.00 **Total Assets** 0.00 0.00 0.00 0.00 0.00 LIABILITIES **Current Liabilities** Short-term bonds payable 0.00 0.00 206120 0.00 Accrued wages payable 0.00 209100 Compensated absences 0.00 0.00 **Total Current Liabilities** 0.00 0.00 0.00 0.00 0.00 **Noncurrent Liabilities** 0.00 231000 0.00 Bonds payable 236000 Closure/postclosure care costs 0.00 0.00 238000 **OPEB Liability** 0.00 0.00 239000 Compensated absences 0.00 0.00 **Total Noncurrent Liabilities** 0.00 0.00 0.00 0.00 0.00 **Total Liabilities** 0.00 0.00 0.00 0.00 0.00 **NET ASSETS** 0.00 0.00 Invested in capital assets, net of related debt 0.00 0.00 0.00 Restricted for: 0.00 0.00 Debt service Amount Held by Trustee 0.00 0.00 0.00 0.00 0.00 0.00 Unrestricted 0.00 0.00 0.00 0.00 0.00 Total Net Assets 0.00 0.00 0.00 0.00 0.00 Balance check (Should equal zero): 0.00 0.00 0.00 0.00

Meagher County STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS **PROPRIETARY FUNDS FISCAL YEAR ENDING JUNE 30, 2011 Business-type Activities Major Enterprise Funds** Nonmajor 0 Account 0 Enterprise 0 Number Funds Description 0 0 0 Totals **OPERATING REVENUES** 0.00 340000 Charges for services 0.00 0.00 0.00 0.00 0.00 0.00 **Total Operating Revenues OPERATING EXPENSES** 0.00 100 Personal services 0.00 Supplies 0.00 200 0.00 0.00 0.00 300 Purchased services Fixed charges 0.00 0.00 500 **Total Operating Expenses** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Operating Income (Loss) 0.00 0.00 0.00 NONOPERATING REVENUES (EXPENSES) 371000 0.00 0.00 Interest revenue 490000 Debt service interest expense 0.00 0.00 0.00 **Total Non-Operating Revenues (Expenses)** 0.00 0.00 0.00 0.00 Income (Loss) before contributions and transfers 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Change in net assets 0.00 0.00 Total net assets - July 1, 2010 as previously reported 0.00 0.00 Prior period adjustments 0.00 0.00 0.00 0.00 0.00 0.00 Total net assets - July 1, 2010 as restated 0.00 Total net assets - June 30, 2011 0.00 0.00 0.00 0.00 0.00

Meagher County STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

FISCAL YEAR ENDING JUNE 30, 2011

		Bu	siness-type Activities	<u> </u>	
	Ma	ajor Enterprise Funds	5	Nonmajor	
	0	0	0	Enterprise	
Description	0	0	0	Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers				0.00	0.00
Cash paid to suppliers				0.00	0.00
Cash paid to employees				0.00	0.00
Net cash provided (used) by operating activities CASH FLOWS FROM NONCAPITAL FINANCING	0.00	0.00	0.00	0.00	0.00
ACTIVITIES					
Transfers from (to) other funds	0.00	0.00	0.00	0.00	0.00
Advances from (to) other funds				0.00	0.00
Subsidies from taxes and other governments	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related					
financing activities CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00
FINANCING ACTIVITIES					
Purchases/acquisition/construction of capital assets				0.00	0.00
Principal on debt				0.00	0.00
Interest paid on debt				0.00	0.00
Net cash provided (used) by capital and related	0.00	0.00	0.00	0.00	0.00
financing activities	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest earnings	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2010				0.00	0.00
Cash and cash equivalents - June 30, 2011				0.00	0.00
Reconciliation of operating income to net cash				(9,006.04)	(9,006.04)
provided (used by operating activities:	_	-	_	(9,006.04)	(9,006.04)
Operating income	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income to net cash		0.00	3.00		
provided (used) by operating activities					
Depreciation expense	0.00	0.00	0.00	0.00	0.00
(Increase) Decrease in accounts receivable				0.00	0.00
Increase (decrease) in landfill closure liability				0.00	0.00
Increase (decrease) in wages payable				0.00	0.00
Increase (decrease) in compensated absences pay.				0.00	0.00
Increase (decrease) in OPEB payables				0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00

	Meagher County								
	STATEMENT OF FIDUCIARY NET ASSETS								
	FIDUCIARY FUNDS	1							
	FISCAL YEAR ENDING JUNE 30, 2011								
			Agency Funds						
		Investment	Agonoy i unuo						
Account		Trust Funds	Agency Composi						
Number	Description	(7006-7009)	(7100-7999)						
	ASSETS								
101000	Cash and cash equivalents	845,388.91	855,442.						
	Receivables:								
110000	Tax/assessment receivable (net of allowance for uncollectibles)		63,664						
120000	Accounts/other receivables - (net of allowance for uncollectibles)								
128000	Interest receivable								
101100	Investments (at fair value)								
	Total Assets	845,388.91	919,106.4						
	LIABILITIES								
201100	Warrants payable		119,344.						
202100	Accounts payable								
203200	Protested taxes payable		632,355.						
204100	Contracts payable								
211000	Due to other funds		8,996.						
212000	Due to other governments		158,409.						
	Total Liabilities	0.00	919,106.						
	NET ASSETS								
	Held in trust for pension benefits and other purposes	845,388.91							
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	Meaghe	er County									
	STATEMENT OF FID	UCIARY NET ASS	ETS								
	STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS										
	FISCAL YEAR ENDING JUNE 30, 2011										
Account		Investment Trust	Investment Trust Fund Due to	Total Investment							
Number	Description	Fund Special Districts 7205 - 7373	Schools - 7773 - 7840	Total Investment Trust Funds							
	ASSETS										
101000	Cash and cash equivalents	164,264.83	681,124.08	845,388.91							
	Receivables:										
110000	Tax/assessment receivable (net of allowance for uncollectibles) Accounts/other receivables - (net of allowance for	4,872.31	245,932.94	250,805.25							
120000	uncollectibles)										
128000	Interest receivable										
101100	Investments (at fair value)										
	Total Assets	169,137.14	927,057.02	1,096,194.16							
	LIABILITIES										
201100	Warrants payable										
202100	Accounts payable										
203200	Protested taxes payable										
204100	Contracts payable										
211000	Due to other funds										
212000	Due to other governments			0.00							
	Total Liabilities	0.00	0.00	0.00							
	NET ASSETS										
	Held in trust for pension benefits and other purposes	169,137.14	927,057.02	1,096,194.16							
	-21b-										

					Meagher County								
			Meagner County STATEMENT OF FIDUCIARY NET ASSETS										
		FIDUCIARY FUNDS											
		FIDUCIARY FUNDS FISCAL YEAR ENDING JUNE 30, 2011											
	II.		Agency Funds	I.	,			I.					
	Account		Agency Funds -	Agency Due to State 7401 -	Agonov	Agency Payroll Clearing	Agency Payroll Advance	Agency	Agency Entitlement Levy				
	Number	Description	7125 - 7195	7810	Agency Due to City 7860	Fund 7910	Fund 7915	Claims Fund 7930	Clearing 7950				
		ASSETS											
	101000	Cash and cash equivalents	634,350.94	45,344.27	16,211.34	118,159.02	26,501.93	10,068.84	4,805.85				
		Receivables:											
	110000	Tax/assessment receivable (net of allowance for uncollectibles)		46,733.99	14,426.79				2,503.49				
	120000	Accounts/other receivables - (net of allowance for uncollectibles)											
	128000	Interest receivable											
	101100	Investments (at fair value)											
۲.													
-21c-		Total Assets	634,350.94	92,078.26	30,638.13	118,159.02	26,501.93	10,068.84	7,309.34				
		LIABILITIES											
	201100	Warrants payable				109,275.84		10,068.84					
	202100	Accounts payable				0.00	0.00						
	203100	Judgments payable	632,355.71										
-	204100	Contracts payable											
-	211000	Due to other funds	1,687.44						7,309.34				
	212000	Due to other governments	307.79	92,078.26	30,638.13	8,883.18	26,501.93						
		Total Liabilities	634,350.94	92,078.26	30,638.13	118,159.02	26,501.93	10,068.84	7,309.34				
		NET ASSETS											
-		Held in trust for pension benefits and other purposes	0.00	0.00	0.00	0.00	0.00	0.00	0.00				

<u>Totals</u> Agency Funds **Agency Composite** 855,442.19 0.00 63,664.27 0.00 0.00 0.00 0.00 919,106.46 119,344.68 0.00 632,355.71 0.00 8,996.78 158,409.29 919,106.46 0.00

Meagher County STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS - SUPPLEMENTAL June 30, 2011

ASSETS 101000 Cash and cash equivalents Receivables: 110000 Tax/assessment receivable (net of allowance for uncollectibles) Accounts/other receivables - (net of allowance for uncollectibles) Accounts/other receivable (net of allowance for uncollectibles) Interest receivable (net of allowance for uncollect	Account Number	Description	Fund #7205 Martinsdale Fire	Fund #7206 Grassy Mountain	Fund #7207 Castle Valley Meadows Fire	Fund #7350 (entity uses 2311) Soil Conservation	Fund #7371 White Sulphur Springs TV	Fund #7372 Martinsdale TV
Tax/assessment receivable (net of allowance for uncollectibles) Accounts/other receivables - (net of allowance for uncollectibles) Accounts/other receivables - (net of allowance for uncollectibles) Interest receivable Investments (at fair value) Investments (at fair value) Total Assets 43,814.80 15,101.60 0.00 16,335.36 74,451.39 1,704.48								
Total Assets Accounts / Contracts payable	101000		43,814.80	15,101.60		16,335.36	74,451.39	1,704.48
Interest receivable Investments (at fair value)	110000							
Total Assets 43,814.80 15,101.60 0.00 16,335.36 74,451.39 1,704.48	120000	uncollectibles)						
Total Assets 43,814.80 15,101.60 0.00 16,335.36 74,451.39 1,704.48	128000	Interest receivable						
LIABILITIES Warrants payable Accounts payable Accounts payable Contracts payable Contracts payable Due to other funds Due to other governments Total Liabilities 0.00 0.0	101100	Investments (at fair value)						
201100 Warrants payable Accounts payable Ac		Total Assets	43,814.80	15,101.60	0.00	16,335.36	74,451.39	1,704.48
201100 Warrants payable Accounts payable Ac		LIABILITIES						
202100 Accounts payable 203100 Judgments payable 204100 Contracts payable 211000 Due to other funds 212000 Due to other governments Total Liabilities 0.00 0.00 0.00 0.00 0.00 0.00 0.00 NET ASSETS	201100							
203100 Judgments payable 204100 Contracts payable 211000 Due to other funds 212000 Total Liabilities Total Liabilities 0.00 0.00 0.00 0.00 0.00 0.00 0.00 NET ASSETS	202100							
211000 Due to other funds	203100							
212000 Due to other governments	204100							
Total Liabilities 0.00 <td>211000</td> <td>Due to other funds</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	211000	Due to other funds						
NET ASSETS	212000	Due to other governments						
		Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Held in trust for pension benefits and other purposes 43,814.80 15,101.60 0.00 16,335.36 74,451.39 1,704.48		NET ASSETS						
		Held in trust for pension benefits and other purposes	43,814.80	15,101.60	0.00	16,335.36	74,451.39	1,704.48

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Meagher County STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS - SUPPLEMENTAL June 30, 2011

Number Description Checkerboard TV SD #34 SD #4 Elementary SD #8 High School Transportation	Account		Fund #7373	Fund #7773	Fund #7774	Fund #7775	Fund #7779	Fund #7820 High School
101000 Cash and cash equivalents 12,857.20 24.38 44,251.78 379,373.18 250,253.88 5,968.61		Description	Checkerboard TV	SD #34	SD #4	SD #8 Elementary	SD #8 High School	•
Tax/assessment receivable (net of allowance for uncollectibles)		ASSETS						
Tax/assessment receivable (net of allowance for uncollectibles) Accounts/other receivables - (net of allowance for uncollectibles) Interest receivable Interest receivable Investments (at fair value) Interest receivable Investments (at fair value) Investments (at fai	101000		12,857.20	24.38	44,251.78	379,373.18	250,253.88	5,968.61
Interest receivable Investments (at fair value)	110000							
Total Assets 12,857.20 24.38 44,251.78 379,373.18 250,253.88 5,968.61	120000	uncollectibles)						
Total Assets 12,857.20 24.38 44,251.78 379,373.18 250,253.88 5,968.61	128000	Interest receivable						
LIABILITIES Warrants payable Accounts payable	101100	Investments (at fair value)						
LIABILITIES Warrants payable Accounts payable		_						
201100 Warrants payable Accounts payable Accounts payable Judgments payable Judgments payable Accounts payable Judgments payable Accounts payable		Total Assets	12,857.20	24.38	44,251.78	379,373.18	250,253.88	5,968.61
201100 Warrants payable Accounts payable Accounts payable Judgments payable Judgments payable Accounts payable Judgments payable Accounts payable		LIABILITIES						
Accounts payable Judgments payable Judgments payable Contracts payable Due to other funds Due to other governments Total Liabilities Due to other funds Due to other governments Total Liabilities Due to other governments Due to other governm	201100	Warrants payable						
204100 Contracts payable	202100							
211000 Due to other funds	203100	Judgments payable						
212000 Due to other governments	204100	Contracts payable						
Total Liabilities 0.00 <td>211000</td> <td>Due to other funds</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	211000	Due to other funds						
NET ASSETS	212000	Due to other governments						
		Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
		NET ASSETS						
		•	12,857.20	24.38	44,251.78	379,373.18	250,253.88	5,968.61

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Meagher County STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS - SUPPLEMENTAL June 30, 2011

Account Number	Description	Fund #7821 Elementary Transportation	Fund #7830 High School Retirement	Fund #7840 Elementary Retirement	TOTALS 7006 Investment Trust
	ASSETS				
101000	Cash and cash equivalents Receivables:	51.01	1,201.24	0.00	845,388.91
110000	Tax/assessment receivable (net of allowance for uncollectibles) Accounts/other receivables - (net of allowance for				
120000	uncollectibles)				
128000	Interest receivable				
101100	Investments (at fair value)				
	Total Assets	51.01	1,201.24	0.00	845,388.91
	LIABILITIES				
201100	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204100	Contracts payable				
211000	Due to other funds				
212000	Due to other governments				
	Total Liabilities	0.00	0.00	0.00	0.00
	NET ASSETS				
	Held in trust for pension benefits and other purposes	51.01	1,201.24	0.00	845,388.91

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		Meagher County									
		STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS									
		FIDUCIARY FUNDS									
		FISCAL YEAR E	NDING JUNE 30, 201	1							
				Trust Funds							
			Pension	Investment	Private Purpose						
	Account		Trust Funds	Trust Funds	Trust Funds						
	Number	Description	(7000-7005)	(7006-7009)	(7010-7099)						
		ADDITIONS:									
	310000	Tax revenue									
	330000	Intergovernmental revenue									
	360000	Miscellaneous revenue									
	370000	Investment earnings									
	366000	Contributions to pension plan									
	366000	Contributions to investment trust									
-22-											
		Total Additions	0.00	0.00	0.00						
		DEDUCTIONS:									
		Administrative expenses									
		Refunds of contributions									
		Benefit payments									
		Distribution of investments									
		Due to other funds									
		Due to other governments									
		Total Deductions	0.00	0.00	0.00						
				3.00							
		Change in net assets	0.00	0.00	0.00						
		Total net assets - July 1, 2010 as previously reported									
		Prior period adjustments									
		Total net assets - July 1, 2010 as restated	0.00	0.00	0.00						
		Total net assets - June 30, 2011	0.00	0.00	0.00						

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Meagher County is a political subdivision of the State of Montana governed by a three member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the commission form of government. The basic financial statements of Meagher County have been prepared on a prescribed basis of accounting that demonstrates compliance with the accounting and budget laws of the State of Montana, which conform to generally accepted accounting principles (GAAP). The County applies all relevant Governmental Accounting Standards Board (GASB) Pronouncements. The more significant County Accounting policies are described below.

The criteria for including organizations as component units within the County's reporting entity is set forth in Section 2100 of the Governmental Accounting Standards Board's (GASB) "Codification of Government Accounting and Financial Reporting Standards." The basic criteria include appointing a voting majority of an organization's governing body, as well as the County's ability to impose its will on that organization, or the potential for the organization to provide specific financial benefit to, or impose specific financial burdens on, the County. Based on those criteria this County has no component units.

Blended Component Unit:		
Discretely Presented Component Unit:		

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary governments is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, 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 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. All other revenue items are considered to be measurable and available only when cash is received by the government. Taxes and assessments receivable remaining uncollected at year end are offset by a deferred revenue since they are not available to pay liabilities of the current period.

The government reports the following major governmental funds:

General Fund - This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Road Fund - This fund is used to account for funds used solely for the maintenance of Meagher County roads.

Hospital Fund - This fund is used to account for funds received and submitted to the hospital.

Harmon Fund - This fund is used to account for money donated to the County by the Harmon estate. This is a permanent endowment fund and only the earnings on the principle of this fund can be spent.

PILT Fund - Fund used to account for federal payment in lieu of revenues.

Additionally, the government reports the following fund types:

Fiduciary Funds

Payroll and Claims Clearing Agency Fund - An agency fund that accounts for payroll and claims awaiting clearing.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

C. Measurement focus, basis of accounting, and financial statement presentation - cont.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

The County cash and cash equivalents are considered to be cash on hand, demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition.

State statutes authorize the County to invest in direct obligations of the U.S. Government, such as U.S.Treasury bills and notes and U.S. Government securities as defined by law, repurchase agreements and the State Short-Term Investment Pool (STIP)

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables are shown net of allowance for uncollectibles. Property tax receivables are offset by deferred revenue accounts since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance of the notice.

3. Inventories and prepaid items

All inventories are valued at cost. Inventories are recorded as expenditures when purchased (when consumed).

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Restricted assets

Certain assets of the Harmon funds are restricted for specific use as required by the agreement covenants established with the hospital for collateral for the hospital loans. These restricted assets represent cash and cash equivalents restricted for use to repay debt in the event the hospital defaults upon its loans.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

D. Assets, liabilities, and net assets or equity - cont.

5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, curbs, etc), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair maket value at the date of donation. At this time the County does not have detailed inventory records to substantiate the ledger balances. Depreciation and related accumulated depreciation on capital assets is **NOT** being calculated as required by GASB 34.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, is **NOT** depreciated using the straight line method over the following estimated useful lives. The County does **NOT** yet maintain detailed capital asset records.

<u>Assets</u>	<u>Years</u>
Buildings	
Building improvements	
Public domain infrastructure	
System infrastructure	
Vehicles	
Equipment other than vehicles	
Office equipment	
Computer equipment	

6. Compensated absences

As required by State law, the Town allows for employees to accumulate earned but unused vacation and sick leave benefits.

Unused vacation leave benefits are 100 percent payable upon termination and 1/4 of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government wide statements.

Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting.

7. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bond issue using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

2.	RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

	RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
A.	Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets. The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. (Disclose here any element of that reconciliation which may require further analysis for the reader to understand)
B.	Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. (Disclose here any element of that reconciliation which may require further analysis for the reader to understand)
C.	Explanation of certain differences between the proprietary fund statement of net assets and the government-wide statement of net assets.
	The proprietary fund statement of net assets includes a reconciliation between <i>net assets - total enterprise funds</i> and <i>net assets of business-type activities</i> as reported in the government-wide statement of net assets. (Disclose here any element of that reconciliation which may require further analysis for the reader to understand).

3. COMPLIANCE AND ACCOUNTABILITY

B. Excess of expenditures over appropriations

A. Budgetary Information

The County adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, Part 40 of the Montana Code Annotated. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the second Monday in August or within 45 calendar days of the receipt of the certified taxable valuations from the Department of Revenue (county assessor). The County must also submit a copy of the final budget to the Department of Administration by the later of October 1 or 60 days after the receipt of taxable values from the Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level which is identified as the legal level of budgetary control.

Encumbrance account is not employed for the governmental funds. Encumbrances (e.g. purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year.

	(Disclose here any instances of budget overdrafts at the activity level)
C.	Deficit fund equity (Disclose here any instance of deficit fund equity balances and the reasons for such deficit)

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of June 30, 2011, the government had the following investments:

	STATEMENT	FIDUCIARY	
	OF NET ASSETS	NET ASSETS	TOTAL
Money Market, Demand Accounts	\$1,565,707.56	\$984,134.01	\$2,549,841.57
Cash on Hand	5,914.67	-	5,914.67
Savings Accounts	118,365.45	674,810.50	793,175.95
Donor directed Savings/Money Market	34,403.76	-	34,403.76
Certificates of Deposit	256,685.21	41,886.59	298,571.80
STIP	1,437.04	-	1,437.04
Restricted investments for endowment:			
Cash Demand Accounts	9,498.38	-	9,498.38
U.S. Government Securities	311,774.00	-	311,774.00
U.S. Government Securities	761,396.05	-	761,396.05
Total	\$3,065,182.12	\$1,700,831.10	\$4,766,013.22

Investments are categorized into three types of credit risk: (1) Insured or registered, or securities held by the County or its agent in the County's name, (2) Uninsured and unregistered, with securities held by the counter party's trust department or agent in the County's name, (3) Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent, but not in the County's name. The County's risks are noted below:

<u>Category</u>	1	2		3	TOTAL
Cash and Demand Accounts Money Market Accounts Certificates of Deposit Investments - U.S. government securities	\$ 1,297,231.75 2,089,687.91 298,571.80 1,073,170.05	\$ - - - -	\$	- - - -	\$ 1,297,231.75 2,089,687.91 298,571.80 1,073,170.05
Cash on hand Subtotal	 5,914.67 \$4,764,576.18	\$0.00)	\$0.00	5,914.67 \$4,764,576.18
Investments not subject to categories - STIP Total	 \$4,764,576.18	\$0.00)	\$0.00	1,437.04 \$4,766,013.22

STIP is considered an external investment pool. STIP is also classified as a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission (SEC) as an investment fund, but has a policy this ti will and does operate in a manner consistent with the SEC's Rule 21-7 of the Investment Company Act of 1940. The County's investment position in STIP is determined by the pool's share of the investment value.

The STIP portfolio includes, but is not limited to, "variable rate" and "asset-backed" securities to provide diversification and a competitive rate of return. These securities are described below:

Asset-backed securities are debt securities collateralized by a pool of mortgages and non-mortgage assets, such as trade and loan receivables, equipment leases, credit cards, etc. pledged by the issuer. Asset-backed securities have one or more forms of credit enhancement to raise the quality of the securities. Examples of credit enhancement include, but are not limited to, letter of credit, reserve fund, or senior/subordinate arrangements.

Variable Rate (Flowing-Rate) Securities provide many advantages of short-term bonds because they are designed to minimize the investor's interest rate risk. As with variable rate loans issued by banks, the interest rate paid by the issuer of these securities is reset periodically depending on market conditions. The value of these securities will usually remain at or near par because their interest rates are reset to maintain a current market yield. STIP's variable rate securities float to either the prime rate or the London Interbank Offering Rate (LIBOR), which is similar to the Eurpean federal funds rate.

<u>FUND</u>	TYPE OF ASSET HELD	<u>AMOUN I</u>
Harmon Trust Fund	Restricted for permanent endowment	\$311,774
Library Grant	Donor restricted new building	34,680
Total		\$346,454

4. <u>DETAILED NOTES ON ALL FUNDS - cont.</u>

B. Amounts due to and due from other funds

Due from other funds and due to other funds consist(s) of the following:

Account Number 131XXX		Account 211XXX	
Due from 2170 Airport Fund - 2900 PILT	18,384.39	Due to 2900 PILT - 2170 Airport Fund	18,384.39
Due from		Due to	
Due from		Due to	

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 2011 was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental activities:				
Capital assets not being depreciated				
Land	105,395.31	0.00	0.00	105,395.31
Construction in progress	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	105,395.31	0.00	0.00	105,395.31
Capital assets being depreciated				
Buildings	283,506.53	0.00	0.00	283,506.53
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	2,829,047.66	132,156.01	0.00	2,961,203.67
Machinery and equipment	1,836,155.63	59,693.59	0.00	1,895,849.22
Infrastructure	0.00	0.00	0.00	0.00
Total capital assets being depreciated	4,948,709.82	191,849.60	0.00	5,140,559.42
Less accumulated depreciation for:				
Buildings	0.00	0.00	0.00	0.00
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	0.00	0.00	0.00	0.00
Machinery and equipment	0.00	0.00	0.00	0.00
Infrastructure	0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	132,156.01	0.00	0.00
Total capital assets being depreciated	4,948,709.82	324,005.61	0.00	5,140,559.42
Governmental activities capital assets net	5,054,105.13	324,005.61	0.00	5,245,954.73

4. <u>DETAILED NOTES ON ALL FUNDS - cont.</u>

C. Capital assets - cont.

Depreciation expense was charged to functions/programs of the primary government as follows:

	Governmental activities:		
	General government	0.00	
	Public safety	0.00	
	Public works	0.00	
	Public health	0.00	
	Social and economic services	0.00	
	Culture and recreation	0.00	
	Housing and community development	0.00	
	Conservation of natural resources	0.00	
	Uncatagorized	0.00	
	Total depreciation expense - governmental activities	0.00	
	Business-type activities:		
	Water utilities		
	Sewer utilities		
	Solid Waste services		
	Ambulance services		
	Total depreciation expense - business-type activities	0.00	
D.	Operating leases		
	The County/City/Town leases certain facilities and equipment under noncand	elable operating lease arrangements. Tot	tal
	costs of the leases for the fiscal year ended June 30, 20 were \$		
	for these leases are as follows:		
	Year ending June 30	<u>Amount</u>	
	20		
	20		
	20		
	20		
	20		
	20 -20		
	Total	0.00	

E. Long-term debt

The County/City/Town has assumed the following long-term debt:

1. General Obligation Bonds Bonds payable at June 30, 20___ are comprised of the following issues:

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

4. <u>DETAILED NOTES ON ALL FUNDS - cont.</u>

E. Long-term debt - cont.

2. Compensated absences payable

	<u>Balance</u>	Net	<u>Net</u>	<u>Balance</u>
	7/01/10	<u>Additions</u>	<u>Deletions</u>	6/30/11
Governmental activity	\$105,711.10	\$0.00	\$21,369.67	\$84,341.43

3. OPEB Liability

	<u>Balance</u>	<u>Net</u>	<u>Net</u>	<u>Balance</u>
	7/01/10	<u>Additions</u>	<u>Deletions</u>	6/30/11
Governmental activity	\$20,579.00	\$20,579.00	\$0.00	\$41,158.00

Note: The addition amount includes a restatement of the beginning balance of \$20,579 for the prior year that had not yet been recorded and the remaining difference of \$20,579 is for the 2010-2011 current year.

4. Contracts, notes, or loans

<u>Purpose</u>	Original Amount	Date of Issue	Interest <u>Rate</u>	Outstanding June 30, 2011	Date of Last <u>Payment</u>
#71197405-Rural Fire Bldg	55,024.00	08/17/04 - 8/15/17	5.25%	27,119	8/15/17
Total				27,119	

F. Property leased to others

The following represents property owned by the County/City/Town which is leased to other governments, organizations, or individuals for specific purposes:

Whom leased to	Description of leased property	Duration of lease	Minimum annual payment

OTHER POST EMPLOYMENT BENEFITS (OPEB) NOTE DISCLOSURE

(Note: The following note disclosure should be modified, as appropriate, to correctly describe the local government's OPEB. This illustration represents a disclosure for a city or town that participates in the MMIA group health insurance plan. The "Plan Description" portion of this illustration will need to be modified for local governments that are self-insured purchase a commercial group insurance plan, belong to MACO Health Care Trust, etc.)

Post Employment Benefits Other Than Pensions (OPEB)

The County allows its retired employees to continue to participate in its group health insurance plan at a premium rate that does not cover all of the related healthcare costs. This results in an OPEB referred to as an "implicit rate subsidy." OPEB is considered to be a long-term liability and is recorded on the modified accrual basis for governmental funds, and on the accrual basis for proprietary funds and the Government-wide Statements of Net Assets and Activities.

<u>Plan Description</u>: The County is a member of the Montana Association of Counties (MACo), a local government risk retention pool which administers the County's group health insurance plan, an agent multiple-employer defined benefit plan. As required by State law (MCA 2-18-704), the County provides its employees who retire, along with their eligible spouses and dependents, the option ton continue to participate in the County's group health insurance plan until the retiree becomes eligible for Medicare coverage. To continue this health insurance coverage, the retirees are required to pay the full amount of their premium. State law does not require that the County provide the same premium rates to retirees as it pays for its active employees, nor does it require that the County pay any portion of the retiree premiums. Premium rates and healthcare benefits may be administratively altered at the end of any contract year.

MACo issues an annual financial report that can be obtained at:

Montana Association of Counties Health Care Trust
2717 Skyway Drive
Helena, MT 59602

<u>Funding Policy:</u> The plan is unfunded by the County, and retirees receiving benefits contribute 100% of their premium on a "pay-as-you-go" basis.

The County pays \$7,320/yearly of the	premium for its active employees, and contributes nothing to the
premium for its retirees. For the currer	nt fiscal year, premiums for the County's retirees varied between \$
and \$ per month, and prem	iiums for the County's active employees varied between \$ and \$
per month, depending on the coverage	e selected. —
	OR
For the current fiscal year, premiums f	or the County's retirees and active employees were at the same rate, and
varied between \$ and \$	per month, depending on the coverage selected.
Active employees and	Retired members received benefits through the County's healthcare plan.

OPEB Continued:

Annual Required Contributions:

The annual required contribution (ARC), was calculated by using an actuarially determined amount, represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

- or -

The annual required contribution (ARC) was determined by using the alternative measurement method permitted by GASB Statement 45 for employers with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

Annual OPEB Cost		
Annual Required Contributions (ARC) as of June 30, 2011	41158	
Net OPEB Obligation at beginning of year	20579	
Interest on Net OPEB Obligation		
Amortization Factor		
ARC Adjustments		
Annual OPEB Cost		

Net OPEB Obligation The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the current fiscal year and two preceding fiscal years were as follows:

	FY10	FY11	FY
Annual OPEB Cost (Expense)	20579	20579	
Contributions Made	0	0	
% of Annual OPEB Cost Contributed	0	0	
Net OPEB Obligation	20579	20579	

Funded Status (Note: This example assumes no funding of the liab	nility. Adjust as necessary.)
Actuarial Valuation Date	
Actuarial Value of Assets	0
Actuarial Accrued Liability (AAL)	
Unfunded Actuarial Accrued Liability (UAAL)	
Funded Ratio	
Annual Covered Payroll	
Ratio of UAAL to Annual Covered Payroll	

Actuarial Methods and Assumptions: Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. As such, actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities (AAL) and the actuarial value of assets.

Calculations are based on the types of benefits provided under the terms of substantive plan (the plan terms as understood by the City/Town and plan members) at the time of the Fiscal Year _____ actuarial valuation and on the pattern of sharing of costs between the City/Town and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual fund limitations on the pattern of cost sharing between the employer and plan members in the future.

OPEB Continued:

Actuarial methods and significant assumptions used: (disclose items with * only if applicable)

Actuarial cost method:	Unit Credit Cost
Method(s) used to determine the actuarial value of assets	
(N/A if OPEB not funded):	N/A
Inflation rate:	
Investment return:	
Participation rate:	
* Post-retirement benefit increases:	
* Projected salary increases:	
Healthcare cost trend rate (include different rates for successive year, if applicable)	
Amortization method (level dollar or level percentage or	
projected payroll):	
Amortization period and basis (e.g. 30 years; open OR closed):	
The required Schedule of Funding Progress immediately following the notes to present multiyear trend information about whether the actuarial value of plantime relative to the actuarial accrued liability for benefits.	
Note: If the Alternative Measurement Method has been used, that fact she or basis of all significant assumptions or methods selected.	ould be disclosed, along with the source
The following assumptions were made:	
Retirement age for active employees: Based on historical average retirement a	age for the covered group plan members

Retiremen nbers were assumed to retire at age 62.

Marital status of members at the calculation date was assumed to continue throughout retirement.

Mortality: Life expectancies were based on:

Turnover:

Heathcare cost trend rate: 5.2 - 7%

Inflation rate:

Payroll growth rate: 3.0%

Discount rate: 4.0%

4. <u>DETAILED NOTES ON ALL FUNDS - cont.</u>

G. Pending Litigation

The following is a list of pending litigation against the entity and the amount of damages claimed by the plaintiff. Indicate in the potential of loss column if all or a portion of the damages will be coverd by insurance if the entity suffers a loss.

		Potential of loss* (Mark with X)		
Case	Damages requested	1	2	3

^{*}The potential for loss

- 1 Probable The future event or events are likely to occur.
- 2 Reasonably possible The chance of the future event or events occurring is more than remote but less than likely.
- 3 Remote The chance of the future event or events occurring is slight.

H. Restatements/prior period adjustments

During the current fiscal year, adjustments relating to prior year's transactions were made to the fund balance and retained earnings accounts. The following is a schedule of these adjustments:

Fund	Amount	Reason for adjustment
Total	0.00	

I. Pension and retirement plans

The entity participates in the Montana Public Employees Retirement System, the Sheriff's Retirement System, and the Teacher's Retirement System. The contributions to the plans for the fiscal year are as follows:	Employer share of retirement contribution expenses	Employee share of retirement contribution	Total
a. Public Employee's Retirement System (County/City/Town)	54,210.00	52,907.00	107,117.00
b. Sheriff's Retirement System (County)	17,659.00	16,140.00	33,799.00
c. Teacher's Retirement System (County)			0.00
d. Other PERS payback, PRS15	0.00	871.00	871.00
Total	71,869.00	69,918.00	141,787.00

Fund Balance Disclosure:

The Governmental Accounting Standards Board, Statement No. 54, requires presentation of governmental fund balances by specific purpose. In the basic financial statements, the fund balance classifications are presented in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

Non-spendable includes fund balances that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted includes fund balances that are constrained for specific purposes which are externally imposed by providers such as creditors, or amounts constrained due to law, constitutional provisions or enabling legislation.

Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.

Assigned includes fund balance amounts that are intended to be used for a specific purpose that are neither considered restricted or committed.

Fund balan	ces may be assigned by the following designated individuals, positions or bodies:
a.	County Commissioners
b.	Clerk and Recorder
c.	

Unassigned fund balance includes positive fund balance within the General Fund which has not been classified within the above mentioned classifications. Negative fund balances in other governmental funds will be reported as unassigned.

Spending policy:

The County receives inflows from revenue and other financial sources from numerous sources for use in the General fund. The Fund will expend those resources on multiple purposes of the local government. The intention of this spending policy is to identify the expenditure order of resource categories for the General Fund. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in the General Fund, the following spending policy will apply or the default will apply if a policy has not been adopted:

1st:	Restricted	
2nd:	Committed	
3rd:	Assigned	
4th:	Unassigned	

The County receives inflows from revenue and other financial sources from numerous sources for use in the Special Revenue, Debt Service and Capital Projects funds. These funds will expend those resources on the specific purpose of the fund.

The intention of this spending policy is to identify the expenditure order of resource categories for these Funds. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in these funds, the following spending policy will apply or the default will apply if a policy has not been adopted:

1st:	
2nd:	
3rd:	

The County does not have a minimum fund helence m	alian in place. (Decaribe the fine		
The County does not have a minimum fund balance p	oolicy in place. (Describe the fund	1	
balance policy is applicable).			
Major Special Revenue Funds:			
	rovenue course is listed below:		
The purpose of each major special revenue fund and Major Special Revenue Fund:		enue Source:	
Road Fund			
Hospital	Taxes, grants, us Tax revenue	er rees, misc	
Harmon Trust	Investment earnir		
PILT	PILT payment		
11121			
			
			
The Non-spendable Fund Balance is comprised or	f the following:		
Amounts reported as inventory or prepaid			
7 into and reported do inventory or propaid	nome include the following.		
-			
Amounts legally or contractually required	to remain intact include the follow	ring:	
runounto logany or contractadny roquired	to romain intact include the relief	9.	
-			
Amounts not in cash form such as the long	g-term portion of loans receivable	include the following:	
	g 10 p 0.110 0. 100	and the sense an	
-			
Committed Fund Balance:			
The Government committed fund balance by taking the	ne following action:		
Purpose:	Amount:	Action:	
			
		-	
		-	
		-	
	-	-	
	-		
•			
Restricted Fund Balance:		-	
Restricted Fund Balance: Fund balance is restricted by:			
Fund balance is restricted by:	Amount:	Action	
	Amount:	Action:	
Fund balance is restricted by:	Amount:	Action:	
Fund balance is restricted by:	Amount:	Action:	
Fund balance is restricted by:	Amount:	Action:	
Fund balance is restricted by:	Amount:	Action:	
Fund balance is restricted by:	Amount:	Action:	
Fund balance is restricted by:	Amount:	Action:	

Meagher County NOTES TO THE BASIC FINANCIAL STATEMENTS FISCAL YEAR ENDING JUNE 30, 2011

Fund Balance Classifications - GASB 54 requires presentation of governmental fund balances by specific purpose.

In the basic financial statements the fund balance classifications are presented in the aggregate.

The table below displays the fund balances by major purpose.

	-				Major Funds:		Other .	Total
	General	Road	Hospital	Harmon Trust	PILT		Governmental Funds	Governmental Funds
FUND BALANCES:	General	Noau	Поэрна	TTUST			i ulius	runus
Nonspendable								
Inventory								0
Permanent Fund principal								0
Other:								0
Restricted for:							523,182	523,182
General Government								0
Public Safety								0
Public Works		456,260						456,260
Public Health								0
Social & Economic								0
Culture Recreation								0
Other:								0
Committed to: General Government							527,693	527,693
General Government				1,082,668				1,082,668
Public Safety								0
Public Works								0
Public Health			2,946					2,946
Social & Economic								0
Culture Recreation								0
Other:								0
Assigned for:								
General Government					383,442			383,442
Public Safety								0
Public Works								0
Public Health								0
Social & Economic								0
Culture Recreation								0
Other:								0
Unassigned:	127,473						-14,873	112,599
Total Fund Balance:	\$127,473	\$456,260	\$2,946	\$1,082,668	\$383,442	\$0	\$0 \$1,036,002	\$3,088,791

Meagher County NOTES TO THE BASIC FINANCIAL STATEMENTS **FISCAL YEAR ENDING JUNE 30, 2011**

5. **BOC SUPPLEMENT SCHEDULE**

1. Intergovernmental expenditures - Of the expenditures reported, detail below those expenditures made to other governments on a costsharing basis.

	Amount	- Omit Cents
Purpose	Paid to local governments	Paid to state
	M01	
Airports		
	M52	
Libraries		
	M32	
Health		
	M12	
Local schools		
	M79	L79
Welfare		
	M89	L89
Other		

2. Salaries and Wages - Report here the total salaries and wages paid to all employees of your government before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government.

Amount - Omit cents				
	\$1,363,998			

<u>Debt outstanding</u>
A. Long-term debt outstanding, issued and retired

		Amount Omit cents						
	Bonds Outstanding	Bonds durin	g the fiscal year	Outstanding as of	6/30/2011			
Purpose	July 1, 20	Issued	Retired	General Obligation	Revenue bonds			
	19A	29A	39A	41A	44A			
Nater utility								
	19X	29X	39X	41X	44X			
Sewer utility								
	19C	29C	39C	41C	44C			
Gas utility								
	19B	29B	39B	41B	44B			
Electric utility								
	19X	29X	39X	41X	44X			
All other								

B. Short-term debt

Туре	Beginning of fiscal year	End of fiscal year
	61V	64V
Registered warrants		
Contracts payable		
Notes payable		
Totals		

4. Cash balances by fund type - Cash may consist of cash on hand, checking, savings, repurchase agreements, certificates of deposit, securities, or any other cash related item.

Type of funds	Amount Omits cents
	W61
General fund (1000)	146,733
	W61
Special revenue funds (2000)	2,912,670
	W01
Debt Service funds (3000)	5,779
	W31
Capital projects funds (4000)	0
	W61
Enterprise funds (5000)	0
nternal services funds (6000)	0
Trust and against funds (7000)	1 700 821
Trust and agency funds (7000)	1,700,831
Permanent funds (8000)	0
Total cash all funds	4,766,013

Form BOC-1

REQUIRED

SUPPLEMENTARY

INFORMATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FISCAL YEAR ENDING JUNE 30, 2011

					VARIANCE WITH
		BUDGETED A	MOUNTS		FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
Number		ORIGINAL	FINAL	AWOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000		724,000.00	724,000.00	698,843.85	(25,156.15)
314140	Local option taxes	83,150.00	83,150.00	88,178.33	5,028.33
	Licenses and permits				
322011	Alcoholic beverage licenses	350.00	350.00	150.00	(200.00)
323012	Subsurface displacement license	575.00	575.00	450.00	(125.00)
323016	Septic tanks	1,150.00	1,150.00	1,150.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	6,590.00	6,590.00	21,347.15	14,757.15
333000	Federal payment in lieu of taxes	482.00	482.00	496.19	14.19
334000	State grants	734.00	734.00	0.00	(734.00)
335000	State shared revenues	78,630.00	78,630.00	63,740.40	(14,889.60)
	Charges for services				
341000	General government	49,342.00	49,342.00	44,799.48	(4,542.52)
342000	Public safety	11,331.00	11,331.00	9,114.85	(2,216.15)
344000	Public health	2,064.00	2,064.00	6,251.79	4,187.79
	Fines and forfeitures				
351011	Justice court	6,816.00	6,816.00	10,344.50	3,528.50
360000	Miscellaneous	13,317.00	13,317.00	12,979.40	(337.60)
370000	Investment and royalty earnings	9,458.00	9,458.00	21,916.39	12,458.39
					0.00
	Total revenues	987,989.00	987,989.00	979,762.33	(8,226.67)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FISCAL YEAR ENDING JUNE 30, 2011

		BUDGETED A	MOUNTS		VARIANCE WITH FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
410100	Commission legislative services				
100		27,975.00	27,975.00	25,853.91	2,121.09
200-800	Supplies/services/materials, etc	34,560.00	34,560.00	27,192.84	7,367.16
110310 - 410337					,
100	Personal services	90,778.00	90,778.00	76,674.95	14,103.05
200-800	Supplies/services/materials, etc	10,503.00	10,503.00	18,087.08	(7,584.08
410341	Justice of the Peace administration				, .
100	Personal services	21,704.00	21,704.00	21,605.15	98.85
200-800	Supplies/services/materials, etc	4,900.00	4,900.00	4,847.66	
410500	Financial services				
100	Personal services	85,501.00	85,501.00	69,961.17	15,539.83
200-800		39,950.00	39,950.00	22,844.18	17,105.82
410500	Financial services - treasurer		·		
100	Personal services	107,819.00	107,819.00	98,528.34	9,290.66
200-800		11,600.00	11,600.00	8,809.84	2,790.16
410500	Information technology services	,	,	,	,
200-800		37,538.00	37,538.00	41,723.51	(4,185.51
410580	Finance - data				,
200-800	Supplies/services/materials, etc	7,250.00	7,250.00	9,141.59	(1,891.59
410600	Elections				,
100	Personal services	2,230.00	2,230.00	593.17	1,636.83
200-800	Supplies/services/materials, etc	8,430.00	8,430.00	4,869.44	3,560.56
410900	Records administration				,
100	Personal services	37,405.00	37,405.00	28,729.39	8,675.61
200-800	Supplies/services/materials, etc	1,100.00	1,100.00	992.91	107.09
411200	Building administration				
100	Personal services	37,378.00	37,378.00	34,195.08	3,182.92
200-800	Supplies/services/materials, etc	40,217.00	40,217.00	45,333.07	(5,116.07
411600	Public school administration				
100	Personal services	9,200.00	9,200.00	7,550.46	1,649.54
200-800	Supplies/services/materials, etc	4,250.00	4,250.00	1,558.60	2,691.40
411700	Central stores				
200-800	Supplies/services/materials, etc	23,900.00	23,900.00	15,825.66	8,074.34
411840	Grant contributions				
200-800	Supplies/services/materials, etc	1,400.00	1,400.00	1,495.33	(95.33
<u>420000</u>	Public Safety:	-35 to 40-			

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FISCAL YEAR ENDING JUNE 30, 2011

					VARIANCE WITH
		BUDGETED	AMOUNTS		FINAL BUDGET
Account	Description	ODICINAL	FINIAL	ACTUAL	POSITIVE
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
420110	Jail administration				
100	Personal services	44,936.00	44,936.00	46,406.31	(1,470.31)
200-800	Supplies/services/materials, etc	7,700.00	7,700.00	4,472.45	3,227.55
900	Capital outlay	200.00	200.00	0.00	200.00
420120	Jail facilities				
200-800	Supplies/services/materials, etc	18,950.00	18,950.00	17,253.54	1,696.46
420130	Jail training				
200-800	Supplies/services/materials, etc	4,100.00	4,100.00	6,085.38	(1,985.38)
420140	Jail investigation				
100	Personal services	47,536.00	47,536.00	94,488.81	(46,952.81)
200-800	Supplies/services/materials, etc	53,950.00	53,950.00	69,086.57	(15,136.57)
900	Capital outlay	30,000.00	30,000.00	28,741.63	1,258.37
420141	Jail crime investigations				
200-800	Supplies/services/materials, etc	1,200.00	1,200.00	215.40	984.60
900	Capital outlay	1,000.00	1,000.00	0.00	1,000.00
420160	Jail communications				
100	Personal services	118,480.00	118,480.00	114,422.71	4,057.29
200-800	Supplies/services/materials, etc	15,129.00	15,129.00	11,832.92	3,296.08
420200	Jail detention				
200-800	Supplies/services/materials, etc	7,400.00	7,400.00	11,326.06	(3,926.06)
420600	Civil Defense				
100	Personal services	20,066.00	20,066.00	28,041.27	(7,975.27)
200-800	Supplies/services/materials, etc	9,687.00	9,687.00	7,434.90	2,252.10
420740	Jail SR				
200-800	Supplies/services/materials, etc	5,800.00	5,800.00	641.42	5,158.58
420800	Jail coroner				
100	Personal services	4,872.00	4,872.00	4,513.37	358.63
200-800	Supplies/services/materials, etc	2,400.00	2,400.00	3,279.30	(879.30)
440000	Public Health:				
440100	Sanitation administration				
100	Personal services	10,842.00	10,842.00	8,620.78	2,221.22
200-800	Supplies/services/materials, etc	4,604.00	4,604.00	4,472.83	131.17

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FISCAL YEAR ENDING JUNE 30, 2011

		BUDGETED	AMOUNTS		VARIANCE WITH
Account	Deparintion			ACTUAL	POSITIVE
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
<u>450000</u> 450131	Social and Economic Services: Jail Assist, Dir. Relief				
		500.00	500.00	400.50	240.4
200-800 450136	Supplies/services/materials, etc Burial	500.00	500.00	180.52	319.4
200-800		1,000.00	1,000.00	3,199.00	(2.100.00
450200	Supplies/services/materials, etc Veteran's services	1,000.00	1,000.00	3,199.00	(2,199.0
200-800		1,000.00	1,000.00	1,750.00	(750.0
200 000	oupplies/services/materials, etc	1,000.00	1,000.00	1,700.00	(100.0
	Total expenditures	1,056,940.00	1,056,940.00	1,032,878.50	24,061.5
	Excess of revenues over (under)expenditures	(68,951.00)	(68,951.00)	(53,116.17)	15,834.8
	OTHER FINANCING SOURCES (USES)				
383000	Transfers In	132,120.00	132,120.00	139,120.91	7,000.9
392010	Central stores/postage	6,628.00	6,628.00	1,569.31	(5,058.6
520000	Transfers out	0.00	0.00	(36,526.95)	(36,526.9
	Total other financias courses (uses)	420.740.00	420.740.00	404 402 27	(24.504.7
	Total other financing sources (uses)	138,748.00	138,748.00	104,163.27	(34,584.7
	Net change in fund balance Fund balances - July 1, 2010 as previously	69,797.00	69,797.00	51,047.10	(18,749.9
	reported			76,425.50	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			76,425.50	
	Fund balances - June 30, 2011			127,472.60	

			Fund #211	0 - Road	
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				//>
311000/312000	1 7	246,900.00	246,900.00	233,912.71	(12,987.29)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes	363,444.00	363,444.00	404,898.98	41,454.98
334000	State grants	000,111.00	000,111.00	10 1,000.00	0.00
335000	State shared revenues	500.00	500.00	589.02	89.02
337000	Local grants	300.00	300.00	000.02	0.00
338000	Local shared revenue				0.00
330000	Charges for services				0.00
341000	General government				0.00
342000	Public safety				
		4 000 00	4 000 00	20.027.40	0.00
343000	Public works	4,800.00	4,800.00	28,837.10	24,037.10
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	4,537.00	4,537.00	15,908.53	11,371.53
370000	Investment and royalty earnings				0.00
371020	Gain (loss) on investment to fair value				
1	Total revenues	620,181.00	620,181.00	684,146.34	63,965.34
		- 41 to 43 -			

		Fun	ıd #2235 - Hospi	tal (entity uses 227	<u>'5)</u>	
		BUDGETED A	AMOUNTS		VARIANCE WITH FINAL BUDGET	
ACCOUNT		BUDGETED	AMOUNTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes	220,468.00	220,468.00	210,332.24	(10,135.76	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes					
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenue				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
371020	Gain (loss) on investment to fair value				0.00	
	Total revenues	220,468.00	220,468.00	210,332.24	(10,135.76	

		Fund #2	790 - Harmon Tr	ust - (entity uses	s 7090 <u>)</u>
		BUDGETED			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES	OTHER DESIGNATION OF THE PROPERTY OF THE PROPE	11101	7	(
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses			_	0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings			30,154.32	30,154.32
371020	Gain (loss) on investment to fair value			(11,741.20)	
	Total revenues	0.00	0.00	18,413.12	30,154.32
		- 41 to 43 -			

		Fund	#2900 - Payment	in Lieu of Taxes	(PILT)
					VARIANCE
		BUDGETF) AMOUNTS		WITH FINAL BUDGET
ACCOUNT		20202112	7	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes	0.00	0.00	159,419.00	159,419.00
334000	State grants	3.00	3.00	,	0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
371020	Gain (loss) on investment to fair value				
	Total revenues	0.00	0.00	159,419.00	159,419.00
		- 41 to 43 -			

		<u>Fund #2110 - Road</u>				
					VARIANCE	
					WITH FINAL	
		BUDGETED A	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
	Personal services	260,371.00	260,371.00	192,194.23	68,176.7	
	Supplies/services/materials, etc	294,720.00	294,720.00	181,188.69	113,531.3	
440000	Public Health					
	Personal services				0.0	
200-800 450000	Supplies/services/materials, etc Social and Economic Services				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc Conservation of Natural Resources				0.0	
480000	Personal services				0.0	
					0.0	
	Supplies/services/materials, etc Capital expenditures				0.0	
490000	Debt Service				0.0	
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
310000	Total expenditures	555,091.00	555,091.00	373,382.92	181,708.0	
	Excess of revenues over (under)expenditures	65,090.00	65,090.00	310,763.42	245,673.4	
	OTHER FINANCING SOURCES (USES)	00,000.00	00,000.00	310,703.42	240,070.4	
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets	0.00	0.00	0.00	0.0	
382020	Compensation for loss of fixed asset	0.00	0.00	3,325.00	3,325.0	
383000	Transfers In	0.00	3.55	5,525.00	0.0	
384000	Other financing source				0.0	
520000	Transfers out	0.00	0.00	(41,815.00)	(41,815.0	
				, ,	, , ,	
	Total other financing sources (uses)	0.00	0.00	(38,490.00)	(38,490.0	
	Net change in fund balance	65,090.00	65,090.00	272,273.42	207,183.4	
	Fund balances - July 1, 2010 as previously				*	
	reported			183,986.49		
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			183,986.49		
	Fund balances - June 30, 2011			456,259.91		

		Fund #	- (entity uses 70	7090)	
					VARIANCE
					VARIANCE WITH FINAL
		BUDGETED A	MOLINITO		BUDGET
ACCOLINIT		BUDGETED	AIVIOUNTS	ACTUAL	POSITIVE
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	(NEGATIVE)
NOWBER	EXPENDITURES	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	Current:				
410000	General Government:				
	Personal services				0.00
	Supplies/services/materials, etc				0.0
	Public Safety				0.00
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Public Works				0.0
	Personal services				0.00
	Supplies/services/materials, etc				0.00
440000	Public Health				0.0
	Personal services				0.00
	Supplies/services/materials, etc	221,665.00	221,665.00	318,239.00	(96,574.00
	Social and Economic Services	221,000.00	221,000.00	010,200.00	(00,074.00
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Culture and Recreation				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.00
	Housing and Community Development				0.0
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Conservation of Natural Resources				0.00
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Capital expenditures				0.00
	Debt Service				
610	Principal				0.00
	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	221,665.00	221,665.00	318,239.00	(96,574.00
	Excess of revenues over (under)expenditures	(1,197.00)	(1,197.00)	(107,906.76)	(106,709.76
	OTHER FINANCING SOURCES (USES)			,	
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
382020	Compensation for loss of fixed asset				
383000	Transfers In				0.00
384000	Other financing source				0.00
520000	Transfers out	0.00	0.00	(4,497.00)	(4,497.00
	Total other financing sources (uses)	0.00	0.00	(4,497.00)	(4,497.00
	Net change in fund balance	(1,197.00)	(1,197.00)	(112,403.76)	(111,206.76
	Fund balances - July 1, 2010 as previously				
	reported			115,349.99	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			115,349.99	
	F		-	2,946.23	
	Fund balances - June 30, 2011			2,040.20	
	Fund balances - June 30, 2011			2,040.20	

		Fund #27	es 7090)		
					\/A BIANGE
					VARIANCE
		DUDCETED A	MOUNTS		WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT	DECODIDATION	ODIONAL	FINIAL	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
200-800	Supplies/services/materials, etc Public Health				0.0
					0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
	Personal services				0.0
	Supplies/services/materials, etc Culture and Recreation				0.0
460000					0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development Personal services				0.00
					0.00
480000	Supplies/services/materials, etc Conservation of Natural Resources				0.00
	Personal services				0.00
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.00
490000	Debt Service				0.0
	Principal				0.0
	Interest				0.00
510000	Miscellaneous			37,399.51	(37,399.5
	Total expenditures	0.00	0.00	37,399.51	(37,399.5
	Excess of revenues over (under)expenditures	0.00	0.00	(18,986.39)	(7,245.19
	OTHER FINANCING SOURCES (USES)	0.00	0.00	(10,000.00)	(1,21011
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.0
382020	Compensation for loss of fixed asset				2.0
383000	Transfers In	0.00	0.00	30,007.82	30,007.82
384000	Other financing source			/	0.0
520000	Transfers out				0.00
	Total other financing sources (uses)	0.00	0.00	30,007.82	30,007.82
	Net change in fund balance	0.00	0.00	11,021.43	22,762.63
	Fund balances - July 1, 2010 as previously			,	
	reported			1,071,647.00	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			1,071,647.00	
				1,071,047.00	
	Fund balances - June 30, 2011		-	1,082,668.43	

		Fund #2	2900 - Payment i	n Lieu of Taxes	(PILT)
		DUDOFTED	AMOUNTO		VARIANCE WITH FINAL
		BUDGETED	AMOUNIS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
	Supplies/services/materials, etc				0.00
430000	Public Works				
	Personal services				0.00
	Supplies/services/materials, etc				0.00
440000	Public Health				
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Social and Economic Services				
100	Personal services				0.00
	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Housing and Community Development				
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Conservation of Natural Resources				
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Capital expenditures				0.00
	Debt Service				
	Principal				0.00
	Interest				0.00
510000	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	159,419.00	159,419.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
382020	Compensation for loss of fixed asset				2.22
383000	Transfers In				0.00
384000	Other financing source	(122 000 00)	(122 000 00)	(120 104 00)	(7.104.00)
520000	Transfers out	(123,000.00)	(123,000.00)	(130,104.00)	(7,104.00)
	Total other financing sources (uses)	(123,000.00)	(123,000.00)	(130,104.00)	(7,104.00)
			(123,000.00)		
	Net change in fund balance Fund balances - July 1, 2010 as previously	(123,000.00)	(123,000.00)	29,315.00	152,315.00
	reported			354,126.63	
	Prior period adjustments			304,1∠0.03	
	Fund balances - July 1, 2010 as restated			354,126.63	
	Fund balances - June 30, 2011		-	383,441.63	
	i unu palances - June 30, 2011			JUJ,441.03	
		444. 40			
		- 44 to 46 -			

Meagher County REQUIRED SUPPLEMENTARY INFORMATION FISCAL YEAR ENDING JUNE 30, 2011

OTHER POST EMPLOYMENT BENEFITS PLAN RETIREE HEALTH INSURANCE SCHEDULE OF FUNDING PROGRESS

	FY20	FY20	FY20
Actuarial Valuation Date			
Actuarial Value of Assets			
Actuarial Accrued Liability			
Unfunded Actuarial Accrued Liability (UAAL)			
Funded Ratio			
Annual Covered Payroll			
Ratio of UAAL to Annual Covered Payroll			

Note: The County implemented GASB Statement 45 for the fiscal year ending June 30, 2010. As such, information from only one actuarial valuation is available. As additional actuarial valuations are performed, this Schedule will be expanded to include information for the most recent and two preceding valuations, and will include disclosure of any factors that significantly affect the identification of trends in the amounts reported. The City is required to have biennial OR triennial actuarial valuations.

- * For single-employer or (agent) individual-employer OPEB plans with a total membership of 200 or more an actuarial valuation is required at least biennially.
- * For single-employer or (agent) individual-employer OPEB plans with a total membership of fewer than 200 an actuarial valuation is required at least triennially.
- * The Alternative Measurement Method (AMM) may be used if your government is either a sole or agent employer with fewer than 100 total plan members.
- **Plan members are defined as:
 - 1. Employees in active service
 - 2. Terminated employees who have accumulated benefits but are not yet receiving them
 - 3. Retired employees and beneficiaries currently receiving benefits

OTHER

SUPPLEMENTARY

INFORMATION

		FUND #2120	FUND #2130	Fund #2140	Fund #2153
		1 OND #2120	1 014D #2130	<u>1 dild #2140</u>	
ACCOUNT					(Entity uses 2150)
NUMBER	DESCRIPTION	Poor	Bridge	Weed	PAC - Sheep
	ASSETS				
101000	Cash and cash equivalents	1,662.64	3,422.87	94,741.81	1,022.51
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted			28,875.67	
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate	(0.13)	130.29	558.15	
114000	Net proceeds				
115000	Personal	86.50	147.98	309.72	0.01
116000	Protested		6,505.82	9,775.88	
118000	Special assessments				
400000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	1,749.01	10,206.96	134,261.23	1,022.52
221222	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
223000	Deferred revenue	86.37	6,784.09	10,643.75	0.01
233000	Advances from other funds				
	TOTAL LIABILITIES	86.37	6,784.09	10,643.75	0.01
	FUND DALANGES				
050165	FUND BALANCES:				
250100	Non-spendable				
250200	Destricted				4 000 54
250200	Restricted				1,022.51
260100	Committed	1,662.64	3,422.87	123,617.48	
200100	Committee	1,002.04	3,422.07	123,017.40	
260200	Assigned				
271000	Unassigned (negative balance ony)				
21 1000	TOTAL FUND BALANCE	1,662.64	3,422.87	123,617.48	1,022.5
	TOTAL FOND BALANCE TOTAL LIABILITIES AND FUND BALANCE	1,749.01	10,206.96	134,261.23	1,022.52
	. OTAL EIGBEITIEU AND I UND BALANCE	-47-	10,200.30	107,201.23	1,022.02

		Fund #2155	Fund #2170	Fund #2180	Fund #2190
ACCOUNT NUMBER	DESCRIPTION	PAC - Cattle	Airport	District Court	(Entity uses 2384) Comprehensive Insurance
	ASSETS		7 PO 10		
101000	Cash and cash equivalents	17,166.52	6,644.58	5,964.21	0.00
103000	Petty cash	,	3,01110	-,	
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate		43.14	610.54	552.95
114000	Net proceeds				
115000	Personal	142.07	38.35	275.39	237.70
116000	Protested		2,253.27	8,816.27	11,131.75
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories Other debits				
170000	Other debits TOTAL ASSETS	17 200 50	0.070.24	15 000 11	11 000 10
	TOTAL ASSETS	17,308.59	8,979.34	15,666.41	11,922.40
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
202100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
223000	Deferred revenue	142.07	2,334.76	9,702.20	11,922.40
233000	Advances from other funds	1 12.07	18,384.39	0,7 02.20	11,022.10
	TOTAL LIABILITIES	142.07	20,719.15	9,702.20	11,922.40
			23,110110		,
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	17,166.52			
		,			
260100	Committed			5,964.21	0.00
260200	Assigned				
271000	Unassigned (negative balance ony)		(11,739.81)		
2, 1000	TOTAL FUND BALANCE	17,166.52	(11,739.81)	5,964.21	0.00
	TOTAL LIABILITIES AND FUND BALANCE	17,308.59	8,979.34	5,55-21	11,922.40

		Fund #2200	Fund #2220	Fund #2230	Fund #2240
		Fulla #2200		<u>Fulla #2230</u>	<u>Fulla #2240</u>
ACCOUNT			(includes 2221)		
ACCOUNT NUMBER	DESCRIPTION	Mosquito Control	Library	Ambulance	Cemetery
NOMBER	ASSETS	Control	Library	Ambalanoc	Commencery
101000	Cash and cash equivalents	0.00	7,536.61	266,046.98	0.00
103000	Petty cash	0.00	7,000.01	200,010.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted		34,680.31		250.00
102300	Investments - restricted		2 1,000101		
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate	199.06	628.09	47.14	367.87
114000	Net proceeds	100.00	020.00	.,,,,,	001.01
115000	Personal	45.67	246.18	25.72	213.90
116000	Protested	10.01	11,030.31	1,672.76	3,661.22
118000	Special assessments		11,000.01	1,072.70	0,001.22
110000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	244.73	54,121.50	267,792.60	4,492.99
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
223000	Deferred revenue	244.73	11,904.58	1,745.62	4,242.99
233000	Advances from other funds	244.70	11,004.00	1,7 40.02	7,272.00
	TOTAL LIABILITIES	244.73	11,904.58	1,745.62	4,242.99
		244.10	11,004.00	1,1 10.02	1,272.00
	FUND BALANCES:				
250100	Non-spendable				
200100	Ton opondable				
250200	Restricted		1,772.92		
200200	TO STITLE OF THE STATE OF THE S		1,112.32		
260100	Committed	0.00	40,444.00	266,046.98	250.00
200100	Committee	0.00	40,444.00	200,040.90	250.00
260200	Assigned				
200200	Assigned				
271000	Unassigned (negative balance ony)				
Z1 1000	TOTAL FUND BALANCE	0.00	42,216.92	266,046.98	250.00
	TOTAL LIABILITIES AND FUND BALANCE	244.73		267,792.60	4,492.99
	TOTAL LIADILITIES AND FUND BALANCE	-47-	54,121.50	201,192.00	4,492.99 -47

		Fund #2250	Fund #2260	<u>Fund #2271</u>	Fund #2290
ACCOUNT					Futanalan
ACCOUNT NUMBER	DESCRIPTION	Planning	Disaster	Health/Mental	Extension Service
NUMBER		Planning	Disaster	пеаннумента	Service
404000	ASSETS	0.07	40.004.00	4 007 77	0.504.00
101000	Cash and cash equivalents	3.27	18,331.08	1,097.77	8,564.96
103000	Petty cash				
101100	Investments				
102000 102300	Cash and cash equivalents - restricted				
106000	Investments - restricted				
106000	Valuation of investments to fair value				
444000	Taxes receivable:				
111000	Mobiles	0.45	4.70	40.00	405.40
113000 114000	Real estate	0.45	1.76	10.26	465.42
	Net proceeds	4.00	04.00	7.00	404.00
115000	Personal	1.88	24.32	7.63	134.96
116000	Protested	51.71	990.39	292.32	6,695.16
118000	Special assessments Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				1,554.66
133000	Advances to other funds				•
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	57.31	19,347.55	1,407.98	17,415.16
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
211000 212000	Due to other funds Due to other governments				
212000	Due to other governments				
	Due to other governments Deposits payable	54.04	1,016.47	310.21	7,295.54
212000 214000	Due to other governments	54.04	1,016.47	310.21	7,295.54
212000 214000 223000	Due to other governments Deposits payable Deferred revenue	54.04 54.04	1,016.47	310.21	
212000 214000 223000	Due to other governments Deposits payable Deferred revenue Advances from other funds		·		
212000 214000 223000	Due to other governments Deposits payable Deferred revenue Advances from other funds		·		
212000 214000 223000	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES		·		
212000 214000 223000 233000	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES:		·		
212000 214000 223000 233000	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES:		·		
212000 214000 223000 233000 250100	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable		·		
212000 214000 223000 233000 250100	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable		·		7,295.54
212000 214000 223000 233000 250100 250200	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted	54.04	1,016.47	310.21	7,295.54
212000 214000 223000 233000 250100 250200	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted	54.04	1,016.47	310.21	7,295.54
212000 214000 223000 233000 250100 250200 260100	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted Committed	54.04	1,016.47	310.21	7,295.54
212000 214000 223000 233000 250100 250200 260100	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted Committed Assigned Unassigned (negative balance ony)	3.27	1,016.47	1,097.77	7,295.54
212000 214000 223000 233000 250100 250200 260100	Due to other governments Deposits payable Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted Committed Assigned	54.04	1,016.47	310.21	7,295.54 7,295.54 10,119.62

		Fund #2300	Fund #2340	Fund #2371	Fund #2382
		(Entity uses 2191)	(includes 2343)	Employer	
ACCOUNT				Contribution -	Search &
NUMBER	DESCRIPTION	Public Safety	Fire Control	Group Health	Rescue
	ASSETS				
101000	Cash and cash equivalents	45,102.33	(884.09)	56,434.50	(12,397.17
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate	3,423.67	439.56	1,586.06	
114000	Net proceeds				
115000	Personal	869.19	144.64	570.34	
116000	Protested	41.75	8,445.07	22,515.52	
118000	Special assessments Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments		884.00		16,849.52
133000	Advances to other funds				,
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	49,436.94	9,029.18	81,106.42	4,452.35
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000					
	Deposits payable				
223000	Deposits payable Deferred revenue	4,334.61	9,029.27	24,671.92	
223000 233000		4,334.61	9,029.27	24,671.92	
	Deferred revenue	4,334.61 4,334.61	9,029.27	24,671.92 24,671.92	0.00
	Deferred revenue Advances from other funds				0.00
	Deferred revenue Advances from other funds				0.00
	Deferred revenue Advances from other funds TOTAL LIABILITIES				0.00
233000	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES:				0.00
233000	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES:				0.00 4,452.35
233000	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable	4,334.61			
233000	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable	4,334.61			
233000 250100 250200 260100	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted	4,334.61		24,671.92	
233000 250100 250200	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted	4,334.61		24,671.92	
250100 250200 260100 260200	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted Committed Assigned	4,334.61	9,029.27	24,671.92	
233000 250100 250200 260100	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted Committed Assigned Unassigned (negative balance ony)	4,334.61	9,029.27	24,671.92 56,434.50	4,452.35
250100 250200 260100 260200	Deferred revenue Advances from other funds TOTAL LIABILITIES FUND BALANCES: Non-spendable Restricted Committed Assigned	4,334.61	9,029.27	24,671.92	

		Fund #2390	Fund #2391	Fund #2393	Fund #2400
		<u>1 unu #2550</u>	1 unu #2551	1 dild #2333	
ACCOUNT NUMBER	200000000000000000000000000000000000000	Drug Forfeiture	Hard Rock	Records	Martinsdale Special
NUMBER	DESCRIPTION ASSETS	roneiture	Mining Impact	Preservation	Assessment
101000	Cash and cash equivalents	345.00	232.29	4,878.64	7,851.19
103000	Petty cash	343.00	202.20	4,070.04	7,001.10
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
100000	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				(714.96
118000	Special assessments				(117.30)
110000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	345.00	232.29	4,878.64	7,136.23
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
223000	Deferred revenue				(714.96
233000	Advances from other funds				
	TOTAL LIABILITIES	0.00	0.00	0.00	(714.96
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	345.00	232.29	4,878.64	7,851.19
000:	2				
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance ony)				
	TOTAL FUND BALANCE	345.00	232.29	4,878.64	7,851.19
-	TOTAL LIABILITIES AND FUND BALANCE	345.00	232.29	4,878.64	7,136.23

		Fund #2500	Fund #2750	<u>Fund #2755</u>	<u>Fund #2796</u>
			(entity uses 7050)	(entity uses 7055)	(entity uses 7096)
ACCOUNT	DECODINE OU	Solid	Library	Senior Citizen	Harmon Trust
NUMBER	DESCRIPTION	Waste	Expendable Trust	Expendable Trust	Revolving
	ASSETS				
101000	Cash and cash equivalents	0.00	0.00	10,411.35	
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested	4,636.00			
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	4,636.00	0.00	10,411.35	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
223000	Deferred revenue	4,636.00			
233000	Advances from other funds	.,000.00			
			0.00	0.00	0.00
	IOTAL LIABILITIES	4.636.00	0.00		
	TOTAL LIABILITIES	4,636.00	0.00	0.00	
		4,636.00	0.00	0.00	
250100	FUND BALANCES:	4,636.00	0.00	0.00	
250100		4,636.00	0.00	0.00	
	FUND BALANCES: Non-spendable				
250100 250200	FUND BALANCES:	0.00	0.00	10,411.35	
250200	FUND BALANCES: Non-spendable Restricted				
	FUND BALANCES: Non-spendable				
250200 260100	FUND BALANCES: Non-spendable Restricted Committed				
250200	FUND BALANCES: Non-spendable Restricted				
250200 260100 260200	FUND BALANCES: Non-spendable Restricted Committed Assigned				
250200 260100	FUND BALANCES: Non-spendable Restricted Committed Assigned Unassigned (negative balance ony)	0.00	0.00	10,411.35	
250200 260100 260200	FUND BALANCES: Non-spendable Restricted Committed Assigned				0.00

		Fund #2800	Fund #2811	Fund #2820	Fund #2840
		<u>1 unu #2000</u>	1 dild #2011	1 diid #2020	
ACCOUNT		Alcohol	DUI	Gas Tax	(includes 2841, 2842,284
NUMBER	DESCRIPTION	Rehabilitation	Prevention	Apportionment	2847, 2848 & 2851) Weed Grant(s)
HOMBER	ASSETS	renabilitation	TTEVENTION	Apportionment	Weed Grant(5)
101000	Cash and cash equivalents	0.00	594.60	45,457.63	36,156.66
103000	Petty cash	0.00	00 1.00	10, 101.00	00,100.00
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				22,483.00
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	0.00	594.60	45,457.63	58,639.66
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
223000	Deferred revenue				
233000	Advances from other funds				
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	FUND DALANCES.				
050100	FUND BALANCES:				
250100	Non-spendable				
050000	Destricted	0.00	504.00	45 457 00	E0 000 00
250200	Restricted	0.00	594.60	45,457.63	58,639.66
200422	Compositto				
260100	Committed				
260222	Assigned				
260200	Assigned				
271000	Unaccianed (negative holeses see)				
271000	Unassigned (negative balance ony) TOTAL FUND BALANCE	0.00	594.60	45,457.63	E0 630 66
	TOTAL LIABILITIES AND FUND BALANCE				58,639.66
	TOTAL LIADILITIES AND FUND BALANCE	0.00	594.60	45,457.63	58,639.66 -47

		Fund #2850	Fund #2859	Fund #2860	Fund #2870
		<u>1 unu #2030</u>	<u>1 dilu #2033</u>	<u>1 unu #2000</u>	(MAY include 2871 - 2875
ACCOUNT			County Land	Land Use	(MAT IIICIAGE 2071 - 2073
NUMBER	DESCRIPTION	911 Emergency	Information Act	Planning	Crime Control
	ASSETS				
101000	Cash and cash equivalents	102,830.19	3,850.50	0.00	(0.95
103000	Petty cash				,
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate			113.05	
114000	Net proceeds				
115000	Personal			27.46	
116000	Protested			444.41	
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	102,830.19	3,850.50	584.92	(0.95
201000	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable			50400	
223000	Deferred revenue			584.92	
233000	Advances from other funds	0.00	2.22	504.00	0.00
	TOTAL LIABILITIES	0.00	0.00	584.92	0.00
	FUND BALANCES:				
250100	Non-spendable				
230100	Non-spendable				
250200	Postricted	102 920 10	2 950 50		
200200	Restricted	102,830.19	3,850.50		
260100	Committed			0.00	
∠00100	Committee			0.00	
260200	Assigned				
260200	Assigned				
271000	Unassigned (negative balance ony)				(0.05
	TOTTASSIGNED (NEGATIVE DAIANCE ONY)	1	i l		(0.95
27 1000		102 830 10	3 850 50	በ በበ	(0.05
271000	TOTAL FUND BALANCE TOTAL LIABILITIES AND FUND BALANCE	102,830.19 102,830.19	3,850.50 3,850.50	0.00 584.92	(0.95

		F I #0004	F I #0000	F I #0000	F I #00.40
		<u>Fund #2894</u>	Fund #2896	<u>Fund #2902</u>	<u>Fund #2940</u>
4.000UNIT		State Allocated		(includes 2903)	(entity uses 2395,
ACCOUNT NUMBER	DESCRIPTION	Federal Mineral Royalties	Metal Mines Reserve Account	Forest Reserve Title III Projects	2396, 2940) CDBG
NOWIDER	ASSETS	Royalties	Reserve Account	Title III Frojects	СБВО
101000	Cash and cash equivalents	9,226.65	1,699.48	83,099.77	0.00
103000	Petty cash	3,220.03	1,000.40	00,000.11	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
100000	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
110000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	9,226.65	1,699.48	83,099.77	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
223000	Deferred revenue				
233000	Advances from other funds				
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	9,226.65	1,699.48	83,099.77	
260100	Committed				
260200	Assigned				
071000	Hanning d. C.				
271000	Unassigned (negative balance ony)	0.000.05	4 000 40	00 000 77	0.00
	TOTAL FUND BALANCE	9,226.65	1,699.48	83,099.77	0.00
	TOTAL LIABILITIES AND FUND BALANCE	9,226.65	1,699.48	83,099.77 -47-	0.00

		Fund #2951	Fund #2960	Fund #2973	Fund #2974
			(entity uses 2969)	(includes 2378	
ACCOUNT NUMBER	DESCRIPTION	DARE	Lead Testing	MCH County) MCH	Home Health
	ASSETS	DAILE	Load Tooking	MOTI	Tionic Ticalin
101000	Cash and cash equivalents	390.21	26.44	28.76	111,861.80
	Petty cash	000.21	20.44	20.70	111,001.00
101100	Investments				
	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate			26.73	
114000	Net proceeds				
115000	Personal			36.62	
116000	Protested			1,681.34	
118000	Special assessments			,	
	Accounts/other receivables (net of allowance				
	for uncollectibles)				
131000	Due from other funds				
	Due from other governments				
133000	Advances to other funds				
	Prepaid expense				
150000	Inventories				
170000	Other debits	200.04	20.44	4 770 45	444.004.00
	TOTAL ASSETS	390.21	26.44	1,773.45	111,861.80
	LIABILITIES				
	Warrants payable				
202100	Accounts payable Judgments payable				
204000	Contracts/loans/notes payable				
	Matured interest payable				
206100	Other accrued payables				
	Due to other funds				
212000	Due to other junus Due to other governments				
214000	Deposits payable				
223000	Deferred revenue			1,744.69	
233000	Advances from other funds			1,744.03	
200000	TOTAL LIABILITIES	0.00	0.00	1,744.69	0.00
	TOTAL EIGHEITE	0.00	0.00	1,1 44.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
	·				
250200	Restricted	390.21	26.44		111,861.80
					,
260100	Committed			28.76	
260200	Assigned				
	Unassigned (negative balance ony)				
271000					
271000	TOTAL FUND BALANCE	390.21	26.44	28.76	111,861.80

		F I #0070	F I #0070	F I #0000	F I "0\"\"
		<u>Fund #2976</u>	Fund #2978	<u>Fund #2982</u>	Fund #2XXX
		(includes 2976-500		(entity uses 2979)	(entity uses 2300)
ACCOUNT	DECORIDATION	Bio-Grant)	T.1	Independent	Rural
NUMBER	DESCRIPTION	Immunization	Tobacco	Living	Addressing
404000	ASSETS	0.404.00	(0.404.70)	(0.040.04)	070.00
101000	Cash and cash equivalents	6,491.29	(2,184.70)	(2,046.04)	270.00
103000	Petty cash Investments				
101100 102000					
102000	Cash and cash equivalents - restricted Investments - restricted				
106000	Valuation of investments to fair value				
100000	Taxes receivable:				
111000	Mobiles				
113000					
114000	Real estate Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
110000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments			1,098.19	
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	6,491.29	(2,184.70)	(947.85)	270.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
223000	Deferred revenue				
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	ELIND BALANCES:				
250400	FUND BALANCES:				
250100	Non-spendable				
250200	Postricted	6 404 00			
250200	Restricted	6,491.29			
260100	Committed				270.00
260100	Committed				270.00
260200	Assigned				
200200	Assigned				
271000	Unassigned (negative balance ony)		(2,184.70)	(947.85)	
21 1000	TOTAL FUND BALANCE	6,491.29	(2,184.70)	(947.85)	270.00
	TOTAL LIABILITIES AND FUND BALANCE	6,491.29	(2,184.70)	(947.85)	270.00
	. O E EIGDIETTIEG AND I OND BALANCE	5,751.29	(2,107.70)	-47-	210.00

					TOTAL
		Fund #2990	FUND#	FUND#	NONMAJOR
		American	NAME	NAME	SPECIAL
ACCOUNT		Recovery			REVENUE
NUMBER	DESCRIPTION	Act Fund			FUNDS
	ASSETS				
101000	Cash and cash equivalents	0.00			941,932.14
103000	Petty cash				0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted				63,805.98
102300	Investments - restricted				0.00
106000	Valuation of investments to fair value				0.00
	Taxes receivable:				
111000	Mobiles				0.00
113000	Real estate				9,204.06
114000	Net proceeds				0.00
115000	Personal				3,586.23
116000	Protested				99,925.99
118000	Special assessments				0.00
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				0.00
131000	Due from other funds				0.00
132000	Due from other governments				42,869.37
133000	Advances to other funds				0.00
140000	Prepaid expense				0.00
150000	Inventories				0.00
170000	Other debits				0.00
	TOTAL ASSETS	0.00	0.00	0.00	1,161,323.77
	LIABILITIES				
201000	Warrants payable				0.00
202100	Accounts payable				0.00
203100	Judgments payable				0.00
204000	Contracts/loans/notes payable				0.00
205200	Matured interest payable				0.00
206100	Other accrued payables				0.00
211000	Due to other funds				0.00
212000	Due to other governments				0.00
214000	Deposits payable				0.00
223000	Deferred revenue				112,716.28
233000	Advances from other funds				18,384.39
	TOTAL LIABILITIES	0.00	0.00	0.00	131,100.67
	FUND BALANCES:				
250100	Non-spendable				0.00
	·				
250200	Restricted				517,403.32
					,
260100	Committed				527,693.18
					==,,000.10
260200	Assigned				0.00
	0				3.30
271000	Unassigned (negative balance ony)				(14,873.40)
27.1000	TOTAL FUND BALANCE	0.00	0.00	0.00	1,030,223.10
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	0.00	1,161,323.77
	TO THE ENGLISHED AND FORD BALANCE	0.00	0.00	-48-	1,101,020.11

		<u>Fund #2120 - Poor</u>				
					VARIANCE WITH FINAL	
		BUDGETED /	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes	16.00	16.00	0.00	(16.00)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	16.00	16.00	0.00	(16.00	
		-49-				

		Fund #2130 - Bridge				
					VARIANCE WITH FINAL	
		BUDGETED A	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/31200	Property taxes	1,819.00	1,819.00	1,176.86	(642.14)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works	1,500.00	1,500.00	1,250.00	(250.00)	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures				2.30	
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	, , ,					
	Total revenues	3,319.00 - 49 -	3,319.00	2,426.86	(892.14)	

			<u>Fund #214</u>	10 - Weed	
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT	DESCRIPTION	ODIONAL	FINIAL	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	48,445.00	48,445.00	34,366.23	(14,078.77)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants	0.00	0.00	2,500.00	2,500.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	60,000.00	60,000.00	58,075.06	(1,924.94)
344000	Public health	00,000.00	00,000.00	00,070.00	0.00
345000	Social/economic services				0.00
	Culture and recreation				0.00
346000	Fines and forfeitures				0.00
254040					0.00
351010	Justice court				0.00
351020	District court				0.00
351030	City court	2.22	2.22	100.70	0.00
360000	Miscellaneous	0.00	0.00	193.70	193.70
370000	Investment and royalty earnings	60.00	60.00	60.56	0.56
	Total revenues	108,505.00	108,505.00	95,195.55	(13,309.45)
		-49-			

BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

		<u>Fund</u>	#2153 (Entity use	s 2150)- PAC - Sh	<u>eep</u>
					VARIANCE
					WITH FINAL
ACCOUNT		BUDGETED A	AMOUNTS	ACTUAL	BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
- NOME - N	REVENUES	01110111112		7	()
	Taxes:				
311000/31200	Property taxes	1,942.00	1,942.00	1,842.00	(100.00)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	1,942.00	1,942.00	1,842.00	(100.00)
	i otal revenues	1,942.00 - 49 -	1,342.00	1,042.00	(100.00)

BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FISCAL YEAR ENDED JUNE 30, 2011

		Fund #2155 - PAC - Cattle			
					VARIANCE
					WITH FINAL
40001111		BUDGETED	AMOUNTS	4071141	BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
NOMBLIX	REVENUES	ORIGINAL	THAL	ANIOUNIO	(NEOATIVE)
	Taxes:				
311000/31200	Property taxes	25,375.00	25,375.00	23,070.94	(2,304.06)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	25,375.00	25,375.00	23,070.94	(2,304.06)
		-49-	_0,0.000	20,0.001	(=,50 1100)

314140 Local option taxes Licenses and permits 322010 Alcoholic beverage licenses 322020 General business licenses	
ACCOUNT NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS	POSITIVE (NEGATIVE) 08 (7,331.92 0.00 0.00
NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS REVENUES Taxes:	08 (7,331.92 0.00 0.00
REVENUES Taxes: 311000/312000 Property taxes 7,861.00 7,861.00 529. 314140 Local option taxes Licenses and permits 322010 Alcoholic beverage licenses 322020 General business licenses	0.00 0.00 0.00 0.00
Taxes: 311000/312000 Property taxes 7,861.00 7,861.00 529. 314140 Local option taxes Licenses and permits 322010 Alcoholic beverage licenses 322020 General business licenses	0.00
311000/312000 Property taxes 7,861.00 7,861.00 529.	0.00
314140 Local option taxes Licenses and permits 322010 Alcoholic beverage licenses 322020 General business licenses	0.00
Licenses and permits 322010 Alcoholic beverage licenses 322020 General business licenses	0.00
322010 Alcoholic beverage licenses 322020 General business licenses	0.00
322020 General business licenses	0.00
	0.00
323010 Building permits	
323030 Animal licenses	0.00
323050 Other permits Intergovernmental revenue (See supplemental section for detail)	0.00
331000 Federal grants 0.00 0.00 91,438.	91,438.00
332000 Federal shared revenues	0.00
333000 Federal payment in lieu of taxes	0.00
334000 State grants	0.00
335000 State shared revenues	0.00
337000 Local grants	0.00
338000 Local shared revenues 0.00 0.00 1,453.	85 1,453.85
Charges for services	
341000 General government	0.00
342000 Public safety	0.00
343000 Public works 3,000.00 3,000.00 9,854.	93 6,854.93
344000 Public health	0.00
345000 Social/economic services	0.00
346000 Culture and recreation	0.00
Fines and forfeitures	
351010 Justice court	0.00
351020 District court	0.00
351030 City court	0.00
360000 Miscellaneous	0.00
370000 Investment and royalty earnings	0.00
Total revenues 10,861.00 10,861.00 103,275.	86 92,414.86
-49-	

	Fund #2180 - District Court					
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes	39,380.00	39,380.00	38,339.68	(1,040.32)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues	100.00	100.00	0.00	(100.00)	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government	200.00	200.00	430.00	230.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	39,680.00	39,680.00	38,769.68	(910.32)	
	1 2 222 1 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2	-49-	22,000.00	22,. 33.30	(3.3.32)	

	Fund #2190 Comprehensive Insurance (entity uses #2384)					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DESCRIPTION	ODIONAL	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
244000/04000	Taxes:	04.070.00	04.070.00	04.000.50	(700.47)	
311000/312000		34,970.00	34,970.00	34,209.53	(760.47)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues	10,632.00	10,632.00	0.00	(10,632.00)	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous	0.00	0.00	712.00	712.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	45,602.00 - 49 -	45,602.00	34,921.53	(10,680.47	

		Fund #2200 - Mosquito Control				
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DESCRIPTION	ORIGINAL	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES Taxes:					
244000/242000		2 704 00	2 704 00	3,150.03	446.03	
311000/312000		2,704.00	2,704.00	3,150.03		
314140	Local option taxes				0.00	
	Licenses and permits				0.00	
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
		2.55.55	0 =0 : 55	0.45	,. <u>.</u>	
	Total revenues	2,704.00 -49 -	2,704.00	3,150.03	446.03	

		Fund #2220 - Library (includes Fund #22				
					VARIANCE	
					WITH FINAL	
ACCOUNT		BUDGETED A	AMOUNTS	ACTUAL	BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)	
	REVENUES	Oracino L		7	(1120/11112)	
	Taxes:					
311000/31200	Property taxes	38,290.00	38,290.00	37,724.88	(565.12)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants	0.00	0.00	1,545.30	1,545.30	
335000	State shared revenues	2,799.00	2,799.00	709.00	(2,090.00)	
337000	Local grants				0.00	
338000	Local shared revenues	9,196.00	9,196.00	15,590.53	6,394.53	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation	0.00	0.00	1,009.11	1,009.11	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous	3,300.00	3,300.00	14,323.30	11,023.30	
370000	Investment and royalty earnings				0.00	
	Total revenues	53,585.00	53,585.00	70,902.12	17,317.12	
	i otai ieveliues	-49-	55,565.00	10,302.12	17,017.12	

			Fund #2230 -	- Ambulance	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT	DESCRIPTION	ODICINAL	FINIAL	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:	207.00	227.22		
311000/31200		295.00	295.00	505.22	210.22
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety	75,000.00	75,000.00	75,412.08	412.08
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	75,295.00 -49 -	75,295.00	75,917.30	622.30

	Fund #2240 - Cemetery					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	Taxes:					
311000/31200		17,960.00	17,960.00	16,987.47	(972.53)	
314140	Local option taxes	17,000.00	17,000.00	10,007.47	0.00	
314140	Licenses and permits				0.00	
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See				0.00	
	supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues	3,717.00	3,717.00	3,717.00	0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works	3,300.00	3,300.00	5,172.00	1,872.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous	0.00	0.00	300.00	300.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	24,977.00 - 49 -	24,977.00	26,176.47	1,199.47	

	Fund #2250 - Planning					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DECORPTION		FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000		0.00	0.00	3.27	3.27	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	3.27	3.27	
		-49-				

	Fund #2260 - Disaster				
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET
ACCOUNT		BODGLILD	AWOUNTS	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/31200	Property taxes	0.00	0.00	12.00	12.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	12.00	12.00
	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	-49-	3.33	.2.55	

	Fund #2271 - Health/Mental					
		BUDGETED A	AMOUNTS		VARIANCE WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/31200	Property taxes	206.00	206.00	102.67	(103.33)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	206.00	206.00	102.67	(103.33)	
	1 2 222 1 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2	-49-		. 52.57	(.55.56)	

		Fund #2290 - Extension Service					
					VARIANCE WITH FINAL		
		BUDGETED	AMOUNTS		BUDGET		
ACCOUNT	DESCRIPTION	ODIOINAL	FINIAL	ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES						
	Taxes:						
311000/312000		28,370.00	28,370.00	28,612.62	242.62		
314140	Local option taxes				0.00		
	Licenses and permits						
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses				0.00		
323010	Building permits				0.00		
323030	Animal licenses				0.00		
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00		
331000	Federal grants				0.00		
332000	Federal shared revenues				0.00		
333000	Federal payment in lieu of taxes				0.00		
334000	State grants				0.00		
335000	State shared revenues	2,190.00	2,190.00	0.00	(2,190.00)		
337000	Local grants				0.00		
338000	Local shared revenues				0.00		
	Charges for services						
341000	General government				0.00		
342000	Public safety				0.00		
343000	Public works				0.00		
344000	Public health				0.00		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court				0.00		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous	200.00	200.00	1,908.08	1,708.08		
370000	Investment and royalty earnings			1,000.00	0.00		
	Total revenues	30,760.00 -49-	30,760.00	30,520.70	(239.30)		

BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2011

	Fund #2300 - Public Safety (entity uses Fund #2191)						
					VARIANCE WITH FINAL		
		BUDGETED A	AMOUNTS		BUDGET		
ACCOUNT NUMBER	DESCRIPTION	ODICINAL	FINAL	ACTUAL AMOUNTS	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AWIOUNTS	(NEGATIVE)		
	REVENUES						
	Taxes:						
311000/312000	1 1	42,150.00	42,150.00	40,954.87	(1,195.13)		
314140	Local option taxes				0.00		
	Licenses and permits						
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses				0.00		
323010	Building permits				0.00		
323030	Animal licenses				0.00		
323050	Other permits				0.00		
	Intergovernmental revenue (See supplemental section for detail)						
331000	Federal grants	7,500.00	7,500.00	0.00	(7,500.00)		
332000	Federal shared revenues				0.00		
333000	Federal payment in lieu of taxes				0.00		
334000	State grants				0.00		
335000	State shared revenues				0.00		
337000	Local grants				0.00		
338000	Local shared revenues	7,500.00	7,500.00	8,944.00	1,444.00		
	Charges for services						
341000	General government				0.00		
342000	Public safety	0.00	0.00	15,099.00	15,099.00		
343000	Public works				0.00		
344000	Public health				0.00		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court				0.00		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous				0.00		
370000	Investment and royalty earnings				0.00		
	Total revenues	57,150.00	57,150.00	64,997.87	7,847.87		
		-49-					

		Fund #2340 - Fire Control (includes 2343)					
					VARIANCE WITH FINAL		
		BUDGETED	AMOUNTS		BUDGET		
ACCOUNT				ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES						
	Taxes:						
311000/312000	Property taxes	24,490.00	24,490.00	23,631.50	(858.50)		
314140	Local option taxes				0.00		
	Licenses and permits						
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses				0.00		
323010	Building permits				0.00		
323030	Animal licenses				0.00		
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00		
331000	Federal grants				0.00		
332000	Federal shared revenues				0.00		
333000	Federal payment in lieu of taxes				0.00		
334000	State grants	21,000.00	21,000.00	23,000.00	2,000.00		
335000	State shared revenues				0.00		
337000	Local grants				0.00		
338000	Local shared revenues				0.00		
	Charges for services						
341000	General government				0.00		
342000	Public safety				0.00		
343000	Public works				0.00		
344000	Public health				0.00		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court				0.00		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous	8,372.00	8,372.00	4,947.60	(3,424.40)		
370000	Investment and royalty earnings		·	,	0.00		
	Total revenues	53,862.00 -49-	53,862.00	51,579.10	(2,282.90)		

BUDGET AND ACTUAL

		Fund #23	Fund #2371 Employer Contribution - Grou		
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET
ACCOUNT		BODGETED	AMOUNTO	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/31200	Property taxes	104,200.00	104,200.00	99,070.06	(5,129.94)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues	36,870.00	36,870.00	68,700.00	31,830.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	0.00	0.00	7,163.73	7,163.73
370000	Investment and royalty earnings				0.00
	Total revenues	141,070.00	141,070.00	174,933.79	33,863.79
	1 2 2 2 2 3 3 3 4 2 2 3 3 4 2 2 3 3 4 2 2 3 3 4 2 2 3 3 4 2 2 3 3 4 2 2 3 3 4 2 2 3 3 4 2 2 3 3 3 4 2 2 3 3 3 4 2 3 3 3 3	-49-	.,	.,	,

	Fund #2382 - Search & Rescue				
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
NOWBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	Taxes:				
311000/312000					0.00
314140	Local option taxes				0.00
314140	Licenses and permits				0.00
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
02000	Intergovernmental revenue (See supplemental section for detail)				0.00
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues	6,000.00	6,000.00	16,849.52	10,849.52
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	0.00	0.00	6,875.00	6,875.00
370000	Investment and royalty earnings				0.00
	Total revenues	6,000.00	6,000.00	23,724.52	17,724.52
		-49-			

		Fund #2390 Drug Forfeiture			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT		BUDGETED	AMOUNTS	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-	2130	2.30	2.20

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2391 - Hard Rock Mining Impact					
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET	
ACCOUNT		BODOLIED	AMOUNTO	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/31200	Property taxes				0.00	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	0.00	0.00	
		-49-	5.50	2.30	2.00	

		<u>Fu</u>	<u>n</u>		
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT	DESCRIPTION	ODIONAL	FINIAL	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	Taxes:				
311000/31200					0.00
314140	Local option taxes				0.00
314140	Licenses and permits				0.00
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	2,700.00	2,700.00	2,347.00	(353.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	2,700.00	2,700.00	2,347.00	(353.00
		-49-			

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2400 - Martinsdale Special Assessm				
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT	DECORIDATION	ODICINAL	FINIAL	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:	440.00			
311000/31200		110.00	110.00	730.93	620.93
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	110.00 - 49 -	110.00	730.93	620.93

	Fund #2500 - Solid Waste					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DECORPTION	o Diomini		ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/31200	Property taxes	150.00	150.00	0.00	(150.00)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	, , ,					
	Total revenues	150.00 -49 -	150.00	0.00	(150.00)	

NONMAJOR SPECIAL REVENUE FUNDS FISCAL YEAR ENDED JUNE 30, 2011

BUDGET AND ACTUAL

	Fund #2750 - Library Expendable Trust (entity uses 7050)					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/31200	Property taxes				0.00	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	0.00	0.00	

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2755 - Senior Citizen Trust (entity uses 7					
					VARIANCE WITH FINAL	
ACCOUNT		BUDGETED	AMOUNTS	ACTUAL	BUDGET POSITIVE	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES		1110/12	7 2	(,	
	Taxes:					
311000/312000					0.00	
314140	Local option taxes				0.00	
314140	Licenses and permits				0.00	
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
323030	Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	0.00	0.00	
		-49-				

BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2011

		<u>Fund #279</u>	<u>/ uses 7096)</u>		
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
NOMBLK	REVENUES	ORIGINAL	TINAL	AMOUNTS	(NEGATIVE)
	Taxes:				
044000/04000					0.00
311000/312000	, ,				0.00
314140	Local option taxes				0.00
	Licenses and permits				0.00
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
000000	Charges for services				0.00
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
0.0000	Fines and forfeitures				0.00
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
		_			
	Total revenues	0.00 - 49 -	0.00	0.00	0.00

	Fund #2800 - Alcohol Rehabilitation					
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AWOUNTS	(NEGATIVE)	
	REVENUES					
0.4.4.0.0.0 /0.4.0.0.0	Taxes:				0.00	
311000/312000	' '				0.00	
314140	Licenses and normite				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues	4,284.00	4,284.00	5,136.00	852.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	4,284.00	4,284.00	5,136.00	852.00	
		-49-				

		Fund #2811 - DUI Prevention				
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DESCRIPTION	ORIGINAL	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES Taxes:					
244000/24000					0.00	
311000/312000					0.00	
314140	Licenses and normits				0.00	
	Licenses and permits				0.00	
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous	700.00	700.00	0.00	(700.00)	
370000	Investment and royalty earnings				0.00	
	Total revenues	700.00	700.00	0.00	(700.00)	
		-49-				

BUDGET AND ACTUAL

	Fund #2820 - Gas Tax Apportionmen				
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
311000/31200	Taxes: O Property taxes				0.00
314140	Local option taxes				0.00
314140	Licenses and permits				0.00
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues	50,113.00	50,113.00	49,524.37	(588.63)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	50,113.00	50,113.00	49,524.37	(588.63
		-49-			

	Fund #2840 - Weed Grant (includes 2841,2842, 2845, 2847, 2848,285					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/31200	Property taxes				0.00	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants	0.00	0.00	67,002.44	67,002.44	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	67,002.44	67,002.44	

		<u>Fund #2850 - 911 Emergency</u>					
					VARIANCE WITH FINAL		
		BUDGETED	AMOUNTS		BUDGET		
ACCOUNT	DESCRIPTION	ODICINAL	FINIAL	ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES						
244000/04000	Taxes:				0.00		
311000/312000	' '				0.00		
314140	Local option taxes				0.00		
	Licenses and permits						
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses				0.00		
323010	Building permits				0.00		
323030	Animal licenses				0.00		
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00		
331000	Federal grants				0.00		
332000	Federal shared revenues				0.00		
333000	Federal payment in lieu of taxes				0.00		
334000	State grants				0.00		
335000	State shared revenues	125,000.00	125,000.00	105,393.16	(19,606.84)		
337000	Local grants				0.00		
338000	Local shared revenues				0.00		
	Charges for services						
341000	General government				0.00		
342000	Public safety				0.00		
343000	Public works				0.00		
344000	Public health				0.00		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court				0.00		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous	0.00	0.00	3,143.93	3,143.93		
370000	Investment and royalty earnings	500.00	500.00	3,307.91	2,807.91		
	Total revenues	125,500.00 - 49 -	125,500.00	111,845.00	(13,655.00		

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		Fund #2859 - County Land Information Act					
					VARIANCE WITH FINAL		
		BUDGETED	AMOUNTS		BUDGET		
ACCOUNT				ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES						
	Taxes:						
311000/31200	0 Property taxes				0.00		
314140	Local option taxes				0.00		
	Licenses and permits						
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses				0.00		
323010	Building permits				0.00		
323030	Animal licenses				0.00		
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00		
331000	Federal grants				0.00		
332000	Federal shared revenues				0.00		
333000	Federal payment in lieu of taxes				0.00		
334000	State grants				0.00		
335000	State shared revenues				0.00		
337000	Local grants				0.00		
338000	Local shared revenues				0.00		
	Charges for services						
341000	General government	0.00	0.00	557.75	557.75		
342000	Public safety				0.00		
343000	Public works				0.00		
344000	Public health				0.00		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court				0.00		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous				0.00		
370000	Investment and royalty earnings				0.00		
	Total revenues	0.00	0.00	557.75	557.75		

	Fund #2860 - Land Use Planning					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DECORPORTION	o Diolina.	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000		9,205.00	9,205.00	8,845.79	(359.21)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
0.0000	Fines and forfeitures				0.00	
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
2.0000					0.50	
	Total revenues	9,205.00 -49-	9,205.00	8,845.79	(359.21)	

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2870 - Crime Control (MAY include 28				
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
NUMBER	REVENUES	ORIGINAL	FINAL	AWOUNTS	(NEGATIVE)
	Taxes:				
311000/31200	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-	5150	2.20	2.00

BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2011

	Fund 2894 - State Allocated Federal Mineral					
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS	-	BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE	
NUMBER	DESCRIPTION REVENUES	ORIGINAL	FINAL	AWOUNTS	(NEGATIVE)	
	Taxes:					
311000/31200					0.00	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues	0.00	0.00	2,534.29	2,534.29	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	2,534.29	2,534.29	
		-49-	0.00	_,555	_,550	

BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

		Fund 2896 - Metal Mines Reserve Account				
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE	
NUMBER		ORIGINAL	FINAL	AWOUNTS	(NEGATIVE)	
	REVENUES Taxes:					
311000/312000					0.00	
					0.00	
314140	Local option taxes Licenses and permits				0.00	
222240					0.00	
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	0.00	0.00	
		-49-				

		Fund #2902 -	Forest Reserve	Title III Projects,	includes 2903
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
NOMBER	REVENUES	OKIONAL	THAL	AMOGRA	(NEOZITVE)
	Taxes:				
311000/312000					0.00
314140	Local option taxes				0.00
014140	Licenses and permits				0.00
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
020000	Intergovernmental revenue (See supplemental section for detail)				0.00
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes	44,896.00	44,896.00	50,016.94	5,120.94
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	44,896.00	44,896.00	50,016.94	5,120.94

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2940 - CDBG (Entity used Fund # 2396)					
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)	
HOMBER	REVENUES	OKIGIIVAL	THAL	AMOUNTS	(NEOATIVE)	
	Taxes:					
311000/31200					0.00	
314140	Local option taxes				0.00	
0	Licenses and permits				0.00	
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants	0.00	0.00	16,400.90	16,400.90	
332000	Federal shared revenues			·	0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	16,400.90	16,400.90	

		<u>Fund #2951 - DARE</u>				
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DESCRIPTION	ODICINAL	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
244000/04000	Taxes:				0.00	
311000/31200					0.00	
314140	Local option taxes				0.00	
	Licenses and permits				2.22	
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants				0.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	0.00	0.00	

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		<u>Func</u>	<u>(969)</u>		
					VARIANCE WITH FINAL
ACCOUNT		BUDGETED	AMOUNTS	AOTHAI	BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES			7	(,
	Taxes:				
311000/312000					0.00
314140	Local option taxes				0.00
314140	Licenses and permits				0.00
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
323030	Intergovernmental revenue (See supplemental section for detail)				0.00
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-			

Meagher County COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2011

	Fund #2973 - MCH (includes 2378 MCH County)					
		BUDGETED A	AMOUNTS		VARIANCE WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes	320.00	320.00	96.45	(223.55)	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants	2,189.00	2,189.00	2,118.00	(71.00)	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous	6,000.00	6,000.00	4,099.17	(1,900.83)	
370000	Investment and royalty earnings				0.00	
	Total revenues	8,509.00	8,509.00	6,313.62	(2,195.38)	
	Total Tovoliues	-49-	5,553.00	0,010.02	(2,100.00)	

Meagher County COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2974 - Home Health					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes				0.00	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants	0.00	0.00	21,997.00	21,997.00	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	21,997.00	21,997.00	
		-49-	3.30	,551120	,,,,,,,,	

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2976 - Immunization (includes 2976-500 Bio Grant)						
					VARIANCE		
		BUDGETED	AMOUNTS		WITH FINAL BUDGET		
ACCOUNT		BODGETED	AWOUNTS	ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES						
	Taxes:						
311000/31200	Property taxes				0.00		
314140	Local option taxes				0.00		
	Licenses and permits						
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses				0.00		
323010	Building permits				0.00		
323030	Animal licenses				0.00		
323050	Other permits				0.00		
	Intergovernmental revenue (See supplemental section for detail)						
331000	Federal grants	30,994.00	30,994.00	9,861.68	(21,132.32)		
332000	Federal shared revenues				0.00		
333000	Federal payment in lieu of taxes				0.00		
334000	State grants				0.00		
335000	State shared revenues				0.00		
337000	Local grants	6,000.00	6,000.00	6,000.00	0.00		
338000	Local shared revenues				0.00		
	Charges for services						
341000	General government				0.00		
342000	Public safety				0.00		
343000	Public works				0.00		
344000	Public health				0.00		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court				0.00		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous				0.00		
370000	Investment and royalty earnings				0.00		
	Total revenues	36,994.00	36,994.00	15,861.68	(21,132.32)		
		-49-	,	,	, ,/		

Meagher County COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2978 - Tobacco					
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DESCRIPTION	ODICINAL	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:				0.00	
311000/312000					0.00	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants	0.00	0.00	10,937.50	10,937.50	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
0.0000	Fines and forfeitures				0.00	
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
2.000	and to July Guilling				2.00	
	Total revenues	0.00	0.00	10,937.50	10,937.50	
		-49-		.,.,.,.	2,321.30	

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2982 - Independent Living (entity uses 2979)						
					VARIANCE WITH FINAL		
ACCOUNT		BUDGETED /	AMOUNTS	ACTUAL	BUDGET POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
-	REVENUES				,		
	Taxes:						
311000/312000					0.00		
314140	Local option taxes				0.00		
011110	Licenses and permits				0.00		
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses				0.00		
323010	Building permits				0.00		
323030	Animal licenses				0.00		
323050	Other permits				0.00		
	Intergovernmental revenue (See supplemental section for detail)						
331000	Federal grants	3,000.00	3,000.00	3,406.43	406.43		
332000	Federal shared revenues				0.00		
333000	Federal payment in lieu of taxes				0.00		
334000	State grants				0.00		
335000	State shared revenues				0.00		
337000	Local grants				0.00		
338000	Local shared revenues				0.00		
	Charges for services						
341000	General government				0.00		
342000	Public safety				0.00		
343000	Public works				0.00		
344000	Public health				0.00		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court				0.00		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous				0.00		
370000	Investment and royalty earnings				0.00		
	Total revenues	3,000.00	3,000.00	3,406.43	406.43		
		-49-					

Meagher County COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	DESCRIPTION REVENUES Taxes:	BUDGETED A	AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET
NUMBER	REVENUES			ACTUAL	
NUMBER	REVENUES	ORIGINAL	FINAI	ACTUAL	
	REVENUES	ORIGINAL	FINAI		POSITIVE
				AMOUNTS	(NEGATIVE)
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00
331000	Federal grants				0.00
332000	Federal shared revenues				0.00
333000	Federal payment in lieu of taxes				0.00
334000	State grants				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety	200.00	200.00	50.00	(150.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
	Miscellaneous				0.00
	Investment and royalty earnings				0.00
	Total revenues	200.00	200.00	50.00	(150.00

Meagher County

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	Fund #2990 - American Recovery Act Fund					
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AWOUNTS	(NEGATIVE)	
	REVENUES Taxes:					
					0.00	
311000/31200					0.00	
314140	Local option taxes				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00	
331000	Federal grants	13,332.00	13,332.00	13,331.82	(0.18)	
332000	Federal shared revenues				0.00	
333000	Federal payment in lieu of taxes				0.00	
334000	State grants				0.00	
335000	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	13,332.00	13,332.00	13,331.82	(0.18)	

Meagher County COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	<u>TOTALS</u>						
					VARIANCE WITH FINAL		
		BUDGETED	AMOUNTS		BUDGET		
ACCOUNT	DESCRIPTION	ODIOINAL	FINIAL	ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES						
244000/24200	Taxes:	420.250.00	420 250 00	202.062.08	(24.205.02		
311000/312000		428,258.00	428,258.00	393,962.08	(34,295.92		
314140	Licenses and normits	0.00	0.00	0.00	0.00		
	Licenses and permits						
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00		
322020	General business licenses	0.00	0.00	0.00	0.00		
323010	Building permits	0.00	0.00	0.00	0.00		
323030	Animal licenses	0.00	0.00	0.00	0.00		
323050	Other permits Intergovernmental revenue (See	0.00	0.00	0.00	0.00		
	supplemental section for detail)						
331000	Federal grants	57,015.00	57,015.00	169,491.33	112,476.33		
332000	Federal shared revenues	0.00	0.00	0.00	0.00		
333000	Federal payment in lieu of taxes	44,896.00	44,896.00	50,016.94	5,120.94		
334000	State grants	21,000.00	21,000.00	94,047.74	73,047.74		
335000	State shared revenues	241,705.00	241,705.00	252,563.34	10,858.34		
337000	Local grants	6,000.00	6,000.00	6,000.00	0.00		
338000	Local shared revenues	16,696.00	16,696.00	25,988.38	9,292.38		
	Charges for services						
341000	General government	2,900.00	2,900.00	3,334.75	434.75		
342000	Public safety	75,200.00	75,200.00	90,561.08	15,361.08		
343000	Public works	67,800.00	67,800.00	74,351.99	6,551.99		
344000	Public health	0.00	0.00	0.00	0.00		
345000	Social/economic services	0.00	0.00	0.00	0.00		
346000	Culture and recreation	0.00	0.00	1,009.11	1,009.11		
	Fines and forfeitures						
351010	Justice court	0.00	0.00	0.00	0.00		
351020	District court	0.00	0.00	0.00	0.00		
351030	City court	0.00	0.00	0.00	0.00		
360000	Miscellaneous	18,572.00	18,572.00	43,666.51	25,094.51		
370000	Investment and royalty earnings	560.00	560.00	3,368.47	2,808.47		
	, , ,		-	•			
	Total revenues	980,602.00	980,602.00	1,208,361.72	227,759.72		
		-49A-	,		•		

			<u>Fund #2120 - Poor</u>			
					VARIANC	
					WITH FINAL	
		BUDGETED A	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
	Personal services				0.0	
	Supplies/services/materials, etc	1,496.00	1,496.00	0.00	1,496.	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Housing and Community Development					
	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
	Principal				0.0	
510000	Interest				0.0	
510000	Miscellaneous Total expenditures	1,496.00	1,496.00	0.00	0.0 1,496.0	
	·		,			
	Excess of revenues over expenditures	(1,480.00)	(1,480.00)	0.00	1,480.0	
000010	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets				0.0	
383000	Transfers In Other Financing Sources - Special Items				0.0	
384000					2	
520000	Transfers out Other Financing Uses - Special Items				0.0	
524000	Other Financing Oses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	(1,480.00)	(1,480.00)	0.00	1,480.0	
	Fund balances - July 1, 2010 as previously	(1,100.00)	(1,100.00)	0.00	1, 100.	
	reported			1,662.64		
	Prior period adjustments			1,002.04		
	Fund balances - July 1, 2010 as restated			1,662.64		
	Fund balances - June 30, 2011			1,662.64		
				,		
		-50-				

					VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc	2,761.00	2,761.00	0.00	2,761.0
440000	Public Health				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	2,761.00	2,761.00	0.00	2,761.0
	Excess of revenues over expenditures	558.00	558.00	2,426.86	1,868.8
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	558.00	558.00	2,426.86	1,868.8
	Fund balances - July 1, 2010 as previously				
	reported			996.01	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			996.01	
	Fund balances - June 30, 2011			3,422.87	
		-50-			

			Fund #214	<u>Fund #2140 - Weed</u>			
					VARIANCE		
					WITH FINAL		
		BUDGETED A	MOUNTS		BUDGET		
ACCOUNT				ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	EXPENDITURES						
	Current:						
410000	General Government:						
	Personal services				0.0		
	Supplies/services/materials, etc				0.0		
420000	Public Safety						
	Personal services				0.0		
	Supplies/services/materials, etc				0.0		
430000	Public Works						
	Personal services	49,183.00	49,183.00	50,245.13	(1,062.1		
	Supplies/services/materials, etc	75,800.00	75,800.00	40,206.63	35,593.3		
440000	Public Health						
	Personal services				0.0		
	Supplies/services/materials, etc				0.0		
450000	Social and Economic Services						
	Personal services				0.0		
	Supplies/services/materials, etc				0.0		
460000	Culture and Recreation						
	Personal services				0.0		
	Supplies/services/materials, etc				0.0		
470000	Housing and Community Development						
	Personal services				0.0		
200-800					0.0		
480000	Conservation of Natural Resources						
	Personal services				0.0		
200-800		04.075.00	04.075.00	0.700.00	0.0		
	Capital expenditures	31,875.00	31,875.00	3,700.00	28,175.0		
490000	Debt Service						
	Principal				0.0		
	Interest				0.0		
510000	Miscellaneous Total expenditures	156 959 00	156 959 00	04 151 76	0.0 62,706.2		
	·	156,858.00	156,858.00	94,151.76			
	Excess of revenues over expenditures	(48,353.00)	(48,353.00)	1,043.79	49,396.7		
	OTHER FINANCING SOURCES (USES)	0.500.00	0.500.00	0.00	(0.500.0		
382010	Sale of assets	6,500.00	6,500.00	0.00	(6,500.0		
383000	Transfers In				0.0		
384000	Other Financing Sources - Special Items				0.0		
520000 524000	Transfers out Other Financing Uses - Special Items				0.0		
524000	Other Financing Uses - Special Items				0.0		
	Total other financing sources (uses)	6,500.00	6,500.00	0.00	(6,500.0		
	Net change in fund balance	(41,853.00)	(41,853.00)	1,043.79	42,896.7		
	Fund balances - July 1, 2010 as previously	(11,000.00)	(,555.55)	.,010.70	.2,000.7		
	reported			122,573.69			
	Prior period adjustments			122,010.00			
	From the leaves and the state of			122,573.69			
	Fund balances - July 1, 2010 as restated			122.01.0.05			
	1						
	Fund balances - June 30, 2011		-	123,617.48			

		Fund #	2153 (Entity use	s 2150)- PAC - S	Sheep
					VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT		BODGLILD	AMOUNTO	ACTUAL	POSITIVE
	DECCRIPTION	ODICINAL	FINAL	AMOUNTS	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
440000	Current:				
410000	General Government:				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Safety				0.0
	Personal services				0.0
	Supplies/services/materials, etc Public Works				0.0
					0.0
	Personal services				0.0
	Supplies/services/materials, etc Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc	2.631.00	2.631.00	1.842.00	0.0 789.0
	Social and Economic Services	2,031.00	2,631.00	1,842.00	789.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				0.0
	Principal Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
010000	Total expenditures	2.631.00	2,631.00	1,842.00	789.0
	Excess of revenues over expenditures	(689.00)	(689.00)	0.00	689.0
	OTHER FINANCING SOURCES (USES)	(000.00)	(000.00)	0.00	000.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -				
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(689.00)	(689.00)	0.00	689.0
	Fund balances - July 1, 2010 as previously		, -/	-	
	reported			1,022.51	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			1,022.51	
-	Fund balances - June 30, 2011			1,022.51	
		-50-			

		Fund #2155 - PAC - Cattle			
					VARIANCE
		DUDGETED	AMOUNTO		WITH FINAL
		BUDGETED /	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
200-800	Supplies/services/materials, etc	31,784.00	31,784.00	20,325.00	11,459.0
450000	Social and Economic Services				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	31,784.00	31,784.00	20,325.00	11,459.0
	Excess of revenues over expenditures	(6,409.00)	(6,409.00)	2,745.94	9,154.9
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	·				
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(6,409.00)	(6,409.00)	2,745.94	9,154.9
	Fund balances - July 1, 2010 as previously				
	reported			14,420.58	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			14,420.58	
	Fund balances - June 30, 2011			17,166.52	
		-50-			

		Fund #2170 - Airport			
					VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc	22,900.00	22,900.00	7,118.62	15,781.3
440000	Public Health				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures	0.00	0.00	132,156.01	(132,156.0
490000	Debt Service			- ,	(- ,
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	22,900.00	22,900.00	139,274.63	(116,374.6
	Excess of revenues over expenditures	(12,039.00)	(12,039.00)	(35,998.77)	(23,959.7
	OTHER FINANCING SOURCES (USES)	(=,=======	(:=,:::::)	(00,000)	(==,===
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
					3.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(12,039.00)	(12,039.00)	(35,998.77)	(23,959.7
	Fund balances - July 1, 2010 as previously	(.=,000.00)	(.=,555.55)	(55,555.17)	(=0,000.7
	reported			24,258.96	
	Prior period adjustments			,	
	Fund balances - July 1, 2010 as restated			24,258.96	
	Fund balances - June 30, 2011			(11,739.81)	
				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		-50-			
		-30-			

			Fund #2180 - District Court			
					VARIANCE	
					WITH FINAL	
		BUDGETED A	MOUNTS			
4.000LINIT		BUDGETED	AMOUNTS	AOTHAI	BUDGET	
ACCOUNT	DECODIDEION	ODIONAL	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES Current:					
410000						
	General Government:	20 005 00	20.005.00	00 004 45	00.00	
	Personal services	39,285.00	39,285.00	39,261.15	23.8	
	Supplies/services/materials, etc	7,150.00	7,150.00	3,507.40	3,642.6	
	Public Safety				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Works				0.04	
	Personal services				0.0	
	Supplies/services/materials, etc Public Health				0.0	
	Personal services				0.00	
	Supplies/services/materials, etc				0.00	
	Social and Economic Services					
	Personal services				0.00	
	Supplies/services/materials, etc				0.0	
	Culture and Recreation					
	Personal services				0.00	
	Supplies/services/materials, etc				0.00	
	Housing and Community Development					
	Personal services				0.00	
	Supplies/services/materials, etc				0.00	
	Conservation of Natural Resources					
	Personal services				0.00	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
	Debt Service					
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous	40.405.00	10 105 00	10 700 55	0.0	
	Total expenditures	46,435.00	46,435.00	42,768.55	3,666.4	
	Excess of revenues over expenditures	(6,755.00)	(6,755.00)	(3,998.87)	2,756.13	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets	_			0.00	
383000	Transfers In	7,000.00	7,000.00	0.00	(7,000.00	
384000	Other Financing Sources - Special Items				0.00	
520000	Transfers out				0.00	
524000	Other Financing Uses - Special Items				0.00	
	Total other financing accuracy (vess)	7 000 00	7,000,00	0.00	(7,000,00	
	Total other financing sources (uses)	7,000.00	7,000.00	0.00	(7,000.00	
	Net change in fund balance	245.00	245.00	(3,998.87)	(4,243.87	
	Fund balances - July 1, 2010 as previously			0.000.00		
	reported			9,963.08		
	Prior period adjustments			0.000.00		
	Fund balances - July 1, 2010 as restated			9,963.08		
	Fund balances - June 30, 2011			5,964.21		
		-50-				

		Fund #2190 Comprehensive Insurance (entity use				
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT		DODOLILD	AMOUNTO	ACTUAL	POSITIVE	
	DESCRIPTION	ODICINAL	FINAL	AMOUNTS		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Health					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Social and Economic Services					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Housing and Community Development					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
	Debt Service					
	Principal				0.0	
	Interest	50.055.00	50.055.00	50.055.00	0.0	
510000	Miscellaneous	58,355.00	58,355.00	58,355.00	0.0	
	Total expenditures	58,355.00	58,355.00	58,355.00	0.0	
	Excess of revenues over expenditures	(12,753.00)	(12,753.00)	(23,433.47)	(10,680.4	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets				0.0	
383000	Transfers In	10,075.00	10,075.00	21,151.54	11,076.5	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
	Total other financian and a constant	40.075.00	40.075.00	04 454 54	44.070.5	
	Total other financing sources (uses)	10,075.00	10,075.00	21,151.54	11,076.5	
	Net change in fund balance	(2,678.00)	(2,678.00)	(2,281.93)	396.0	
	Fund balances - July 1, 2010 as previously			0.004.05		
	reported			2,281.93		
	Prior period adjustments Fund balances - July 1, 2010 as restated			2 204 02		
				2,281.93		
	Fund balances - June 30, 2011			0.00		
		-50-				

		Fund #2200 - Mosquito Control			
					VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc	6,944.00	6,944.00	10,064.63	(3,120.6
450000	Social and Economic Services				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	6,944.00	6,944.00	10,064.63	(3,120.6
	Excess of revenues over expenditures	(4,240.00)	(4,240.00)	(6,914.60)	(2,674.6
	OTHER FINANCING SOURCES (USES)				-
382010	Sale of assets				0.0
383000	Transfers In	0.00	0.00	1,358.50	1,358.5
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	1,358.50	1,358.5
	Net change in fund balance	(4,240.00)	(4,240.00)	(5,556.10)	(1,316.1
	Fund balances - July 1, 2010 as previously				* *
	reported			5,556.10	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			5,556.10	
	Fund balances - June 30, 2011			0.00	
			<u> </u>		
		-50-			

		Fund #	2221 <u>)</u>		
					VARIANCE
					VARIANCE
		DUD 0 = = = 0			WITH FINAL
		BUDGETED A	AMOUNTS	-	BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services	40,282.00	40,282.00	30,079.32	10,202.6
200-800	Supplies/services/materials, etc	39,341.00	39,341.00	42,201.25	(2,860.2
470000	Housing and Community Development		·	,	, ,
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	79,623.00	79,623.00	72,280.57	7,342.4
	Excess of revenues over expenditures	(26,038.00)	(26,038.00)	(1,378.45)	24,659.5
	OTHER FINANCING SOURCES (USES)	(==;=====)	(==,====)	(1,010110)	_ 1,0001
382010	Sale of assets				0.0
383000	Transfers In	0.00	0.00	14,791.80	14,791.8
384000	Other Financing Sources - Special Items	0.00	0.00	. 1,701.00	0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
32-1000	Caro. I manoring cook openial from				0.0
	Total other financing sources (uses)	0.00	0.00	14,791.80	14,791.8
	Net change in fund balance	(26,038.00)	(26,038.00)	13,413.35	39,451.3
	Fund balances - July 1, 2010 as previously	(20,000.00)	(20,000.00)	10,410.00	50,401.0
	reported			28,803.57	
		+		20,000.07	
	Prior period adjustments				
	Prior period adjustments Fund balances - July 1, 2010 as restated			28 803 57	
	Fund balances - July 1, 2010 as restated			28,803.57 42 216 92	
				28,803.57 42,216.92	

		Fund #2230 - Ambulance			
	_				VARIANCE
				WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services	39,450.00	39,450.00	42,651.38	(3,201.3
	Supplies/services/materials, etc	91,400.00	91,400.00	14,382.23	77,017.7
450000	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc	100.051.00	100.051.00	0.00	0.0
	Capital expenditures	166,651.00	166,651.00	0.00	166,651.0
490000	Debt Service				
	Principal				0.0
	Nine Honor Control Con				0.0
510000	Miscellaneous Total expenditures	207 504 00	297,501.00	E7 022 64	0.0 240,467.3
	·	297,501.00	•	57,033.61	
	Excess of revenues over expenditures	(222,206.00)	(222,206.00)	18,883.69	241,089.6
	OTHER FINANCING SOURCES (USES)				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out Other Financing Uses - Special Items				0.0
524000	Other Financing Oses - Special items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(222,206.00)	(222,206.00)	18,883.69	241,089.6
		(===,200.00)	(===,=00.00)	. 5,555.55	, 000.0
	Fund balances - July 1, 2010 as previously				
	Fund balances - July 1, 2010 as previously reported			247.163.29	
	reported			247,163.29	
	reported Prior period adjustments Fund balances - July 1, 2010 as restated			247,163.29	
	reported Prior period adjustments				

	Fund #2240 - Cemetery				
					VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				
	Personal services	23,281.00	23,281.00	29,515.28	(6,234.2
	Supplies/services/materials, etc	6,365.00	6,365.00	6,412.15	(47.1
	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	29,646.00	29,646.00	35,927.43	(6,281.4
	Excess of revenues over expenditures	(4,669.00)	(4,669.00)	(9,750.96)	(5,081.9
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In	0.00	0.00	1,484.98	1,484.9
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financia a course (var)	0.00	0.00	4 404 00	4 404 0
	Total other financing sources (uses)	0.00	0.00	1,484.98	1,484.9
	Net change in fund balance	(4,669.00)	(4,669.00)	(8,265.98)	(3,596.9
	Fund balances - July 1, 2010 as previously			0 - 1 - 5 -	
	reported			8,515.98	
	Prior period adjustments			0.545.00	
	Fund balances - July 1, 2010 as restated			8,515.98	
	Fund balances - June 30, 2011			250.00	
		-			
		-50-			

			<u>Fund #2250 - Planning</u>			
					VARIANCE	
					WITH FINAL	
		BUDGETED /	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
200-800	Supplies/services/materials, etc	6,019.00	6,019.00	0.00	6,019.0	
420000	Public Safety					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
440000	Public Health					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Housing and Community Development					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service				0.0	
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
0.000	Total expenditures	6,019.00	6,019.00	0.00	6,019.0	
	Excess of revenues over expenditures	(6,019.00)	(6,019.00)	3.27	6,022.2	
	OTHER FINANCING SOURCES (USES)	(0,010.00)	(0,010.00)	0.27	0,022.2	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out	0.00	0.00	(6,019.91)	(6,019.9	
524000	Other Financing Uses - Special Items	0.00	0.00	(0,019.91)	0.0	
J24000	Other Financing Oses - Special Rems				0.0	
	Total other financing sources (uses)	0.00	0.00	(6,019.91)	(6,019.9	
	Net change in fund balance	(6,019.00)	(6,019.00)	(6,016.64)	2.3	
	Fund balances - July 1, 2010 as previously	(0,010.00)	(0,010.00)	(0,010.04)	2.0	
	reported			6,019.91		
	Prior period adjustments			0,018.81		
	Fund balances - July 1, 2010 as restated			6,019.91		
	Fund balances - June 30, 2011			3.27		
	i unu palances - June 30, 2011			3.21		
		FO				
		-50-				

410000	DESCRIPTION EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Cocial and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	4,000.00 10,309.00	4,000.00 10,319.00	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE) 0.0 0.0 0.0 10,319.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
410000 100 200-800 420000 100 200-800 430000 100 200-800 440000 100 200-800 450000 100 200-800 470000 100 200-800 480000 100 200-800 480000	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development	4,000.00	FINAL 4,000.00	AMOUNTS 0.00	### ##################################
410000 41000 200-800 420000 100 200-800 430000 100 200-800 450000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development	4,000.00	FINAL 4,000.00	AMOUNTS 0.00	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
410000 100 200-800 420000 100 200-800 430000 100 200-800 440000 100 200-800 450000 100 200-800 470000 100 200-800 480000 100 200-800 480000	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development	4,000.00	FINAL 4,000.00	AMOUNTS 0.00	0.0 0.0 0.0 0.0 0.0 0.0 0.0 10,319.0 0.0 0.0
410000 41000 200-8000 420000 430000 430000 440000 440000 450000 450000 460000 470000 200-800 470000 480000 100 200-800 480000	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development	4,000.00	4,000.00	AMOUNTS 0.00	0.0 0.0 0.0 0.0 0.0 4,000.0 10,319.0 0.0 0.0
410000 100 200-800 420000 100 200-800 430000 100 200-800 440000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development	4,000.00	4,000.00	0.00	0.0 0.0 0.0 0.0 4,000.0 10,319.0 0.0 0.0
410000	Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 0.0 0.0 4,000.0 10,319.0 0.0 0.0
100 200-800 420000 100 200-800 430000 100 200-800 440000 100 200-800 450000 100 200-800 470000 100 200-800 480000 100 200-800 900	General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 0.0 0.0 4,000.0 10,319.0 0.0 0.0
100 200-800 420000 100 200-800 430000 100 200-800 440000 100 200-800 450000 100 200-800 470000 100 200-800 480000 100 200-800 900	Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 0.0 0.0 4,000.0 10,319.0 0.0 0.0
200-800 420000 100 200-800 430000 100 200-800 440000 100 200-800 450000 100 200-800 470000 100 200-800 480000 100 200-800 900	Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 0.0 0.0 4,000.0 10,319.0 0.0 0.0 0.0
420000 100 200-800 430000 100 200-800 440000 100 200-800 450000 100 200-800 470000 100 200-800 480000 100 200-800 900	Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 0.0 4,000.0 10,319.0 0.0 0.0
100 200-800 430000 100 200-800 440000 100 200-800 450000 100 200-800 470000 100 200-800 480000 100 200-800 900	Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 4,000.0 10,319.0 0.0 0.0 0.0
200-800 430000 100 200-800 440000 100 200-800 450000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 4,000.0 10,319.0 0.0 0.0 0.0
430000 100 200-800 440000 100 200-800 450000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				4,000.0 10,319.0 0.0 0.0 0.0
100 200-800 440000 100 200-800 450000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				10,319.0 0.0 0.0 0.0 0.0
200-800 440000 100 200-800 450000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				10,319.0 0.0 0.0 0.0 0.0
440000 100 200-800 450000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development	10,309.00	10,319.00	0.00	0.0 0.0 0.0 0.0
100 200-800 450000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 0.0 0.0
200-800 450000 100 200-800 460000 100 200-800 470000 200-800 480000 100 200-800 900	Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0 0.0 0.0
450000 100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0
100 200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0
200-800 460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0
460000 100 200-800 470000 100 200-800 480000 100 200-800 900	Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development				0.0
100 200-800 470000 100 200-800 480000 100 200-800 900	Personal services Supplies/services/materials, etc Housing and Community Development				
200-800 470000 100 200-800 480000 100 200-800 900	Supplies/services/materials, etc Housing and Community Development				
470000 100 200-800 480000 100 200-800 900	Housing and Community Development				0.0
100 200-800 480000 100 200-800 900					0.0
200-800 480000 100 200-800 900	Personal services				
480000 100 200-800 900					0.0
100 200-800 900	Supplies/services/materials, etc				0.0
200-800 900	Conservation of Natural Resources				
900	Personal services				0.0
	Supplies/services/materials, etc				0.0
100000	Capital expenditures				0.0
430000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	14,309.00	14,319.00	0.00	14,319.0
	Excess of revenues over expenditures	(14,309.00)	(14,319.00)	12.00	14,331.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(14,309.00)	(14,319.00)		14,331.0
	Fund balances - July 1, 2010 as previously	(14,309.00)	(14,319.00)	12.00	14,331.0
	reported			10 210 00	
	Prior period adjustments			18,319.08	
	Fund balances - July 1, 2010 as restated			18,319.08	
			_	18,331.08	
	Fund halances - June 20, 2011	T I		10,331.00	
	Fund balances - June 30, 2011				

	Fund #2271 - Health/Mental				
					VARIANCE
					VARIANCE
		DUDOFTED	AMOUNTO		WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT	DECORPTION	0.0000141		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
440000	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc	2,727.00	2,727.00	1,932.00	795.0
450000	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	2,727.00	2,727.00	1,932.00	795.0
	Excess of revenues over expenditures	(2,521.00)	(2,521.00)	(1,829.33)	691.6
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(2,521.00)	(2,521.00)	(1,829.33)	691.6
	Fund balances - July 1, 2010 as previously	(2,021.00)	(2,021.00)	(1,020.00)	001.0
	reported			2,927.10	
	Prior period adjustments			2,021.10	
	Fund balances - July 1, 2010 as restated			2,927.10	
	Fund balances - June 30, 2011			1,097.77	
				.,007.17	
		-50-			

		Fund #2290 - Extension Service			
					VARIANCE
		5115.0====			WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
	Personal services	28,230.00	28,230.00	22,478.02	5,751.9
200-800	Supplies/services/materials, etc	6,650.00	6,650.00	2,982.50	3,667.5
460000	Culture and Recreation				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	34,880.00	34,880.00	25,460.52	9,419.4
	Excess of revenues over expenditures	(4,120.00)	(4,120.00)	5,060.18	9,180.1
	OTHER FINANCING SOURCES (USES)		,		
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(4,120.00)	(4,120.00)	5,060.18	9,180.1
	Fund balances - July 1, 2010 as previously				
	reported			5,059.44	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			5,059.44	
	Fund balances - June 30, 2011			10,119.62	
		-50-			

		Fund #2300 - Public Safety (entity uses Fu			nd #2191)	
					VARIANCE	
					VARIANCE	
		5.15.6===5.			WITH FINAL	
		BUDGETED A	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services	89,673.00	89,673.00	59,542.15	30,130.8	
200-800	Supplies/services/materials, etc	2,790.00	2,790.00	2,845.80	(55.8	
430000	Public Works					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
440000	Public Health					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service				0.0	
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	92.463.00	92.463.00	62.387.95	30,075.0	
	Excess of revenues over expenditures	(35,313.00)	(35,313.00)	2,609.92	37,922.9	
	OTHER FINANCING SOURCES (USES)	(00,010.00)	(00,010.00)	2,000.02	01,022.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out	0.00	0.00	(1,358.50)	(1,358.5	
524000	Other Financing Uses - Special Items	0.00	0.00	(1,000.00)	(1,000.0	
3 <u>2</u> 1300	Care a manding coop opposition to the					
	Total other financing sources (uses)	0.00	0.00	(1,358.50)	(1,358.5	
	Net change in fund balance	(35,313.00)	(35,313.00)	1,251.42	36,564.4	
	Fund balances - July 1, 2010 as previously	(00,010.00)	(00,010.00)	1,201.72	50,504.4	
	reported			43,850.91		
	Prior period adjustments			70,000.01		
	Fund balances - July 1, 2010 as restated			43,850.91		
	1					
	Fund balances - June 30 2011		· ·	45 107 33		
	Fund balances - June 30, 2011			45,102.33		

	Fund #2340 - Fire Control (inclu			ntrol (includes 2	<u>343)</u>
					VARIANCE
		DUDGETED	AMOUNTO		WITH FINAL
		BUDGETED /	AMOUNTS		BUDGET
ACCOUNT	DECORPTION	0.0101111		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
440000	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services	1,100.00	1,100.00	1,092.00	8.0
	Supplies/services/materials, etc	26,609.00	26,609.00	35,239.40	(8,630.4
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc	00.000.00	22.222.22	10 751 00	0.0
	Capital expenditures	20,000.00	20,000.00	19,751.96	248.0
490000	Debt Service				
	Principal	5,000.00	5,000.00	3,789.23	1,210.7
	Interest	500.00	500.00	357.77	142.2
510000	Miscellaneous	50.000.00	50.000.00	00 000 00	0.0
	Total expenditures	53,209.00	53,209.00	60,230.36	(7,021.3
	Excess of revenues over expenditures	653.00	653.00	(8,651.26)	(9,304.2
0000:-	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets	2.22	2.25	7 -07 05	0.0
383000	Transfers In	0.00	0.00	7,537.30	7,537.3
384000	Other Financing Sources - Special Items	(0.222.25)	(0.5=5.55)	(0.5=5.15)	0.0
520000	Transfers out	(2,872.00)	(2,872.00)	(2,872.40)	(0.4
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	(2,872.00)	(2,872.00)	4,664.90	7,536.9
	Net change in fund balance	(2,219.00)	(2,219.00)	(3,986.36)	(1,767.3
	Fund balances - July 1, 2010 as previously	(2,213.00)	(2,213.00)	(5,300.50)	(1,707.3
	reported			3,986.27	
	Prior period adjustments			3,900.27	
	Fund balances - July 1, 2010 as restated			3.986.27	
	Fund balances - June 30, 2011			(0.09)	
	i una salances - sune su, zu i i		-	(0.09)	
		-50-			
	I .				

		Fund #237	ıp Health		
					VARIANCE
					WITH FINAL
		BUDGETED /	MOUNTS		BUDGET
COOLINIT		BUDGETED	AIVIOUNTS	ACTUAL	
ACCOUNT	D FOOD IDTION	00100141		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
620	Interest				0.0
510000	Miscellaneous	172,810.00	172,810.00	150,329.54	22,480.4
	Total expenditures	172,810.00	172,810.00	150,329.54	22,480.4
	Excess of revenues over expenditures	(31,740.00)	(31,740.00)	24,604.25	56,344.2
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In	31,740.00	31,740.00	31,740.00	0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	31,740.00	31,740.00	31,740.00	0.0
	Net change in fund balance	0.00	0.00	56,344.25	56,344.2
	Fund balances - July 1, 2010 as previously				
	reported			90.25	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			90.25	
	Fund balances - June 30, 2011			56,434.50	

		<u> </u>	Fund #2382 - Se	arch & Rescue		
					VARIANCE	
					WITH FINAL	
		BUDGETED A	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc	6,000.00	6,000.00	21,393.42	(15,393.4	
430000	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous	0.000.00	0.000.00	04 000 40	0.0	
	Total expenditures	6,000.00	6,000.00	21,393.42	(15,393.4	
	Excess of revenues over expenditures	0.00	0.00	2,331.10	2,331.1	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	2,331.10	2,331.1	
	Fund balances - July 1, 2010 as previously	0.00	0.00	2,001.10	2,001.1	
	reported			2,121.25		
	Prior period adjustments			۷, ۱۷ ۱.۷		
				0.404.05		
	Fund balances - July 1, 2010 as restated			2,121,25		
	·			2,121.25 4.452.35		
	Fund balances - July 1, 2010 as restated Fund balances - June 30, 2011			2,121.25 4,452.35		

			Fund #2390 Dr	ug Forfeiture		
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
900	Capital expenditures				0.0	
490000	Debt Service					
610	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously					
	reported			345.00		
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			345.00		
	Fund balances - June 30, 2011			345.00		
		F0				
		-50-				

		Fund #2391 - Hard Rock Mining Impact			
					VARIANCE WITH FINAL
		BUDGETED A	MOUNTS		BUDGET
ACCOUNT		BUDGETED	AWIOUNTS	ACTUAL	POSITIVE
ACCOUNT	DECODIDATION	ODIOINAL	FINIAL	ACTUAL	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	PENDITURES				
	rrent:				
	eneral Government: Personal services				0.00
	Supplies/services/materials, etc				0.00
	blic Safety				0.00
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	blic Works				0.00
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	blic Health				0.00
	Personal services				0.00
	Supplies/services/materials, etc				0.00
450000 So	cial and Economic Services				0.00
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Iture and Recreation				
100 P	Personal services				0.00
200-800 S	Supplies/services/materials, etc				0.00
470000 Ho	using and Community Development				
100 P	Personal services				0.00
200-800 S	Supplies/services/materials, etc				0.00
480000 Co	nservation of Natural Resources				
100 P	Personal services				0.00
200-800 S	Supplies/services/materials, etc				0.00
900 Ca	pital expenditures				0.00
490000 Del	bt Service				
610 Pr	rincipal				0.00
620 In					0.00
510000 Mis	scellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	cess of revenues over expenditures	0.00	0.00	0.00	0.00
	HER FINANCING SOURCES (USES)				
382010 Sa	lle of assets				0.00
	ansfers In				0.00
	her Financing Sources - Special Items				0.00
	ansfers out				0.00
524000 Ot	her Financing Uses - Special Items				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
	nd balances - July 1, 2010 as previously				
	orted ior period adjustments			232.29	
	nd balances - July 1, 2010 as restated			232.29	
	nd balances - June 30, 2011			232.29	
		-50-			

		<u>Fu</u>	nd #2393 - Reco	ords Preservation	vation	
					WARIANGE	
					VARIANCE	
		5115.05555			WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc	16,188.00	16,188.00	3,455.12	12,732.8	
420000	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Housing and Community Development					
	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
	Principal				0.0	
510000	Interest				0.0	
510000	Miscellaneous Total expenditures	16,188.00	16 100 00	3,455.12	0.0 12,732.8	
	Total expenditures		16,188.00	,		
	Excess of revenues over expenditures	(13,488.00)	(13,488.00)	(1,108.12)	12,379.8	
000010	OTHER FINANCING SOURCES (USES)				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items	0.00	0.00	(40,000,00)	0.0	
520000	Transfers out Other Financing Uses - Special Items	0.00	0.00	(12,000.00)	(12,000.0	
524000	Other Financing Oses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	(12,000.00)	(12,000.0	
	Net change in fund balance	(13,488.00)	(13,488.00)	(13,108.12)	379.8	
	Fund balances - July 1, 2010 as previously	(10,400.00)	(10,400.00)	(10,100.12)	319.0	
	reported			17,986.76		
	Prior period adjustments			17,300.70		
	Fund balances - July 1, 2010 as restated			17,986.76		
	Fund balances - June 30, 2011		-	4,878.64		
	. 4114 241411000 04110 00, 2011			4,070.04		
		-50-				
		-50-				

		Fund #2	400 - Martinsdal	e Special Asses	sment	
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTO			
		BUDGETED	AWOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health				3.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
					0.0	
	Housing and Community Development				0.6	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
610	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous	7,543.00	7,543.00	2,680.27	4,862.7	
	Total expenditures	7,543.00	7,543.00	2,680.27	4,862.7	
	Excess of revenues over expenditures	(7,433.00)	(7,433.00)	(1,949.34)	5,483.6	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	(7,433.00)	(7,433.00)	(1,949.34)	5,483.6	
	Fund balances - July 1, 2010 as previously	(, ====)	(,)	(, = . = ,)	2,123.0	
	reported			9,800.53		
	Prior period adjustments			2,000.00		
	Fund balances - July 1, 2010 as restated			9,800.53		
	Fund balances - June 30, 2011			7,851.19		
				1,001.10		
		-50-				
		-50-				

			Fund #2500 -	Solid Waste		
					VARIANCE	
			_		WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc	2,002.00	2,002.00	8,241.18	(6,239.1	
	Public Health					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Social and Economic Services					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
900	Capital expenditures				0.0	
490000	Debt Service					
610	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	2,002.00	2,002.00	8,241.18	(6,239.1	
	Excess of revenues over expenditures	(1,852.00)	(1,852.00)	(8,241.18)	(6,389.1	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets				0.0	
383000	Transfers In	0.00	0.00	6,128.38	6,128.3	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	6,128.38	6,128.3	
	Net change in fund balance	(1,852.00)	(1,852.00)	(2,112.80)	(260.8	
	Fund balances - July 1, 2010 as previously					
	reported			2,112.80		
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			2,112.80		
	Fund balances - June 30, 2011			0.00		
		-50-				

		<u>Fund #2750 -</u>	/ uses 7050)		
					VARIANCE
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out	0.00	0.00	(4,291.80)	(4,291.8
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	(4,291.80)	(4,291.8
	Net change in fund balance	0.00	0.00	(4,291.80)	(4,291.8
	Fund balances - July 1, 2010 as previously				
	reported			4,291.80	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			4,291.80	
	Fund balances - June 30, 2011			0.00	
		-50-			

		<u>Fund #275</u>	n Trust (entity us	ses 7055)	
					VARIANOE
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
	Personal services				0.0
200-800	Supplies/services/materials, etc	0.00	0.00	10,000.00	(10,000.0
460000	Culture and Recreation				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	10,000.00	(10,000.0
	Excess of revenues over expenditures	0.00	0.00	(10,000.00)	(10,000.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In	0.00	0.00	10,000.00	10,000.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	10,000.00	10,000.0
	Net change in fund balance	0.00	0.00	0.00	0.0
	Fund balances - July 1, 2010 as previously				
	reported			10,411.35	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			10,411.35	
	Fund balances - June 30, 2011			10,411.35	
		-50-			

		Fund #2796 -	uses 7096)		
					VARIANCE
		5115.05555			WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
	Personal services				0.0
					0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out	0.00	0.00	(30,007.82)	(30,007.8
524000	Other Financing Uses - Special Items			(==,====)	0.0
	0 -1				
	Total other financing sources (uses)	0.00	0.00	(30,007.82)	(30,007.8
	Net change in fund balance	0.00	0.00	(30,007.82)	(30,007.8
	Fund balances - July 1, 2010 as previously	3.30	3.33	(52,5552)	\
	reported			30,007.82	
	Prior period adjustments			00,007.02	
	Fund balances - July 1, 2010 as restated			30,007.82	
	Fund balances - June 30, 2011			0.00	
	Fund balances - June 30, 2011			0.00	

		<u>Fur</u>	nd #2800 - Alcol	nol Rehabilitatio	<u>n</u>
					VARIANCE
					WITH FINA
		BUDGETED /	STALLOMA		BUDGET
ACCOUNT		BODGLILD	AWIOON13	ACTUAL	POSITIVE
	DESCRIPTION	ODICINAL	FINAL	AMOUNTS	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
410000	Current: General Government:				
					0.0
	Personal services Supplies/services/materials, etc				0.0
	Public Safety				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc	0.00	0.00	5.136.00	(5,136.0
	Social and Economic Services	0.00	0.00	3,130.00	(0,100.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	5,136.00	(5,136.0
	Excess of revenues over expenditures	4,284.00	4,284.00	0.00	(4,284.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	4,284.00	4,284.00	0.00	(4,284.0
	Fund balances - July 1, 2010 as previously				
	reported				
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			0.00	
	Fund balances - June 30, 2011			0.00	
		-50-			

			Fund #2811 - D	UI Prevention	
					VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT		BUDGETED	AIVIOUNTS	AOTHAI	
ACCOUNT	D FOOD IDTION	0.0101111		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
900	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over expenditures	700.00	700.00	0.00	(700.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	700.00	700.00	0.00	(700.0
	Fund balances - July 1, 2010 as previously				
	reported			594.60	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			594.60	
	Fund balances - June 30, 2011			594.60	·
		-50-			

		Fund #2820 - Gas Tax Apportionment				
					VARIANCE	
					WITH FINA	
		BUDGETED A	MOUNTS		BUDGET	
ACCOLINIT		BUDGETED	AIVIOUNTS	ACTUAL		
ACCOUNT	DECORIDEION	ODIONAL	FINIAI	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
440000	Current: General Government:					
410000					0.0	
	Personal services				0.0	
420000	Supplies/services/materials, etc				0.0	
	Public Safety				0.0	
	Personal services				0.0	
430000	Supplies/services/materials, etc Public Works				0.0	
					0.0	
	Personal services	F2 000 00	F2 000 00	00 CE7 C4	0.0	
440000	Supplies/services/materials, etc Public Health	52,000.00	52,000.00	20,657.64	31,342.3	
					0.0	
	Personal services				0.0	
450000	Supplies/services/materials, etc Social and Economic Services				0.0	
					0.0	
	Personal services				0.0	
460000	Supplies/services/materials, etc Culture and Recreation				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc					
480000	Conservation of Natural Resources				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc					
	Capital expenditures				0.0	
490000	Debt Service				0.0	
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
010000	Total expenditures	52,000.00	52,000.00	20,657.64	31,342.3	
	Excess of revenues over expenditures	(1.887.00)	(1,887.00)	28,866.73	30,753.7	
	OTHER FINANCING SOURCES (USES)	(1,007.00)	(1,007.00)	20,000.73	30,733.7	
382010	Sale of assets				0.0	
383000	Transfers In	+			0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
					3.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	(1,887.00)	(1,887.00)	28,866.73	30,753.7	
	Fund balances - July 1, 2010 as previously	,,/	(, //	,		
	reported			16,590.90		
	Prior period adjustments			,		
	Fund balances - July 1, 2010 as restated		-	16,590.90		
	Fund balances - June 30, 2011			45,457.63		
	•		-			
				1		

ACCOUNT NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS RUBBURGE Current: Colorent Co			Fund #2840 - Weed Grant (includes 2841,2842, 2845, 2847, 284				
NUMBER						VARIANOE	
ACCOUNT NUMBER EXPENDITURES Current: 410000 General Government: 100 Personal services 200-800 Supplies/services/materials, etc 430000 Public Works 100 Personal services 100 100 Personal services 200-800 Supplies/services/materials, etc 460000 Culture and Recreation 100 100 Personal services 200-800 Supplies/services/materials, etc 470000 100 Personal services 100 100 100 Personal services 100 100 100 100 100 100 100 1						VARIANCE	
ACCOUNT DESCRIPTION							
NUMBER			BUDGETED	AMOUNTS		BUDGET	
EXPENDITURES Current: Curre						POSITIVE	
Current:	NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
410000 Ceneral Government:							
100							
200-800 Public Safety							
Autonome Public Safety Personal services Personal services						0.0	
100 Personal services						0.0	
200-800 Public Works							
A30000 Public Works						0.0	
100						0.0	
200-800 Supplies/services/materials, etc 0.00 0.00 27,506.40 (27,506.40)							
Addition					07 500 15	0.0	
100			0.00	0.00	27,506.40	(27,506.4	
200-800 Supplies/services/materials, etc							
Social and Economic Services						0.0	
100						0.0	
200-800 Supplies/services/materials, etc 460000 Culture and Recreation 200-800 Personal services 200-800 Supplies/services/materials, etc 470000 Personal services 200-800 Supplies/services/materials, etc 480000 Conservation of Natural Resources 200-800 Supplies/services/materials, etc 480000 Personal services 200-800 Supplies/services/materials, etc 200-800 Supplies/services/materials, etc 7,500.00 7,500.00 7,500.00 7,500.00 490000 Debt Service 200-800 Supplies/services/materials, etc 7,500.00							
A60000 Culture and Recreation 100 Personal services						0.0	
100						0.0	
200-800 Supplies/services/materials, etc 470000 Housing and Community Development 100 Personal services 200-800 Supplies/services/materials, etc 480000 Conservation of Natural Resources 200-800 Supplies/services/materials, etc 200-800 Supplies/services/materials, etc 7,500.00							
470000 Housing and Community Development 100 Personal services						0.0	
100 Personal services 200-800 Supplies/services/materials, etc 480000 Conservation of Natural Resources 200-800 Supplies/services/materials, etc 900 Capital expenditures 7,500.00 31,996.04 39,400 7,500.0						0.0	
200-800 Supplies/services/materials, etc 480000 Conservation of Natural Resources							
A80000 Conservation of Natural Resources						0.0	
100						0.0	
Supplies/services/materials, etc 900 Capital expenditures 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 7,500.00 35,006.40 (27,500.00 7,500.00 7,500.00 31,996.04 39,400 7,500.00 7,500.00 7,500.00 31,996.04 39,400 7,500.00 7,500.00 7,500.00 7,500.00 31,996.04 39,400 7,500.00							
Solution						0.0	
A 90000 Debt Service						0.0	
Second Principal Second Prin			7,500.00	7,500.00	7,500.00	0.0	
Interest Street							
Total expenditures 7,500.00 7,500.00 35,006.40 (27,500.00						0.0	
Total expenditures						0.0	
Excess of revenues over expenditures	510000					0.0	
OTHER FINANCING SOURCES (USES) 382010 Sale of assets 383000 Transfers In 384000 Other Financing Sources - Special Items 520000 Transfers out 524000 Other Financing Uses - Special Items Total other financing sources (uses) Net change in fund balance (7,500.00) Fund balances - July 1, 2010 as previously reported 26,643.62 Prior period adjustments 26,643.62 Fund balances - July 1, 2010 as restated 26,643.62 Fund balances - June 30, 2011 58,639.66		•				(27,506.4	
382010 Sale of assets 383000 Transfers In 384000 Other Financing Sources - Special Items 520000 Transfers out 524000 Other Financing Uses - Special Items Total other financing sources (uses) Net change in fund balance (7,500.00) Fund balances - July 1, 2010 as previously reported 26,643.62 Prior period adjustments 26,643.62 Fund balances - July 1, 2010 as restated 26,643.62 Fund balances - June 30, 2011 58,639.66			(7,500.00)	(7,500.00)	31,996.04	39,496.0	
383000 Transfers In		OTHER FINANCING SOURCES (USES)					
384000 Other Financing Sources - Special Items 520000 Transfers out 524000 Other Financing Uses - Special Items Total other financing sources (uses) 0.00 0.00 Net change in fund balance (7,500.00) (7,500.00) 31,996.04 39,4 Fund balances - July 1, 2010 as previously reported 26,643.62 Prior period adjustments Fund balances - July 1, 2010 as restated 26,643.62 Fund balances - June 30, 2011 58,639.66						0.0	
Transfers out S24000 Other Financing Uses - Special Items S24000 Other Financing Uses - Special Items O.00						0.0	
Total other financing sources (uses) 0.00 0.00 0.00 Net change in fund balance (7,500.00) (7,500.00) 31,996.04 39,4 Fund balances - July 1, 2010 as previously reported 26,643.62 Prior period adjustments Fund balances - July 1, 2010 as restated 26,643.62 Fund balances - June 30, 2011 58,639.66						0.0	
Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2010 as previously reported Prior period adjustments Fund balances - July 1, 2010 as restated Fund balances - July 1, 2010 as restated Fund balances - June 30, 2011 Total other financing sources (uses) 0.00 0.00 0.00 31,996.04 39,4 26,643.62 26,643.62 Fund balances - July 1, 2010 as restated 58,639.66						0.0	
Net change in fund balance (7,500.00) (7,500.00) 31,996.04 39,4	524000	Other Financing Uses - Special Items				0.0	
Net change in fund balance (7,500.00) (7,500.00) 31,996.04 39,4		Total other financing sources (uses)	0.00	0.00	0.00	0.0	
Fund balances - July 1, 2010 as previously reported 26,643.62 Prior period adjustments Fund balances - July 1, 2010 as restated 26,643.62 Fund balances - June 30, 2011 58,639.66						39,496.0	
reported 26,643.62 Prior period adjustments Fund balances - July 1, 2010 as restated 26,643.62 Fund balances - June 30, 2011 58,639.66			(7,500.00)	(7,500.00)	51,550.04	55,450.0	
Prior period adjustments Fund balances - July 1, 2010 as restated Fund balances - June 30, 2011 58,639.66					26 642 62		
Fund balances - July 1, 2010 as restated 26,643.62 Fund balances - June 30, 2011 58,639.66					20,043.02		
Fund balances - June 30, 2011 58,639.66					26 643 62		
50		i una palances - vulle 30, 2011			30,039.00		
=311=1			-50-				

					V45141105
					VARIANCE
		5115.05555			WITH FINAL
		BUDGETED /	AMOUNTS	_	BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services	60,394.00	60,394.00	55,190.98	5,203.0
	Supplies/services/materials, etc	95,454.00	95,454.00	17,347.23	78,106.7
	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous	455.040.00	455.040.00	70 500 04	0.0
	Total expenditures	155,848.00	155,848.00	72,538.21	83,309.7
	Excess of revenues over expenditures	(30,348.00)	(30,348.00)	39,306.79	69,654.7
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(30,348.00)	(30,348.00)	39,306.79	69,654.7
	Fund balances - July 1, 2010 as previously	(00,040.00)	(00,040.00)	55,500.79	55,054.7
	reported			63,523.40	
	Prior period adjustments			33,323.40	
	Fund balances - July 1, 2010 as restated			63,523.40	
	Fund balances - June 30, 2011			102,830.19	
				. 52,555.10	
		-50-			
	I .				

		<u>Fund</u> :	ı Act		
					VARIANCE
		5115.05555			WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Social and Economic Services				0.0
	Personal services				0.0
					0.0
	Supplies/services/materials, etc Culture and Recreation				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over expenditures	0.00	0.00	557.75	557.7
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
					0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	0.00	0.00	557.75	557.7
	Fund balances - July 1, 2010 as previously	0.00	0.00	551.15	557.1
	reported			3 202 75	
	Prior period adjustments			3,292.75	
	Fund balances - July 1, 2010 as restated			2 202 75	
	• •			3,292.75	
	Fund balances - June 30, 2011			3,850.50	
		-50-			

		<u>F</u>	Fund #2860 - Land Use Planning			
					VARIANCE	
					WITH FINAL	
		BUDGETED A	MOUNTS		BUDGET	
ACCOLINIT		BUDGETED	AIVIOUNTS	AOTHAI	POSITIVE	
ACCOUNT	DECODIDEION	ODIONAL	FINIAL	ACTUAL		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES Current:					
410000	General Government:					
		0.040.00	0.040.00	10 704 00	(2.004.0	
	Personal services Supplies/services/materials, etc	6,810.00 2,755.00	6,810.00 2,755.00	10,704.68 292.90	(3,894.6 2,462.1	
420000	Public Safety	2,755.00	2,755.00	292.90	2,462.1	
					0.0	
	Personal services				0.0	
430000	Supplies/services/materials, etc Public Works				0.0	
					0.0	
	Personal services				0.0	
440000	Supplies/services/materials, etc Public Health				0.0	
					0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous	0.505.00	0.505.00	10.007.50	0.0	
	Total expenditures	9,565.00	9,565.00	10,997.58	(1,432.5	
	Excess of revenues over expenditures	(360.00)	(360.00)	(2,151.79)	(1,791.7	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets	2.25		0.555.55	0.0	
383000	Transfers In	0.00	0.00	2,336.89	2,336.8	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	2,336.89	2,336.8	
	Net change in fund balance	(360.00)	(360.00)	185.10	2,330.6 545.1	
	Fund balances - July 1, 2010 as previously	(300.00)	(300.00)	100.10	J4J. I	
	reported			(10E 10)		
	Prior period adjustments			(185.10)		
	Fund balances - July 1, 2010 as restated			(185.10)		
	Fund balances - June 30, 2011			0.00		
	i una balances - June 30, 2011			0.00		
		-50-				
		-50-				

		Fund #2870	<u> 371 - 2875)</u>		
					VADIANCE
					VARIANCE WITH FINA
		DUDOETED	AMOUNTO		
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Social and Economic Services				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In	0.00	0.00	158.00	158.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	158.00	158.0
	Net change in fund balance	0.00	0.00	158.00	158.0
	Fund balances - July 1, 2010 as previously				
	reported			(158.95)	
	Prior period adjustments			, = = = = 7	
	Fund balances - July 1, 2010 as restated			(158.95)	
	Fund balances - June 30, 2011			(0.95)	
	-, -			(/	
		-50-			

		Fund 2894 - State Allocated Federal Mineral Roya				
					VARIANOE	
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
	Public Works					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
440000	Public Health					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Housing and Community Development				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service				0.0	
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
010000	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over expenditures	0.00	0.00	2,534.29	2,534.2	
	OTHER FINANCING SOURCES (USES)	0.00	0.00	2,004.20	2,004.2	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
J24000	Other i manding Oses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	2,534.29	2,534.2	
	Fund balances - July 1, 2010 as previously	0.00	0.00	2,007.20	2,004.2	
	reported			6,692.36		
	Prior period adjustments			0,092.30		
	Fund balances - July 1, 2010 as restated			6,692.36		
	Fund balances - June 30, 2011			9,226.65		
	i unu balances - June 30, 2011			3,220.03		
		F0				
		-50-				

		Fund 2	2896 - Metal Min	es Reserve Acc	<u>ount</u>
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTO		
		BUDGETED /	AWOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				0.0
	Personal services				0.0
	Supplies/services/materials, etc Capital expenditures				0.0
490000	Debt Service				0.0
					0.0
	Principal				0.0
510000	Interest Miscellaneous				0.0
510000		0.00	0.00	0.00	0.0
	Total expenditures				
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Transfer to the contract of th	0.00	2.22	2.22	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	0.00	0.00	0.00	0.0
	Fund balances - July 1, 2010 as previously				
	reported			1,699.48	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			1,699.48	
	Fund balances - June 30, 2011			1,699.48	
		-50-			-

		Fund #2902 - Fo	itle III Projects, i	<u>ncludes 2903</u>	
					VARIANCE
					WITH FINAL
		BUDGETED A	MOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services	32,056.00	32,056.00	30,687.62	1,368.3
200-800	Supplies/services/materials, etc	45,710.00	45,710.00	7,920.16	37,789.8
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
440000	Public Health				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures	5,493.00	5,493.00	0.00	5,493.0
490000	Debt Service	3, 100.00	0,100.00	0.00	0, .00.
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
0.000	Total expenditures	83,259.00	83,259.00	38,607.78	44,651.2
	Excess of revenues over expenditures	(38,363.00)	(38,363.00)	11,409.16	49,772.
	OTHER FINANCING SOURCES (USES)	(30,303.00)	(30,303.00)	11,400.10	40,112.
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
J27000	Other i manding Oses - Opedial Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(38,363.00)	(38,363.00)	11,409.16	49,772.
	Fund balances - July 1, 2010 as previously	(55,555.55)	(55,555.55)	11,400.10	10,112.
	reported			71,690.61	
	Prior period adjustments			7 1,030.01	
	Fund balances - July 1, 2010 as restated			71,690.61	
	Fund balances - June 30, 2011			83 099 77	
	Fund balances - June 30, 2011			83,099.77	

		Fund	<u>2396)</u>		
					VARIANOE
					VARIANCE
					WITH FINA
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
440000	Public Health				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc	0.00	0.00	16.400.90	(16,400.9
460000	Culture and Recreation			-,	(-)
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				0.0
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
310000	Total expenditures	0.00	0.00	16,400.90	(16,400.9
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00	0.0
202040	· ·				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	0.00	0.00	0.00	0.0
	Fund balances - July 1, 2010 as previously	0.00	0.00	0.00	0.0
	reported			0.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2010 as restated			0.00	
	· ·			0.00	
	Fund balances - June 30, 2011			0.00	
		F0			
		-50-			

410000 (100 moles)	DESCRIPTION EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	BUDGETED A ORIGINAL 390.00	AMOUNTS FINAL 390.00	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE) 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0
NUMBER 410000 (100 200-800) 420000 P 100 200-800 430000 P 100 200-800 440000 P 100 200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 480000 C 100 200-800 480000 C 100 200-800 C 100 C 10	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	ORIGINAL	FINAL	AMOUNTS	### ##################################
NUMBER 410000 (100 200-800) 420000 P 100 200-800 430000 P 100 200-800 440000 P 100 200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 480000 C 100 200-800 480000 C 100 200-800 C 100 C 10	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	ORIGINAL	FINAL	AMOUNTS	0.0 0.0 0.0 390.0 0.0 0.0 0.0
NUMBER	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	ORIGINAL	FINAL	AMOUNTS	0.0 0.0 0.0 390.0 0.0 0.0 0.0
NUMBER	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services			AMOUNTS	0.0 0.0 0.0 390.0 0.0 0.0 0.0
410000 C C C C C C C C C C C C C C C C C	EXPENDITURES Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0 0.0 390.0 0.0 0.0 0.0 0.0
410000 (100 moles)	Current: General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	390.00	390.00	0.00	0.0 0.0 390.0 0.0 0.0 0.0 0.0 0.0
410000 (100 100 100 100 100 100 100 100 1	General Government: Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	390.00	390.00	0.00	0.0 0.0 390.0 0.0 0.0 0.0 0.0 0.0
100 200-800 420000 P 100 200-800 430000 P 100 200-800 440000 P 100 200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 480000 C 100 200-800 480000 C	Personal services Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	390.00	390.00	0.00	0.0 390.0 0.0 0.0 0.0 0.0 0.0
200-800 420000 P 100 200-800 430000 P 100 200-800 440000 P 100 200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 480000 C 100 200-800 480000 C 100 200-800 480000 C	Supplies/services/materials, etc Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	390.00	390.00	0.00	0.0 390.0 0.0 0.0 0.0 0.0 0.0
420000 P 100 200-800 430000 P 100 200-800 440000 S 100 200-800 450000 C 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 480000 C 100 200-800 480000 C 100 200-800 480000 C	Public Safety Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	390.00	390.00	0.00	0.0 390.0 0.0 0.0 0.0 0.0 0.0
100 200-800 440000 P 100 200-800 450000 C 200-800 470000 H 100 200-800 480000 C 200-800 480000 C 200-800 490000 D 610 620 610 620 C 620 610 620 C 620 610 620 C 63000 C 640000 C 640000 C 640000 C 640000 C 640000 C 6400000 C 6400000 C 6400000 C 6400000 C 64000000 C 64000000 C 64000000 C 64000000 C 640000000 C 640000000 C 6400000000 C 6400000000 C 6400000000 C 64000000000 C 6400000000000000000000000000000000000	Personal services Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	390.00	390.00	0.00	390.0 0.0 0.0 0.0 0.0 0.0
200-800 430000 P 100 2400-800 450000 S 100 2400-800 470000 H 100 2200-800 480000 C 100 200-800 480000 C 100 200-800 490000 D 610 620 620 C 620 620 620 C 6	Supplies/services/materials, etc Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	390.00	390.00	0.00	390.0 0.0 0.0 0.0 0.0 0.0
430000 P 100 200-800 440000 S 100 200-800 450000 C 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 490000 D 610 620	Public Works Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services	390.00	390.00	0.00	0.0 0.0 0.0 0.0 0.0
100 200-800 440000 P 100 200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 480000 C 100 200-800 480000 C	Personal services Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0 0.0 0.0 0.0
200-800 440000 P 100 200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 480000 C 100 200-800 490000 D 610 620	Supplies/services/materials, etc Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0 0.0 0.0 0.0
440000 P 100 200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 480000 C 100 200-800 610 620	Public Health Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0 0.0 0.0 0.0
100 200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 490000 D 610 620	Personal services Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0 0.0 0.0
200-800 450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 490000 D 610 620	Supplies/services/materials, etc Social and Economic Services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0 0.0 0.0
450000 S 100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 900 C 490000 D 610 620	Personal services Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0
100 200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 900 C 490000 D 610 620	Personal services Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0
200-800 460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 900 C 490000 D 610 620	Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0
460000 C 100 200-800 470000 H 100 200-800 480000 C 100 200-800 900 C 490000 D 610 620	Culture and Recreation Personal services Supplies/services/materials, etc Housing and Community Development Personal services				0.0
100 200-800 470000 H 100 200-800 480000 C 100 200-800 900 C 490000 D 610 620	Personal services Supplies/services/materials, etc Housing and Community Development Personal services				
200-800 470000 H 100 200-800 480000 C 100 200-800 900 C 490000 D 610 620	Supplies/services/materials, etc Housing and Community Development Personal services				
470000 H 100 200-800 480000 C 100 200-800 900 C 490000 D 610 620	Housing and Community Development Personal services				0.0
100 200-800 480000 C 100 200-800 900 C 490000 D 610 620	Personal services				
200-800 480000 C 100 200-800 900 C 490000 D 610 620					
480000 C 100 200-800 900 C 490000 D 610 620					0.0
100 200-800 900 C 490000 D 610 620	Supplies/services/materials, etc				0.0
200-800 900 C 490000 D 610	Conservation of Natural Resources				
900 C 490000 D 610 620	Personal services				0.0
490000 D 610 620	Supplies/services/materials, etc				0.0
610 620	Capital expenditures				0.0
620	Debt Service				
	Principal				0.0
510000 IV	Interest				0.0
	Miscellaneous	000.00	000.00	0.00	0.0
	Total expenditures	390.00	390.00	0.00	390.0
	Excess of revenues over expenditures	(390.00)	(390.00)	0.00	390.0
	OTHER FINANCING SOURCES (USES)				
	Sale of assets				0.0
	Transfers In				0.0
	Other Financing Sources - Special Items				0.0
	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(390.00)	(390.00)	0.00	390.0
F	Fund balances - July 1, 2010 as previously	(000.00)	(300.00)	0.00	000.0
	reported			390.21	
	Prior period adjustments			JJU.Z I	
F				390.21	
	Fund balances - July 1, 2010 as restated			390.21	
	Fund balances - July 1, 2010 as restated Fund balances - June 30, 2011			000.21	
	Fund balances - July 1, 2010 as restated Fund balances - June 30, 2011		-		

		Fund #2	2960 - Lead Test	ing (entity uses	2969)
					VARIANCE
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	0.00	0.00	0.00	0.0
	Fund balances - July 1, 2010 as previously				
	reported			26.44	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			26.44	
	Fund balances - June 30, 2011			26.44	
		-50-			

		Fund #29	73 - MCH (inclu	des 2378 MCH C	County)
					VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT		BUDGETED	AIVIOUNTS	ACTUAL	POSITIVE
ACCOUNT	DECORIDEION	ODIOINAL	FINIAL		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
440000	Current:				
410000	General Government:				0.0
	Personal services				0.0
	Supplies/services/materials, etc Public Safety				0.0
					0.0
	Personal services				0.0
	Supplies/services/materials, etc Public Works				0.0
	Personal services				0.0
					0.0
	Supplies/services/materials, etc Public Health				0.0
	Personal services	0.00	0.00	152.50	(152.5
	Supplies/services/materials, etc	23,910.00	23,910.00	29.059.09	(5.149.0
	Social and Economic Services	23,910.00	23,910.00	29,039.09	(3,149.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				0.0
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	23,910.00	23,910.00	29,211.59	(5,301.5
	Excess of revenues over expenditures	(15,401.00)	(15,401.00)	(22,897.97)	(7,496.9
	OTHER FINANCING SOURCES (USES)		,		•
382010	Sale of assets				0.0
383000	Transfers In	0.00	0.00	5,266.16	5,266.1
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	5,266.16	5,266.1
	Net change in fund balance	(15,401.00)	(15,401.00)	(17,631.81)	(2,230.8
	Fund balances - July 1, 2010 as previously				
	reported			17,660.57	
	Prior period adjustments				
	Fund balances - July 1, 2010 as restated			17,660.57	
	Fund balances - June 30, 2011			28.76	
		-50-			

			Fund #2974 - I	Home Health	
					VA DIANOE
					VARIANCE
		5115.05755			WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
440000	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc	3,999.00	3,999.00	26,025.99	(22,026.9
450000	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous	0.000.00	0.000.00	00.005.00	0.0
	Total expenditures	3,999.00	3,999.00	26,025.99	(22,026.9
	Excess of revenues over expenditures	(3,999.00)	(3,999.00)	(4,028.99)	(29.9
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.0
383000	Transfers In	0.00	0.00	111,891.23	111,891.2
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing courses (uses)	0.00	0.00	111 001 00	111 004 0
	Total other financing sources (uses)	0.00	0.00	111,891.23	111,891.2
	Net change in fund balance Fund balances - July 1, 2010 as previously	(3,999.00)	(3,999.00)	107,862.24	111,861.2
				0.000.50	
	reported Prior period adjustments			3,999.56	
	Fund balances - July 1, 2010 as restated			2 000 50	
				3,999.56	
	Fund balances - June 30, 2011			111,861.80	
		50			
		-50-			

		Fund #2976 - Immunization (includes 2976-500 Bio Gra				
					VARIANCE	
					WITH FINAL	
		BUDGETED A	MOUNTS		BUDGET	
ACCOUNT		BUDGETED	AINIOUNTS	ACTUAL		
ACCOUNT	DECODIDEION	ODIONIAL	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
440000	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc Public Health				0.0	
440000						
	Personal services	00 004 00	00.004.00	45.000.00	0.0	
	Supplies/services/materials, etc Social and Economic Services	33,994.00	33,994.00	15,839.92	18,154.0	
450000					0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development				0.0	
	Personal services				0.0	
480000	Supplies/services/materials, etc Conservation of Natural Resources				0.0	
					0.0	
	Personal services				0.0	
	Supplies/services/materials, etc	3,000.00	3,000.00	0.00	3,000.0	
490000	Capital expenditures Debt Service	3,000.00	3,000.00	0.00	3,000.0	
					0.0	
	Principal				0.0	
510000	Interest Miscellaneous				0.0	
310000	Total expenditures	36.994.00	36,994.00	15,839.92	21,154.0	
	Excess of revenues over expenditures	0.00	0.00	21.76	21,134.0	
	OTHER FINANCING SOURCES (USES)	0.00	0.00	21.70	21.7	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out	0.00	0.00	(111,891.23)	(111,891.2	
524000	Other Financing Uses - Special Items	0.00	0.00	(111,031.23)	0.0	
02-1000	Caron i manoring cook openial from				0.0	
	Total other financing sources (uses)	0.00	0.00	(111,891.23)	(111,891.2	
	Net change in fund balance	0.00	0.00	(111,869.47)	(111,869.4	
	Fund balances - July 1, 2010 as previously	0.00	0.00	(111,000.47)	(1.1,000.4	
	reported			118,360.76		
	Prior period adjustments			1.10,000.70		
	Fund balances - July 1, 2010 as restated			118,360.76		
		1		,		
	Fund balances - June 30. 2011			6,491,29		
	Fund balances - June 30, 2011			6,491.29		

		Fund #2978 - Tobacco				
					VARIANCE	
					WITH FINAL	
		BUDGETED A	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
440000	Public Health					
	Personal services				0.0	
200-800	Supplies/services/materials, etc	0.00	0.00	13,122.20	(13,122.2	
450000	Social and Economic Services					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
900	Capital expenditures				0.0	
490000	Debt Service					
610	Principal				0.0	
620	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	0.00	0.00	13,122.20	(13,122.2	
	Excess of revenues over expenditures	0.00	0.00	(2,184.70)	(2,184.7	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
384000	Other Financing Sources - Special Items				0.0	
520000	Transfers out				0.0	
524000	Other Financing Uses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00			
	Fund balances - July 1, 2010 as previously	0.00	0.00	(2,184.70)	(2,184.7	
	reported			0.00		
	Prior period adjustments			0.00		
	Fund balances - July 1, 2010 as restated			0.00		
				0.00		
	• •			(2 194 70)		
	Fund balances - June 30, 2011			(2,184.70)		

		Fund #2982 - Independent Living (entity uses 2				
					VARIANCE	
					VARIANCE	
					WITH FINA	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
430000	Public Works					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
	Public Health					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc	3,000.00	3,000.00	4,238.64	(1,238.	
	Social and Economic Services	,	,	,		
100	Personal services				0.0	
	Supplies/services/materials, etc				0.	
460000	Culture and Recreation				<u> </u>	
	Personal services				0.	
	Supplies/services/materials, etc				0.	
	Housing and Community Development				0.	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Conservation of Natural Resources				0.	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.	
	Debt Service				0.	
					0.0	
	Principal Interest				0.	
510000	Miscellaneous				0.	
310000	Total expenditures	3,000.00	3.000.00	4,238.64	(1,238.	
	Excess of revenues over expenditures	0.00	0.00	(832.21)	(832.	
	OTHER FINANCING SOURCES (USES)	0.00	0.00	(032.21)	(032	
202040	` '				0.0	
382010	Sale of assets					
383000	Transfers In Other Financing Sources - Special Items				0.0	
384000						
520000 524000	Transfers out Other Financing Uses - Special Items				0.	
324000	Other Financing Oses - Special Items				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	(832.21)	(832.	
	Fund balances - July 1, 2010 as previously	0.00	0.00	(032.21)	(032.	
	reported			(445.64)		
	Prior period adjustments			(115.64)		
	Fund balances - July 1, 2010 as restated			(445.04)		
	Fund balances - June 30, 2011			(115.64)		
	runu palances - June 30, 2011			(947.85)		
		-50-				

					VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc	180.00	180.00	0.00	180.0
	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				0.
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
310000	Total expenditures	180.00	180.00	0.00	180.0
	Excess of revenues over expenditures		20.00	50.00	
	OTHER FINANCING SOURCES (USES)	20.00	20.00	50.00	30.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	20.00	20.00	50.00	30.0
	Fund balances - July 1, 2010 as previously	20.00	20.00	50.00	50.0
	reported			220.00	
	Prior period adjustments			220.00	
	I I IIVI DEIIVU AUIUSIIIEIILS				
	Fund halances - July 1 2010 as restated			220 00	
	Fund balances - July 1, 2010 as restated			220.00	
	Fund balances - July 1, 2010 as restated Fund balances - June 30, 2011			220.00 270.00	

		Fund #	#2990 - America	n Recovery Act	<u>Fund</u>
					VARIANCE WITH FINAL
		BUDGETED /	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
HOMBER	EXPENDITURES	ORIGINAL	TINAL	AMOUNTO	(NEOXIIVE)
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc	32,835.00	32,835.00	32,830.06	4.9
420000	Public Safety	32,033.00	32,033.00	32,030.00	4.3
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Social and Economic Services				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				0.0
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
0.0000	Total expenditures	32,835.00	32,835.00	32,830.06	4.9
	Excess of revenues over expenditures	(19,503.00)	(19.503.00)	(19,498.24)	4.7
	OTHER FINANCING SOURCES (USES)	(10,000.00)	(10,000.00)	(10,400.24)	7.1
382010	Sale of assets				0.0
383000	Transfers In				0.0
384000	Other Financing Sources - Special Items				0.0
520000	Transfers out				0.0
524000	Other Financing Uses - Special Items				0.0
0 <u>-</u> ∓000	Sales Financing Coop Oppositions				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(19,503.00)	(19,503.00)	(19,498.24)	4.7
	Fund balances - July 1, 2010 as previously	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , /	, ,	
	reported			19,498.24	
	Prior period adjustments			-,	
	Fund balances - July 1, 2010 as restated			19,498.24	
	Fund balances - June 30, 2011			0.00	
	,				
		-50-			

			TOTA	ALS	
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100		46,095.00	46,095.00	49,965.83	(3,870.8
200-800	,	64,947.00	64,947.00	40,085.48	24,861.5
420000	Public Safety				
100	Personal services	183,223.00	183,223.00	146,512.75	36,710.2
200-800		177,133.00	177,133.00	84,746.01	92,386.9
430000	Public Works				
100		76,464.00	76,464.00	79,760.41	(3,296.4
200-800		172,137.00	172,147.00	110,142.62	62,004.3
440000	Public Health				
100	Personal services	39,450.00	39,450.00	42,803.88	(3,353.8
200-800	Supplies/services/materials, etc	200,389.00	200,389.00	141,967.70	58,421.3
450000	Social and Economic Services				
100	Personal services	28,230.00	28,230.00	22,478.02	5,751.9
200-800	Supplies/services/materials, etc	8,146.00	8,146.00	29,383.40	(21,237.4
460000	Culture and Recreation				
100	Personal services	40,282.00	40,282.00	30,079.32	10,202.6
200-800	Supplies/services/materials, etc	39,341.00	39,341.00	42,201.25	(2,860.2
470000	Housing and Community Development				,
100	Personal services	0.00	0.00	0.00	0.0
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.0
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.0
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.0
900	Capital expenditures	234,519.00	234,519.00	163,107.97	71,411.0
490000	Debt Service				
610	Principal	5,000.00	5,000.00	3,789.23	1,210.7
620		500.00	500.00	357.77	142.2
510000	Miscellaneous	238,708.00	238,708.00	211,364.81	27,343.1
	Total expenditures	1,554,564.00	1,554,574.00	1,198,746.45	355,827.5
	Excess of revenues over expenditures	(573,962.00)	(573,972.00)	9,615.27	583,587.2
	OTHER FINANCING SOURCES (USES)		,		
382010	Sale of assets	6,500.00	6,500.00	0.00	(6,500.0
383000	Transfers In	48,815.00	48,815.00	213,844.78	165,029.7
384000	Other Financing Sources - Special Items	0.00	0.00	0.00	0.0
520000	Transfers out	(2,872.00)	(2,872.00)	(168,441.66)	(165,569.6
524000	Other Financing Uses - Special Items	0.00	0.00	0.00	0.0
	Total other financing sources (uses)	52,443.00	52,443.00	45,403.12	(7,039.8
	Net change in fund balance	(521,519.00)	(521,529.00)	55,018.39	576,547.3
	Fund balances - July 1, 2010 as previously				
	reported			975,204.71	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2010 as restated			975,204.71	
	Fund balances - June 30, 2011			1,030,223.10	
			-50	A-	

Meagher County COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS JUNE 30, 2011

		Fund #3200	FUND#	NONMAJOR
		Compensated	NAME	DEBT
ACCOUNT		Absences		SERVICE
NUMBER	DESCRIPTION	Fund		FUNDS
	ASSETS			
101000	Cash and cash equivalents	5,779.09		5,779.09
103000	Petty cash			0.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted			0.00
102300	Investments - restricted			0.00
106000	Valuation of investments to fair value			0.00
	Taxes receivable:			
111000	Mobiles			0.00
113000	Real estate			0.00
114000	Net proceeds			0.00
115000	Personal			0.00
116000	Protested			0.00
118000	Special assessments			0.00
	Accounts/other receivables (net of allowance			
120000	for uncollectibles)			0.00
131000	Due from other funds			0.00
132000	Due from other governments			0.00
133000	Advances to other funds			0.00
140000	Prepaid expense			0.00
150000	Inventories			0.0
170000	Other debits			0.00
	TOTAL ASSETS	5,779.09	0.00	5,779.09
	LIABILITIES			
201000	Warrants payable			0.00
202100	Accounts payable			0.00
203100	Judgments payable			0.00
204000	Contracts/loans/notes payable			0.00
205200	Matured interest payable			0.0
206100	Other accrued payables			0.0
211000	Due to other funds			0.0
212000	Due to other governments			0.0
214000	Deposits payable			0.00
223000	Deferred revenue			0.00
233000	Advances from other funds			0.00
	TOTAL LIABILITIES	0.00	0.00	0.00
	FUND BALANCE			
250100	Non-spendable			0.00
050000	Destricted	F 770 00		F 770 0
250200	Restricted	5,779.09		5,779.09
260100	Committed			0.00
260200	Assigned			0.0
274000	Unassigned (Negative balance only)			0.0
271000	TOTAL FUND BALANCE	5 770 00	0.00	5 770 00
	TOTAL LIABILITIES AND FUND BALANCE	5,779.09		5,779.09
	TOTAL LIADILITIES AND FUND BALANCE	5,779.09 - 51 -	0.00	5,779.09

		Fund #3200 - Compensated Absences F					
					VARIANCE		
					WITH FINAL		
		BUDGETED	AMOUNTS		BUDGET		
ACCOUNT				ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES				,		
	Taxes:						
311000/312000	Property taxes				0.00		
314140	Local option taxes				0.00		
	Licenses and permits						
					0.00		
					0.00		
	Intergovernmental revenue (See						
	supplemental section for detail)						
331000	Federal grants				0.00		
332000	Federal shared revenues				0.00		
334000	State grants						
335000	State shared revenues				0.00		
	Charges for services						
340000	Miscellaneous				0.00		
	Fines and forfeitures						
					0.00		
360000	Miscellaneous				0.00		
370000	Investment and royalty earnings				0.00		
	Total revenues	0.00	0.00	0.00	0.00		
	EXPENDITURES						
490000	Debt Service						
610					0.00		
620	•				0.00		
510000	Miscellaneous				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)						
382010	Sale of assets				0.00		
383000	Transfers In			5,779.09	5,779.09		
520000	Transfers out				0.00		
	Total other financing sources (uses)	0.00	0.00	5,779.09	5,779.09		
	Net change in fund balance	0.00	0.00	5,779.09	5,779.09		
	Fund balances - July 1, 2010 as previously reported			0.00			
	Prior period adjustments						
	Fund balances - July 1, 2010 as restated			0.00			
	Fund balances - June 30, 2011			5,779.09			
			·53-				

		<u>TOTALS</u>			
		BUDGETED /	AMOUNTS		VARIANCE WITH FINAL BUDGET
ACCOUNT		BUDGETED	AIVIOUNTS	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	
NUMBER		ORIGINAL	FINAL	AWOUNTS	(NEGATIVE)
	REVENUES Taxes:				
11000/312000		0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
314140	Licenses and permits	0.00	0.00	0.00	0.00
	Electroco dila permito	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
331000	Federal grants	0.00	0.00	0.00	0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
340000	Miscellaneous	0.00	0.00	0.00	0.00
	Fines and forfeitures	0.00	0.00	0.00	0.0
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.0
620	Interest	0.00	0.00	0.00	0.0
510000	Miscellaneous	0.00	0.00	0.00	0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over (under)				
	expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	5,779.09	5,779.09
520000	Transfers out	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	5,779.09	5,779.0
	Net change in fund balance	0.00	0.00	5,779.09	5,779.09
	Fund balances - July 1, 2010 as previously reported	3.33	3.30	0.00	5, 5.0
	Prior period adjustments			0.00	
	Fund balances - July 1, 2010 as restated			0.00	
	Fund balances - June 30, 2011			5,779.09	
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COUNTY/CITY/TOWN OF _____ COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS JUNE 30, 20___

		FUND#	FUND#	FUND#
		NAME	NAME	NAME
ACCOUNT				
NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents			
103000	Petty cash			
101100	Investments			
102000	Cash and cash equivalents - restricted			
102300	Investments - restricted			
106000	Valuation of investments to fair value			
	Taxes receivable:			
111000	Mobiles			
113000	Real estate			
114000	Net proceeds			
115000	Personal			
116000	Protested			
118000	Special assessments			
	Accounts/other receivables (net of allowance			
120000	for uncollectibles)			
131000	Due from other funds			
132000	Due from other governments			
133000	Advances to other funds			
140000	Prepaid expense			
150000	Inventories			
170000	Other debits			
	TOTAL ASSETS	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			
202100	Accounts payable			
203100	Judgments payable			
204000	Contracts/loans/notes payable			
205200	Matured interest payable			
206100	Other accrued payables			
211000	Due to other funds			
212000	Due to other funds/governments			
214000	Deposits payable			
223000	Deferred revenue			
233000	Advances from other funds			
	TOTAL LIABILITIES	0.00	0.00	0.00
	FUND BALANCE			
250100	Non-spendable			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned (Negative balance only)			
	TOTAL FUND BALANCE	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	0.00

COUNTY/CITY/TOWN OF _____ COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS JUNE 30, 20___

		FUND#	FUND#	FUND#
		NAME	NAME	NAME
ACCOUNT				
NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents			
103000	Petty cash			
101100	Investments			
102000	Cash and cash equivalents - restricted			
102300	Investments - restricted			
106000	Valuation of investments to fair value			
	Taxes receivable:			
111000	Mobiles			
113000	Real estate			
114000	Net proceeds			
115000	Personal			
116000	Protested			
118000	Special assessments			
	Accounts/other receivables (net of allowance			
120000	for uncollectibles)			
131000	Due from other funds			
132000	Due from other governments			
133000	Advances to other funds			
140000	Prepaid expense			
150000	Inventories			
170000	Other debits			
	TOTAL ASSETS	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			
202100	Accounts payable			
203100	Judgments payable			
204000	Contracts/loans/notes payable			
205200	Matured interest payable			
206100	Other accrued payables			
211000	Due to other funds			
212000	Due to other funds/governments			
214000	Deposits payable			
223000	Deferred revenue			
233000	Advances from other funds			
	TOTAL LIABILITIES	0.00	0.00	0.00
	FUND BALANCE			
250100	Non-spendable			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned (Negative balance only)			
	TOTAL FUND BALANCE	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	0.00
·		-55-		

COUNTY/CITY/TOWN OF _____ COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS JUNE 30, 20____

		FUND#	FUND#	FUND#
		NAME	NAME	NAME
ACCOUNT				
NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents			
103000	Petty cash			
101100	Investments			
102000	Cash and cash equivalents - restricted			
102300	Investments - restricted			
106000	Valuation of investments to fair value			
	Taxes receivable:			
111000	Mobiles			
113000	Real estate			
114000	Net proceeds			
115000	Personal			
116000	Protested			
118000	Special assessments			
	Accounts/other receivables (net of allowance			
120000	for uncollectibles)			
131000	Due from other funds			
132000	Due from other governments			
133000	Advances to other funds			
140000	Prepaid expense			
150000	Inventories			
170000	Other debits			
	TOTAL ASSETS	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			
202100	Accounts payable			
203100	Judgments payable			
204000	Contracts/loans/notes payable			
205200	Matured interest payable			
206100	Other accrued payables			
211000	Due to other funds			
212000	Due to other funds/governments			
214000	Deposits payable			
223000	Deferred revenue			
233000	Advances from other funds			
	TOTAL LIABILITIES	0.00	0.00	0.00
	FUND BALANCE			
250100	Non-spendable			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned (Negative balance only)			
211000	TOTAL FUND BALANCE	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	0.00
		0.00	3.00	3.00
		-55-		

COUNTY/CITY/TOWN OF _____ COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS JUNE 30, 20____

ACCOUNT		FUND#	FUND#	NONMAJOR
ACCOUNT				JOCHINICAL
ACCOUNT		NAME	NAME	CAPITAL
				PROJECTS
NUMBER	DESCRIPTION			FUNDS
	ASSETS			
101000	Cash and cash equivalents			0.00
103000	Petty cash			0.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted			0.00
102300	Investments - restricted			0.00
106000	Valuation of investments to fair value			0.00
	Taxes receivable:			
111000	Mobiles			0.00
113000	Real estate			0.00
114000	Net proceeds			0.00
115000	Personal			0.00
116000	Protested			0.00
118000	Special assessments			0.00
	Accounts/other receivables (net of allowance			2.00
120000	for uncollectibles)			0.00
131000	Due from other funds			0.00
132000	Due from other governments			0.00
133000	Advances to other funds			0.00
140000	Prepaid expense			0.00
150000	Inventories			0.00
170000	Other debits			0.00
	TOTAL ASSETS	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			0.00
202100	Accounts payable			0.00
203100	Judgments payable			0.00
204000	Contracts/loans/notes payable			0.00
205200	Matured interest payable			0.00
206100	Other accrued payables			0.00
211000	Due to other funds			0.00
212000	Due to other funds/governments			0.00
214000	Deposits payable			0.00
223000	Deferred revenue			0.00
233000	Advances from other funds			0.00
	TOTAL LIABILITIES	0.00	0.00	0.00
	FUND DALANOE			
250400	FUND BALANCE			0.00
250100	Non-spendable			0.00
250200	Restricted			0.00
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned (Negative balance only)	0.00	0.00	0.00
	TOTAL HARM TIES AND FUND DAI ANGE	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	0.00
		-56-		

			FUND #	NAME		
					VARIANCE	
					VARIANCE WITH FINAL	
		BUDGETED AN	MOUNTS		BUDGET	
ACCOUNT		BUDGETED AF	VIOUNTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NOMBER	REVENUES	ORIGINAL	TINAL	AMOUNTS	(NEGATIVE)	
	Taxes:					
311000/312000					0.00	
314140	Local option taxes				0.00	
014140	Intergovernmental revenue (See				0.00	
	supplemental section for detail)					
331000	Federal grants				0.00	
					0.00	
332000	Federal shared revenues				0.00	
334000	State grants				0.00	
					0.00	
335000	State shared revenues				0.00	
	Charges for services					
341010	Miscellaneous collections				0.00	
341070	Planning fees				0.00	
343000	Public works charges				0.00	
360000	Miscellaneous					
361000	Rents and leases				0.00	
362000	Other miscellaneous revenue				0.00	
365000	Contributions/donations				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	0.00	0.00	0.00	0.00	
	EXPENDITURES					
510000	Miscellaneous				0.00	
900-950	Capital expenditures				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)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out				0.00	
	Tatal others C	2.22	0.00	2.25		
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance Fund balances - July 1, 2010 as previously	0.00	0.00	0.00	0.00	
	reported					
	Prior period adjustments					
	poriou aujuotinoitto					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
	·					
			-57-			

		FUND #NAME				
					VARIANCE	
					VARIANCE WITH FINAL BUDGET	
		BUDGETED	AMOUNTS			
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endoral abared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
	0				0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					VARIANCE WITH FINAL BUDGET	
		BUDGETED	AMOUNTS			
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endered shared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
	0				0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					VARIANCE WITH FINAL BUDGET	
		BUDGETED	AMOUNTS			
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endered shared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
	0				0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					VARIANCE WITH FINAL BUDGET	
		BUDGETED	AMOUNTS			
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endoral abared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
	0				0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					VARIANCE WITH FINAL BUDGET	
		BUDGETED	AMOUNTS			
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endoral abared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
					0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					VARIANCE WITH FINAL BUDGET	
		BUDGETED	AMOUNTS			
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endered shared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
					0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endered shared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
	0				0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endered shared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
	0				0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endered shared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
	0				0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

		FUND #NAME				
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
NUMBER		ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
44000/040000	Taxes:				0.0	
11000/312000	+ ' '				0.0	
314140	Local option taxes Intergovernmental revenue (See				0.0	
	supplemental section for detail)					
331000	Federal grants				0.0	
331000	rederal grants					
222000	Endered shared revenues				0.0	
332000	Federal shared revenues				0.0	
334000	State grants				0.0	
	0				0.0	
335000	State shared revenues				0.0	
	Charges for services					
341010	Miscellaneous collections				0.0	
341070	Planning fees				0.0	
343000	Public works charges				0.0	
360000	Miscellaneous					
361000	Rents and leases				0.0	
362000	Other miscellaneous revenue				0.0	
365000	Contributions/donations				0.0	
370000	Investment and royalty earnings				0.0	
	Total revenues	0.00	0.00	0.00	0.0	
	EXPENDITURES					
510000	Miscellaneous				0.0	
900-950	Capital expenditures				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2010 as previously reported					
	Prior period adjustments					
	Fund balances - July 1, 2010 as restated			0.00		
	Fund balances - June 30, 2011			0.00		
			-57-			

COUNTY/CITY/TOWN OF _____

					VARIANCE
					WITH FINAL
		BUDGETED A	MOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See				
	supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under)	0.00	0.00	0.00	0.00
	expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	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 balances - July 1, 2010 as previously reported	0.00	0.00		0.00
	-			0.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2010 as restated			0.00	
	Fund balances - June 30, 2011			0.00	
			-58-		

COUNTY/CITY/TOWN OF _____ COMBINING BALANCE SHEET PERMANENT FUNDS JUNE 30, 20___

		FUND#	FUND#	FUND#
		NAME	NAME	NAME
ACCOUNT NUMBER	DESCRIPTION			
HOMBER	ASSETS			
101000	Cash and cash equivalents			
103000	Petty cash			
101100	Investments			
102000	Cash and cash equivalents - restricted			
102300	Investments - restricted			
106000	Valuation of investments to fair value			
100000	Taxes receivable:			
111000	Mobiles			
113000	Real estate			
114000				
	Net proceeds			
115000	Personal			
116000	Protested			
118000	Special assessments Accounts/other receivables (net of allowance			
120000	for uncollectibles)			
131000	Due from other funds			
132000	Due from other governments			
133000	Advances to other funds			
140000	Prepaid expense			
150000	Inventories			
170000	Other debits			
	TOTAL ASSETS	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			
202100	Accounts payable			
203100	Judgments payable			
204000	Contracts/loans/notes payable			
205200	Matured interest payable			
206100	Other accrued payables			
211000	Due to other funds			
212000	Due to other governments			
214000	Deposits payable			
223000	Deferred revenue			
233000	Advances from other funds			
	TOTAL LIABILITIES	0.00	0.00	0.00
	FUND BALANCE			
250100	Non-spendable (Permanent fund principal)			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned (Negative balance only)			
	TOTAL FUND BALANCE	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	0.00
		-59-		

COUNTY/CITY/TOWN OF _____ COMBINING BALANCE SHEET PERMANENT FUNDS JUNE 30, 20___

		FUND#	FUND#	TOTAL
ACCOUNT		NAME	NAME	PERMANENT
ACCOUNT NUMBER	DESCRIPTION			FUNDS
HOMBER	ASSETS			
101000	Cash and cash equivalents			0.00
103000	Petty cash			0.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted			0.00
102300	Investments - restricted			0.00
106000	Valuation of investments to fair value			0.00
100000	Taxes receivable:			0.00
111000	Mobiles			0.00
113000	Real estate			0.00
114000	Net proceeds			0.00
115000	Personal			0.00
116000	Protested			0.00
118000	Special assessments			0.00
110000	Accounts/other receivables (net of allowance			0.00
120000	for uncollectibles)			0.00
131000	Due from other funds			0.00
132000	Due from other governments			0.00
133000	Advances to other funds			0.00
140000	Prepaid expense			0.00
150000	Inventories			0.00
170000	Other debits			0.00
	TOTAL ASSETS	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			0.00
202100	Accounts payable			0.00
202100	Judgments payable			0.00
204000	Contracts/loans/notes payable			0.00
205200	Matured interest payable			0.00
206100				0.00
211000	Other accrued payables Due to other funds			0.00
212000	Due to other governments			0.00
214000	Deposits payable			0.00
223000	Deferred revenue			0.00
233000	Advances from other funds			0.00
233000	TOTAL LIABILITIES	0.00	0.00	0.00
	TOTAL EIABILITIES	0.00	0.00	0.00
	FUND BALANCE			
250100	Non-spendable (Permanent fund principal)			0.00
250200	Restricted			0.00
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned (Negative balance only)			0.00
Z11000	TOTAL FUND BALANCE	0.00	0.00	0.00
	TOTAL LIADULITIES AND FUND DALANCE	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	3.33	
	TOTAL LIABILITIES AND FUND BALANCE	0.00	3.30	3.50

		FUND #/NAME	FUND #/NAME	FUND #/NAM
ACCOUNT				
NUMBER	DESCRIPTION			
	REVENUES			
	Taxes:			
11000/312000	Property taxes			
314140	Local option taxes			
	Intergovernmental revenue (See			
	supplemental section for detail)			
331000	Federal grants			
332000	Federal shared revenues			
334000	State grants			
335000	State shared revenues			
	Charges for services			
341010	Miscellaneous collections			
341070	Planning fees			
343000	Public works charges			
360000	Miscellaneous			
361000	Rents and leases			
362000	Other miscellaneous revenue			
365000	Contributions/donations			
370000	Investment and royalty earnings			
	Total revenues	0.00	0.00	0.0
	EXPENDITURES			
510000	Miscellaneous			
900-950	Capital expenditures			
	Total expenditures	0.00	0.00	0.0
	Excess of revenues over (under)			
	expenditures	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)			
381000	Bonds issued			
381000	Discount on bonds issued			
381070	Notes/loans/intercap issued			
382010	Sale of assets			
383000	Transfers In			
520000	Transfers out			
	Tatal ather 6			2 -
	Total other financing sources (uses)	0.00	0.00	0.0
	Net change in fund balance	0.00	0.00	0.0
	Fund balances - July 1, 2010 as previously reported			
	Prior period adjustments			
	Fund balances - July 1, 2010 as restated	0.00	0.00	0.0
	Fund balances - June 30, 2011	0.00	0.00	0.0
		-61-		

		FUND #/NAME	FUND #/NAME	TOTAL
ACCOUNT		. 0.10,102	. 0.1.2	PERMANENT
NUMBER	DESCRIPTION			FUNDS
HOMBER	REVENUES			1 01120
	Taxes:			
11000/312000				0.0
314140	Local option taxes			0.0
314140	Intergovernmental revenue (See			0.0
	supplemental section for detail)			
331000	Federal grants			0.0
00.000	- Cucran grame			0.0
332000	Federal shared revenues			0.0
334000	State grants			0.0
004000	State grante			0.0
335000	State shared revenues			0.0
000000	Charges for services			0.0
341010	Miscellaneous collections			0.0
341070	Planning fees			0.0
343000	Public works charges			0.0
360000	Miscellaneous			0.0
361000	Rents and leases			0.0
362000	Other miscellaneous revenue			0.0
365000	Contributions/donations			0.0
370000	Investment and royalty earnings			0.0
	Total navanusa	0.00	0.00	0.0
	Total revenues	0.00	0.00	0.0
	EXPENDITURES			
F10000	Miscellaneous			0.0
510000	Capital expenditures			
900-950		0.00	0.00	0.0
	Total expenditures Excess of revenues over (under)	0.00	0.00	0.0
	expenditures	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)	0.00	0.00	0.0
381000	Bonds issued			0.0
381000	Discount on bonds issued			0.0
381070	Notes/loans/intercap issued			0.0
382010	Sale of assets			0.0
383000	Transfers In			0.0
	Transfers out			
520000	Transiers out			0.0
	Total other financing sources (uses)	0.00	0.00	0.0
	Net change in fund balance Fund balances - July 1, 2010 as previously	0.00	0.00	0.0
	reported			0.0
	Prior period adjustments			0.0
	poriou aujuotinonto			0.0
	Fund balances - July 1, 2010 as restated	0.00	0.00	0.0
	Fund balances - June 30, 2011	0.00	0.00	0.0
	,			
		-62-		

Meagher County STATEMENT OF NET ASSETS NONMAJOR ENTERPRISE FUNDS **FISCAL YEAR ENDING JUNE 30, 2011** NonMajor Enterprise Funds Account Number Description **Totals ASSETS Current Assets** 101000 Cash and cash equivalents 0.00 Accounts/other receivables (net of allowance for 120000 uncollectibles) 0.00 **Total Current Assets** 0.00 0.00 0.00 **Noncurrent Assets** Restricted Assets: 102200 Cash and cash equivalents 0.00 180000 Capital assets: Land 0.00 Buildings 0.00 Improvements other than buildings 0.00 Machinery and equipment 0.00 0.00 Infrastructure 0.00 Less: accumulated depreciation 0.00 Capital assets - net of accumulated depreciation 0.00 0.00 0.00 **Total Noncurrent Assets** 0.00 0.00 0.00 **Total Assets** 0.00 0.00 0.00 LIABILITIES **Current Liabilities** Short-term bonds payable 0.00 Accrued wages payable 0.00 206120 Compensated absences 209100 0.00 **Total Current Liabilities** 0.00 0.00 0.00 **Noncurrent Liabilities** 231000 Bonds payable 0.00 Closure/postclosure care costs 0.00 236000 **OPEB Liability** 0.00 238000 239000 Compensated absences 0.00 **Total Noncurrent Liabilities** 0.00 0.00 0.00 **Total Liabilities** 0.00 0.00 0.00 **NET ASSETS** Invested in capital assets, net of related debt 0.00 0.00 0.00 Restricted for: 0.00 0.00 0.00 0.00 Unrestricted 0.00 0.00 0.00 **Total Net Assets** 0.00 0.00 0.00

	Meagher County STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS					
	NONMAJOR ENTERPRISE FUNDS					
	FISCAL YEAR EI	NDING JUNE 30, 2011				
		NonMajor Enterpris	e Funds			
Account	Beerdaden	0	-	T-1-1-		
Number	Description	0	-	Totals		
	OPERATING REVENUES					
340000	Charges for services					
				-		
	Total Operating Revenues	0.00	0.00			
	OPERATING EXPENSES					
100	Personal services					
200	Supplies					
300	Purchased services					
500	Fixed charges					
	Total Operating Expenses	0.00	0.00			
	Operating Income (Loss)	0.00	0.00			
	NONOPERATING REVENUES (EXPENSES)					
371000	Interest revenue					
490000	Debt service interest expense					
	·			(
	Total Non-Operating Revenues (Expenses)	0.00	0.00	(
	Income (Loss) before contributions and transfers	0.00	0.00			
	Capital contributions					
	Transfers in (out)			(
	Change in net assets	0.00	0.00	(
	Total net assets - July 1, 2010 as previously reported			(
	Prior period adjustments			(
	Total net assets - July 1, 2010 as restated	0.00	0.00			
	Total net assets - June 30, 2011	0.00	0.00	-		

Meagher County COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS **FISCAL YEAR ENDING JUNE 30, 2011** FUND #/NAME FUND #/NAME 0 Description 0 TOTALS CASH FLOWS FROM OPERATING ACTIVITIES Cash received from customers 0.00 Cash paid to suppliers 0.00 Cash paid to employees 0.00 Cash received from interfund services provided 0.00 Cash paid for interfund services used 0.00 0.00 0.00 0.00 Net cash provided (used) by operating activities CASH FLOWS FROM NONCAPITAL FINANCING **ACTIVITIES** 0.00 Transfers from (to) other funds 0.00 Advances from (to) other funds Subsidies from taxes and other governments 0.00 Net cash provided (used) by capital and related financing activities 0.00 0.00 0.00 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Proceeds from debt 0.00 Capital contributions 0.00 Purchases/acquisition/construction of capital assets 0.00 Principal on debt 0.00 Interest paid on debt 0.00 Capital lease down payment 0.00 0.00 Proceeds from sales of capital assets Net cash provided (used) by capital and related 0.00 0.00 0.00 financing activities CASH FLOWS FROM INVESTING ACTIVITIES Proceeds from sales of investments 0.00 Purchase of investments 0.00 0.00 Interest earnings 0.00 0.00 0.00 Net cash provided (used) by investing activities Net increase (decrease) in cash and cash equivalents 0.00 0.00 0.00 Cash and cash equivalents - July 1, 2010 0.00 0.00 0.00 0.00 Cash and cash equivalents - June 30, 2011 Reconciliation of operating income to net cash provided (used by operating activities: 0.00 0.00 Operating income Adjustments to reconcile operating income to net cash provided (used) by operating activities Depreciation expense 0.00 (Increase) decrease in accounts receivable 0.00 (Increase) decrease in intergovernmental receivables 0.00 (Increase) decrease in due from other funds 0.00 Increase in allowance for uncollectible accounts 0.00 (Increase) decrease in inventories 0.00 (Increase) decrease in prepaid items 0.00 0.00 Increase (decrease) in customer deposits 0.00 Increase (decrease) in wages payable 0.00 Increase (decrease) in compensated absences pay. Increase (decrease) in OPEB payables 0.00 0.00 Increase (decrease) in due to other funds Total adjustments 0.00 0.00 0.00 0.00 0.00 0.00 Net cash provided (used) by operating activities

		Meagher County					
	COMBINING S	STATEMENT OF	NET ASSETS				
	INTERNAL SERVICE FUNDS						
		AR ENDING JUN					
		FUND #NAME	FUND #NAME	FUND #NAME	TOTAL		
Account		-	-	-	INTERNAL		
Number	Description	-	-	-	SERVICE		
	ASSETS						
	Current Assets						
101000	Cash and cash equivalents				0		
103000	Petty cash				0		
101100	Investments (at fair value)				0		
110000	Tax/assessment receivable (net of allowance for uncollectibles)				0		
120000	Accounts/other receivables (net of allowance for uncollectibles)				0		
131000	Due from other funds				0		
132000 141000	Due from other governments Prepaid expense				0		
150000	Inventories				0		
100000	Total Current Assets	0.00	0.00	0.00	0		
	Noncurrent Assets	0.00	0.00	0.00			
	Restricted Assets:						
102200	Cash and cash equivalents				0		
102300	Investments				0		
133000	Advances to other funds				0		
170000	Other debits				0		
180000	Capital assets:						
	Land				0		
	Construction in progress				0		
	Buildings				0		
	Improvements other than buildings				0		
	Machinery and equipment				0		
	Infrastructure				0		
180000	Less: accumulated depreciation Capital assets - net of accumulated depreciation				0		
160000	Total Noncurrent Assets	0.00	0.00	0.00	0		
	Total Assets	0.00	0.00	0.00	0		
	LIABILITIES						
	Current Liabilities						
202100	Accounts payable				0		
203100	Judgments payable				0		
204100	Contracts payable				C		
205200	Matured interest payable				0		
206100	Other accrued payables				0		
209100	Compensated absences				0		
211000	Due to other funds				0		
212000	Due to other governments				0		
214000	Deposits payable	0.00	0.00	0.00	0		
	Total Current Liabilities	0.00	0.00	0.00	U		
224.000	Noncurrent Liabilities						
231000	Bonds payable				0		
233000	Advance from other funds Judgments payable				0		
235000	Contracts/loans/notes payable				0		
236000	Closure/postclosure care costs				0		
239000	Compensated absences				0		
	Total Noncurrent Liabilities	0.00	0.00	0.00	0		
	Total Liabilities	0.00	0.00	0.00	0		
	NET ASSETS						
	Invested in capital assets, net of related debt				C		
	Restricted for:						
					C		
	Useratestad				0		
	Unrestricted	0.00	0.00	0.00	0		
	Total Net Assets	0.00	0.00	0.00	C		

		Meagher Co	unty						
	COMBINING STATEMEN			E IN NET ASSETS					
	INTERNAL SERVICE FUNDS FISCAL YEAR ENDING JUNE 30, 2011								
		FUND #/NAME	FUND #/NAME	FUND #/NAME	TOTAL				
Accoun		-	-	-	INTERNAL				
Numbe	·	-	-	-	SERVICE				
	OPERATING REVENUES								
340000					0.00				
360000					0.00				
363000	Special assessments				0.00				
	Total Operating Revenues	0.00	0.00	0.00	0.00				
	OPERATING EXPENSES								
100	Personal services				0.00				
200	Supplies				0.00				
300	Purchased services				0.00				
400	Building materials				0.00				
500	Fixed charges				0.00				
810	Loss/Bad debt expense				0.00				
830	Depreciation				0.00				
-67-									
	Total Operating Expenses	0.00	0.00	0.00	0.00				
	Operating Income (Loss)	0.00	0.00	0.00	0.00				
	NONOPERATING REVENUES (EXPENSES)								
310000	Taxes/assessment revenue				0.00				
320000	Licenses/permits revenue				0.00				
330000	Intergovernmental revenue				0.00				
371000	Interest revenue				0.00				
490000	Debt service interest expense				0.00				
	Total Operating Revenues (Expenses)	0.00	0.00	0.00	0.00				
	Income (Loss) before contributions and transfers	0.00	0.00	0.00	0.00				
	Capital contributions				0.00				
	Transfers in (out)				0.00				
	Change in net assets	0.00	0.00	0.00	0.00				
	Total net assets - July 1, 2010 as previously reported				0.00				
	Prior period adjustments				0.00				
	Total net assets - July 1, 2010 as restated	0.00	0.00	0.00	0.00				
	Total net assets - June 30, 2011	0.00	0.00	0.00	0.00				

Meagher County COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FISCAL YEAR ENDING JUNE 30, 2011

F	ISCAL YEAR ENDING	3 JUNE 30, 2011		
	FUND #/NAME -	FUND #/NAME	FUND #/NAME	
Description	-	-	-	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers				0.00
Cash paid to suppliers				0.00
Cash paid to employees				0.00
Cash received from interfund services provided				0.00
Cash paid for interfund services used				0.00
Net cash provided (used) by operating activities CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00
Transfers from (to) other funds				0.00
Advances from (to) other funds				0.00
Subsidies				0.00
Net cash provided (used) by capital and related	0.00	0.00	0.00	0.00
financing activities CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	0.00	0.00	0.00	0.00
Proceeds from debt				0.00
Capital contributions				0.00
Purchases/acquisition/construction of capital assets				0.00
Principal on debt				0.00
Interest paid on debt				0.00
Capital lease down payment				0.00
Proceeds from sales of capital assets				0.00
Net cash provided (used) by capital and related				0.00
financing activities	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales of investments				0.00
Purchase of investments				0.00
Interest earnings				0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 20				0.00
Cash and cash equivalents - June 30, 20	0.00	0.00	0.00	0.00
Reconciliation of operating income to net cash provided (used by operating activities: Operating income Adjustments to reconcile operating income to net cash				0.00
provided (used) by operating activities Depreciation expense				0.00
(Increase) decrease in accounts receivable				0.00
(Increase) decrease in intergovernmental receivables				0.00
(Increase) decrease in due from other funds				0.00
Increase in allowance for uncollectible accounts				0.00
(Increase) decrease in inventories				0.00
(Increase) decrease in prepaid items				0.00
Increase (decrease) in customer deposits				0.00
Increase (decrease) in accounts payable				0.00
Increase (decrease) in compensated absences pay.				0.00
				0.00
Increase (decrease) in intergovernmental payables				0.00
Increase (decrease) in intergovernmental payables Increase (decrease) in due to other funds				0.00
, , , , , , , , , , , , , , , , , , , ,	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds Total adjustments	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	Ť			
Increase (decrease) in due to other funds Total adjustments Net cash provided (used) by operating activities	Ť			
Increase (decrease) in due to other funds Total adjustments Net cash provided (used) by operating activities Noncash investing, capital, and financing activities:	Ť			0.00
Increase (decrease) in due to other funds Total adjustments Net cash provided (used) by operating activities Noncash investing, capital, and financing activities: Borrowing under capital lease	Ť			0.00
Increase (decrease) in due to other funds Total adjustments Net cash provided (used) by operating activities Noncash investing, capital, and financing activities: Borrowing under capital lease Contributions of capital assets from government	Ť			0.00 0.00 0.00
Increase (decrease) in due to other funds Total adjustments Net cash provided (used) by operating activities Noncash investing, capital, and financing activities: Borrowing under capital lease Contributions of capital assets from government Purchase of equipment on account	Ť			0.00 0.00 0.00 0.00

Meagher County SCHEDULE OF FEDERAL/STATE GRANTS, ENTITLEMENTS, AND SHARED REVENUES FISCAL YEAR ENDING JUNE 30, 2011

i			
	REVENUE CODE	RECEIVING FUND	AMOUNT
FEDERAL GRANTS/ENTITLEMENTS 331000 - (LIST)			
Civil Defense	331111	1000-General	10,883.32
Homeland Security	331112	1000-General	10,463.83
Airport Improvement Program	331129	2170-Airport	91,438.00
CDBG	331010	2940-CDBG	16,400.90
MCH Grant	331143	2973-MCH	2,118.00
Center for Disease Control	331116	2974-HAN CDC	21,997.00
Immunization	331146	2976-Immunization	3,263.75
Center for Disease Control - Bioterrorism	331115	2976-Immunization	6,597.93
Tobacco Grant	331148	2978-Tobacco	10,937.50
Independent Living	331142	2982-Independen Livng.	3,406.43
ARRA	331990	2990-ARRA	13,331.82
Total Federal Grants/Entitlements			190,838.48
FEDERAL PILT 333000 - (LIST)			
Taylor Grazing	333020	1000-General	496.19
Forest Reserve Act	333010	2110-Road	404,898.98
PILT	333040	2900-PILT	159,419.00
Forest Reserve Act	333010	2902-Forest Reserve Act	50,016.94
Total Federal Shared Revenues			614,831.11
		·	
STATE GRANTS/ENTITLEMENTS 334000 - (LIST)			
Weed Program	334025	2140-Weed	2,500.00
Library	334100	2220-Library	1,545.30
Fire Grant	334130	2340-Fire Control	23,000.00
Weed Program	334025	2840-Weed Grant	7,500.00
Weed Program	334025	2840-Weed Grant	27,121.12
Weed Program	334025	2840-Weed Grant	31,988.32
Weed Program	334025	2840-Weed Grant	393.00
Total State Grants/Entitlements			94,047.74
STATE SHARED REVENUES 335000 - (LIST)		1,,,,,	
911 Emergency Number	335081	1000-General	2,127.68
911 Emergency Number	335080	2850-911	105,393.16
Gambling Machine Permit	335120	1000-General	500.00
Gas Tax Apportionment	335040	2110-Road	589.02
Gas Tax Apportionment Search and Rescue	335040	2820-Gas Tax 2382-Search&Rescue	49,524.37
Alcohol Rehabilitation	335033 335005	2800-Alcohol Rehab	16,849.52 5,136.00
Entitlement Share	335230	1000-General	55,112.72
Entitlement Share	335230	2220-Library	709.00
Entitlement Share	335230	2240-Cemetery	3,717.00
Entitlement Share	335230	2371-Health Insurance	68,700.00
State Mineral Royalties	335032	2894-State Mineral Roy	2,534.29
Total State Shared Revenues	000002	200 F State Milloral Ftoy	310,892.76
LOCAL GRANT/SHARED REVENUES 337000/338000 -			·
(LIST)			
911 Emergency Number - City	335082	1000-General	6,000.00
Airport Contribution - City	338010	2170-Airport	1,453.85
Public Safety Contribution - City	338020	2300-Public Safety	8,944.00
Library Contribution - City	338030	2220-Library	15,590.53
Bair Immunization Grant	337010	2976-Immunization	6,000.00
Total Local Grant/Shared Revenues		1	37,988.38
TOTAL			1,248,598.47
IVIAL			1,270,030.47

ALL FUNDS SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS FISCAL YEAR ENDING JUNE 30, 2011

1000 GENERAL 2000 SPECIAL REVENU 2100 Resort Tax 2110 Road 2120 Poor 2130 Bridge 2140 Weed control 2150 Predatory animal 2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health	Description E FUNDS	7/1/2010	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2011 0.00 0.00 0.00 0.00
2000 SPECIAL REVENU 2100 Resort Tax 2110 Road 2120 Poor 2130 Bridge 2140 Weed control 2150 Predatory animal 2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health	E FUNDS						0.00
2100 Resort Tax 2110 Road 2120 Poor 2130 Bridge 2140 Weed control 2150 Predatory animal 2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health	E FUNDS						0.00
2110 Road 2120 Poor 2130 Bridge 2140 Weed control 2150 Predatory animal 2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2120 Poor 2130 Bridge 2140 Weed control 2150 Predatory animal 2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							
2130 Bridge 2140 Weed control 2150 Predatory animal 2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							().()()
2140 Weed control 2150 Predatory animal 2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							
2150 Predatory animal 2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2160 Fair 2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2170 Airport 2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health		Ī					0.00
2180 District court 2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2190 Comprehensive Ins 2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2191 Property insurance 2200 Mosquito 2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health	urance						0.00
2210 Parks/Recreation/C 2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2220 Library 2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2230 Ambulance 2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health	ivic center						0.00
2240 Cemetery 2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2250 Planning 2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2251 Planning/Zoning 2260 Disaster 2270 Health 2271 Mental health							0.00
2260 Disaster 2270 Health 2271 Mental health							0.00
2270 Health 2271 Mental health							0.00
2271 Mental health							0.00
							0.00
0000 0: '::							0.00
2280 Senior citizens							0.00
2281 Senior citizens trans	Sp.						0.00
2290 Extension service							0.00
2300 Public safety							0.00
2320 Economic Developr	nent						0.00
2330 Rodent control 2340 Fire control							0.00
2340 Fire control 2360 Museum							0.00
2370 Employer retiremen	†						0.00
2371 Health insurance							0.00
2390 D.A.R.E.							0.00
2393 Records preservation	on						0.00
2400 Light maintenance of							0.00
2500 Maintenance distric							0.00
2800 Alcohol rehabilitatio	n						0.00
2810 Police reserve							0.00
2820 Gas tax							0.00
2840 Weed grant							0.00
2850 911 Emergency							0.00
2860 Land planning							0.00
2890 Lewis and Clark Bio							0.00
	ral mineral royalties						0.00
2900 P.I.L.T.							0.00
2010							0.00
2940 C.D.B.G.		 					0.00
2960-79 Health grants (all)		 					0.00
							0.00
							0.00
2980 Aging services							0.00
2300 Aging services							
							- n nn
TOTAL SPECIAL R							0.00
	REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE	0.00	0.00	0.00	0.00	0.00	

ALL FUNDS SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS FISCAL YEAR ENDING JUNE 30, 2011

Account		Cash balance					Cash balance
number	Description	7/1/2010	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2011
3000	DEBT SERVICE FUNDS (list)						
3400	S.I.D. revolving						0.00
							0.00
							0.00
	TOTAL DEBT SERVICE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
4000	CAPITAL PROJECTS FUNDS (list)						
							0.00
		1					0.00
							0.00
	TOTAL CAPITAL PROJECTS FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
5000	ENTERPRISE FUNDS (list)						
5110	Hospital/Nursing						0.00
5210	Water						0.00
5310	Sewer						0.00
5410	Solid Waste						0.00
5510	Ambulance						0.00
5610	Airport	+					0.00
	TOTAL ENTERPRISE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
6000	INTERNAL SERVICE FUNDS (list)						
							0.00
							0.00
	TOTAL INTERNAL SERVICE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
7000	TRUST FUNDS (list)						
7001	Police reserve						0.00
7002	Fire disability pension						0.00
							0.00
7010	Cemetery perpetual care						0.00
							0.00
7100	AGENCY FUNDS (list)						
7110	Bed tax collection						0.00
7120	Fire disability						0.00
7130	Protested tax						0.00
7140	Public administrator						0.00
7150	Redemptions						0.00
							0.00
7160	Clerk of district court						0.00
7170	Partial tax payments						0.00
=							0.00
7190	Migratory stock						0.00
7200	SPECIAL DISTRICTS (list)						
							0.00
							0.00
		+					0.00
							3.00
			-71-				

	SCHEDULE OF C	ASH RECEIPTS			S - ALL FUND)S	
		FISCAL YEAR E	NDING JUN	E 30, 2011			
Account number	Description	Cash balance 7/1/2010	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2011
7400	Agency - State (all)						0.0
7700	District schools (all)						0.0
7805	General School Elementary						0.0
7810	General School H.S.						0.0
7815	Community College						0.0
7820	Transportation H.S./Elementary						0.0
7830	Retirement H.S.						0.0
7840	Retirement elementary						0.0
7850	AGENCY - CITIES AND TOWNS (list)						
							0.0
							0.0
							0.0
							0.0
7900	AGENCY - OTHER						
7910	Payroll fund						0.0
7930	Claims fund						0.0
	TOTAL TRUST AND AGENCY FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
8000	PERMANENT FUNDS						
							0.0
							0.0
							0.0
	TOTAL PERMANENT FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
	TOTALS (to be accounted for)	0.00	0.00	0.00	0.00	0.00	0.0
	*Must agree with total of next page, (Also to						
		PROPERTI	TAXES COLLEC	IED			
Fund number	Description	Rece	ipts	Disburs	sements	Undisburse 06/30/	
7820	Transportation H.S./Elementary						
7830	Retirement H.S.						
7840	Retirement elementary						
THIS INF	ORMATION CAN BE TAKEN FROM FP-6b RE	EPORT (TREASURER'	S REPORT OF C	OUNTY WIDE SC	HOOL FUNDS.)		
-	1		-72-		1		

ALL FUNDS CASH RECONCILIATION

FISCAL YEAR ENDING JUNE 30, 2011

			BANK NAME			
	Bank of the		DAIN NAME			
Description	Rockies -	Bank of the				Cash in all
	Demand Acct.	Rockies	STIP	US Bank	County Treasurer	depositories
BALANCE PER STATEMENTS	417,815.86					417,815.8
ADD	,6.0.00					,6.6.6
Deposits in transit	1.51					1.5
Service charges						0.0
Other						0.0
						0.00
Total to add	1.51	0.00	0.00	0.00	0.00	1.5
SUBTRACT						
Outstanding checks	3,111.09					3,111.09
Other	5,11110					0.00
						0.00
Total to subtract	3,111.09	0.00	0.00	0.00	0.00	3,111.09
TOTAL CASH IN	,					,
DEPOSITS	414,706.28	0.00	0.00	0.00	0.00	414,706.28
ADD	,					•
Investments						0.00
Money Mkt Savings		2,089,687.91				2,089,687.91
Higgins Endowment CD		11,231.59				11,231.59
Higgins Endowment Svgs		373.58				373.58
Don Johnston Memorial Library						
Trust Svgs		22,125.28				22,125.28
Julian Memorial CD		1,200.00				1,200.00
Julian Memorial Svgs		4.07				4.07
911 Emergency MMkt Svgs		118,365.45				118,365.45
WSS Part Time Supt HIgh CD		9,521.96				9,521.96
WSS Part Time Supt HIgh Svgs		·				0.00
Zehntner Endowment CD		29,455.00				29,455.00
Zehntner Endowment Svgs		163.43				163.43
MC 9 Mo CD 8692-BOR		256,685.21				256,685.21
Alltel Protest Tax Savings		3,186.16				3,186.16
Pacificorp Protested Tax Svgs		107,956.68				107,956.68
Pugent Sound Protest Tax Svgs		524,187.95				524,187.95
Public Protested Tax Svgs		29,416.67				29,416.67
Library Depr Reserve MMrket		12,278.48				12,278.48
Harmon Trust Cash Demand				9,498.38		9,498.38
Harmon Trust US Govt Securities				311,774.00		311,774.00
Harmon Trust US Govt Securities				761,396.05		761,396.05
STIP			1,437.04			1,437.04
Total to add	0.00	3,215,839.42	1,437.04	1,082,668.43	0.00	4,299,944.89
TOTAL IN						
DEPOSITORIES	414,706.28	3,215,839.42	1,437.04	1,082,668.43	0.00	4,714,651.17
ADD						
Cash and cash items on hand					5,914.67	5,914.67
						0.00
						0.00
Total to add	0.00	0.00	0.00	0.00	5,914.67	5,914.67
**TOTAL ACCOUNTED						
FOR	414,706.28	3,215,839.42	1,437.04	1,082,668.43	5,914.67	4,720,565.84
					must agree with to	

GENERAL

INFORMATION

SECTION

	GENERAL IN	_				
Class of county/city	6th	s аррисаріе to епtry)				
Date of incorporation	1867					
•						
3. County seat		White Sulphur Springs, MT				
Form of government	Commission					
Population (most recent estimate)	1,908					
6. Land area	1,418 sq mi					
7. Miles of roads/streets/alleys	634 miles					
8. Taxable valuation	\$7,756,837					
Road taxable valuation (county)	\$6,787,600					
10. Number of water consumers	N/A					
11. Average daily water consumption	N/A					
12. Miles of water main	N/A					
13. Miles of sanitary and storm sewers	N/A					
14. Number of building permits issued	N/A					
15. Number of full-time employees	30					
	d/activity	For fiscal year being report	Mills			
1000 General		\$7,756,837	92.35			
•	nill voted + 1.6 required b	у				
2140 law levy) 2180 District Court		\$7,756,837 \$7,756,837	<u>4.60</u> 5.14			
2190 Comprehensive Insurance	e (entity uses 2384)	\$7,756,837	4.56			
2220 Library (includes 2 mill v		\$7,756,837	5.00			
2290 Extension Fund (includes		\$7,756,837	3.80			
Hospital fund (entity uses mill approved addt'l lev	Fund #2275) (includes 5					
2235 approved mills)	y pius 3+20 votei	\$7,756,837	28.00			
2340 Fire Control		\$7,756,837	3.06			
2371 Employer contribution - G	roup Health	\$7,756,837	13.28			
2860 Land Use		\$7,756,837	1.22			
2110 Road		\$6,787,600	35.84			
Special Districts reported within County fu	ınds:	ψο, το τ, σο σ	00.01			
2300 Special Police (entity use:		\$969,230	42.30			
2200 Mosquito		\$969,230	3.51			
2240 Cemetery		\$591,573	2.90			
TOTA	L		245.56			

LONG-TERM DEBT (9500) ACCOUNT GROUPS - STATEMENT OF CHANGES IN LONG-TERM DEBT FISCAL YEAR ENDING JUNE 30, 2011

Account	Description	Balance			Balance
number	Босоприон	July 1, 2010	Debits	Credits	June 30, 2011
	ASSETS				
173100	Amount available G.O.debt				0.00
173200	Amount available S.I.D.debt				0.00
					0.00
174100	Amount to be provided G.O. debt				0.0
174200	Amount to be provided S.I.D. debt				0.0
174300	Amount to be provided - other	157,198.36	20,579.00	25,158.90	152,618.4
					0.00
		457 400 00	00.570.00	05.450.00	450.040.4
	*TOTAL ASSETS	157,198.36	20,579.00	25,158.90	152,618.4
	DEBT PAYABLE				
		1			
231100	G.O. bonds payable				0.0
					0.00
231200	DNRC bonds (loans) payable				0.0
231400	S.I.D. bonds payable				0.00
	S.I.D. #				0.0
	S.I.D. #				0.0
	S.I.D. #				0.0
					0.0
234000	Judgement payable				0.0
					0.0
235100	Contracts payable				0.0
	Bank of the Rockies - Loan #71197405 -	20,000,00	2 700 00		07.440.0
235200	Rural Fire Bldg - Original \$50,694.	30,908.26	3,789.23		27,119.0 0.0
233200					0.0
235300	Capital lease agreement	1			0.0
					0.0
235400	Notes/Loans/Intercap				0.0
238000	OPEB Liability	20,579.00		20,579.00	41,158.0
239000	Compensated absences payable	105,711.10	21,369.67		84,341.4
					0.0
	TOTAL DEBT PAYABLE	157,198.36	25,158.90	20,579.00	152,618.4

^{*}Total assets must equal total debt payable.

Beginning balance should equal with the ending balance of the previous fiscal year annual report and/or audit report. The ending debt payable balances should equal the long-term debt balances reported in the "Notes to the Financial Statements" other than the debt of any Enterprise Funds.

GASB	34 Major Funds Calculator	PLEASE REAL	D INSTRUCT	IONS CARE	FULLY PRIC	OR TO C	COMPL	ETING	THIS F	ORM							
	iscal Year Ended June 30, 2011	Meagher	County														
	This spreadsheet determines which funds must be as major funds under GASB 34. Add'l funds may be																
reported to	o provide consistency of reporting or to enhance the																
user's und	erstanding of the statements.)				Expenditures/	Exceed	ls 10% o	f fund ca	ategory	E	exceeds 5	% of tot	al	Qualifies as a	Determining		
Fund	Fund Name	Assets	<u>Liabilities</u>	Revenues	Expenses	Assets	Liab	Rev	Exp	Assets	Liab	Rev	Exp	Major Fund?	<u>Factor</u>		
Gener	al fund:						1	1									
	General fund	329,912	202,440	979,762	1,032,879	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	always			
	al revenue funds:	515.001	50.551	604.146	272.202				•				.,				
2110 2120		516,821 1,749	60,561 86	684,146	373,383	X	X	X	X	X	X	X	X	yes no	Assets		
	Bridge	10,207	6,784	2,427	_									no			
2140		134,261	10,644	95,196	94,152									no			
	PAC Sheep (entity uses 2150)	1,023	0	1,842	1,842									no			
	PAC - Cattle	17,309	142	23,071	20,325									no			
	Airport District Court	8,979 15,666	20,719 9,702	103,276 38,770	139,275 42,769									no			
	Comp. Liability (entity uses 2384)	11,922	11,922	34,922	58,355									no no			
	Mosquito	245	245	3,150	10,065									no			
2220	Library	54,122	11,905	70,902	72,281									no			
	Library Grant (in 2220)													no			
	Ambulance Hospital (entity uses 2275)	267,793	1,746	75,917	57,034	X				X				yes	Assets		1
	Cemetery Cemetery	4,493	4,243	26,176	35,927	-								no no			-
	Planning	57	54	3	-									no			
2260	Disaster	19,348	1,016	12	-									no			
	Mental Health	1,408	310	103	1,932									no			
	Extension Service	17,415	7,296	30,521	25,461									no			
	Special Police (entity uses 2191) Soil & Water Conservation	49,437	4,335	64,998	62,388									no no			
	Fire Control	9,029	9,029	51,579	60,230					_				no			
	Fire Control (in 2340)	7,027	7,027	31,377	00,230									no			
2371	Emp. Contrib - Group Hlth	81,106	24,672	174,934	150,330									no			
	MCH County (in 2973)													no			
	Search & Rescue	4,452	-	23,725	21,393									no			
	Drug Forfeiture Hard Rock Mining Impact	345 232	-		-									no no			
	Record Preservation	4,879	-	2,347	3,455									no			
	Martinsdale Special	7,136	(715)	731	2,680									no			
	Solid Waste	4,636	4,636	=	8,241									no			
	Library Trust	-	-		-									no			
	Senior Trust Harmon Trust	10,411 50,559	47,613	210,332	10,000 318,239		X		X		X		X	no	Liabilities		
	Harmon Revolving/moved to 2796	30,339	47,013	210,332	318,239		Λ		Α		Α		Λ	yes no	Liabilities		
	Alcohol Rehabilitation	-	-	5,136	5,136									no			
2811	DUI Prevention	595	-	-	-									no			
	Gas Tax Apportionment	45,458	-	49,524	20,658									no			
	Weed Grant (includes 2840-2851)	58,640	-	67,002	35,006									no			
2850	County Land Information Act	102,830 3,851	-	111,845 558	72,538									no no			
	Land Use Planning	585	585	8,846	10,998									no			-
	Crime Control (entity uses 2871)	(1)	-											no			
	State Alloc Mineral Royalty	9,227	-	2,534	-									no			
	Metal Mines	1,699	-	-	-									no			
2900		383,442	-	159,419	20.600	X				X				yes	Assets		1
	FR TLT 3 CDBG (entity uses 2396 & 2397)	83,100	-	50,017 16,401	38,608 16,401									no no			
	DARE	390	-	10,401	10,401									no			
	Lead Testing	26	=	-	-									no			
2973	MCH (includes 2378)	1,773	1,745	6,314	29,212									no			
2974		111,862	-	21,997	26,026									no			
	Immunization Tobacco	6,491 (2,185)	-	15,862 10,938	15,840 13,122									no no			1
	CSBG (entity uses 2979)	(948)		3,406	4,239	-								no			1
2xxx	Rural Addressing	270	-	50										no			
	ARRA	. 0	=	13,332	32,830									no			
														no			
\vdash						_								no			1
	Total governmental funds	2,442,058	441,714	3,242,022	2,923,247						<u>L</u>	<u>L</u>				 	<u> </u>
	f total governmental funds	244,206	44,171	324,202	292,325												
	governmental funds	\$ 2,442,058	\$ 441,714	\$ 3,242,022	\$ 2,923,247												
	total governmental																
and e	nterprise funds	\$ 122,103	\$ 22,086	\$ 162,101	\$ 146,162												
X =	affirmative				1		l	1	l					1			

ANNUAL FINANCIAL REPORT FILING FEE

FISCAL YEAR ENDING JUNE 30, 2011

	If the lead government entity name or mailing address
Meagher County PO Box 309	If the local government entity name or mailing address on the Department's mailing list is inaccurate or has
White Sulphur Springs, MT 59645	changed recently please note the correction below.
Section 2-7-514. MCA, requires that a local government er	ntity required to have an audit under the provisions of Section
2-7-503, MCA must pay a filing fee at the time it files its an The amount of the filing fee is based on the revenue amou	nual financial report with the Department of Administration. nts of the local government entity, and the Department has 402). The fee schedule as adopted is contained on the next
DETERMINATION OF FILING FEE To determine whether your local government entity has to complete the following steps:	pay a filing fee, and if so, the amount of the fee, please
1. Determine the total revenues from your annual financial	
(See Note 1 on the next page.) Place this total revenue on Line A.	amount Line A: \$3,300,340.40
2. If the amount on Line A is less than \$500,000 you local entity does not have to pay a filing fee. Place "0" on Line	
Ι()	000
If the amount on Line A is equal to or greater than \$500,	000,
If the amount on Line A is equal to or greater than \$500, determine your filing fee from the fee schedule on the nearly large that account on Line B.	ext page
determine your filing fee from the fee schedule on the ne and place that amount on Line B. Please sign and date this form and return it with your annu Montana Department of	Line B: 845 al financial report form to: of Administration
determine your filing fee from the fee schedule on the ne and place that amount on Line B. Please sign and date this form and return it with your annu Montana Department of Local Government Ser	Line B: 845 al financial report form to: of Administration vices Bureau
determine your filing fee from the fee schedule on the ne and place that amount on Line B. Please sign and date this form and return it with your annu Montana Department of Local Government Ser 301 S. Park Ave - Roos PO Box 200547	Line B: 845 al financial report form to: of Administration vices Bureau m 340
determine your filing fee from the fee schedule on the ne and place that amount on Line B. Please sign and date this form and return it with your annu Montana Department of Local Government Ser 301 S. Park Ave - Room	Line B: 845 al financial report form to: of Administration vices Bureau m 340
determine your filing fee from the fee schedule on the ne and place that amount on Line B. Please sign and date this form and return it with your annu Montana Department of Local Government Ser 301 S. Park Ave - Rooi PO Box 200547 Helena, MT 59620-05	Line B: 845 all financial report form to: of Administration vices Bureau m 340
determine your filing fee from the fee schedule on the ne and place that amount on Line B. Please sign and date this form and return it with your annu Montana Department of Local Government Ser 301 S. Park Ave - Rooi PO Box 200547 Helena, MT 59620-05	Line B: 845 all financial report form to: of Administration vices Bureau m 340
determine your filing fee from the fee schedule on the ne and place that amount on Line B. Please sign and date this form and return it with your annu Montana Department of Local Government Ser 301 S. Park Ave - Room PO Box 200547 Helena, MT 59620-05	Line B: 845 all financial report form to: of Administration vices Bureau m 340

(Title)

(Date)

NOTE 1 - TOTAL REVENUES

Revenues as defined by the Administrative Rules, means all receipts of a local government entity from any source excluding the proceeds from bond issuance and other long-term debt. To determine this amount, add the following amounts:

a. From the Statement of Activities (Page 14 on the Annual Financial Report Format) determine the amount of "Total Revenues" from the following elements that make up "Program Revenues" and "General Revenues".

Program Revenues	Governmental Activities	Business-Type Activities	TOTAL
Charges for Services	350,085.55	0.00	\$350,085.55
Operating Grants and Contributions	835,506.56	0.00	\$835,506.56
Capital Grants and Contributions	124,438.00	0.00	\$124,438.00
General Revenues			
Total General Revenues and Transfers	1,990,310.29	0.00	\$1,990,310.29

Total Program and General Revenues:	\$3.300.340.40	(a)

b. From the Statement of changes in Fiduciary Net Assets (Page 22 of the Annual Financial Report) determine the total additions to the Pension
Trusts and Private Purpose Trusts.

Do not include the additions to investment trust funds.

\$0.00

Total Revenues (Add the amounts determined in (a) and (b). This is the amount place on Line A on Page 1.

\$3,300,340.40 (a) + (b)

(b)

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 Revenues Equal	Annual Revenues	Filing	
to or GreaterThan:	Less Than	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	

Annual Financial Report Checklist:

Information needed to assist with year-end closing and annual financial report preparation:

- 1. Backup of accounting software (Black Mountain, Quickbooks, Our Town)
- 2. Loans, notes, bonds, lease information Query report of 600-699 object codes

Original amount of loan, date acquired, interest rate and purpose

Amortization or repayment schedule

Terms of repayment (i.e. payment frequency)

June 30 outstanding balance of each loan

Payment principal and interest paid in the year

3. Capital asset schedules - Query report of 900-999 objects

If construction in progress - progress information (funding schedule, engineers report)

Previous year's depreciation schedules or current schedules if updated

Current year capital outlay (capital asset purchases should equal additions to schedule)

Asset acquisition listed by item, purchase price, life of asset

Asset disposal records

Current year depreciation expense by function (i.e. general government, public works, etc.)

- 4. Compensated absences report as of June 30 or information necessary to complete
- 5. Copy of prior year's annual financial report & audit report
- 6. Copy of budget for same fiscal year as annual financial report, mill levy calculation form and

Dept of Revenue Certified Taxable Valuation form

- 7. Cash reconciliation statement as of June 30 including software cash report
- 8. Bank statements and investment (CD's, STIP, Securities) balances as of June 30
- 9. Outstanding check/warrants as of June 30
- 10. Taxes/assessments receivable information as of June 30/attach copy of the County's May and

June report to reconcile with

- 11. Counties only: Taxes/assessment receivable information after balanced
- 12. Payroll summary report for July 1 to June 30 total payroll, PERS totals by type
- 13. Listing of City/Town/County Officials/Officers and the date their term expires
- 14. Inventory and accounts payable totals if material
- 15. Payroll accrual if payroll is not paid as of June 30
- 16. Landfill closure/post closure annual adjustment
- 17. Trial balance for each fund including the 9000 and 9500 funds
- 18. If using Black Mountain Software a printout of the annual report package
- 19. If using CSA a copy of the AFR file saved to CD or emailed
- 19. Query Report of intergovernmental revenues (accounts 330000 to 339999)
- 20. OPEB information (AMM form or Actuary Statement)
- 21. GASB 54 New Fund Balance classifications determine fund balance classifications

for governmental funds only. See DOA website for additional information and definitions at http://doa.mt.gov/lgsb

Items to review:

Does the trial balance for each fund balance

Do transfers in (383000) equal transfers out (521000)

Does capital outlay (900 objects) equal additions to the capital asset schedule

Are principal loan and interest payments coded properly

If new loan was received did entity record proceeds from long-term debt

Does taxes/assessments receivable balance with the County

Does taxes/assessments receivable balance with deferred revenue per fund

Is cash reconciled for June 30th

Does due to/advances to other funds equal due from/advances from other funds

Does the reserved cash account equal reserved net assets account if legally restricted (Landfill closure may not)

Review the prior year's audit report for comments to identify areas of concern

Have you classified the governmental fund balances between non-spendable, restricted, committed, assigned & unassigned

This can be done on the face of the balance sheet or in the notes section

Balance Check:

	Fund Bal:	Page 15	Cell M65	equals	Page 16	Cell M54			
instructi	Govern. Assets:	Page 13	Cell B57	equals	Page 14	Cell H59 and	equals equals	Page 15 BS conv	Cell M77 Cell L60
	Govern. Changes:	Page 14	Cell H55	equals (won't if contri	OP Conv buted capital)	Cell Q50	equals	Page 17	Cell C57
	Enterprise Assets:	Page 13	Cell C57	equals	Page 14	Cell I59 and	equals equals	Page 18 Page 19	Cell H74/H79 Cell H44
	Enterprise Changes:		Cell I55	equals	Page 19	Cell H49			
	Govern. Revenues:	Page 14 Page 14		ues in Cells D24 ues in Cells D24		•	•	,	rsis M8 & M36
Enterprise Revenues: Page 14 Enterprise revenues must equal operating + nonoperating revenues on Page			19						

1 Start by checking the General Fund:

Page 15 127,472.60 Page 16 127,472.60 Page 40 127,472.60

2 Major funds:

	Column E	Column F	Column G	Column H	Column I	Column J	Column K
Page 15	456,259.91	2,946.23	1,082,668.43	383,441.63	0.00	0.00	0.00
Page 16	456,259.91	2,946.23	1,082,668.43	383,441.63	0.00	0.00	0.00
Page 44	456,259.91	2,946.23	1,082,668.43	383,441.63	0.00	0.00	0.00

3 Other Non-major Governmental funds:

Page 15 1,036,002.19 Page 16 1,036,002.19

4 Total Governmental funds:

Page 15 3,088,790.99 If this balances your government funds are in balance and you can start on conversion; if not, compare below:

5a. Non-major Special Revenue funds:

Page 47 1,030,223.10 Page 50A 1,030,223.10

5b. Non-major Debt Service funds:

Page 51 5,779.09 Page 54 5,779.09

5c. Non-major Capital Projects funds:

Page 55 0.00 Page 57 0.00

5d. Non-major Permanent funds:

Page 60 0.00 Page 61 0.00 Once you have compared these fund types then compare the Total Government Funds again (#4). If this balances you can now start on the BS and OP Conversion.

Conversion process basics:

6a. GFAAG - Additions to capital assets = capital outlay:

GFAAG: 191,849.60 OP Conv: 191,849.60

6b. GLTDAG - Principal payments on long-term debt = principal payments:

GLTDAG: 3,789.23 OP Conv: 3,789.23

6c. GLTDAG - Compensated absences

GLTDAG 21,369.67 OP Conv. 21,369.67

7 Conversion:

BS Conv. 8,586,196.55 OP Conv 8,586,196.55

8 Revenue analysis:

From OP: 3,300,340.40 After: 3,300,340.40

9 Intergovernmental Revenues:

10 Changes in net assets:

Page 14 541,017.83 Page 17 541,017.83 OP Conv 541,017.83

11 Governmental Funds:

Page 13: 8,586,196.55 Page 14 8,586,196.55 Page 15 8,586,196.55 BS Conv 8,586,196.55 OP Conv 8,586,196.55

If these pages equal - the governmental funds are complete and in balance.

Continue to fiduciary funds

12 Fiduciary Funds:

 Page 21
 0.00
 845,388.91
 Private P.

 Page 22
 0.00
 0.00
 0.00

13 Enterprise Funds:

Column C Column D Column E Column F Non-major¹ Total: Page 18 0.00 0.00 0.00 0.00 0.00 0.00 Page 19 0.00 0.00 0.00 0.00 0.00 0.00

13a *If non-major does not balance:

	Column D	Column E	Column F	Column G	Total:
Page 63	0.00	0.00	0.00	0.00	0.00
Page 64	0.00	0.00	0.00	0.00	0.00

14 Cash Flow Statements:

	Column C	Column D	Column E	Column F	Non-major'	Total:
Page 18	0.00	0.00	0.00	0.00	0.00	0.00
Page 20	0.00	0.00	0.00	0.00	0.00	0.00

14a *If non-major cash flow does not balance:

	Column D	Column E	Column F	Column G	Total:
Page 63	0.00	0.00	0.00	0.00	0.00
Page 65	0.00	0.00	0.00	0.00	0.00

15 Changes in net assets:

Page 19	0.00
Page 14	0.00

16 Total Enterprise Funds compared to Government-wide Statements:

Page 13	0.00	
Page 14	0.00	If these pages are equal and the cash flow pages
Page 18	0.00	are equal - then the enterprise funds are complete
Page 19	0.00	and in balance.

17 Total Government-wide Statement of Net Assets to GW Statement of Activities

Page 13 8,586,196.55 Page 14 8,586,196.55

18 Cash Reconciliation:

Page 70 0.00 Page 73 4,720,565.84

19 Cash as listed on GW Statements:

Governmental:		(Does not include internal service funds)
Page 13	3 065 182 12	

Page 13 3,065,182.12 Page 70 0.00

Enterprise: (Does not include internal service funds)

Page 13 0.00 Page 18 0.00 Page 70 0.00