

MONTANA DEPARTMENT OF ADMINISTRATION  
Local Government Services Bureau

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

ENTITY #013001  
**MONTANA**  
**Meagher County**  
**PO Box 309**  
**White Sulphur Springs, MT 59645**

**ANNUAL FINANCIAL  
REPORT**



**FISCAL YEAR ENDING JUNE 30, 2011**

OFFICE USE ONLY
Desk reviewed completed: _____

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**FOR DEPARTMENT OF ADMINISTRATION USE ONLY**

<i>Systems: Rec'd date entered - Oracle/Excel</i>		<b>Comments:</b>
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<b>Official File date</b>		

**REVISED JULY 2011**

**Meagher County**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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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
Commissioner	Ben Hurwitz	12/31/2012
Commissioner	Herbert H. Townsend	12/31/2016
Assessor	Becky Hurwitz-Leger	
Attorney	Kimberly Deschene	12/31/2014
Auditor		
Treasurer	Sue Phalen	12/31/2014
Clerk and recorder	Dayna Ogle	12/31/2014
Clerk of district court	Donna Morris	12/31/2012
Coroner	Jon Lopp	12/31/2014
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**

<b>Meagher County</b>	
<b>STATEMENT OF NET ASSETS</b>	
<b>FISCAL YEAR ENDING JUNE 30, 2011</b>	
	<b>Primary Government</b>
	<b>Governmental</b>
	<b>Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	2,678,854.43
Petty Cash	524.61
Restricted Assets:	
Cash and cash equivalents	375,579.98
Investments (at fair value)	10,223.10
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	404,069.29
Due from other governments	42,869.37
Capital assets not being depreciated	
Land	105,395.31
Capital assets being depreciated (net of accumulated depreciation)	5,140,559.42
<b>Total Assets</b>	<b>8,758,075.51</b>
<b>LIABILITIES</b>	
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
<b>Total Liabilities</b>	<b>171,878.96</b>
<b>NET ASSETS</b>	
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
<b>Total Net Assets</b>	<b>8,586,196.55</b>
<i>Balance check (should equal zero):</i>	0.00
<b>-13-</b>	



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

Account Number	Description	Major Funds					Other Governmental Funds	Total Governmental Funds
		General	Special Revenue	Special Revenue	Special Revenue	Special Revenue		
			Fund #2110 Road	Fund #2235 Hospital	Fund #2790 Harmon Trust	Fund #2900 PILT		
<b>ASSETS</b>								
101000	Cash and cash equivalents	146,208.49	456,259.91	2,946.23	760,671.33	365,057.24	947,711.23	2,678,854.43
103000	Petty cash	524.61					0.00	524.61
101100	Investments						0.00	0.00
	Restricted Assets:							
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						42,869.37	42,869.37
133000	Advances to other funds					18,384.39	0.00	18,384.39
	<b>Total Assets</b>	<b>329,912.49</b>	<b>516,820.87</b>	<b>50,558.89</b>	<b>1,082,668.43</b>	<b>383,441.63</b>	<b>1,167,102.86</b>	<b>3,530,505.17</b>
<b>LIABILITIES AND FUND BALANCES</b>								
	Liabilities:							
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
	<b>Total Liabilities</b>	<b>202,439.89</b>	<b>60,560.96</b>	<b>47,612.66</b>	<b>0.00</b>	<b>0.00</b>	<b>131,100.67</b>	<b>441,714.18</b>
<b>FUND BALANCES:</b>								
250100	Non-spendable						0.00	0.00
	Inventory							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
	Other: (input explanation)							0.00
260100	Committed						527,693.18	527,693.18
	General government				1,082,668.43			1,082,668.43
	Public Safety							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
	<b>Total fund balances</b>	<b>127,472.60</b>	<b>456,259.91</b>	<b>2,946.23</b>	<b>1,082,668.43</b>	<b>383,441.63</b>	<b>1,036,002.19</b>	<b>3,088,790.99</b>
	<b>Total liabilities and fund balances</b>	<b>329,912.49</b>	<b>516,820.87</b>	<b>50,558.89</b>	<b>1,082,668.43</b>	<b>383,441.63</b>	<b>1,167,102.86</b>	
	<i>Balance check (Should equal zero):</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	
	Amounts reported for governmental activities in the statement of net assets are different because:							
	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.							5,245,954.73
	Other long-term assets are not available to pay 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-type/external activities						0.00	0.00
	Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.							(152,618.46)
	<b>Net assets of governmental activities</b>							<b>8,586,196.55</b>

Meagher County								
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES								
GOVERNMENTAL FUNDS								
FISCAL YEAR ENDING JUNE 30, 2011								
Account Number	Description	General	Major Funds				Other Governmental Funds	Total Governmental Funds
			Special Revenue	Special Revenue	Special Revenue	Special Revenue		
			Fund #2110 Road	Fund #2235 Hospital	Fund #2790 Harmon Trust	Fund #2900 PILT		
<b>REVENUES</b>								
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)
	<b>Total Revenues</b>	<b>979,762.33</b>	<b>684,146.34</b>	<b>210,332.24</b>	<b>18,413.12</b>	<b>159,419.00</b>	<b>1,208,361.72</b>	<b>3,260,434.75</b>
<b>EXPENDITURES</b>								
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
								0.00
	Capital outlay	28,741.63					163,107.97	191,849.60
500000	Internal Services							0.00
510000	Miscellaneous	0.00			37,399.51		211,364.81	248,764.32
	<b>Total Expenditures</b>	<b>1,032,878.50</b>	<b>373,382.92</b>	<b>318,239.00</b>	<b>37,399.51</b>	<b>0.00</b>	<b>1,198,746.45</b>	<b>2,960,646.38</b>
	<b>Excess of revenues (under) expenditures</b>	<b>(53,116.17)</b>	<b>310,763.42</b>	<b>(107,906.76)</b>	<b>(18,986.39)</b>	<b>159,419.00</b>	<b>9,615.27</b>	<b>299,788.37</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
382010	Sale of capital assets	0.00	0.00				0.00	0.00
382020	Compensation for loss of fixed asset		3,325.00					3,325.00
382030	Gain (loss) on sale of capital assets							0.00
383000	Transfers In	139,120.91			30,007.82		219,623.87	388,752.60
392010	Central stores/postage	1,569.31						1,569.31
521000	Transfers out	(36,526.95)	(41,815.00)	(4,497.00)		(130,104.00)	(168,441.66)	(381,384.61)
	<b>Total other financing sources (uses)</b>	<b>104,163.27</b>	<b>(38,490.00)</b>	<b>(4,497.00)</b>	<b>30,007.82</b>	<b>(130,104.00)</b>	<b>51,182.21</b>	<b>12,262.30</b>
	<b>Net change in fund balances</b>	<b>51,047.10</b>	<b>272,273.42</b>	<b>(112,403.76)</b>	<b>11,021.43</b>	<b>29,315.00</b>	<b>60,797.48</b>	<b>312,050.67</b>
	<b>Fund balances - July 1, 2010 as previously reported</b>	<b>76,425.50</b>	<b>183,986.49</b>	<b>115,349.99</b>	<b>1,071,647.00</b>	<b>354,126.63</b>	<b>975,204.71</b>	<b>2,776,740.32</b>
	<b>Prior period adjustments</b>	<b>0.00</b>					<b>0.00</b>	<b>0.00</b>
	<b>Fund balances - July 1, 2010 as restated</b>	<b>76,425.50</b>	<b>183,986.49</b>	<b>115,349.99</b>	<b>1,071,647.00</b>	<b>354,126.63</b>	<b>975,204.71</b>	<b>2,776,740.32</b>
	<b>Fund balances - June 30, 2011</b>	<b>127,472.60</b>	<b>456,259.91</b>	<b>2,946.23</b>	<b>1,082,668.43</b>	<b>383,441.63</b>	<b>1,036,002.19</b>	<b>3,088,790.99</b>



**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**

<b>Net change in fund balances - total governmental funds (page 16 )</b>		<u>312,050.67</u>
Amounts reported for governmental activities in the statement of activities (page ) are different because:		
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		<u>191,849.60</u>
Depreciation expense		<u>0.00</u>
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		<u>                    </u>
Proceeds from the sale of capital assets		<u>                    </u>
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)		<u>32,537.66</u>
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		<u>0.00</u>
Bond sale proceeds		<u>0.00</u>
Loan proceeds		<u>0.00</u>
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		<u>3,789.23</u>
Long-term bond principal payments		<u>                    </u>
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	<u>0.00</u>	
Net of amount allocated to business-type/external activities	<u>0.00</u>	
Depreciation Expense	<u>0.00</u>	<u>0.00</u>
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		<u>21,369.67</u>
Accrued OPEB liability		<u>(20,579.00)</u>
<b>Change in Net Assets in Governmental Activities</b>		<u><u>541,017.83</u></u>

Meagher County						
STATEMENT OF NET ASSETS						
PROPRIETARY FUNDS						
FISCAL YEAR ENDING JUNE 30, 2011						
		Business-type Activities				
		Major Enterprise Funds			Nonmajor	
Account Number	Description			Enterprise Funds	Totals	
<b>ASSETS</b>						
<b>Current Assets</b>						
101000	Cash and cash equivalents			0.00	0.00	
120000	Accounts/other receivables - (net of allowance for uncollectibles)			0.00	0.00	
<b>Total Current Assets</b>		0.00	0.00	0.00	0.00	
<b>Noncurrent Assets</b>						
Restricted Assets:						
102200	Cash and cash equivalents			0.00	0.00	
Capital assets:						
	Land	-	-	-	0.00	
	Buildings	-	-	-	0.00	
	Improvements other than buildings	-	-	-	0.00	
	Machinery and equipment	-	-	-	0.00	
	Infrastructure (utility systems)	-	-	-	0.00	
	Less: accumulated depreciation	-	-	-	0.00	
	Capital assets - net of accumulated depreciation	-	-	-	0.00	
<b>Total Noncurrent Assets</b>		0.00	0.00	0.00	0.00	
<b>Total Assets</b>		0.00	0.00	0.00	0.00	
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
	Short-term bonds payable			0.00	0.00	
206120	Accrued wages payable			0.00	0.00	
209100	Compensated absences			0.00	0.00	
<b>Total Current Liabilities</b>		0.00	0.00	0.00	0.00	
<b>Noncurrent Liabilities</b>						
231000	Bonds payable			0.00	0.00	
236000	Closure/postclosure care costs			0.00	0.00	
238000	OPEB Liability			0.00	0.00	
239000	Compensated absences			0.00	0.00	
<b>Total Noncurrent Liabilities</b>		0.00	0.00	0.00	0.00	
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	
<b>NET ASSETS</b>						
	Invested in capital assets, net of related debt	0.00	0.00	0.00	0.00	
Restricted for:						
	Debt service		-	-	0.00	
	Amount Held by Trustee	-	-		0.00	
					0.00	
					0.00	
	Unrestricted	0.00	0.00	0.00	0.00	
<b>Total Net Assets</b>		0.00	0.00	0.00	0.00	
<i>Balance check (Should equal zero):</i>		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	
Account Number	Description	0	0	0	Enterprise Funds	Totals
0		0	0	0		
	<b>OPERATING REVENUES</b>					
340000	Charges for services				0.00	0.00
	<b>Total Operating Revenues</b>	0.00	0.00	0.00	0.00	0.00
	<b>OPERATING EXPENSES</b>					
100	Personal services				0.00	0.00
200	Supplies				0.00	0.00
300	Purchased services				0.00	0.00
500	Fixed charges				0.00	0.00
	<b>Total Operating Expenses</b>	0.00	0.00	0.00	0.00	0.00
	Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
	<b>NONOPERATING REVENUES (EXPENSES)</b>					
371000	Interest revenue				0.00	0.00
490000	Debt service interest expense				0.00	0.00
	<b>Total Non-Operating Revenues (Expenses)</b>	0.00	0.00	0.00	0.00	0.00
	Income (Loss) before contributions and transfers	0.00	0.00	0.00	0.00	0.00
	Change in net assets	0.00	0.00	0.00	0.00	0.00
	Total net assets - July 1, 2010 as previously reported				0.00	0.00
	Prior period adjustments	-	-	-	0.00	0.00
	Total net assets - July 1, 2010 as restated	0.00	0.00	0.00	0.00	0.00
	Total net assets - June 30, 2011	0.00	0.00	0.00	0.00	0.00

<b>Meagher County</b>					
<b>STATEMENT OF CASH FLOWS</b>					
<b>PROPRIETARY FUNDS</b>					
<b>FISCAL YEAR ENDING JUNE 30, 2011</b>					
	<b>Business-type Activities</b>				
	<b>Major Enterprise Funds</b>			<b>Nonmajor</b>	
<b>Description</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Enterprise</b>	<b>Totals</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>Funds</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
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	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
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	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
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 financing activities	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
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
				(9,006.04)	(9,006.04)
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>					
Operating income	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income to net cash provided (used) by operating activities				(9,006.04)	(9,006.04)
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

<b>Meagher County</b>			
<b>STATEMENT OF FIDUCIARY NET ASSETS</b>			
<b>FIDUCIARY FUNDS</b>			
<b>FISCAL YEAR ENDING JUNE 30, 2011</b>			
			<b>Agency Funds</b>
			Investment
<b>Account</b>			Trust Funds
<b>Number</b>	<b>Description</b>	<b>(7006-7009)</b>	<b>(7100-7999)</b>
<b>ASSETS</b>			
101000	Cash and cash equivalents	845,388.91	855,442.19
Receivables:			
110000	Tax/assessment receivable (net of allowance for uncollectibles)		63,664.27
120000	Accounts/other receivables - (net of allowance for uncollectibles)		
128000	Interest receivable		
101100	Investments (at fair value)		
<b>Total Assets</b>		<b>845,388.91</b>	<b>919,106.46</b>
<b>LIABILITIES</b>			
201100	Warrants payable		119,344.68
202100	Accounts payable		
203200	Protested taxes payable		632,355.71
204100	Contracts payable		
211000	Due to other funds		8,996.78
212000	Due to other governments		158,409.29
<b>Total Liabilities</b>		<b>0.00</b>	<b>919,106.46</b>
<b>NET ASSETS</b>			
Held in trust for pension benefits and other purposes		845,388.91	
<b>-21a-</b>			

Meagher County				
STATEMENT OF FIDUCIARY NET ASSETS				
FIDUCIARY FUNDS				
FISCAL YEAR ENDING JUNE 30, 2011				
Account		Investment Trust	Investment Trust	Total Investment
Number	Description	Fund Special	Fund Due to	Trust Funds
		Districts 7205 - 7373	Schools - 7773 - 7840	
<b>ASSETS</b>				
101000	Cash and cash equivalents	164,264.83	681,124.08	845,388.91
	Receivables:			
110000	Tax/assessment receivable (net of allowance for uncollectibles)	4,872.31	245,932.94	250,805.25
120000	Accounts/other receivables - (net of allowance for uncollectibles)			
128000	Interest receivable			
101100	Investments (at fair value)			
	<b>Total Assets</b>	<b>169,137.14</b>	<b>927,057.02</b>	<b>1,096,194.16</b>
<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET ASSETS</b>				
	Held in trust for pension benefits and other purposes	169,137.14	927,057.02	1,096,194.16
-21b-				







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

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

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

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

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

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

<b>Meagher County</b>					
<b>STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS</b>					
<b>FIDUCIARY FUNDS</b>					
<b>FISCAL YEAR ENDING JUNE 30, 2011</b>					
			<b>Trust Funds</b>		
			Pension	Investment	Private Purpose
<b>Account</b>			Trust Funds	Trust Funds	Trust Funds
<b>Number</b>	<b>Description</b>		(7000-7005)	(7006-7009)	(7010-7099)
	<b>ADDITIONS:</b>				
310000	Tax revenue				
330000	Intergovernmental revenue				
360000	Miscellaneous revenue				
370000	Investment earnings				
366000	Contributions to pension plan				
366000	Contributions to investment trust				
-22-					
	<b>Total Additions</b>		0.00	0.00	0.00
	<b>DEDUCTIONS:</b>				
	Administrative expenses				
	Refunds of contributions				
	Benefit payments				
	Distribution of investments				
	Due to other funds				
	Due to other governments				
	<b>Total Deductions</b>		0.00	0.00	0.00
	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

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

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.

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

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.

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

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.

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

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 market 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.

Assets	Years
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.



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

**2. 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 *net assets - total enterprise funds* and *net assets of business-type 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).



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

**4. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

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

	STATEMENT OF NET ASSETS	FIDUCIARY 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	<u>\$3,065,182.12</u>	<u>\$1,700,831.10</u>	<u>\$4,766,013.22</u>

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

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 that it 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 European federal funds rate.

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

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

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**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 <u>18,384.39</u>	Due to 2900 PILT - 2170 Airport Fund <u>18,384.39</u>
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 Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
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	<u>5,054,105.13</u>	<u>324,005.61</u>	<u>0.00</u>	<u>5,245,954.73</u>

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

4. **DETAILED NOTES ON ALL FUNDS - cont.**

**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
Uncategorized	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 noncancelable operating lease arrangements. Total costs of the leases for the fiscal year ended June 30, 20\_\_ were \$\_\_\_\_\_. The future minimum lease payments 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:

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

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

4. DETAILED NOTES ON ALL FUNDS - cont.

E. Long-term debt - cont.

2. **Compensated absences payable**

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

3. **OPEB Liability**

	<u>Balance</u> <u>7/01/10</u>	<u>Net</u> <u>Additions</u>	<u>Net</u> <u>Deletions</u>	<u>Balance</u> <u>6/30/11</u>
<i>Governmental activity</i>	\$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>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding</u> <u>June 30, 2011</u>	<u>Date of Last Payment</u>
#71197405-Rural Fire Bldg	55,024.00	08/17/04 - 8/15/17	5.25%	27,119	8/15/17
<b>Total</b>				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:

<u>Whom leased to</u>	<u>Description of leased property</u>	<u>Duration of lease</u>	<u>Minimum annual payment</u>

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

**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.

Plan Description: 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 to 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~~

Funding Policy: 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 current fiscal year, premiums for the County's retirees varied between \$ \_\_\_\_\_ and \$ \_\_\_\_\_ per month, and premiums for the County's active employees varied between \$ \_\_\_\_\_ and \$ \_\_\_\_\_ per month, depending on the coverage selected. \_\_\_\_\_~~

**OR**

~~For the current fiscal year, premiums for 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.

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

**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.

<b>Annual OPEB Cost</b>	
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	_____

<b>Net OPEB Obligation</b> 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	_____

<b>Funded Status</b> (Note: This example assumes no funding of the liability. 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.







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

**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 balances 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: \_\_\_\_\_



**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.

	<u>Major Funds:</u>						<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
	<u>General</u>	<u>Road</u>	<u>Hospital</u>	<u>Harmon</u> <u>Trust</u>	<u>PILT</u>			
<b>FUND BALANCES:</b>								
<b>Nonspendable</b>								
Inventory								0
Permanent Fund principal								0
Other:								0
<b>Restricted for:</b>						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
<b>Committed to:</b>						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
<b>Assigned for:</b>								
General Government					383,442			383,442
Public Safety								0
Public Works								0
Public Health								0
Social & Economic								0
Culture Recreation								0
Other:								0
<b>Unassigned:</b>	127,473						-14,873	112,599
<b>Total Fund Balance:</b>	<u>\$127,473</u>	<u>\$456,260</u>	<u>\$2,946</u>	<u>\$1,082,668</u>	<u>\$383,442</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,036,002</u>
								<u>\$3,088,791</u>

**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 cost-sharing basis.

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

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

3. **Debt outstanding**

A. **Long-term debt outstanding, issued and retired**

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

B. **Short-term debt**

Type	Beginning of fiscal year	End of fiscal year
Registered warrants	61V	64V
Contracts payable		
Notes payable		
<b>Totals</b>		

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
General fund (1000)	W61 146,733
Special revenue funds (2000)	W61 2,912,670
Debt Service funds (3000)	W01 5,779
Capital projects funds (4000)	W31 0
Enterprise funds (5000)	W61 0
Internal services funds (6000)	0
Trust and agency funds (7000)	1,700,831
Permanent funds (8000)	0
<b>Total cash all funds</b>	<b>4,766,013</b>

**REQUIRED**

**SUPPLEMENTARY**

**INFORMATION**

**Meagher County**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDING JUNE 30, 2011**

Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
		ORIGINAL	FINAL		POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	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
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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)
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351011	Justice court	6,816.00	6,816.00	10,344.50	3,528.50
360000	<b>Miscellaneous</b>	13,317.00	13,317.00	12,979.40	(337.60)
370000	<b>Investment and royalty earnings</b>	9,458.00	9,458.00	21,916.39	12,458.39
					0.00
	<b>Total revenues</b>	<b>987,989.00</b>	<b>987,989.00</b>	<b>979,762.33</b>	<b>(8,226.67)</b>



**Meagher County  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FISCAL YEAR ENDING JUNE 30, 2011**

Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
		ORIGINAL	FINAL		POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
<b>410000</b>	<b>General Government:</b>				
410100	<b>Commission legislative services</b>				
100	Personal services	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
410310 - 410337	<b>County attorney</b>				
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	<b>Justice of the Peace administration</b>				
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	52.34
410500	<b>Financial services</b>				
100	Personal services	85,501.00	85,501.00	69,961.17	15,539.83
200-800	Supplies/services/materials, etc	39,950.00	39,950.00	22,844.18	17,105.82
410500	<b>Financial services - treasurer</b>				
100	Personal services	107,819.00	107,819.00	98,528.34	9,290.66
200-800	Supplies/services/materials, etc	11,600.00	11,600.00	8,809.84	2,790.16
410500	<b>Information technology services</b>				
200-800	Supplies/services/materials, etc	37,538.00	37,538.00	41,723.51	(4,185.51)
410580	<b>Finance - data</b>				
200-800	Supplies/services/materials, etc	7,250.00	7,250.00	9,141.59	(1,891.59)
410600	<b>Elections</b>				
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	<b>Records administration</b>				
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	<b>Building administration</b>				
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	<b>Public school administration</b>				
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	<b>Central stores</b>				
200-800	Supplies/services/materials, etc	23,900.00	23,900.00	15,825.66	8,074.34
411840	<b>Grant contributions</b>				
200-800	Supplies/services/materials, etc	1,400.00	1,400.00	1,495.33	(95.33)
<b>420000</b>	<b>Public Safety:</b>				

Meagher County					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2011					
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH
		ORIGINAL	FINAL		FINAL BUDGET
					POSITIVE (NEGATIVE)
420110	<b>Jail administration</b>				
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	<b>Jail facilities</b>				
200-800	Supplies/services/materials, etc	18,950.00	18,950.00	17,253.54	1,696.46
420130	<b>Jail training</b>				
200-800	Supplies/services/materials, etc	4,100.00	4,100.00	6,085.38	(1,985.38)
420140	<b>Jail investigation</b>				
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	<b>Jail crime investigations</b>				
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	<b>Jail communications</b>				
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	<b>Jail detention</b>				
200-800	Supplies/services/materials, etc	7,400.00	7,400.00	11,326.06	(3,926.06)
420600	<b>Civil Defense</b>				
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	<b>Jail SR</b>				
200-800	Supplies/services/materials, etc	5,800.00	5,800.00	641.42	5,158.58
420800	<b>Jail coroner</b>				
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)
<b>440000</b>	<b>Public Health:</b>				
440100	<b>Sanitation administration</b>				
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

<b>Meagher County</b>					
<b>GENERAL FUND</b>					
<b>STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE</b>					
<b>BUDGET AND ACTUAL</b>					
<b>FISCAL YEAR ENDING JUNE 30, 2011</b>					
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
		ORIGINAL	FINAL		POSITIVE (NEGATIVE)
<b>450000</b>	<b>Social and Economic Services:</b>				
450131	<b>Jail Assist. Dir. Relief</b>				
200-800	Supplies/services/materials, etc	500.00	500.00	180.52	319.48
450136	<b>Burial</b>				
200-800	Supplies/services/materials, etc	1,000.00	1,000.00	3,199.00	(2,199.00)
450200	<b>Veteran's services</b>				
200-800	Supplies/services/materials, etc	1,000.00	1,000.00	1,750.00	(750.00)
	<b>Total expenditures</b>	1,056,940.00	1,056,940.00	1,032,878.50	24,061.50
	<b>Excess of revenues over (under)expenditures</b>	(68,951.00)	(68,951.00)	(53,116.17)	15,834.83
	<b>OTHER FINANCING SOURCES (USES)</b>				
383000	Transfers In	132,120.00	132,120.00	139,120.91	7,000.91
392010	Central stores/postage	6,628.00	6,628.00	1,569.31	(5,058.69)
520000	Transfers out	0.00	0.00	(36,526.95)	(36,526.95)
	<b>Total other financing sources (uses)</b>	138,748.00	138,748.00	104,163.27	(34,584.73)
	<b>Net change in fund balance</b>	69,797.00	69,797.00	51,047.10	(18,749.90)
	<b>Fund balances - July 1, 2010 as previously reported</b>			76,425.50	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			76,425.50	
	<b>Fund balances - June 30, 2011</b>			127,472.60	

**Meagher County**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<u>Fund #2110 - Road</u>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	246,900.00	246,900.00	233,912.71	(12,987.29)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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				0.00
335000	State shared revenues	500.00	500.00	589.02	89.02
337000	Local grants				0.00
338000	Local shared revenue				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	4,537.00	4,537.00	15,908.53	11,371.53
370000	<b>Investment and royalty earnings</b>				0.00
371020	<b>Gain (loss) on investment to fair value</b>				
	<b>Total revenues</b>	620,181.00	620,181.00	684,146.34	63,965.34
		<b>- 41 to 43 -</b>			

**Meagher County**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<u>Fund #2235 - Hospital (entity uses 2275)</u>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	220,468.00	220,468.00	210,332.24	(10,135.76)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
371020	<b>Gain (loss) on investment to fair value</b>				0.00
	<b>Total revenues</b>	220,468.00	220,468.00	210,332.24	(10,135.76)
		<b>- 41 to 43 -</b>			

**Meagher County**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<u>Fund #2790 - Harmon Trust - (entity uses 7090)</u>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>			30,154.32	30,154.32
371020	<b>Gain (loss) on investment to fair value</b>			(11,741.20)	
	<b>Total revenues</b>	0.00	0.00	18,413.12	30,154.32
		<b>- 41 to 43 -</b>			

**Meagher County**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<b>Fund #2900 - Payment in Lieu of Taxes (PILT)</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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				0.00
335000	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenue				0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
371020	<b>Gain (loss) on investment to fair value</b>				
	<b>Total revenues</b>	0.00	0.00	159,419.00	159,419.00
		<b>- 41 to 43 -</b>			

**Meagher County**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<b>Fund #2110 - Road</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services	260,371.00	260,371.00	192,194.23	68,176.77
200-800	Supplies/services/materials, etc	294,720.00	294,720.00	181,188.69	113,531.31
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	555,091.00	555,091.00	373,382.92	181,708.08
	<b>Excess of revenues over (under) expenditures</b>	65,090.00	65,090.00	310,763.42	245,673.42
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	0.00	0.00	0.00
382020	Compensation for loss of fixed asset	0.00	0.00	3,325.00	3,325.00
383000	Transfers In				0.00
384000	Other financing source				0.00
520000	Transfers out	0.00	0.00	(41,815.00)	(41,815.00)
	<b>Total other financing sources (uses)</b>	0.00	0.00	(38,490.00)	(38,490.00)
	<b>Net change in fund balance</b>	65,090.00	65,090.00	272,273.42	207,183.42
	<b>Fund balances - July 1, 2010 as previously reported</b>			183,986.49	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			183,986.49	
	<b>Fund balances - June 30, 2011</b>			456,259.91	
		- 44 to 46 -			



**Meagher County**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<b>Fund #2235 - Hospital - (entity uses 7090)</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	221,665.00	221,665.00	318,239.00	(96,574.00)
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	221,665.00	221,665.00	318,239.00	(96,574.00)
	<b>Excess of revenues over (under) expenditures</b>	(1,197.00)	(1,197.00)	(107,906.76)	(106,709.76)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)
	<b>Total other financing sources (uses)</b>	0.00	0.00	(4,497.00)	(4,497.00)
	<b>Net change in fund balance</b>	(1,197.00)	(1,197.00)	(112,403.76)	(111,206.76)
	<b>Fund balances - July 1, 2010 as previously reported</b>			115,349.99	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			115,349.99	
	<b>Fund balances - June 30, 2011</b>			2,946.23	
		- 44 to 46 -			

**Meagher County**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<u>Fund #2790 - Harmon Trust - (entity uses 7090)</u>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>				<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>			37,399.51	(37,399.51)
	<b>Total expenditures</b>	0.00	0.00	37,399.51	(37,399.51)
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	(18,986.39)	(7,245.19)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	0.00	30,007.82	30,007.82
384000	Other financing source				0.00
520000	Transfers out				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	30,007.82	30,007.82
	<b>Net change in fund balance</b>	0.00	0.00	11,021.43	22,762.63
	<b>Fund balances - July 1, 2010 as previously reported</b>			1,071,647.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			1,071,647.00	
	<b>Fund balances - June 30, 2011</b>			1,082,668.43	
		- 44 to 46 -			

**Meagher County**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<b>Fund #2900 - Payment in Lieu of Taxes (PILT)</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL BUDGET</b>
				<b>POSITIVE (NEGATIVE)</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	159,419.00	159,419.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	(123,000.00)	(123,000.00)	(130,104.00)	(7,104.00)
	<b>Total other financing sources (uses)</b>	(123,000.00)	(123,000.00)	(130,104.00)	(7,104.00)
	<b>Net change in fund balance</b>	(123,000.00)	(123,000.00)	29,315.00	152,315.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			354,126.63	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			354,126.63	
	<b>Fund balances - June 30, 2011</b>			383,441.63	
		- 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**

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>FUND #2120</u>	<u>FUND #2130</u>	<u>Fund #2140</u>	<u>Fund #2153</u>
					(Entity uses 2150)
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>Poor</b>	<b>Bridge</b>	<b>Weed</b>	<b>PAC - Sheep</b>
	<b>ASSETS</b>				
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				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>1,749.01</b>	<b>10,206.96</b>	<b>134,261.23</b>	<b>1,022.52</b>
	<b>LIABILITIES</b>				
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				
	<b>TOTAL LIABILITIES</b>	<b>86.37</b>	<b>6,784.09</b>	<b>10,643.75</b>	<b>0.01</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted				1,022.51
260100	Committed	1,662.64	3,422.87	123,617.48	
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>				
	<b>TOTAL FUND BALANCE</b>	<b>1,662.64</b>	<b>3,422.87</b>	<b>123,617.48</b>	<b>1,022.51</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,749.01</b>	<b>10,206.96</b>	<b>134,261.23</b>	<b>1,022.52</b>
		<b>-47-</b>			

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2155</u>	<u>Fund #2170</u>	<u>Fund #2180</u>	<u>Fund #2190</u>
					(Entity uses 2384)
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>PAC - Cattle</b>	<b>Airport</b>	<b>District Court</b>	<b>Comprehensive Insurance</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	17,166.52	6,644.58	5,964.21	0.00
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		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				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>17,308.59</b>	<b>8,979.34</b>	<b>15,666.41</b>	<b>11,922.40</b>
	<b>LIABILITIES</b>				
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	142.07	2,334.76	9,702.20	11,922.40
233000	Advances from other funds		18,384.39		
	<b>TOTAL LIABILITIES</b>	<b>142.07</b>	<b>20,719.15</b>	<b>9,702.20</b>	<b>11,922.40</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	17,166.52			
260100	Committed			5,964.21	0.00
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>		(11,739.81)		
	<b>TOTAL FUND BALANCE</b>	<b>17,166.52</b>	<b>(11,739.81)</b>	<b>5,964.21</b>	<b>0.00</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>17,308.59</b>	<b>8,979.34</b>	<b>15,666.41</b>	<b>11,922.40</b>
		<b>-47-</b>			

**Meagher County**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2011**

		<b>Fund #2200</b>	<b>Fund #2220</b>	<b>Fund #2230</b>	<b>Fund #2240</b>
			(includes 2221)		
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>Mosquito Control</b>	<b>Library</b>	<b>Ambulance</b>	<b>Cemetery</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	0.00	7,536.61	266,046.98	0.00
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted		34,680.31		250.00
102300	Investments - restricted				
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				
115000	Personal	45.67	246.18	25.72	213.90
116000	Protested		11,030.31	1,672.76	3,661.22
118000	Special assessments				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>244.73</b>	<b>54,121.50</b>	<b>267,792.60</b>	<b>4,492.99</b>
	<b>LIABILITIES</b>				
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				
	<b>TOTAL LIABILITIES</b>	<b>244.73</b>	<b>11,904.58</b>	<b>1,745.62</b>	<b>4,242.99</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted		1,772.92		
260100	Committed	0.00	40,444.00	266,046.98	250.00
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>				
	<b>TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>42,216.92</b>	<b>266,046.98</b>	<b>250.00</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>244.73</b>	<b>54,121.50</b>	<b>267,792.60</b>	<b>4,492.99</b>
		<b>-47-</b>			<b>-47-</b>



**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2250</u>	<u>Fund #2260</u>	<u>Fund #2271</u>	<u>Fund #2290</u>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>Planning</b>	<b>Disaster</b>	<b>Health/Mental</b>	<b>Extension Service</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	3.27	18,331.08	1,097.77	8,564.96
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	0.45	1.76	10.26	465.42
114000	Net proceeds				
115000	Personal	1.88	24.32	7.63	134.96
116000	Protested	51.71	990.39	292.32	6,695.16
118000	Special assessments				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>57.31</b>	<b>19,347.55</b>	<b>1,407.98</b>	<b>17,415.16</b>
	<b>LIABILITIES</b>				
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	54.04	1,016.47	310.21	7,295.54
233000	Advances from other funds				
	<b>TOTAL LIABILITIES</b>	<b>54.04</b>	<b>1,016.47</b>	<b>310.21</b>	<b>7,295.54</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted				
260100	Committed	3.27	18,331.08	1,097.77	10,119.62
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>				
	<b>TOTAL FUND BALANCE</b>	<b>3.27</b>	<b>18,331.08</b>	<b>1,097.77</b>	<b>10,119.62</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>57.31</b>	<b>19,347.55</b>	<b>1,407.98</b>	<b>17,415.16</b>
					<b>-47-</b>

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2300</u>	<u>Fund #2340</u>	<u>Fund #2371</u>	<u>Fund #2382</u>
		(Entity uses 2191)	(includes 2343)	Employer	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>Public Safety</b>	<b>Fire Control</b>	<b>Contribution - Group Health</b>	<b>Search &amp; Rescue</b>
	<b>ASSETS</b>				
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				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>49,436.94</b>	<b>9,029.18</b>	<b>81,106.42</b>	<b>4,452.35</b>
	<b>LIABILITIES</b>				
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	4,334.61	9,029.27	24,671.92	
233000	Advances from other funds				
	<b>TOTAL LIABILITIES</b>	<b>4,334.61</b>	<b>9,029.27</b>	<b>24,671.92</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	45,102.33			4,452.35
260100	Committed			56,434.50	
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>		(0.09)		
	<b>TOTAL FUND BALANCE</b>	<b>45,102.33</b>	<b>(0.09)</b>	<b>56,434.50</b>	<b>4,452.35</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>49,436.94</b>	<b>9,029.18</b>	<b>81,106.42</b>	<b>4,452.35</b>

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2390</u>	<u>Fund #2391</u>	<u>Fund #2393</u>	<u>Fund #2400</u>
					<b>Martinsdale</b>
<b>ACCOUNT</b>		<b>Drug</b>	<b>Hard Rock</b>	<b>Records</b>	<b>Special</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>Forfeiture</b>	<b>Mining Impact</b>	<b>Preservation</b>	<b>Assessment</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	345.00	232.29	4,878.64	7,851.19
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				(714.96)
118000	Special assessments				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>345.00</b>	<b>232.29</b>	<b>4,878.64</b>	<b>7,136.23</b>
	<b>LIABILITIES</b>				
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				
	<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(714.96)</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	345.00	232.29	4,878.64	7,851.19
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>				
	<b>TOTAL FUND BALANCE</b>	<b>345.00</b>	<b>232.29</b>	<b>4,878.64</b>	<b>7,851.19</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>345.00</b>	<b>232.29</b>	<b>4,878.64</b>	<b>7,136.23</b>
					<b>-47-</b>

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2500</u>	<u>Fund #2750</u>	<u>Fund #2755</u>	<u>Fund #2796</u>
			(entity uses 7050)	(entity uses 7055)	(entity uses 7096)
<b>ACCOUNT</b>		<b>Solid</b>	<b>Library</b>	<b>Senior Citizen</b>	<b>Harmon Trust</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>Waste</b>	<b>Expendable Trust</b>	<b>Expendable Trust</b>	<b>Revolving</b>
	<b>ASSETS</b>				
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				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	4,636.00	0.00	10,411.35	0.00
	<b>LIABILITIES</b>				
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				
	<b>TOTAL LIABILITIES</b>	4,636.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	0.00	10,411.35	
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>				
	<b>TOTAL FUND BALANCE</b>	0.00	0.00	10,411.35	0.00
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,636.00	0.00	10,411.35	0.00
					<b>-47-</b>

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2800</u>	<u>Fund #2811</u>	<u>Fund #2820</u>	<u>Fund #2840</u>
					(includes 2841, 2842, 2845 2847, 2848 & 2851)
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>Alcohol Rehabilitation</b>	<b>DUI Prevention</b>	<b>Gas Tax Apportionment</b>	<b>Weed Grant(s)</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	0.00	594.60	45,457.63	36,156.66
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				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	0.00	594.60	45,457.63	58,639.66
	<b>LIABILITIES</b>				
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				
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	594.60	45,457.63	58,639.66
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>				
	<b>TOTAL FUND BALANCE</b>	0.00	594.60	45,457.63	58,639.66
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.00	594.60	45,457.63	58,639.66
					<b>-47-</b>

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2850</u>	<u>Fund #2859</u>	<u>Fund #2860</u>	<u>Fund #2870</u>
					(MAY include 2871 - 2875)
<b>ACCOUNT</b>			<b>County Land</b>	<b>Land Use</b>	
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>911 Emergency</b>	<b>Information Act</b>	<b>Planning</b>	<b>Crime Control</b>
	<b>ASSETS</b>				
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				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>102,830.19</b>	<b>3,850.50</b>	<b>584.92</b>	<b>(0.95)</b>
	<b>LIABILITIES</b>				
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			584.92	
233000	Advances from other funds				
	<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>584.92</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	102,830.19	3,850.50		
260100	Committed			0.00	
260200	Assigned				
271000	Unassigned (negative balance only)				(0.95)
	<b>TOTAL FUND BALANCE</b>	<b>102,830.19</b>	<b>3,850.50</b>	<b>0.00</b>	<b>(0.95)</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>102,830.19</b>	<b>3,850.50</b>	<b>584.92</b>	<b>(0.95)</b>
					<b>-47-</b>

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2894</u>	<u>Fund #2896</u>	<u>Fund #2902</u>	<u>Fund #2940</u>
		<u>State Allocated</u>		<u>(includes 2903)</u>	<u>(entity uses 2395, 2396, 2940)</u>
<b>ACCOUNT</b>		<b>Federal Mineral</b>	<b>Metal Mines</b>	<b>Forest Reserve</b>	
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>Royalties</b>	<b>Reserve Account</b>	<b>Title III Projects</b>	<b>CDBG</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	9,226.65	1,699.48	83,099.77	0.00
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				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>9,226.65</b>	<b>1,699.48</b>	<b>83,099.77</b>	<b>0.00</b>
	<b>LIABILITIES</b>				
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				
	<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	9,226.65	1,699.48	83,099.77	
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>				
	<b>TOTAL FUND BALANCE</b>	<b>9,226.65</b>	<b>1,699.48</b>	<b>83,099.77</b>	<b>0.00</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,226.65</b>	<b>1,699.48</b>	<b>83,099.77</b>	<b>0.00</b>
				<b>-47-</b>	

**Meagher County**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2011**

		<u>Fund #2951</u>	<u>Fund #2960</u>	<u>Fund #2973</u>	<u>Fund #2974</u>
			(entity uses 2969)	(includes 2378 MCH County)	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>DARE</b>	<b>Lead Testing</b>	<b>MCH</b>	<b>Home Health</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	390.21	26.44	28.76	111,861.80
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			26.73	
114000	Net proceeds				
115000	Personal			36.62	
116000	Protested			1,681.34	
118000	Special assessments				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>390.21</b>	<b>26.44</b>	<b>1,773.45</b>	<b>111,861.80</b>
	<b>LIABILITIES</b>				
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			1,744.69	
233000	Advances from other funds				
	<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>1,744.69</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	390.21	26.44		111,861.80
260100	Committed			28.76	
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>				
	<b>TOTAL FUND BALANCE</b>	<b>390.21</b>	<b>26.44</b>	<b>28.76</b>	<b>111,861.80</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>390.21</b>	<b>26.44</b>	<b>1,773.45</b>	<b>111,861.80</b>
				<b>-47-</b>	



**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

		<u>Fund #2976</u>	<u>Fund #2978</u>	<u>Fund #2982</u>	<u>Fund #2XXX</u>
		(includes 2976-500 Bio-Grant)		(entity uses 2979) Independent	(entity uses 2300) Rural
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>Immunization</b>	<b>Tobacco</b>	<b>Living</b>	<b>Addressing</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	6,491.29	(2,184.70)	(2,046.04)	270.00
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				
120000	Accounts/other receivables (net of allowance 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				
	<b>TOTAL ASSETS</b>	<b>6,491.29</b>	<b>(2,184.70)</b>	<b>(947.85)</b>	<b>270.00</b>
	<b>LIABILITIES</b>				
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				
	<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	6,491.29			
260100	Committed				270.00
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>		(2,184.70)	(947.85)	
	<b>TOTAL FUND BALANCE</b>	<b>6,491.29</b>	<b>(2,184.70)</b>	<b>(947.85)</b>	<b>270.00</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,491.29</b>	<b>(2,184.70)</b>	<b>(947.85)</b>	<b>270.00</b>
				<b>-47-</b>	

**Meagher County  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011**

					TOTAL
		Fund #2990	FUND#	FUND#	NONMAJOR
		American	NAME	NAME	SPECIAL
ACCOUNT		Recovery			REVENUE
NUMBER	DESCRIPTION	Act Fund			FUNDS
	<b>ASSETS</b>				
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
120000	Accounts/other receivables (net of allowance 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
	<b>TOTAL ASSETS</b>	0.00	0.00	0.00	1,161,323.77
	<b>LIABILITIES</b>				
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
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	131,100.67
	<b>FUND BALANCES:</b>				
250100	Non-spendable				0.00
250200	Restricted				517,403.32
260100	Committed				527,693.18
260200	Assigned				0.00
271000	Unassigned (negative balance only)				(14,873.40)
	<b>TOTAL FUND BALANCE</b>	0.00	0.00	0.00	1,030,223.10
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.00	0.00	0.00	1,161,323.77
					-48-

**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**

		<u>Fund #2120 - Poor</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	16.00	16.00	0.00	(16.00)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	16.00	16.00	0.00	(16.00)
		<b>-49-</b>			

**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**

		<u>Fund #2130 - Bridge</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	1,819.00	1,819.00	1,176.86	(642.14)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	3,319.00	3,319.00	2,426.86	(892.14)
		<b>-49-</b>			

**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**

		<u>Fund #2140 - Weed</u>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	48,445.00	48,445.00	34,366.23	(14,078.77)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	0.00	0.00	193.70	193.70
370000	<b>Investment and royalty earnings</b>	60.00	60.00	60.56	0.56
	<b>Total revenues</b>	108,505.00	108,505.00	95,195.55	(13,309.45)
		<b>-49-</b>			

**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**

		<u>Fund #2153 (Entity uses 2150)- PAC - Sheep</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	1,942.00	1,942.00	1,842.00	(100.00)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	1,942.00	1,942.00	1,842.00	(100.00)
		<b>-49-</b>			

**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**

		<u>Fund #2155 - PAC - Cattle</u>			
		<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
<u>NUMBER</u>					<u>BUDGET</u>
					<u>POSITIVE</u>
					<u>(NEGATIVE)</u>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	25,375.00	25,375.00	23,070.94	(2,304.06)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	25,375.00	25,375.00	23,070.94	(2,304.06)
		<b>-49-</b>			

**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**

		<u>Fund #2170 - Airport</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	7,861.00	7,861.00	529.08	(7,331.92)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	91,438.00	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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	10,861.00	10,861.00	103,275.86	92,414.86
		<b>-49-</b>			



**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**

		<u>Fund #2180 - District Court</u>			
		<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
<u>NUMBER</u>					<u>BUDGET</u>
					<u>POSITIVE</u>
					<u>(NEGATIVE)</u>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	39,380.00	39,380.00	38,339.68	(1,040.32)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	39,680.00	39,680.00	38,769.68	(910.32)

**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**

		<b>Fund #2190 Comprehensive Insurance (entity uses #2384)</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	34,970.00	34,970.00	34,209.53	(760.47)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	0.00	0.00	712.00	712.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	45,602.00	45,602.00	34,921.53	(10,680.47)
		<b>-49-</b>			

**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**

		<b>Fund #2200 - Mosquito Control</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	2,704.00	2,704.00	3,150.03	446.03
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	2,704.00	2,704.00	3,150.03	446.03
		<b>-49-</b>			

**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**

		<u>Fund #2220 - Library (includes Fund #2221)</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	38,290.00	38,290.00	37,724.88	(565.12)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	3,300.00	3,300.00	14,323.30	11,023.30
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	53,585.00	53,585.00	70,902.12	17,317.12
		<b>-49-</b>			

**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**

		<u>Fund #2230 - Ambulance</u>			
		<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
<u>NUMBER</u>					<u>BUDGET</u>
					<u>POSITIVE</u>
					<u>(NEGATIVE)</u>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	295.00	295.00	505.22	210.22
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	75,295.00	75,295.00	75,917.30	622.30
		<b>-49-</b>			

**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**

		<u>Fund #2240 - Cemetery</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	17,960.00	17,960.00	16,987.47	(972.53)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	0.00	0.00	300.00	300.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	24,977.00	24,977.00	26,176.47	1,199.47
		<b>-49-</b>			

**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**

		<b>Fund #2250 - Planning</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	3.27	3.27
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	3.27	3.27
		-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**

		<u>Fund #2260 - Disaster</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	12.00	12.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	12.00	12.00
		<b>-49-</b>			



**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**

		<u>Fund #2271 - Health/Mental</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	206.00	206.00	102.67	(103.33)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	206.00	206.00	102.67	(103.33)
		<b>-49-</b>			

**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**

		<b>Fund #2290 - Extension Service</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	28,370.00	28,370.00	28,612.62	242.62
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	200.00	200.00	1,908.08	1,708.08
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	30,760.00	30,760.00	30,520.70	(239.30)

**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**

		<u>Fund #2300 - Public Safety (entity uses Fund #2191)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	42,150.00	42,150.00	40,954.87	(1,195.13)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	57,150.00	57,150.00	64,997.87	7,847.87
		<b>-49-</b>			

**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**

		<u>Fund #2340 - Fire Control (includes 2343)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	24,490.00	24,490.00	23,631.50	(858.50)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	8,372.00	8,372.00	4,947.60	(3,424.40)
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	53,862.00	53,862.00	51,579.10	(2,282.90)
		<b>-49-</b>			

**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**

		<u>Fund #2371 Employer Contribution - Group Health</u>			
		<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
<u>NUMBER</u>					<u>BUDGET</u>
					<u>POSITIVE</u>
					<u>(NEGATIVE)</u>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	104,200.00	104,200.00	99,070.06	(5,129.94)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	0.00	0.00	7,163.73	7,163.73
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	141,070.00	141,070.00	174,933.79	33,863.79
		<b>-49-</b>			

**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**

		<b>Fund #2382 - Search &amp; Rescue</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	0.00	0.00	6,875.00	6,875.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	6,000.00	6,000.00	23,724.52	17,724.52
		<b>-49-</b>			

**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**

		<u>Fund #2390 Drug Forfeiture</u>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00

**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**

		<u>Fund #2391 - Hard Rock Mining Impact</u>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		<b>-49-</b>			



**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**

		<u>Fund #2393 - Records Preservation</u>			
		<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
<u>NUMBER</u>					<u>BUDGET</u>
					<u>POSITIVE</u>
					<u>(NEGATIVE)</u>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	2,700.00	2,700.00	2,347.00	(353.00)

**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**

		<b>Fund #2400 - Martinsdale Special Assessment</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	110.00	110.00	730.93	620.93
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	110.00	110.00	730.93	620.93
		<b>-49-</b>			

**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**

		<b>Fund #2500 - Solid Waste</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	150.00	150.00	0.00	(150.00)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	150.00	150.00	0.00	(150.00)

**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**

		<b>Fund #2750 - Library Expendable Trust (entity uses 7050)</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00

**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**

		<u>Fund #2755 - Senior Citizen Trust (entity uses 7055)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00

**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**

		<u>Fund #2796 - Harmon Trust Revolving (entiv uses 7096)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	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**

		<u>Fund #2800 - Alcohol Rehabilitation</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	4,284.00	4,284.00	5,136.00	852.00
		<b>-49-</b>			

**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**

		<u>Fund #2811 - DUI Prevention</u>			
		<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
<u>NUMBER</u>					<u>BUDGET</u>
					<u>POSITIVE</u>
					<u>(NEGATIVE)</u>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	700.00	700.00	0.00	(700.00)
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	700.00	700.00	0.00	(700.00)



**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**

		<u>Fund #2820 - Gas Tax Apportionment</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	50,113.00	50,113.00	49,524.37	(588.63)
		<b>-49-</b>			

**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**

		<u>Fund #2840 - Weed Grant (includes 2841,2842, 2845, 2847, 2848,2851)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	67,002.44	67,002.44

**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**

		<u>Fund #2850 - 911 Emergency</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	0.00	0.00	3,143.93	3,143.93
370000	<b>Investment and royalty earnings</b>	500.00	500.00	3,307.91	2,807.91
	<b>Total revenues</b>	125,500.00	125,500.00	111,845.00	(13,655.00)
		<b>-49-</b>			

**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**

		<b>Fund #2859 - County Land Information Act</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	557.75	557.75
		<b>-49-</b>			

**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**

		<b>Fund #2860 - Land Use Planning</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	9,205.00	9,205.00	8,845.79	(359.21)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	9,205.00	9,205.00	8,845.79	(359.21)
		<b>-49-</b>			

**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**

		<u>Fund #2870 - Crime Control (MAY include 2871 - 2875)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	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**

		<u>Fund 2894 - State Allocated Federal Mineral Royalties</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	2,534.29	2,534.29
		-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**

		<u>Fund 2896 - Metal Mines Reserve Account</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00



**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**

		<b>Fund #2902 - Forest Reserve Title III Projects, includes 2903</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	44,896.00	44,896.00	50,016.94	5,120.94
		<b>-49-</b>			

**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**

		<u>Fund #2940 - CDBG (Entity used Fund # 2396)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	16,400.90	16,400.90

**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**

		<u>Fund #2951 - DARE</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	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**

		<u>Fund #2960 - Lead Testing (entity uses 2969)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	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**

		<u>Fund #2973 - MCH (includes 2378 MCH County)</u>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	320.00	320.00	96.45	(223.55)
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	6,000.00	6,000.00	4,099.17	(1,900.83)
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	8,509.00	8,509.00	6,313.62	(2,195.38)
		<b>-49-</b>			

**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**

		<u>Fund #2974 - Home Health</u>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	21,997.00	21,997.00
		<b>-49-</b>			

**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**

		<u>Fund #2976 - Immunization (includes 2976-500 Bio Grant)</u>			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	36,994.00	36,994.00	15,861.68	(21,132.32)
		<b>-49-</b>			

**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**

		<u>Fund #2978 - Tobacco</u>			
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	10,937.50	10,937.50



**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**

		<u>Fund #2982 - Independent Living (entity uses 2979)</u>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	3,000.00	3,000.00	3,406.43	406.43
		<b>-49-</b>			

**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**

		<u>FUND #NAME - Rural Addressing (Entity uses 2300, used for Public Safety</u>			
					<b>VARIANCE</b>
		<b>BUDGETED AMOUNTS</b>			<b>WITH FINAL</b>
<b>ACCOUNT</b>					<b>BUDGET</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE</b>
				<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	200.00	200.00	50.00	(150.00)

**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**

		<b>Fund #2990 - American Recovery Act Fund</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	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**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

		<u>TOTALS</u>			
				<b>VARIANCE</b>	
				<b>WITH FINAL</b>	
		<b>BUDGETED AMOUNTS</b>		<b>BUDGET</b>	
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	428,258.00	428,258.00	393,962.08	(34,295.92)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	18,572.00	18,572.00	43,666.51	25,094.51
370000	<b>Investment and royalty earnings</b>	560.00	560.00	3,368.47	2,808.47
	<b>Total revenues</b>	980,602.00	980,602.00	1,208,361.72	227,759.72
		<b>-49A-</b>			

**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**

		<b>Fund #2120 - Poor</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	1,496.00	1,496.00	0.00	1,496.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	1,496.00	1,496.00	0.00	1,496.00
	<b>Excess of revenues over expenditures</b>	(1,480.00)	(1,480.00)	0.00	1,480.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(1,480.00)	(1,480.00)	0.00	1,480.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			1,662.64	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			1,662.64	
	<b>Fund balances - June 30, 2011</b>			1,662.64	
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**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**

		<b>Fund #2130 - Bridge</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>				<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	2,761.00	2,761.00	0.00	2,761.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	2,761.00	2,761.00	0.00	2,761.00
	<b>Excess of revenues over expenditures</b>	558.00	558.00	2,426.86	1,868.86
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	558.00	558.00	2,426.86	1,868.86
	<b>Fund balances - July 1, 2010 as previously reported</b>			996.01	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			996.01	
	<b>Fund balances - June 30, 2011</b>			3,422.87	
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**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**

		<b>Fund #2155 - PAC - Cattle</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	31,784.00	31,784.00	20,325.00	11,459.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	31,784.00	31,784.00	20,325.00	11,459.00
	<b>Excess of revenues over expenditures</b>	(6,409.00)	(6,409.00)	2,745.94	9,154.94
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(6,409.00)	(6,409.00)	2,745.94	9,154.94
	<b>Fund balances - July 1, 2010 as previously reported</b>			14,420.58	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			14,420.58	
	<b>Fund balances - June 30, 2011</b>			17,166.52	
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**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**

		<b>Fund #2170 - Airport</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	22,900.00	22,900.00	7,118.62	15,781.38
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	0.00	0.00	132,156.01	(132,156.01)
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	22,900.00	22,900.00	139,274.63	(116,374.63)
	<b>Excess of revenues over expenditures</b>	(12,039.00)	(12,039.00)	(35,998.77)	(23,959.77)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(12,039.00)	(12,039.00)	(35,998.77)	(23,959.77)
	<b>Fund balances - July 1, 2010 as previously reported</b>			24,258.96	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			24,258.96	
	<b>Fund balances - June 30, 2011</b>			(11,739.81)	
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**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**

		<b>Fund #2180 - District Court</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>				<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	39,285.00	39,285.00	39,261.15	23.85
200-800	Supplies/services/materials, etc	7,150.00	7,150.00	3,507.40	3,642.60
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	46,435.00	46,435.00	42,768.55	3,666.45
	<b>Excess of revenues over expenditures</b>	(6,755.00)	(6,755.00)	(3,998.87)	2,756.13
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	7,000.00	7,000.00	0.00	(7,000.00)
	<b>Net change in fund balance</b>	245.00	245.00	(3,998.87)	(4,243.87)
	<b>Fund balances - July 1, 2010 as previously reported</b>			9,963.08	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			9,963.08	
	<b>Fund balances - June 30, 2011</b>			5,964.21	

**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**

		<b>Fund #2190 Comprehensive Insurance (entity uses #2384)</b>			
				<b>VARIANCE WITH FINAL BUDGET</b>	
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>	58,355.00	58,355.00	58,355.00	0.00
	<b>Total expenditures</b>	58,355.00	58,355.00	58,355.00	0.00
	<b>Excess of revenues over expenditures</b>	(12,753.00)	(12,753.00)	(23,433.47)	(10,680.47)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	10,075.00	10,075.00	21,151.54	11,076.54
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	10,075.00	10,075.00	21,151.54	11,076.54
	<b>Net change in fund balance</b>	(2,678.00)	(2,678.00)	(2,281.93)	396.07
	<b>Fund balances - July 1, 2010 as previously reported</b>			2,281.93	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			2,281.93	
	<b>Fund balances - June 30, 2011</b>			0.00	
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**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**

		<b>Fund #2200 - Mosquito Control</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	6,944.00	6,944.00	10,064.63	(3,120.63)
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	6,944.00	6,944.00	10,064.63	(3,120.63)
	<b>Excess of revenues over expenditures</b>	(4,240.00)	(4,240.00)	(6,914.60)	(2,674.60)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	1,358.50	1,358.50
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	1,358.50	1,358.50
	<b>Net change in fund balance</b>	(4,240.00)	(4,240.00)	(5,556.10)	(1,316.10)
	<b>Fund balances - July 1, 2010 as previously reported</b>			5,556.10	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			5,556.10	
	<b>Fund balances - June 30, 2011</b>			0.00	
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**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**

		<b>Fund #2220 - Library (includes Fund #2221)</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	40,282.00	40,282.00	30,079.32	10,202.68
200-800	Supplies/services/materials, etc	39,341.00	39,341.00	42,201.25	(2,860.25)
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	79,623.00	79,623.00	72,280.57	7,342.43
	<b>Excess of revenues over expenditures</b>	(26,038.00)	(26,038.00)	(1,378.45)	24,659.55
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	14,791.80	14,791.80
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	14,791.80	14,791.80
	<b>Net change in fund balance</b>	(26,038.00)	(26,038.00)	13,413.35	39,451.35
	<b>Fund balances - July 1, 2010 as previously reported</b>			28,803.57	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			28,803.57	
	<b>Fund balances - June 30, 2011</b>			42,216.92	
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**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**

		<b>Fund #2250 - Planning</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	6,019.00	6,019.00	0.00	6,019.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	6,019.00	6,019.00	0.00	6,019.00
	<b>Excess of revenues over expenditures</b>	(6,019.00)	(6,019.00)	3.27	6,022.27
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out	0.00	0.00	(6,019.91)	(6,019.91)
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	(6,019.91)	(6,019.91)
	<b>Net change in fund balance</b>	(6,019.00)	(6,019.00)	(6,016.64)	2.36
	<b>Fund balances - July 1, 2010 as previously reported</b>			6,019.91	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			6,019.91	
	<b>Fund balances - June 30, 2011</b>			3.27	
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**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**

		<u>Fund #2260 - Disaster</u>			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services	4,000.00	4,000.00	0.00	4,000.00
200-800	Supplies/services/materials, etc	10,309.00	10,319.00	0.00	10,319.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	14,309.00	14,319.00	0.00	14,319.00
	<b>Excess of revenues over expenditures</b>	(14,309.00)	(14,319.00)	12.00	14,331.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(14,309.00)	(14,319.00)	12.00	14,331.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			18,319.08	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			18,319.08	
	<b>Fund balances - June 30, 2011</b>			18,331.08	
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**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**

		<b>Fund #2271 - Health/Mental</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>				<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	2,727.00	2,727.00	1,932.00	795.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	2,727.00	2,727.00	1,932.00	795.00
	<b>Excess of revenues over expenditures</b>	(2,521.00)	(2,521.00)	(1,829.33)	691.67
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(2,521.00)	(2,521.00)	(1,829.33)	691.67
	<b>Fund balances - July 1, 2010 as previously reported</b>			2,927.10	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			2,927.10	
	<b>Fund balances - June 30, 2011</b>			1,097.77	
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**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**

		<b>Fund #2290 - Extension Service</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	28,230.00	28,230.00	22,478.02	5,751.98
200-800	Supplies/services/materials, etc	6,650.00	6,650.00	2,982.50	3,667.50
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	34,880.00	34,880.00	25,460.52	9,419.48
	<b>Excess of revenues over expenditures</b>	(4,120.00)	(4,120.00)	5,060.18	9,180.18
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(4,120.00)	(4,120.00)	5,060.18	9,180.18
	<b>Fund balances - July 1, 2010 as previously reported</b>			5,059.44	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			5,059.44	
	<b>Fund balances - June 30, 2011</b>			10,119.62	
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**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**

		<b>Fund #2300 - Public Safety (entity uses Fund #2191)</b>			
				<b>VARIANCE WITH FINAL BUDGET</b>	
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services	89,673.00	89,673.00	59,542.15	30,130.85
200-800	Supplies/services/materials, etc	2,790.00	2,790.00	2,845.80	(55.80)
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	92,463.00	92,463.00	62,387.95	30,075.05
	<b>Excess of revenues over expenditures</b>	(35,313.00)	(35,313.00)	2,609.92	37,922.92
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out	0.00	0.00	(1,358.50)	(1,358.50)
524000	Other Financing Uses - Special Items				
	<b>Total other financing sources (uses)</b>	0.00	0.00	(1,358.50)	(1,358.50)
	<b>Net change in fund balance</b>	(35,313.00)	(35,313.00)	1,251.42	36,564.42
	<b>Fund balances - July 1, 2010 as previously reported</b>			43,850.91	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			43,850.91	
	<b>Fund balances - June 30, 2011</b>			45,102.33	
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**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**

		<b>Fund #2340 - Fire Control (includes 2343)</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services	1,100.00	1,100.00	1,092.00	8.00
200-800	Supplies/services/materials, etc	26,609.00	26,609.00	35,239.40	(8,630.40)
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	20,000.00	20,000.00	19,751.96	248.04
490000	<b>Debt Service</b>				
610	Principal	5,000.00	5,000.00	3,789.23	1,210.77
620	Interest	500.00	500.00	357.77	142.23
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	53,209.00	53,209.00	60,230.36	(7,021.36)
	<b>Excess of revenues over expenditures</b>	653.00	653.00	(8,651.26)	(9,304.26)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	7,537.30	7,537.30
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out	(2,872.00)	(2,872.00)	(2,872.40)	(0.40)
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	(2,872.00)	(2,872.00)	4,664.90	7,536.90
	<b>Net change in fund balance</b>	(2,219.00)	(2,219.00)	(3,986.36)	(1,767.36)
	<b>Fund balances - July 1, 2010 as previously reported</b>			3,986.27	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			3,986.27	
	<b>Fund balances - June 30, 2011</b>			(0.09)	

**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**

		<b>Fund #2371 Employer Contribution - Group Health</b>			
				<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>	
		<b>BUDGETED AMOUNTS</b>			
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>	172,810.00	172,810.00	150,329.54	22,480.46
	<b>Total expenditures</b>	172,810.00	172,810.00	150,329.54	22,480.46
	<b>Excess of revenues over expenditures</b>	(31,740.00)	(31,740.00)	24,604.25	56,344.25
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	31,740.00	31,740.00	31,740.00	0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	31,740.00	31,740.00	31,740.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	56,344.25	56,344.25
	<b>Fund balances - July 1, 2010 as previously reported</b>			90.25	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			90.25	
	<b>Fund balances - June 30, 2011</b>			56,434.50	
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**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**

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

		<u>Fund #2390 Drug Forfeiture</u>			
					VARIANCE WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			345.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			345.00	
	<b>Fund balances - June 30, 2011</b>			345.00	
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**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**

		<b>Fund #2391 - Hard Rock Mining Impact</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			232.29	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			232.29	
	<b>Fund balances - June 30, 2011</b>			232.29	
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**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**

		<b>Fund #2393 - Records Preservation</b>			
				<b>VARIANCE WITH FINAL BUDGET</b>	
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	16,188.00	16,188.00	3,455.12	12,732.88
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	16,188.00	16,188.00	3,455.12	12,732.88
	<b>Excess of revenues over expenditures</b>	(13,488.00)	(13,488.00)	(1,108.12)	12,379.88
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out	0.00	0.00	(12,000.00)	(12,000.00)
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	(12,000.00)	(12,000.00)
	<b>Net change in fund balance</b>	(13,488.00)	(13,488.00)	(13,108.12)	379.88
	<b>Fund balances - July 1, 2010 as previously reported</b>			17,986.76	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			17,986.76	
	<b>Fund balances - June 30, 2011</b>			4,878.64	
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**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**

		<b>Fund #2400 - Martinsdale Special Assessment</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>	7,543.00	7,543.00	2,680.27	4,862.73
	<b>Total expenditures</b>	7,543.00	7,543.00	2,680.27	4,862.73
	<b>Excess of revenues over expenditures</b>	(7,433.00)	(7,433.00)	(1,949.34)	5,483.66
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(7,433.00)	(7,433.00)	(1,949.34)	5,483.66
	<b>Fund balances - July 1, 2010 as previously reported</b>			9,800.53	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			9,800.53	
	<b>Fund balances - June 30, 2011</b>			7,851.19	
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**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**

		<b>Fund #2500 - Solid Waste</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>NUMBER</b>					<b>BUDGET</b>
					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	2,002.00	2,002.00	8,241.18	(6,239.18)
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	2,002.00	2,002.00	8,241.18	(6,239.18)
	<b>Excess of revenues over expenditures</b>	(1,852.00)	(1,852.00)	(8,241.18)	(6,389.18)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	6,128.38	6,128.38
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	6,128.38	6,128.38
	<b>Net change in fund balance</b>	(1,852.00)	(1,852.00)	(2,112.80)	(260.80)
	<b>Fund balances - July 1, 2010 as previously reported</b>			2,112.80	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			2,112.80	
	<b>Fund balances - June 30, 2011</b>			0.00	

**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**

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

		<b>Fund #2755 - Senior Citizen Trust (entity uses 7055)</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	0.00	0.00	10,000.00	(10,000.00)
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	10,000.00	(10,000.00)
	<b>Excess of revenues over expenditures</b>	0.00	0.00	(10,000.00)	(10,000.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	10,000.00	10,000.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	10,000.00	10,000.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			10,411.35	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			10,411.35	
	<b>Fund balances - June 30, 2011</b>			10,411.35	
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**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**

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

		<b>Fund #2800 - Alcohol Rehabilitation</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	0.00	0.00	5,136.00	(5,136.00)
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	5,136.00	(5,136.00)
	<b>Excess of revenues over expenditures</b>	4,284.00	4,284.00	0.00	(4,284.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	4,284.00	4,284.00	0.00	(4,284.00)
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
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**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**

		<b>Fund #2811 - DUI Prevention</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	700.00	700.00	0.00	(700.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	700.00	700.00	0.00	(700.00)
	<b>Fund balances - July 1, 2010 as previously reported</b>			594.60	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			594.60	
	<b>Fund balances - June 30, 2011</b>			594.60	
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**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**

		<b>Fund #2820 - Gas Tax Apportionment</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	52,000.00	52,000.00	20,657.64	31,342.36
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	52,000.00	52,000.00	20,657.64	31,342.36
	<b>Excess of revenues over expenditures</b>	(1,887.00)	(1,887.00)	28,866.73	30,753.73
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(1,887.00)	(1,887.00)	28,866.73	30,753.73
	<b>Fund balances - July 1, 2010 as previously reported</b>			16,590.90	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			16,590.90	
	<b>Fund balances - June 30, 2011</b>			45,457.63	
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**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**

		<u>Fund #2840 - Weed Grant (includes 2841,2842, 2845, 2847, 2848,2851)</u>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	0.00	0.00	27,506.40	(27,506.40)
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	7,500.00	7,500.00	7,500.00	0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	7,500.00	7,500.00	35,006.40	(27,506.40)
	<b>Excess of revenues over expenditures</b>	(7,500.00)	(7,500.00)	31,996.04	39,496.04
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(7,500.00)	(7,500.00)	31,996.04	39,496.04
	<b>Fund balances - July 1, 2010 as previously reported</b>			26,643.62	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			26,643.62	
	<b>Fund balances - June 30, 2011</b>			58,639.66	
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**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**

		<b>Fund #2850 - 911 Emergency</b>			
				<b>VARIANCE WITH FINAL BUDGET</b>	
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services	60,394.00	60,394.00	55,190.98	5,203.02
200-800	Supplies/services/materials, etc	95,454.00	95,454.00	17,347.23	78,106.77
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	155,848.00	155,848.00	72,538.21	83,309.79
	<b>Excess of revenues over expenditures</b>	(30,348.00)	(30,348.00)	39,306.79	69,654.79
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(30,348.00)	(30,348.00)	39,306.79	69,654.79
	<b>Fund balances - July 1, 2010 as previously reported</b>			63,523.40	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			63,523.40	
	<b>Fund balances - June 30, 2011</b>			102,830.19	

**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**

		<b>Fund #2859 - County Land Information Act</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	557.75	557.75
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	557.75	557.75
	<b>Fund balances - July 1, 2010 as previously reported</b>			3,292.75	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			3,292.75	
	<b>Fund balances - June 30, 2011</b>			3,850.50	
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**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**

		<b>Fund #2860 - Land Use Planning</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>				<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	6,810.00	6,810.00	10,704.68	(3,894.68)
200-800	Supplies/services/materials, etc	2,755.00	2,755.00	292.90	2,462.10
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	9,565.00	9,565.00	10,997.58	(1,432.58)
	<b>Excess of revenues over expenditures</b>	(360.00)	(360.00)	(2,151.79)	(1,791.79)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	2,336.89	2,336.89
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	2,336.89	2,336.89
	<b>Net change in fund balance</b>	(360.00)	(360.00)	185.10	545.10
	<b>Fund balances - July 1, 2010 as previously reported</b>			(185.10)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			(185.10)	
	<b>Fund balances - June 30, 2011</b>			0.00	

**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**

		<b>Fund #2870 - Crime Control (MAY include 2871 - 2875)</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	158.00	158.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	158.00	158.00
	<b>Net change in fund balance</b>	0.00	0.00	158.00	158.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			(158.95)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			(158.95)	
	<b>Fund balances - June 30, 2011</b>			(0.95)	
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**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**

		<b>Fund 2894 - State Allocated Federal Mineral Royalties</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	2,534.29	2,534.29
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	2,534.29	2,534.29
	<b>Fund balances - July 1, 2010 as previously reported</b>			6,692.36	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			6,692.36	
	<b>Fund balances - June 30, 2011</b>			9,226.65	
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**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**

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

**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**

		<b>Fund #2902 - Forest Reserve Title III Projects, includes 2903</b>			
				<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>	
		<b>BUDGETED AMOUNTS</b>			
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services	32,056.00	32,056.00	30,687.62	1,368.38
200-800	Supplies/services/materials, etc	45,710.00	45,710.00	7,920.16	37,789.84
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	5,493.00	5,493.00	0.00	5,493.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	83,259.00	83,259.00	38,607.78	44,651.22
	<b>Excess of revenues over expenditures</b>	(38,363.00)	(38,363.00)	11,409.16	49,772.16
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(38,363.00)	(38,363.00)	11,409.16	49,772.16
	<b>Fund balances - July 1, 2010 as previously reported</b>			71,690.61	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			71,690.61	
	<b>Fund balances - June 30, 2011</b>			83,099.77	
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**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**

		<b>Fund #2940 - CDBG (Entity used Fund # 2396)</b>			
				<b>VARIANCE WITH FINAL BUDGET</b>	
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	0.00	0.00	16,400.90	(16,400.90)
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	16,400.90	(16,400.90)
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
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**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**

		<u>Fund #2951 - DARE</u>			
					VARIANCE WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	390.00	390.00	0.00	390.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	390.00	390.00	0.00	390.00
	<b>Excess of revenues over expenditures</b>	(390.00)	(390.00)	0.00	390.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(390.00)	(390.00)	0.00	390.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			390.21	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			390.21	
	<b>Fund balances - June 30, 2011</b>			390.21	
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**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**

		<b>Fund #2960 - Lead Testing (entity uses 2969)</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			<b>POSITIVE (NEGATIVE)</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			26.44	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			26.44	
	<b>Fund balances - June 30, 2011</b>			26.44	
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**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**

		<b>Fund #2973 - MCH (includes 2378 MCH County)</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	152.50	(152.50)
200-800	Supplies/services/materials, etc	23,910.00	23,910.00	29,059.09	(5,149.09)
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	23,910.00	23,910.00	29,211.59	(5,301.59)
	<b>Excess of revenues over expenditures</b>	(15,401.00)	(15,401.00)	(22,897.97)	(7,496.97)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	5,266.16	5,266.16
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	5,266.16	5,266.16
	<b>Net change in fund balance</b>	(15,401.00)	(15,401.00)	(17,631.81)	(2,230.81)
	<b>Fund balances - July 1, 2010 as previously reported</b>			17,660.57	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			17,660.57	
	<b>Fund balances - June 30, 2011</b>			28.76	
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**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**

		<b>Fund #2974 - Home Health</b>			
		<b>BUDGETED AMOUNTS</b>		<b>VARIANCE WITH FINAL BUDGET</b>	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	3,999.00	3,999.00	26,025.99	(22,026.99)
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	3,999.00	3,999.00	26,025.99	(22,026.99)
	<b>Excess of revenues over expenditures</b>	(3,999.00)	(3,999.00)	(4,028.99)	(29.99)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In	0.00	0.00	111,891.23	111,891.23
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	111,891.23	111,891.23
	<b>Net change in fund balance</b>	(3,999.00)	(3,999.00)	107,862.24	111,861.24
	<b>Fund balances - July 1, 2010 as previously reported</b>			3,999.56	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			3,999.56	
	<b>Fund balances - June 30, 2011</b>			111,861.80	
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**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**

		<b>Fund #2976 - Immunization (includes 2976-500 Bio Grant)</b>			
				<b>VARIANCE WITH FINAL BUDGET</b>	
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	33,994.00	33,994.00	15,839.92	18,154.08
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	3,000.00	3,000.00	0.00	3,000.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	36,994.00	36,994.00	15,839.92	21,154.08
	<b>Excess of revenues over expenditures</b>	0.00	0.00	21.76	21.76
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out	0.00	0.00	(111,891.23)	(111,891.23)
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	(111,891.23)	(111,891.23)
	<b>Net change in fund balance</b>	0.00	0.00	(111,869.47)	(111,869.47)
	<b>Fund balances - July 1, 2010 as previously reported</b>			118,360.76	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			118,360.76	
	<b>Fund balances - June 30, 2011</b>			6,491.29	
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**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**

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

		<b>Fund #2982 - Independent Living (entity uses 2979)</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	3,000.00	3,000.00	4,238.64	(1,238.64)
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	3,000.00	3,000.00	4,238.64	(1,238.64)
	<b>Excess of revenues over expenditures</b>	0.00	0.00	(832.21)	(832.21)
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	(832.21)	(832.21)
	<b>Fund balances - July 1, 2010 as previously reported</b>			(115.64)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			(115.64)	
	<b>Fund balances - June 30, 2011</b>			(947.85)	
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**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**

		<b>FUND #NAME - Rural Addressing (Entity uses 2300, used for Public Safety)</b>			
				<b>VARIANCE WITH FINAL BUDGET</b>	
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	180.00	180.00	0.00	180.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	180.00	180.00	0.00	180.00
	<b>Excess of revenues over expenditures</b>	20.00	20.00	50.00	30.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	20.00	20.00	50.00	30.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			220.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			220.00	
	<b>Fund balances - June 30, 2011</b>			270.00	
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**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**

		<b>Fund #2990 - American Recovery Act Fund</b>			
					<b>VARIANCE WITH FINAL BUDGET</b>
		<b>BUDGETED AMOUNTS</b>			
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	32,835.00	32,835.00	32,830.06	4.94
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	32,835.00	32,835.00	32,830.06	4.94
	<b>Excess of revenues over expenditures</b>	(19,503.00)	(19,503.00)	(19,498.24)	4.76
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
384000	Other Financing Sources - Special Items				0.00
520000	Transfers out				0.00
524000	Other Financing Uses - Special Items				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(19,503.00)	(19,503.00)	(19,498.24)	4.76
	<b>Fund balances - July 1, 2010 as previously reported</b>			19,498.24	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			19,498.24	
	<b>Fund balances - June 30, 2011</b>			0.00	
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**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**

		<b>TOTALS</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>				<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	46,095.00	46,095.00	49,965.83	(3,870.83)
200-800	Supplies/services/materials, etc	64,947.00	64,947.00	40,085.48	24,861.52
420000	<b>Public Safety</b>				
100	Personal services	183,223.00	183,223.00	146,512.75	36,710.25
200-800	Supplies/services/materials, etc	177,133.00	177,133.00	84,746.01	92,386.99
430000	<b>Public Works</b>				
100	Personal services	76,464.00	76,464.00	79,760.41	(3,296.41)
200-800	Supplies/services/materials, etc	172,137.00	172,147.00	110,142.62	62,004.38
440000	<b>Public Health</b>				
100	Personal services	39,450.00	39,450.00	42,803.88	(3,353.88)
200-800	Supplies/services/materials, etc	200,389.00	200,389.00	141,967.70	58,421.30
450000	<b>Social and Economic Services</b>				
100	Personal services	28,230.00	28,230.00	22,478.02	5,751.98
200-800	Supplies/services/materials, etc	8,146.00	8,146.00	29,383.40	(21,237.40)
460000	<b>Culture and Recreation</b>				
100	Personal services	40,282.00	40,282.00	30,079.32	10,202.68
200-800	Supplies/services/materials, etc	39,341.00	39,341.00	42,201.25	(2,860.25)
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	234,519.00	234,519.00	163,107.97	71,411.03
490000	<b>Debt Service</b>				
610	Principal	5,000.00	5,000.00	3,789.23	1,210.77
620	Interest	500.00	500.00	357.77	142.23
510000	<b>Miscellaneous</b>	238,708.00	238,708.00	211,364.81	27,343.19
	<b>Total expenditures</b>	<b>1,554,564.00</b>	<b>1,554,574.00</b>	<b>1,198,746.45</b>	<b>355,827.55</b>
	<b>Excess of revenues over expenditures</b>	<b>(573,962.00)</b>	<b>(573,972.00)</b>	<b>9,615.27</b>	<b>583,587.27</b>
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets	6,500.00	6,500.00	0.00	(6,500.00)
383000	Transfers In	48,815.00	48,815.00	213,844.78	165,029.78
384000	Other Financing Sources - Special Items	0.00	0.00	0.00	0.00
520000	Transfers out	(2,872.00)	(2,872.00)	(168,441.66)	(165,569.66)
524000	Other Financing Uses - Special Items	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	<b>52,443.00</b>	<b>52,443.00</b>	<b>45,403.12</b>	<b>(7,039.88)</b>
	<b>Net change in fund balance</b>	<b>(521,519.00)</b>	<b>(521,529.00)</b>	<b>55,018.39</b>	<b>576,547.39</b>
	<b>Fund balances - July 1, 2010 as previously reported</b>			<b>975,204.71</b>	
	<b>Prior period adjustments</b>			<b>0.00</b>	
	<b>Fund balances - July 1, 2010 as restated</b>			<b>975,204.71</b>	
	<b>Fund balances - June 30, 2011</b>			<b>1,030,223.10</b>	

**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
	<b>ASSETS</b>			
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
120000	Accounts/other receivables (net of allowance 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
	<b>TOTAL ASSETS</b>	5,779.09	0.00	5,779.09
	<b>LIABILITIES</b>			
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			0.00
233000	Advances from other funds			0.00
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00
	<b>FUND BALANCE</b>			
250100	Non-spendable			0.00
250200	Restricted	5,779.09		5,779.09
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned <i>(Negative balance only)</i>			0.00
	<b>TOTAL FUND BALANCE</b>	5,779.09	0.00	5,779.09
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,779.09	0.00	5,779.09
		<b>-51-</b>		

**Meagher County**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

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



**Meagher County**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2011**

ACCOUNT NUMBER	DESCRIPTION	TOTALS				VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS		
		ORIGINAL	FINAL			
	<b>REVENUES</b>					
	<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00		0.00
314140	Local option taxes	0.00	0.00	0.00		0.00
	<b>Licenses and permits</b>					
		0.00	0.00	0.00		0.00
		0.00	0.00	0.00		0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
	<b>Charges for services</b>					
340000	Miscellaneous	0.00	0.00	0.00		0.00
	<b>Fines and forfeitures</b>					
		0.00	0.00	0.00		0.00
360000	Miscellaneous	0.00	0.00	0.00		0.00
370000	Investment and royalty earnings	0.00	0.00	0.00		0.00
	<b>Total revenues</b>	0.00	0.00	0.00		0.00
	<b>EXPENDITURES</b>					
490000	<b>Debt Service</b>					
610	Principal	0.00	0.00	0.00		0.00
620	Interest	0.00	0.00	0.00		0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00		0.00
	<b>Total expenditures</b>	0.00	0.00	0.00		0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00		0.00
	<b>OTHER FINANCING SOURCES (USES)</b>					
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
				0.00		
	<b>Total other financing sources (uses)</b>	0.00	0.00	5,779.09		5,779.09
	<b>Net change in fund balance</b>	0.00	0.00	5,779.09		5,779.09
	<b>Fund balances - July 1, 2010 as previously reported</b>			0.00		
	<b>Prior period adjustments</b>			0.00		
	<b>Fund balances - July 1, 2010 as restated</b>			0.00		
	<b>Fund balances - June 30, 2011</b>			5,779.09		



**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**JUNE 30, 20\_\_**

		FUND#	FUND#	FUND#
		NAME	NAME	NAME
ACCOUNT				
NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
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			
120000	Accounts/other receivables (net of allowance 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			
	<b>TOTAL ASSETS</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
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			
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00
	<b>FUND BALANCE</b>			
250100	Non-spendable			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned <i>(Negative balance only)</i>			
	<b>TOTAL FUND BALANCE</b>	0.00	0.00	0.00
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.00	0.00	0.00
		-55-		





**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	POSITIVE (NEGATIVE)	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		



**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	POSITIVE (NEGATIVE)	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	POSITIVE (NEGATIVE)	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	POSITIVE (NEGATIVE)	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		FUND #NAME			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	POSITIVE (NEGATIVE)	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-57-		



**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

		TOTALS			
		BUDGETED AMOUNTS		ACTUAL	VARIANCE
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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	<b>Miscellaneous</b>				
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	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2010 as restated</b>			0.00	
	<b>Fund balances - June 30, 2011</b>			0.00	
			-58-		

**COUNTY/CITY/TOWN OF \_\_\_\_\_**  
**COMBINING BALANCE SHEET**  
**PERMANENT FUNDS**  
**JUNE 30, 20\_\_**

		FUND#	FUND#	FUND#
		NAME	NAME	NAME
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
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			
120000	Accounts/other receivables (net of allowance 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			
	<b>TOTAL ASSETS</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
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			
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00
	<b>FUND BALANCE</b>			
250100	Non-spendable <i>(Permanent fund principal)</i>			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned <i>(Negative balance only)</i>			
	<b>TOTAL FUND BALANCE</b>	0.00	0.00	0.00
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.00	0.00	0.00
		<b>-59-</b>		

COUNTY/CITY/TOWN OF \_\_\_\_\_  
**COMBINING BALANCE SHEET**  
**PERMANENT FUNDS**  
**JUNE 30, 20\_\_**

ACCOUNT NUMBER	DESCRIPTION	FUND# NAME	FUND# NAME	TOTAL PERMANENT FUNDS
	<b>ASSETS</b>			
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
120000	Accounts/other receivables (net of allowance 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
	<b>TOTAL ASSETS</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
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			0.00
233000	Advances from other funds			0.00
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00
	<b>FUND BALANCE</b>			
250100	Non-spendable ( <i>Permanent fund principal</i> )			0.00
250200	Restricted			0.00
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned ( <i>Negative balance only</i> )			0.00
	<b>TOTAL FUND BALANCE</b>	0.00	0.00	0.00
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.00	0.00	0.00
		-60-		

COUNTY/CITY/TOWN OF \_\_\_\_\_  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**PERMANENT FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

ACCOUNT NUMBER	DESCRIPTION	FUND #/NAME	FUND #/NAME	FUND #/NAME
	<b>REVENUES</b>			
	<b>Taxes:</b>			
311000/312000	Property taxes			
314140	Local option taxes			
	<b>Intergovernmental revenue (See supplemental section for detail)</b>			
331000	Federal grants			
332000	Federal shared revenues			
334000	State grants			
335000	State shared revenues			
	<b>Charges for services</b>			
341010	Miscellaneous collections			
341070	Planning fees			
343000	Public works charges			
360000	<b>Miscellaneous</b>			
361000	Rents and leases			
362000	Other miscellaneous revenue			
365000	Contributions/donations			
370000	<b>Investment and royalty earnings</b>			
	<b>Total revenues</b>	0.00	0.00	0.00
	<b>EXPENDITURES</b>			
510000	<b>Miscellaneous</b>			
900-950	<b>Capital expenditures</b>			
	<b>Total expenditures</b>	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>			
381000	Bonds issued			
381000	Discount on bonds issued			
381070	Notes/loans/intercap issued			
382010	Sale of assets			
383000	Transfers In			
520000	Transfers out			
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			
	<b>Prior period adjustments</b>			
	<b>Fund balances - July 1, 2010 as restated</b>	0.00	0.00	0.00
	<b>Fund balances - June 30, 2011</b>	0.00	0.00	0.00
		-61-		

COUNTY/CITY/TOWN OF \_\_\_\_\_  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**PERMANENT FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 20\_\_**

ACCOUNT NUMBER	DESCRIPTION	FUND #/NAME	FUND #/NAME	TOTAL PERMANENT FUNDS
	<b>REVENUES</b>			
	<b>Taxes:</b>			
311000/312000	Property taxes			0.00
314140	Local option taxes			0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>			
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
	<b>Charges for services</b>			
341010	Miscellaneous collections			0.00
341070	Planning fees			0.00
343000	Public works charges			0.00
360000	<b>Miscellaneous</b>			
361000	Rents and leases			0.00
362000	Other miscellaneous revenue			0.00
365000	Contributions/donations			0.00
370000	<b>Investment and royalty earnings</b>			0.00
	<b>Total revenues</b>	0.00	0.00	0.00
	<b>EXPENDITURES</b>			
510000	<b>Miscellaneous</b>			0.00
900-950	<b>Capital expenditures</b>			0.00
	<b>Total expenditures</b>	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>			
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00
	<b>Fund balances - July 1, 2010 as previously reported</b>			0.00
	<b>Prior period adjustments</b>			0.00
	<b>Fund balances - July 1, 2010 as restated</b>	0.00	0.00	0.00
	<b>Fund balances - June 30, 2011</b>	0.00	0.00	0.00
		<b>-62-</b>		

**Meagher County**  
**STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2011**

		<b>NonMajor Enterprise Funds</b>		
<b>Account Number</b>	<b>Description</b>		-	<b>Totals</b>
	<b>ASSETS</b>			
	<b>Current Assets</b>			
101000	Cash and cash equivalents			0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)			0.00
	<b>Total Current Assets</b>	0.00	0.00	0.00
	<b>Noncurrent Assets</b>			
	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
	<b>Total Noncurrent Assets</b>	0.00	0.00	0.00
	<b>Total Assets</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
	<b>Current Liabilities</b>			
	Short-term bonds payable			0.00
206120	Accrued wages payable			0.00
209100	Compensated absences			0.00
	<b>Total Current Liabilities</b>	0.00	0.00	0.00
	<b>Noncurrent Liabilities</b>			
231000	Bonds payable			0.00
236000	Closure/postclosure care costs			0.00
238000	OPEB Liability			0.00
239000	Compensated absences			0.00
	<b>Total Noncurrent Liabilities</b>	0.00	0.00	0.00
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>NET ASSETS</b>			
	Invested in capital assets, net of related debt	0.00	0.00	0.00
	Restricted for:			
				0.00
				0.00
				0.00
	Unrestricted	0.00	0.00	0.00
	<b>Total Net Assets</b>	0.00	0.00	0.00

<b>Meagher County</b>				
<b>STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS</b>				
<b>NONMAJOR ENTERPRISE FUNDS</b>				
<b>FISCAL YEAR ENDING JUNE 30, 2011</b>				
<b>NonMajor Enterprise Funds</b>				
<b>Account Number</b>	<b>Description</b>	<b>0</b>	<b>-</b>	<b>Totals</b>
		<b>0</b>	<b>-</b>	
<b>OPERATING REVENUES</b>				
340000	Charges for services			0.00
				0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00
<b>OPERATING EXPENSES</b>				
100	Personal services			0.00
200	Supplies			0.00
300	Purchased services			0.00
500	Fixed charges			0.00
				0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>				
371000	Interest revenue			0.00
490000	Debt service interest expense			0.00
				0.00
<b>Total Non-Operating Revenues (Expenses)</b>		0.00	0.00	0.00
Income (Loss) before contributions and transfers		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
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
Total net assets - June 30, 2011		0.00	0.00	0.00

<b>Meagher County</b>			
<b>COMBINING STATEMENT OF CASH FLOWS</b>			
<b>NONMAJOR ENTERPRISE FUNDS</b>			
<b>FISCAL YEAR ENDING JUNE 30, 2011</b>			
	FUND #/NAME	FUND #/NAME	
	0	-	
Description	0	-	TOTALS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
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	0.00	0.00	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from (to) other funds			0.00
Advances from (to) other funds			0.00
Subsidies from taxes and other governments			0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
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 financing activities	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2010			0.00
Cash and cash equivalents - June 30, 2011	0.00	0.00	0.00
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income	0.00		0.00
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
Increase (decrease) in customer deposits			0.00
Increase (decrease) in wages payable			0.00
Increase (decrease) in compensated absences pay.			0.00
Increase (decrease) in OPEB payables			0.00
Increase (decrease) in due to other funds			0.00
Total adjustments	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00



**Meagher County**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2011**

Account Number	Description	FUND #NAME	FUND #NAME	FUND #NAME	TOTAL INTERNAL SERVICE
<b>ASSETS</b>					
<b>Current Assets</b>					
101000	Cash and cash equivalents				0.00
103000	Petty cash				0.00
101100	Investments (at fair value)				0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)				0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)				0.00
131000	Due from other funds				0.00
132000	Due from other governments				0.00
141000	Prepaid expense				0.00
150000	Inventories				0.00
	<b>Total Current Assets</b>	0.00	0.00	0.00	0.00
<b>Noncurrent Assets</b>					
Restricted Assets:					
102200	Cash and cash equivalents				0.00
102300	Investments				0.00
133000	Advances to other funds				0.00
170000	Other debits				0.00
180000	Capital assets:				
	Land				0.00
	Construction in progress				0.00
	Buildings				0.00
	Improvements other than buildings				0.00
	Machinery and equipment				0.00
	Infrastructure				0.00
	Less: accumulated depreciation				0.00
180000	Capital assets - net of accumulated depreciation				0.00
	<b>Total Noncurrent Assets</b>	0.00	0.00	0.00	0.00
	<b>Total Assets</b>	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
202100	Accounts payable				0.00
203100	Judgments payable				0.00
204100	Contracts payable				0.00
205200	Matured interest payable				0.00
206100	Other accrued payables				0.00
209100	Compensated absences				0.00
211000	Due to other funds				0.00
212000	Due to other governments				0.00
214000	Deposits payable				0.00
	<b>Total Current Liabilities</b>	0.00	0.00	0.00	0.00
<b>Noncurrent Liabilities</b>					
231000	Bonds payable				0.00
233000	Advance from other funds				0.00
234000	Judgments payable				0.00
235000	Contracts/loans/notes payable				0.00
236000	Closure/postclosure care costs				0.00
239000	Compensated absences				0.00
	<b>Total Noncurrent Liabilities</b>	0.00	0.00	0.00	0.00
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
<b>NET ASSETS</b>					
	Invested in capital assets, net of related debt				0.00
Restricted for:					
					0.00
					0.00
	Unrestricted				0.00
	<b>Total Net Assets</b>	0.00	0.00	0.00	0.00

Meagher County					
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS					
INTERNAL SERVICE FUNDS					
FISCAL YEAR ENDING JUNE 30, 2011					
		FUND #/NAME	FUND #/NAME	FUND #/NAME	TOTAL
Account Number	Description	-	-	-	INTERNAL SERVICE
<b>OPERATING REVENUES</b>					
340000	Charges for services				0.00
360000	Miscellaneous revenues				0.00
363000	Special assessments				0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES</b>					
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
-19-					
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>					
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
<b>Total Operating Revenues (Expenses)</b>		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

<b>Meagher County</b>				
<b>COMBINING STATEMENT OF CASH FLOWS</b>				
<b>INTERNAL SERVICE FUNDS</b>				
<b>FISCAL YEAR ENDING JUNE 30, 2011</b>				
	FUND #/NAME	FUND #/NAME	FUND #/NAME	
Description	-	-	-	TOTALS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
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	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
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 financing activities	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
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 financing activities	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
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
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income				0.00
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
Increase (decrease) in customer deposits				0.00
Increase (decrease) in accounts payable				0.00
Increase (decrease) in compensated absences pay.				0.00
Increase (decrease) in intergovernmental payables				0.00
Increase (decrease) in due to other funds				0.00
Total adjustments	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00
<b>Noncash investing, capital, and financing activities:</b>				
Borrowing under capital lease				0.00
Contributions of capital assets from government				0.00
Purchase of equipment on account				0.00
Increase in fair value of investments				0.00
Capital asset trade-ins				0.00

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

	REVENUE CODE	RECEIVING FUND	AMOUNT
<b>FEDERAL GRANTS/ENTITLEMENTS 331000 - (LIST)</b>			
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-Independent Livng.	3,406.43
ARRA	331990	2990-ARRA	13,331.82
<b>Total Federal Grants/Entitlements</b>			190,838.48
<b>FEDERAL PILT 333000 - (LIST)</b>			
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
<b>Total Federal Shared Revenues</b>			614,831.11
<b>STATE GRANTS/ENTITLEMENTS 334000 - (LIST)</b>			
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
<b>Total State Grants/Entitlements</b>			94,047.74
<b>STATE SHARED REVENUES 335000 - (LIST)</b>			
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	335040	2820-Gas Tax	49,524.37
Search and Rescue	335033	2382-Search&Rescue	16,849.52
Alcohol Rehabilitation	335005	2800-Alcohol Rehab	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
<b>Total State Shared Revenues</b>			310,892.76
<b>LOCAL GRANT/SHARED REVENUES 337000/338000 - (LIST)</b>			
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
<b>Total Local Grant/Shared Revenues</b>			37,988.38
<b>TOTAL</b>			1,248,598.47

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

Account number	Description	Cash balance 7/1/2010	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2011
1000	<b>GENERAL</b>						0.00
2000	<b>SPECIAL REVENUE FUNDS</b>						
2100	Resort Tax						0.00
2110	Road						0.00
2120	Poor						0.00
2130	Bridge						0.00
2140	Weed control						0.00
2150	Predatory animal						0.00
2160	Fair						0.00
2170	Airport						0.00
2180	District court						0.00
2190	Comprehensive Insurance						0.00
2191	Property insurance						0.00
2200	Mosquito						0.00
2210	Parks/Recreation/Civic center						0.00
2220	Library						0.00
2230	Ambulance						0.00
2240	Cemetery						0.00
2250	Planning						0.00
2251	Planning/Zoning						0.00
2260	Disaster						0.00
2270	Health						0.00
2271	Mental health						0.00
2280	Senior citizens						0.00
2281	Senior citizens transp.						0.00
2290	Extension service						0.00
2300	Public safety						0.00
2320	Economic Development						0.00
2330	Rodent control						0.00
2340	Fire control						0.00
2360	Museum						0.00
2370	Employer retirement						0.00
2371	Health insurance						0.00
2390	D.A.R.E.						0.00
2393	Records preservation						0.00
2400	Light maintenance districts (all)						0.00
2500	Maintenance districts (all)						0.00
2800	Alcohol rehabilitation						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 Bicentennial Grant						0.00
2894	State allocated federal mineral royalties						0.00
2900	P.I.L.T.						0.00
							0.00
2940	C.D.B.G.						0.00
2960-79	Health grants (all)						0.00
							0.00
							0.00
							0.00
2980	Aging services						0.00
							0.00
							0.00
	<b>TOTAL SPECIAL REVENUE</b>	0.00	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 number	Description	Cash balance 7/1/2010	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2011
3000	<b>DEBT SERVICE FUNDS (list)</b>						
3400	S.I.D. revolving						0.00
							0.00
							0.00
	<b>TOTAL DEBT SERVICE FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
4000	<b>CAPITAL PROJECTS FUNDS (list)</b>						
							0.00
							0.00
							0.00
	<b>TOTAL CAPITAL PROJECTS FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
5000	<b>ENTERPRISE FUNDS (list)</b>						
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
	<b>TOTAL ENTERPRISE FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
6000	<b>INTERNAL SERVICE FUNDS (list)</b>						
							0.00
							0.00
	<b>TOTAL INTERNAL SERVICE FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
7000	<b>TRUST FUNDS (list)</b>						
7001	Police reserve						0.00
7002	Fire disability pension						0.00
							0.00
7010	Cemetery perpetual care						0.00
							0.00
							0.00
7100	<b>AGENCY FUNDS (list)</b>						
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	<b>SPECIAL DISTRICTS (list)</b>						
							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 number	Description	Cash balance 7/1/2010	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2011
7400	Agency - State (all)						0.00
7700	District schools (all)						0.00
7805	General School Elementary						0.00
7810	General School H.S.						0.00
7815	Community College						0.00
7820	Transportation H.S./Elementary						0.00
7830	Retirement H.S.						0.00
7840	Retirement elementary						0.00
7850	<b>AGENCY - CITIES AND TOWNS (list)</b>						0.00
							0.00
							0.00
7900	<b>AGENCY - OTHER</b>						0.00
7910	Payroll fund						0.00
7930	Claims fund						0.00
	<b>TOTAL TRUST AND AGENCY FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
8000	<b>PERMANENT FUNDS</b>						0.00
							0.00
							0.00
	<b>TOTAL PERMANENT FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTALS (to be accounted for)</b>	0.00	0.00	0.00	0.00	0.00	0.00

\*Must agree with total of next page, (Also totals on page 19, item 4 and page 13, item 1i)

**\*\*PROPERTY TAXES COLLECTED**

Fund number	Description	Receipts	Disbursements	Undisbursed receipts 06/30/20__
7820	Transportation H.S./Elementary			
7830	Retirement H.S.			
7840	Retirement elementary			

**\*\*THIS INFORMATION CAN BE TAKEN FROM FP-6b REPORT (TREASURER'S REPORT OF COUNTY WIDE SCHOOL FUNDS.)**


**ALL FUNDS  
CASH RECONCILIATION  
FISCAL YEAR ENDING JUNE 30, 2011**

Description	BANK NAME					Cash in all depositories
	Bank of the Rockies - Demand Acct.	Bank of the Rockies	STIP	US Bank	County Treasurer	
<b>BALANCE PER STATEMENTS</b>	417,815.86					417,815.86
<b>ADD</b>						
Deposits in transit	1.51					1.51
Service charges						0.00
Other						0.00
						0.00
<b>Total to add</b>	1.51	0.00	0.00	0.00	0.00	1.51
<b>SUBTRACT</b>						
Outstanding checks	3,111.09					3,111.09
Other						0.00
						0.00
<b>Total to subtract</b>	3,111.09	0.00	0.00	0.00	0.00	3,111.09
<b>TOTAL CASH IN DEPOSITORIES</b>	414,706.28	0.00	0.00	0.00	0.00	414,706.28
<b>ADD</b>						
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
<b>Total to add</b>	0.00	3,215,839.42	1,437.04	1,082,668.43	0.00	4,299,944.89
<b>TOTAL IN DEPOSITORIES</b>	414,706.28	3,215,839.42	1,437.04	1,082,668.43	0.00	4,714,651.17
<b>ADD</b>						
Cash and cash items on hand					5,914.67	5,914.67
						0.00
						0.00
<b>Total to add</b>	0.00	0.00	0.00	0.00	5,914.67	5,914.67
<b>**TOTAL ACCOUNTED FOR</b>	414,706.28	3,215,839.42	1,437.04	1,082,668.43	5,914.67	4,720,565.84
<b>*Total cash must agree with total of prior page</b>						
<b>-73-</b>						



**GENERAL  
INFORMATION  
SECTION**

**GENERAL INFORMATION**  
(Complete all portions applicable to entry)

1. Class of county/city	6th
2. Date of incorporation	1867
3. County seat	White Sulphur Springs, MT
4. Form of government	Commission
5. 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
9. 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

**B. PROPERTY TAX MILL LEVIES -**  
County/City/Town funds only (For fiscal year being reported)

Fund/activity	Mills
1000 General	\$7,756,837
Weed fund (includes 3 mill voted + 1.6 required by	
2140 law levy)	\$7,756,837
2180 District Court	\$7,756,837
2190 Comprehensive Insurance (entity uses 2384)	\$7,756,837
2220 Library (includes 2 mill voted add'l levy)	\$7,756,837
2290 Extension Fund (includes 3 voted mills)	\$7,756,837
Hospital fund (entity uses Fund #2275) (includes 5	
2235 mill approved add'l levy plus 3+20 voter	
approved mills)	\$7,756,837
2340 Fire Control	\$7,756,837
2371 Employer contribution - Group Health	\$7,756,837
2860 Land Use	\$7,756,837
2110 Road	\$6,787,600
<b>Special Districts reported within County funds:</b>	
2300 Special Police (entity uses 2191)	\$969,230
2200 Mosquito	\$969,230
2240 Cemetery	\$591,573
<b>TOTAL</b>	<b>245.56</b>

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

Account number	Description	Balance July 1, 2010	Debits	Credits	Balance June 30, 2011
	<b>ASSETS</b>				
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				0.00
174200	Amount to be provided S.I.D. debt				0.00
174300	Amount to be provided - other	157,198.36	20,579.00	25,158.90	152,618.46
					0.00
	<b>*TOTAL ASSETS</b>	157,198.36	20,579.00	25,158.90	152,618.46
	<b>DEBT PAYABLE</b>				
231100	G.O. bonds payable				0.00
					0.00
231200	DNRC bonds (loans) payable				0.00
					0.00
231400	S.I.D. bonds payable				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
					0.00
234000	Judgement payable				0.00
					0.00
235100	Contracts payable				0.00
	<b>Bank of the Rockies - Loan #71197405 - Rural Fire Bldg - Original \$50,694.</b>	30,908.26	3,789.23		27,119.03
235200					0.00
					0.00
235300	Capital lease agreement				0.00
					0.00
235400	Notes/Loans/Intercap				0.00
238000	OPEB Liability	20,579.00		20,579.00	41,158.00
239000	Compensated absences payable	105,711.10	21,369.67		84,341.43
					0.00
	<b>TOTAL DEBT PAYABLE</b> →	157,198.36	25,158.90	20,579.00	152,618.46

\*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.





**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".

<b>Program Revenues</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>TOTAL</b>
<i>Charges for Services</i>	350,085.55	0.00	\$350,085.55
<i>Operating Grants and Contributions</i>	835,506.56	0.00	\$835,506.56
<i>Capital Grants and Contributions</i>	124,438.00	0.00	\$124,438.00
<b>General Revenues</b>			
<i>Total General Revenues and Transfers</i>	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.

\$0.00 (b)

*Do not include the additions to investment trust funds.*

**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)

**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.

<b>Annual Revenues Equal to or Greater Than:</b>	<b>Annual Revenues Less Than</b>	<b>Filing Fee</b>
\$ 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 30<sup>th</sup>
- 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:**

As listed in instructions:

Fund Bal:	Page 15	Cell M65	equals	Page 16	Cell M54			
Govern. Assets:	Page 13	Cell B57	equals	Page 14	Cell H59	equals and equals	Page 15	Cell M77 Cell L60
Govern. Changes:	Page 14	Cell H55	equals (won't if contributed capital)	OP Conv	Cell Q50	equals	Page 17	Cell C57
Enterprise Assets:	Page 13	Cell C57	equals	Page 14	Cell I59	equals and equals	Page 18 Page 19	Cell H74/H79 Cell H44
Enterprise Changes:	Page 14	Cell I55	equals	Page 19	Cell H49			
Govern. Revenues:	Page 14	Total revenues in Cells D24, E24, F24, H54 equals R equals			Rev Analysis M8 & M36			
	Page 14	Total revenues in Cells D24, E24, F24 equals Rev Analysis Cell M22						
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
Page 16	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:**

Page 64: 1,248,598.47 ←  
Gov Rev: 1,248,598.47  
Enter: 0.00  
Fidic: 0.00  
Total: 1,248,598.47 ←

**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:**

	Pension	Invest.	Private P.
Page 21	0.00	845,388.91	0.00
Page 22	0.00	0.00	0.00

**13 Enterprise Funds:**

	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 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:**

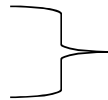
	Column D	Column E	Column F	Column G	Total:
Page 63	0.00	0.00	0.00	0.00	0.00
Page 65	0.00	0.00	0.00	0.00	0.00

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
Page 18	0.00
Page 19	0.00



If these pages are equal and the cash flow pages are equal - then the enterprise funds are complete 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 70	0.00

**Enterprise:** (Does not include internal service funds)

Page 13	0.00
Page 18	0.00
Page 70	0.00