

MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

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

ENTITY # _____ (if known)

**MONTANA
CITY OF MILES CITY
PO Box 910
Miles City, Montana 59301**

**ANNUAL FINANCIAL
REPORT**



FISCAL YEAR ENDING JUNE 30, 2012

OFFICE USE ONLY
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COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION

**CITY OF MILES CITY
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Treasurer		
Clerk and recorder		
Clerk of district court		
Coroner		
Justice of the peace		
Justice of the peace		
Public administrator		
School superintendent		
Sheriff		

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Chris Grenz	December 31, 2015
Councilperson/Commissioner	Bill Melnik	December 31, 2013
Councilperson/Commissioner	Sue Galbraith	December 31, 2015
Councilperson/Commissioner	John Uden	December 31, 2013
Councilperson/Commissioner	Jerry Partridge	December 31, 2015
Councilperson/Commissioner	John Hollowell	December 31, 2013
Councilperson/Commissioner	Mark Ahner	December 31, 2015
Councilperson/Commissioner	Dwayne Andrews	December 31, 2013
Councilperson/Commissioner	Roxanna Brush	December 31, 2015
City manager		
Attorney	George Huss	
Chief of police	Doug Columbik	
Clerk	Becky Stanton	
Clerk/Treasurer		
Finance Director		
Police Judge	Al Homme	December 31, 2013
Treasurer	<i>John Moorehead</i>	<i>December 31, 2015</i>
Utility billing/collection clerk		

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE
CITY OF MILES CITY
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2012

Respectfully submitted;

Becky Stanton

Becky Stanton, City Clerk

8/2/12

Date

FINANCIAL SECTION

MANAGEMENT'S
DISCUSSION
AND
ANALYSIS

CITY OF MILES CITY

Management's Discussion and Analysis

Becky Stanton
City Clerk
FY 2011-2012

**City of Miles City
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2012**

This discussion and analysis of the financial performance provides an overview of the City of Miles City's financial activities for the fiscal year ended June 30, 2012. The intent of this discussion and analysis is to portray the City's overall financial performance in an easily understood format. Readers are encouraged to consider this information in conjunction with the accompanying financial statements and the attached notes.

GASB34 directs the implementation of this report, and future financial statements will use comparative analysis, with Fiscal Year 03-04 being the base year.

FINANCIAL HIGHLIGHTS

Net assets measured over time, is a useful indicator of a government's financial position. As noted earlier, 2004 is the first year for this report. As data is generated in future years, a comparative analysis is used to gain insight to the City's financial position.

- At the end of Fiscal Year 2012, the assets of the City of Miles City exceeded the liabilities by \$49,147,293. Of this amount, \$40,310,169 is invested in capital assets, net of related debt. \$6,959,324 is unrestricted and available for carry-over to the next fiscal year.
- The general fund had a deficit of \$131,965, and the budget predicted a deficit of \$175,376. Most departments were under budget, but the Swimming Pool was over budget by \$31,180, due to improvements made to the docks.

USING THIS ANNUAL FINANCIAL REPORT

This Annual Financial Report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the finances. For governmental activities, fund statements tell how these services were financed in the short term, as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than government-wide statements by providing information about the most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the City government.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-wide Financial Statements

One of the most important questions asked about the City's finances is "Is the City as a whole better or worse off as a result of the year's activities?" The Statement of Net Assets and the

City of Miles City
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2012

Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account, regardless of when cash is received or paid. As prior year information becomes available in future years, a comparative analysis of government-wide data will be presented.

These two statements report the net assets and the changes in them. You can think of net assets- the difference between assets and liabilities- as one way to measure the financial health, or financial position. Over time, increases or decreases in net assets are an indicator of whether its financial health is improving or deteriorating. One must also consider other nonfinancial factors, however, such as changes in the property tax base and the condition of capital assets, to assess the overall health of the City.

In the Statement of Net Assets and the Statement of Activities, the City is divided into two kinds of activities: Governmental activities and Business Enterprise activities. Governmental activities include the basic services, including police, fire, parks and general government administration. Property taxes, along with state and federal grants, finance most of these activities. Business enterprise activities include those activities that charge fees to cover all or most of the cost of services provided. Water and sanitary sewer services, ambulance and airport are included in this group.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the government as a whole. Some funds are required to be established by State law and by bond covenants. Also, the City Council established many other funds to help it control and manage money for particular purposes or to meet legal responsibilities for using certain taxes, grants and other money. The City utilizes the following funds:

Governmental funds - Basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method known as modified accrual accounting, which measures cash and all other financial assets that can be readily converted into cash. The governmental fund statements provide a detailed short-term view of the City's general operations and its basic services. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate a comparison between governmental activities, as reported in the Statement of Net Assets and the Statement of Activities and governmental funds.

Proprietary funds - Fees charged to customers, either outside customers or to other units of government are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the enterprise funds, a component of proprietary funds, are the same as the business-type

City of Miles City
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2012

activities reported in the government-wide statements, but provide more detail and additional information, such as cash flow, for proprietary funds. Internal service funds, the other component of proprietary funds, report activities that provide supplies and services for other programs and activities.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside City government. Fiduciary funds use the same basis of accounting as proprietary funds. Fiduciary funds are reported separately because these funds cannot be used to finance City operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

CITY OF MILES CITY
Statement of Net Assets
Fiscal Year Ended June 30, 2012

ASSETS	Primary Government			Primary Government		
	Gov	Bus-type	Total	Gov	Bus-type	Total
	Activities	Activities		Activities	Activities	
	2012	2012	2012	2011	2011	2011
Current & other assts	\$2,765,828	\$6,723,228	\$9,489,056	\$2,280,224	\$6,404,783	\$8,685,007
Capital assets, net	\$20,418,663	\$25,183,925	\$45,602,588	\$20,361,280	\$25,109,198	\$45,470,478
Total assets	\$23,184,491	\$31,907,153	\$55,091,644	\$22,641,504	\$31,513,981	\$54,155,485
Other liabilities	\$11,250	\$49,614	\$60,864	\$33,832	\$44,876	\$78,708
LT liab	\$408,964	\$5,474,523	\$5,883,487	\$323,399	\$5,791,269	\$6,114,668
Total liabilities	\$420,214	\$5,524,137	\$5,944,351	\$357,231	\$5,836,145	\$6,193,376
Net assets:						
Invest in cap assts	\$20,373,861	\$19,936,308	\$40,310,169	\$20,301,714	\$19,521,258	\$39,822,972
Restricted	\$1,552,738	\$325,062	\$1,877,800	\$452,223	\$384,873	\$837,096
Unrestricted	\$837,678	\$6,121,646	\$6,959,324	\$1,530,336	\$5,771,705	\$7,302,041
Total net assets	\$22,764,277	\$26,383,016	\$49,147,293	\$22,284,273	\$25,677,836	\$47,962,109

Net Governmental Assets increased by 2.2% in FY 2012 while Business-type Assets increased by 2.7% in FY 2012.

CITY OF MILES CITY
STATEMENT OF ACTIVITIES
June 30, 2012

Primary Government					
Gov	Gov	Bus-type	Bus-type	Total	Total
Act	Act	Act	Act		
2012	2011	2012	2011	2012	2011

Revenues

Program Revenues

City of Miles City
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2012

Charges for services	1,947,645	1,383,106	4,377,248	3,794,394	6,324,893	5,177,500
Operating Grants & Contributions	1,513,710	958,491	0	0	1,513,710	958,491
Capital Grants & Contributions	0	0	189,486	284,449	189,486	284,449
General Revenues						
Taxes	1,615,577	1,552,246	16,358	6,530	1,631,935	1,558,776
State Sources	1,117,802	1,101,409	5,623	4,533	1,123,425	1,105,942
County Sources	0	0	0	0	0	0
Grants & Contributions not restricted to specific programs	0	0	0	0	0	0
Interest	4,411	9,201	15,136	28,191	19,547	37,392
Other - Misc	73,306	40,222	29,730	40,261	103,036	80,483
Other - Gain on Sale of Capital Assets						0
Other - Transfers	189,640	164,073	(189,640)	(164,073)	0	0
Total Revenues	6,462,091	5,208,748	4,443,941	3,994,285	10,906,032	9,203,033
Expenses:						
General government	719,136	687,535			719,136	687,535
Public Safety	2,643,972	2,530,192			2,643,972	2,530,192
Public Works	1,551,128	1,543,701			1,551,128	1,543,701
Public Health	99,902	69,442			99,902	69,442
Social & Economic services	90,988	91,418			90,988	91,418
Culture and recreation	732,859	682,811			732,859	682,811
Housing & Community Development	13,410.00	6,500.00			13,410	6,500
Water	0	0	1,512,813	1,448,529	1,512,813	1,448,529
Sewer	0	0	861,526	820,431	861,526	820,431
Solid Waste			0		0	0
Ambulance	0	0	549,622	607,473	549,622	607,473
Airport	0	0	825,086	615,771	825,086	615,771
Other	105,794	114,260		0	105,794	114,260
Interest on long-term debt	936	621		0	936	621
Total expenses	5,958,125	5,726,480	3,749,047	3,492,204	9,707,172	9,218,684
Change in net assets before transfers						
Transfers	164,073	164,073	(164,073)	(164,073)	0	0
Change in nets assets					1,198,860	(15,651)
Net assets beginning					47,962,109	47,977,760
Prior Period Adjustments					(13,676)	
Net assets ending					49,147,293	47,962,109

For this fiscal year, the business-type fund revenues exceeded expenses by about 19 percent. This reflects sound charges for service schedules. The City has increased water, sewer and ambulance

City of Miles City
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2012

charges in the recent past in an effort to improve financial condition in anticipation of upcoming investment in the infrastructure. Current and planned priority projects have an estimated cost of \$4.8 million. This amount does not include funds that must be kept in reserve to cover emergency repairs.

The governmental funds, however, show revenues exceeding expenses by about 5 percent. This increase is a reflection in an increase in assessment of maintenance and lighting districts along with a delay in planned projects, increasing revenues which are helping to offset the steady to increasing expense factors of inflation and contractual agreements. The City is currently considering various policies and methods to reduce expenditures and to increase revenues for the governmental funds. A more in-depth analysis will be provided as future information becomes available for a comparative analysis.

The fund financial statements provide detailed information about the major, or most significant, funds. The general fund is always reported as a major fund. Other governmental or enterprise funds may be selected, even though they may not meet the following two criteria.

Total assets, liabilities, revenues or expenditures of that individual governmental or enterprise fund are at least 10 percent of the corresponding element total (assets, liabilities, etc.) for all funds of that type that is total governmental or total enterprise funds.

The same element that met the 10 percent criterion is at least 5 percent of the corresponding total for all governmental or enterprise funds combined.

The City of Miles City has several major funds, the general fund in the governmental fund types and water, sewer, ambulance and airport in the business-type funds.

The year's operations left the general government fund with a net decrease in assets, before transfers, of about 1.3 percent. Transfers increased this increase to about 2.1 percent. One of the more significant reasons for the increase in the general government fund is the increase in assessments for maintenance and lighting districts in public safety. The general fund also has an annual debt service of about \$15,700. The general fund had a balance of \$996,405 on June 30, 2012 that is available for spending in the next fiscal year.

The water fund had operating revenues exceeding operating expenses by \$1,005,367, with an increase in total net assets for the year of \$756,360. The water fund has a debt service interest expense of \$193,690. The increase in assets is due to a delay and timing of capital projects in water fund. The significant projects are the Cenex/Dickinson Water Line project for \$153,113, the Strevell/Merriam Water Line Project for \$572,600 and the Riverside Tank Demolition for \$89,303.

The sewer fund had operating revenues exceeding operating expenses by \$116,910. Total net assets increased by \$71,356. The sewer fund has no debt service but may have debt of \$1,510,000 next year to upgrade the Haynes Avenue Lift Station and the Effluent Building at the Wastewater Plant. The increase in assets is due to a delay and timing of capital projects in sewer fund. The significant projects are the Sewer Lines for \$74,000, the Haynes Avenue Lift Station \$1,035,786 and the Effluent Plant upgrades for \$2,155,973. The anticipated loan of \$1,689,740 was delayed also. The Utilities Director budgets for anticipated repairs and anticipated replacements that only get replaced when they actually fail.

The ambulance fund had operating income, revenues exceeding expenses, of \$18,802, with a

City of Miles City
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2012

decrease in total net assets of \$13,056 for the year. The ambulance fund has a debt service interest expense of \$1,421. Ambulance revenue for services was under budget by \$79,292 and was offset by a savings in personal expenses of \$50,523 and \$15,710 savings in repairs and debt services expenses.

The airport fund had operating losses of \$316,518. Non-operating revenues reduced this loss by \$31,176. Total net assets show a reduction for the year by this same amount. The airport fund has a debt service interest expense of \$1,249. The reason for the decrease in net assets of \$108,122 for this fiscal year is due to a depreciation expense of \$235,110 and the timing of purchasing and selling jet fuel.

CAPITAL ASSET AND DEBT ADMINISTRATION

The City of Miles City's investment in capital assets for this year includes an increase of \$57,383 in governmental activities for an ending balance of \$20,418,663. For business-type activities, capital assets increased by \$16,896 for an ending balance of \$25,183,925.

Outstanding debt of the City is \$5,102,628 stemming from ten different notes with final payment dates ranging from 2012 through 2038.

THE CITY OF MILES CITY'S FUTURE

Several factors of the Miles City community will continue to pose challenges to the financial health of the City. Continually increasing regulatory requirements by state and federal government impact nearly every department and program. Minimal, but aging population growth, coupled with fewer available well-paying jobs places down pressure on the tax base, while forcing the decision makers to consider a new mix and level of services. Aging infrastructure is demanding attention towards replacement of rolling stock, equipment, water and sewer lines and treatment facilities, storm drainage, and streets. Physical and political situations tend to limit the City's ability to grow or expand. The City is also looking to the future at a FEMA certified dike in order to reduce the current flood plain boundaries or petitioning to FEMA to correct errors in current DFIRM map.

The City is currently addressing several of these factors through pro-active planning and recently negotiated union wage contracts. Several major infrastructure projects will increase the City's debt, but will also improve the overall asset picture. In summary, the City will continue to provide its services to the citizens, while making proactive responses to the challenges of the new year.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This annual financial report is designed to provide our citizens, taxpayers, customers, students of public finance, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the funds and assets it receives. For further financial information or questions concerning this report, contact the City Clerk, City of Miles City, 17 South 8th Street, PO Box 910, Miles City, Montana 59301.

BASIC FINANCIAL STATEMENTS

CITY OF MILES CITY
STATEMENT OF NET ASSETS
FISCAL YEAR ENDING JUNE 30, 2012

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total		
ASSETS					
Cash and cash equivalents	2,613,949.00	2,049,733.00	4,663,682.00		
Investments			0.00		
Petty Cash			0.00		
Restricted Assets:					
Cash and cash equivalents		4,023,065.00	4,023,065.00		
Investments (at fair value)			0.00		
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	122,956.00	551.00	123,507.00		
Accounts/other receivables - (net of allowance for uncollectibles)		611,286.00	611,286.00		
Internal Balances			0.00		
Due from other governments	28,923.00		28,923.00		
Advances to other funds/internal Bal			0.00		
Prepaid items		5,278.00	5,278.00		
Inventories			0.00		
Deferred charges		33,315.00	33,315.00		
Capital assets not being depreciated					
Land	526,599.00	61,829.00	588,428.00		
Construction in progress	48,410.00	294,449.00	342,859.00		
Capital assets being depreciated (net of accumulated depreciation)	19,843,654.00	24,827,647.00	44,671,301.00		
Total Assets	23,184,491.00	31,907,153.00	55,091,644.00	0.00	0.00
LIABILITIES					
Accounts payable and other current liabilities	11,250.00	49,614.00	60,864.00		
Matured bonds and interest payable			0.00		
Due to other funds/Close to Int Bal			0.00		
Due to other governments			0.00		
Deferred revenue			0.00		
Contracts/Loans/Notes Payable			0.00		
Advances from other funds/Internal Balances			0.00		
Noncurrent liabilities:					
Due within one year	45,567.00	190,791.00	236,358.00		
Due in more than one year	363,397.00	5,283,732.00	5,647,129.00		
Total Liabilities	420,214.00	5,524,137.00	5,944,351.00	0.00	0.00
NET ASSETS					
Invested in Capital assets, net of related debt	20,373,861.00	19,936,308.00	40,310,169.00		
Restricted for:			0.00		
Debt Service			0.00		
Bond Indenture Requirements		325,062.00	325,062.00		
General Government	1,667.00		1,667.00		
Public Safety	166,408.00		166,408.00		
Public Works	1,041,097.00		1,041,097.00		
Public Health	3,860.00		3,860.00		
Social and economic	6,965.00		6,965.00		
Culture/Recreation	7,176.00		7,176.00		
Capital projects	325,565.00		325,565.00		
Other:			0.00		
Non-spendable (other than Perm Fund)			0.00		
Permanent Fund principal			0.00		
Unrestricted	837,678.00	6,121,646.00	6,959,324.00		
Total Net Assets	22,764,277.00	26,383,016.00	49,147,293.00	0.00	0.00
Balance check (should equal zero):	0.00	0.00	0.00		

CITY OF MILES CITY

STATEMENT OF ACTIVITIES

FISCAL YEAR ENDING JUNE 30, 2012

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Charges for		Capital		Primary Government		
	Expenses	Services, Fines, Forfeitures, etc.	Operating Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Component Units
Primary government:							
Governmental activities:							
General government	719,136.00	402,999.00	3,387.00	13,700.00	(299,050.00)		(299,050.00)
Public safety	2,643,972.00	40,219.00	612,808.00		(1,990,945.00)		(1,990,945.00)
Public works	1,551,128.00	1,431,171.00	195,522.00	304,303.00	379,868.00		379,868.00
Public health	99,902.00	21,652.00			(78,250.00)		(78,250.00)
Social and economic services	90,888.00		74,720.00		(16,268.00)		(16,268.00)
Culture and recreation	732,859.00	51,604.00	29,129.00	280,141.00	(371,985.00)		(371,985.00)
Housing/Community Development	13,410.00				(13,410.00)		(13,410.00)
Conservation of Natural Resources					0.00		0.00
Interest on long-term debt	936.00				(936.00)		(936.00)
Other current charges	105,794.00				(105,794.00)		(105,794.00)
Unallocated costs					0.00		0.00
Total governmental activities	5,958,125.00	1,947,645.00	915,566.00	598,144.00	(2,496,770.00)		(2,496,770.00)
Business-type activities:							
Hospital						0.00	0.00
Water	1,512,813.00	2,324,490.00				811,677.00	811,677.00
Sewer	861,526.00	978,436.00				116,910.00	116,910.00
Solid Waste/Landfill						0.00	0.00
Ambulance	549,622.00	567,003.00				17,381.00	17,381.00
Airport	825,086.00	507,319.00		189,486.00		(128,281.00)	(128,281.00)
Gas/Electric						0.00	0.00
Total business-type activities	3,749,047.00	4,377,248.00	0.00	189,486.00	0.00	817,687.00	817,687.00
Total primary government	9,707,172.00	6,324,893.00	915,566.00	787,630.00	(2,496,770.00)	817,687.00	(1,679,083.00)
Component Units:							
Total component units	0.00	0.00	0.00	0.00			0.00
General revenues:							
Property taxes					1,615,577.00	16,358.00	1,631,935.00
Local option taxes							0.00
Licenses and permits					20,118.00		20,118.00
Unrestricted Federal/State shared revenues					1,117,802.00	5,623.00	1,123,425.00
Unrestricted grants and contributions							0.00
Unrestricted investment earnings					4,411.00	15,136.00	19,547.00
Miscellaneous					53,188.00	29,730.00	82,918.00
Gain on sale of capital assets							0.00
Transfers					189,640.00	(189,640.00)	0.00
Special/Extraordinary items							0.00
Total general revenues and transfers					3,000,736.00	(122,793.00)	2,877,943.00
Change in net assets					503,966.00	694,894.00	1,198,860.00
Total net assets - July 1, 20					22,284,273.00	25,677,836.00	47,962,109.00
Prior period adjustments					(23,962.00)	10,286.00	(13,676.00)
Total net assets - July 1, 20 as restated					22,260,311.00	25,688,122.00	47,948,433.00
Total net assets - June 30, 20					22,764,277.00	26,383,016.00	49,147,293.00

CITY OF MILES CITY BALANCE SHEET GOVERNMENTAL FUNDS FISCAL YEAR ENDING JUNE 30, 2012					
Account Number	Description	General	Major Funds Street Maint Dist. No. 204	Other Governmental Funds	Total Governmental Funds
	ASSETS				
101000	Cash and cash equivalents	1,005,002.00	754,609.00	776,415.00	2,536,026.00
103000	Petty cash			0.00	0.00
101100	Investments			0.00	0.00
	Restricted Assets:				
102200	Cash and cash equivalents			0.00	0.00
102300	Investments			0.00	0.00
106000	Valuation of investments to fair value			0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	52,229.00	36,382.00	34,345.00	122,956.00
120000	Accounts/other receivables - (net of allowance for uncollectibles)			0.00	0.00
131000	Due from other funds			0.00	0.00
132000	Due from other governments	18,289.00		10,634.00	28,923.00
133000	Advances to other funds			0.00	0.00
140000	Prepaid expense			0.00	0.00
150000	Inventories			0.00	0.00
170000	Other debits			0.00	0.00
	Total Assets	1,075,520.00	790,991.00	821,394.00	2,687,905.00
	LIABILITIES AND FUND BALANCES				
	Liabilities:				
201000	Warrants payable			0.00	0.00
202100	Accounts payable			0.00	0.00
203100	Judgments payable			0.00	0.00
204000	Contracts/loans/notes payable			0.00	0.00
205200	Matured interest payable			0.00	0.00
206100	Other accrued payables			0.00	0.00
211000	Due to other funds			0.00	0.00
212000	Due to other governments			0.00	0.00
214000	Deposits payable			0.00	0.00
220000	Deferred revenue	52,229.00	36,382.00	34,345.00	122,956.00
233000	Advances from other funds			0.00	0.00
	Total Liabilities	52,229.00	36,382.00	34,345.00	122,956.00
	FUND BALANCES:				
250100	Non-spendable				0.00
	Inventory				0.00
250200	Restricted				0.00
	General government				0.00
	Public Safety			166,408.00	166,408.00
	Public Works		754,609.00	217,520.00	972,129.00
	Public Health			3,860.00	3,860.00
	Social and Economic			6,965.00	6,965.00
	Culture and Recreation			7,176.00	7,176.00
	Capital projects			325,565.00	325,565.00
260100	Committed				0.00
	General government				0.00
	Public Safety				0.00
	Public Works				0.00
	Culture and Recreation			48,543.00	48,543.00
	Other: (input explanation)				0.00
260200	Assigned	1,023,291.00		(238.00)	1,023,053.00
					0.00
					0.00
					0.00
271000	Unassigned			0.00	0.00
	Total fund balances	1,023,291.00	754,609.00	775,799.00	2,553,699.00
	Total liabilities and fund balances	1,075,520.00	790,991.00	810,144.00	
	Balance check (Should equal zero):	0.00	0.00	0.00	
	Amounts reported for governmental activities in the statement of net assets are different because:				
	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				20,418,663.00
	Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred in the funds.				122,956.00
	Internal service funds are used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net assets.				
	Current assets			77,923.00	
	Accounts payable			11,932.00	
	Net amount allocated to business-type/external activities			0.00	65,991.00
	Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.				(397,032.00)
	Net assets of governmental activities				22,764,277.00

CITY OF MILES CITY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FISCAL YEAR ENDING JUNE 30, 2012

Account Number	Description	Major Funds			Total
		General	Street Maint Dist. No. 204	Other Governmental Funds	
REVENUES					
310000/					
363000	Taxes/assessments	1,564,697.00	916,617.00	552,483.00	3,033,797.00
320000	Licenses and permits	94,814.00		118,212.00	213,026.00
330000	Intergovernmental revenues	1,549,318.00		809,064.00	2,358,382.00
340000	Charges for services	125,359.00	30.00	61,115.00	186,504.00
350000	Fines and forfeitures	159,523.00			159,523.00
360000	Miscellaneous	42,100.00	589.00	21,676.00	64,365.00
370000	Investment and royalty earnings	2,672.00	913.00	826.00	4,411.00
	Total Revenues	3,538,483.00	918,149.00	1,563,376.00	6,020,008.00
EXPENDITURES					
	Current:				
410000	General government	708,472.00			708,472.00
420000	Public safety	2,317,722.00		170,771.00	2,488,493.00
430000	Public works	4,190.00	522,332.00	578,301.00	1,104,823.00
440000	Public health	64,786.00		34,018.00	98,804.00
450000	Social and economic services			85,063.00	85,063.00
460000	Culture and recreation	359,842.00		320,879.00	680,721.00
470000	Housing and community development	13,410.00			13,410.00
480000	Conservation of natural resources				0.00
490000	Debt Service:				
	Principal	14,764.00			14,764.00
	Interest	936.00			936.00
	Capital outlay	112,910.00	11,776.00	330,689.00	455,375.00
500000	Internal Services				0.00
510000	Other current charges	73,416.00	25,949.00	6,429.00	105,794.00
	Total Expenditures	3,670,448.00	560,057.00	1,526,150.00	5,756,655.00
	Excess of revenues (under) expenditures	(131,965.00)	358,092.00	37,226.00	263,353.00
OTHER FINANCING SOURCES (USES):					
381010/40	Bonds issued				0.00
381010/40	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of capital assets				0.00
383000	Transfers In	425,074.00	89,769.00	687,417.00	1,202,260.00
521000	Transfers out	(596,040.00)	(34,179.00)	(382,401.00)	(1,012,620.00)
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure				0.00
525000	Extraordinary items - expenditure				0.00
	Total other financing sources (uses)	(170,966.00)	55,590.00	305,016.00	189,640.00
	Net change in fund balances	(302,931.00)	413,682.00	342,242.00	452,993.00
	Fund balances - July 1, 20__ as previously reported	1,308,271.00	340,927.00	433,557.00	2,082,755.00
	Prior period adjustments	17,951.00	0.00	0.00	17,951.00
	Fund balances - July 1, 20__ as restated	1,326,222.00	340,927.00	433,557.00	2,100,706.00
	Fund balances - June 30, 20__	1,023,291.00	754,609.00	775,799.00	2,553,699.00

CITY OF MILES CITY
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, 2012

Net change in fund balances - total governmental funds (page 16)	<u>452,993.00</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	455,375.00
Depreciation expense	<u>(657,538.00)</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>(3,143.00)</u>
Proceeds from the sale of capital assets	<u>0.00</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	262,689.00
Long-term receivables (deferred revenue)	<u>(3,921.00)</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	0.00
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	14,764.00
Long-term bond principal payments	<u>0.00</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	34,370.00
Net of amount allocated to business-type/external activities	<u>0.00</u>
Depreciation Expense	<u>0.00</u> 34,370.00
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	
Other post employment benefits	(43,168.00)
Accrued compensated absences	<u>(8,455.00)</u>
 Change in Net Assets in Governmental Activities	 <u><u>503,966.00</u></u>

CITY OF MILES CITY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2012

		Business-type Activities					Governmental Activities
		Major Enterprise Funds				Nonmajor Enterprise Funds	
Account Number	Description	Water 5210	Sewer 5310	Ambulance 5510	Airport 5610		
						Totals	Internal Service
	ASSETS						
	Current Assets						
101000	Cash and cash equivalents	1,280,660.00	856,618.00		36,505.00	0.00	2,173,783.00
103000	Petty cash					0.00	0.00
101100	Investments (at fair value)					0.00	0.00
	Tax/assessment receivable (net of allowance for uncollectibles)			240.00	311.00	0.00	551.00
110000	Accounts/other receivables - (net of allowance for uncollectibles)	329,143.00	99,458.00	182,685.00		0.00	611,286.00
120000	Due from other funds					0.00	0.00
131000	Due from other governments					0.00	0.00
132000	Due from other governments					0.00	0.00
141000	Prepaid items				5,278.00	0.00	5,278.00
150000	Inventories					0.00	0.00
	Total Current Assets	1,609,803.00	956,076.00	182,925.00	42,094.00	0.00	2,790,898.00
	Noncurrent Assets						
	Restricted Assets:						
102200	Cash and cash equivalents	2,212,716.00	1,810,349.00			0.00	4,023,065.00
102300	Investments					0.00	0.00
133000	Advances to other funds					0.00	0.00
170000	Deferred charges	33,315.00				0.00	33,315.00
180000	Capital assets:					0.00	0.00
	Land	41,844.00	2.00		19,983.00	0.00	61,829.00
	Construction in progress	74,821.00	192,623.00		27,005.00	0.00	294,449.00
	Buildings	22,997.00			9,221,296.00	0.00	9,244,293.00
	Improvements other than buildings					0.00	0.00
	Machinery and equipment	356,328.00	602,378.00	372,187.00	836,464.00	0.00	2,167,357.00
	Infrastructure (utility systems)	18,540,655.00	5,100,628.00			0.00	23,641,283.00
	Less: accumulated depreciation	(5,139,818.00)	(2,523,757.00)	(181,649.00)	(2,380,062.00)	0.00	(10,225,286.00)
	Capital assets - net of accumulated depreciation	13,896,827.00	3,371,874.00	190,538.00	7,724,686.00	0.00	25,183,925.00
	Total Noncurrent Assets	16,142,858.00	5,182,223.00	190,538.00	7,724,686.00	0.00	29,240,305.00
	Total Assets	17,752,661.00	6,138,299.00	373,463.00	7,766,780.00	0.00	32,031,203.00
	LIABILITIES						
	Current Liabilities						
202100	Accounts payable	23,243.00				0.00	23,243.00
	Cash overdraft			124,050.00		0.00	124,050.00
203100	Judgments payable					0.00	0.00
204000	Contracts/loans/notes payable	142,000.00		24,831.00	4,921.00	0.00	171,752.00
205200	Matured interest payable					0.00	0.00
206100	Other accrued payables					0.00	0.00
209100	Compensated absences	8,759.00	5,678.00	4,216.00	386.00	0.00	19,039.00
211000	Due to other funds					0.00	0.00
212000	Due to other governments					0.00	0.00
214000	Deposits payable	26,371.00				0.00	26,371.00
223000	Deferred revenue					0.00	0.00
	Total Current Liabilities	200,373.00	5,678.00	153,097.00	5,307.00	0.00	364,455.00
	Noncurrent Liabilities						
231000	Bonds payable	4,960,628.00				0.00	4,960,628.00
233000	Advance from other funds					0.00	0.00
234000	Judgments payable					0.00	0.00
235000	Contracts/loans/notes payable			90,632.00	24,605.00	0.00	115,237.00
236000	Closure/postclosure care costs					0.00	0.00
238000	OPEB Liability	13,665.00	10,075.00	10,029.00	2,752.00	0.00	36,521.00
239000	Compensated absences	78,835.00	51,092.00	37,943.00	3,476.00	0.00	171,346.00
	Total Noncurrent Liabilities	5,053,128.00	61,167.00	138,604.00	30,833.00	0.00	5,283,732.00
	Total Liabilities	5,253,501.00	66,845.00	291,701.00	36,140.00	0.00	5,648,187.00
	NET ASSETS						
	Invested in capital assets, net of related debt	8,794,199.00	3,371,874.00	75,075.00	7,695,160.00	0.00	19,936,308.00
	Restricted for:						
	Bond indenture	325,062.00				0.00	325,062.00
						0.00	0.00
						0.00	0.00
	Unrestricted	3,379,899.00	2,699,580.00	6,687.00	35,480.00	0.00	6,121,646.00
	Total Net Assets	12,499,160.00	6,071,454.00	81,762.00	7,730,640.00	0.00	26,383,016.00
	Balance check (Should equal zero)	0.00	0.00	0.00	0.00	0.00	
	Reconciliation to government-wide statement of net assets:						
	Adjustment to reflect the consolidations of internal service funds activities related to enterprise funds						
	Net assets of business-type activities						26,383,016.00

FISCAL YEAR ENDING JUNE 30, 2012

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CITY OF MILES CITY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2012

	Business-type Activities					Governmental Activities
	Major Enterprise Funds				Nonmajor Enterprise Funds	
Description	Water 5210	Sewer 5310	Ambulance 5510	Airport 5610		Totals Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	2,191,481.00	975,403.00	441,559.00	507,319.00	0.00	4,115,762.00 0.00
Cash paid to suppliers	(400,009.00)	(318,106.00)	(84,595.00)	(483,484.00)	0.00	(1,286,194.00) (19,061.00)
Cash paid to employees	(563,911.00)	(415,866.00)	(443,732.00)	(123,332.00)	0.00	(1,546,841.00) (87,786.00)
Cash received from interfund services provided					0.00	0.00 147,250.00
Cash paid for interfund services used					0.00	0.00 0.00
Net cash provided (used) by operating activities	1,227,561.00	241,431.00	(86,768.00)	(99,497.00)	0.00	1,282,727.00 40,403.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from (to) other funds	(57,460.00)	(48,982.00)	(70,932.00)	(12,266.00)	0.00	(189,640.00) 0.00
Intergovernmental, nonoperating			5,623.00			5,623.00
Increase in deposits payable	1,971.00					1,971.00
Miscellaneous cash receipts, nonoperating	(74.00)	2,450.00	4,986.00	22,368.00		29,730.00
Advances from (to) other funds					0.00	0.00 0.00
Subsidies from taxes and other governments	0.00	0.00	6,626.00	9,756.00	0.00	16,382.00 0.00
Net cash provided (used) by capital and related financing activities	(55,563.00)	(46,532.00)	(53,697.00)	19,858.00	0.00	(135,934.00) 0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from debt	710,638.00		127,851.00		0.00	838,489.00 0.00
Capital contributions				189,486.00	0.00	189,486.00 0.00
Purchases/acquisition/construction of capital assets	(520,049.00)	(70,173.00)		(195,804.00)	0.00	(786,026.00) 0.00
Principal on debt	(911,010.00)		(12,388.00)	(4,921.00)	0.00	(928,319.00) 0.00
Interest paid on debt	(192,023.00)		(1,421.00)	(1,249.00)	0.00	(194,693.00) 0.00
Capital lease down payment					0.00	0.00 0.00
Proceeds from sales of capital assets					0.00	0.00 0.00
Net cash provided (used) by capital and related financing activities	(912,444.00)	(70,173.00)	114,042.00	(12,488.00)	0.00	(881,063.00) 0.00
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sales of investments					0.00	0.00 0.00
Purchase of investments					0.00	0.00 0.00
Interest earnings	8,949.00	5,939.00	5.00	243.00	0.00	15,136.00 0.00
Net cash provided (used) by investing activities	8,949.00	5,939.00	5.00	243.00	0.00	15,136.00 0.00
Net increase (decrease) in cash and cash equivalents	268,503.00	130,665.00	(26,418.00)	(91,884.00)	0.00	280,866.00 40,403.00
Cash and cash equivalents - July 1, 20	3,224,873.00	2,536,302.00	(97,632.00)	128,389.00	0.00	5,791,932.00 37,520.00
Cash and cash equivalents - June 30, 20	3,493,376.00	2,666,967.00	(124,050.00)	36,505.00	0.00	6,072,798.00 77,923.00
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	1,005,367.00	116,910.00	18,802.00	(316,518.00)	0.00	824,561.00 34,370.00
Adjustments to reconcile operating income to net cash provided (used) by operating activities						
Depreciation expense	349,486.00	124,412.00	14,828.00	235,110.00	0.00	723,836.00 0.00
Other post employment benefits	6,933.00	5,112.00	5,089.00	1,396.00	0.00	18,530.00 0.00
(Increase) Decrease in accounts receivable	(133,009.00)	(3,033.00)	(125,444.00)		0.00	(261,486.00) 0.00
(Increase) Decrease in intergovernmental receivables					0.00	0.00 0.00
(Increase) Decrease in due from other funds					0.00	0.00 0.00
Increase in allowance for uncollectible accounts					0.00	0.00 0.00
(Increase) decrease in inventories					0.00	0.00 0.00
(Increase) decrease in prepaid items					0.00	0.00 0.00
Increase (decrease) in customer deposits					0.00	0.00 0.00
Increase (decrease) in accounts payable	(3,437.00)	(2,581.00)	(2,960.00)	(792.00)	0.00	(9,770.00) (760.00)
Increase (decrease) in compensated absences pay	2,221.00	611.00	2,917.00	(18,693.00)	0.00	(12,944.00) 6,793.00
Increase (decrease) in intergovernmental payables					0.00	0.00 0.00
Increase (decrease) in due to other funds					0.00	0.00 0.00
Total adjustments	222,194.00	124,521.00	(105,570.00)	217,021.00	0.00	458,166.00 6,033.00
Net cash provided (used) by operating activities	1,227,561.00	241,431.00	(86,768.00)	(99,497.00)	0.00	1,282,727.00 40,403.00
Noncash investing, capital, and financing activities:						
Borrowing under capital lease					0.00	0.00 0.00
Contributions of capital assets from government					0.00	0.00 0.00
Purchase of equipment on account	23,243.00				0.00	23,243.00 0.00
Amortization of deferred charges	1,667.00				0.00	1,667.00 0.00
Capital asset trade-ins					0.00	0.00 0.00

CITY OF MILES CITY

STATEMENT OF FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

FISCAL YEAR ENDING JUNE 30, 2012

CITY OF MILES CITY						
STATEMENT OF FIDUCIARY NET ASSETS						
FIDUCIARY FUNDS						
FISCAL YEAR ENDING JUNE 30, 2012						

There is no page 22

**CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

~~The County of _____ 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 _____ form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.~~

The City/Town of Miles City is a political subdivision of the State of Montana governed by a Mayor and Council (Commission) duly elected by the registered voters of the City/Town. The City/Town utilizes the Mayor/Council form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.

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.

**CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012**

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.

Street Maintenance District No. 204 Fund - This fund is used to account for revenues and expenditures related to street maintenance.

The government reports the following major proprietary funds:

Water Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public water utility system. The fund is maintained on the full accrual basis of accounting.

Sewer Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public sewer utility system. The fund is maintained on the full accrual basis of accounting.

Ambulance Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public emergency medical services. The fund is maintained on the full accrual basis of accounting.

Airport Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public aviation services. The fund is maintained on the full accrual basis of accounting.

Additionally, the government reports the following fund types:

Internal Service Funds—These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis.

Private Purpose Trust Funds—These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor.

Pension Trust Funds—These funds are used to account for the activities of a local retirement plan which accumulates resources for pension benefit payments to qualified employees.

Permanent Funds—These funds are used to account for certain funds held in a trust capacity wherein the principle balance of the trust cannot be expended, only the interest earned on the investment of such funds.

**CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012**

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/City/Town 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/City/Town 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 enterprise funds are restricted for specific use as required by the bond indenture agreement covenants established with the issuance and sale of the revenue bonds representing a liability to the enterprise funds. These restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt and the establish a replacement and depreciation reserve for the purpose of replacing the system in the future.

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

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/City/Town as assets with an initial cost of more than \$10000.00 and an estimated useful life in excess of 5 years. 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.

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 depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings, improvements and systems	<u>20-105</u>
Building improvements	<u> </u>
Public domain infrastructure	<u>75-85</u>
System infrastructure	<u> </u>
Machinery and equipment	<u>7-40</u>
Equipment other than vehicles	<u> </u>
Office equipment	<u> </u>
Computer equipment	<u> </u>

6. Compensated absences

As required by State law, the County/City/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.

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

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)

See FS

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)

See FS

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).

None

**CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012**

3. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

B. Excess of expenditures over appropriations

(Disclose here any instances of budget overdrafts at the activity level)

None

C. Deficit fund equity

(Disclose here any instance of deficit fund equity balances and the reasons for such deficit)

Judgement/losses-\$238

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of June 30, 20__, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
U.S. Treasuries	\$	
Repurchase Agreements	\$	
State Short-Term Investment Pool (STIP)	\$	
	\$	
Total fair value	\$	
Portfolio weighted average maturity		

Interest rate risk. In accordance with its investment policy, the County/City/Town manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than _____ (fill in period, i.e., one year, 10 months).

Credit risk. State law authorizes the County/City/Town to invest in the State Short-Term Investment Pool (STIP); repurchase agreements; registered warrants of the County or of municipalities or school districts located in the County; U.S. government treasury bills, notes, bonds and other treasury obligations such as state and local government series; general obligations of certain agencies of the United States such as Federal Home Loan Bank; and U.S. government security money market funds if the fund meets certain conditions. Credit risk is minimized by compliance with State law.

Concentration of credit risk. The County/City/Town's investment policy does not allow for an investment in any one issuer that is in excess of _____ percent of the government's total investments.

Custodial credit risk. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. For an investment, this is the risk that, in the event of the failure of the counterparty, the County/City/Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law governs the amount and types of security required to cover that portion of the deposits which is not guaranteed or insured according to law. Per state law, when negotiable securities are furnished, such securities may be placed in trust and the trustee's receipt may be accepted in lieu of actual securities when such receipt is in favor of the treasurer or town clerk and his successors. Sections 7-6-202 and 7-6-206, MCA severely limit the types of investments and time deposits which are permitted by the County/City/Town. Compliance with these statutes minimizes the County/City/Town's custodial credit risk.

B. Amounts due to and due from other funds

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

<u>Account Number 131XXX</u>		<u>Account 211XXX</u>	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Total Due From Other Funds		Total Due From Other Funds	

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 20__ was as follows:

	Balance BOY	Additions	Deletions
Governmental activities:			
Capital assets, not being depreciated			
Land	\$ 526,599	\$ -	\$ -
Construction-in-progress	-	48,410	-
Total capital assets, not being depreciated	526,599	48,410	-
Capital assets, being depreciated			
Buildings/improvements	1,986,836	284,449	16,731
Improvements other than buildings	-	-	-
Machinery and equipment	3,173,900	86,888	65,000
Infrastructure	33,758,724	303,017	-
Total capital assets, being depreciated	38,919,460	674,354	81,731
Less accumulated depreciation for:			
Buildings/improvements	729,394	47,781	8,888
Improvements other than buildings	-	-	-
Machinery and equipment	1,607,924	183,232	65,000
Infrastructure	16,747,461	426,525	-
Total accumulated depreciation	19,084,779	657,538	73,888
Total capital assets, being depreciated, net	19,834,681	16,816	7,843
Governmental activities capital assets, net	\$ 20,361,280	\$ 65,226	\$ 7,843
Business-type activities:			
Capital assets, not being depreciated			
Land	\$ 61,829	\$ -	\$ -
Construction-in-progress	462,639	715,821	884,011
Total capital assets, not being depreciated	524,468	715,821	884,011
Capital assets, being depreciated			
Buildings and systems	23,638,290	703,527	-
Improvements other than buildings	8,350,764	192,995	-
Machinery and equipment	2,154,957	12,400	-
Infrastructure	-	-	-
Total capital assets, being depreciated	34,144,011	908,922	-
Less accumulated depreciation for:			
Buildings and systems	7,024,377	423,572	-
Improvements other than buildings	1,633,562	188,496	-
Machinery and equipment	843,511	111,768	-
Infrastructure	-	-	-
Total accumulated depreciation	9,501,450	723,836	-
Total capital assets, being depreciated, net	24,642,561	185,086	-
Business-type activities capital assets, net	\$ 25,167,029	\$ 900,907	\$ 884,011

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets - cont.

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

Governemental activities:

General government	2,423.00
Public safety	108,022.00
Public works	495,275.00
Public health	389.00
Culture and recreation	51,429.00
	<u>657,538.00</u>

Business-type activities:

Water	349,486.00
Sewer	124,412.00
Ambulance	14,828.00
Airport	235,110.00
	<u>723,836.00</u>

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:

<u>Year ending June 30</u>	<u>Amount</u>
20__	_____
20__	_____
20__	_____
20__	_____
20__	_____
20__-20__	_____
Total	<u>0.00</u>

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>
Total G.O. Bonds						0	0

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

4. DETAILED NOTES ON ALL FUNDS - cont.

E. Long-term debt - cont.

2. Revenue 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 6/30/201__</u>	<u>Annual serial payment</u>
	0	0	0	0	-	-	Varies
2009 ARRA B	2010	0.75	30	2039	333,700	293,000	Varies
2008A DNRC	2008	2.75	30	2037	500,000	464,000	Varies
2008B DNRC	2008	2.75	30	2037	2,200,000	1,808,628	Varies
2008C DNRC	2008	2.75	30	2037	500,000	464,000	Varies
2008D DNRC	2008	2.75	30	2037	2,200,000	2,073,000	Varies
Total Revenue Bonds						5102628	0

3. Special Assessment 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 6/30/201__</u>	<u>Annual serial payment</u>
Total Sp. Assess. Bonds						0	0

4. Contracts, notes, or loans

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding 6/30/201__</u>	<u>Date of Last Payment</u>
Airport	49210	2009	3.63%	29,526	
Ambulance	127851	2012	1.25%	115,463	
Police cars	53500	2011	1.25%	44,802	
Total				0 189,791	

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>

**CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012**

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 City/Town 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 City/Town is a member of the Montana Municipal Interlocal Authority (MMIA), a local government risk retention pool which administers the City's/Town's group health insurance plan, an agent multiple-employer defined benefit plan. As required by State law (MCA 2-18-704), the City/Town provides its employees who retire, along with their eligible spouses and dependents, the option to continue to participate in the City's/Town'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 City/Town provide the same premium rates to retirees as it pays for its active employees, nor does it require that the City pay any portion of the retiree premiums. Premium rates and healthcare benefits may be administratively altered at the end of any contract year.

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

Montana Municipal Interlocal Authority
PO Box 6669
Helena, MT 59604-6669

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

~~The City/Town pays \$_____ or _____% of the premium for its active employees, and contributes nothing to the premium for its retirees. For the current fiscal year, premiums for the City/Town's retirees varied between \$_____ and \$_____ per month, and premiums for the City's active employees varied between \$_____ and \$_____ per month, depending on the coverage selected.~~

OR

~~For the current fiscal year, premiums for the City/Town's retirees and active employees were at the same rate, and varied between \$530 and \$600 per month, depending on the coverage selected.~~

~~37 Active employees and 9 Retired members received benefits through the City's healthcare plan.~~

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

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.

<u>Annual OPEB Cost</u>	
Annual Required Contributions (ARC) as of June 30, 2011	61698
Net OPEB Obligation at beginning of year	59904
Interest on Net OPEB Obligation	1794
Amortization Factor	26.17
ARC Adjustments	
Annual OPEB Cost	61698

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

	FY 12	FY11	FY
Annual OPEB Cost (Expense)	61698	59904	
Contributions Made	0	0	
% of Annual OPEB Cost Contributed	0	0	
Net OPEB Obligation	121602	59904	

Funded Status (Note: This example assumes no funding of the liability. Adjust as necessary.)

Actuarial Valuation Date	
Actuarial Value of Assets	0
Actuarial Accrued Liability (AAL)	388606
Unfunded Actuarial Accrued Liability (UAAL)	388606
Funded Ratio	
Annual Covered Payroll	3719720
Ratio of UAAL to Annual Covered Payroll	0.104472

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.

**CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012**

OPEB Continued:

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

Actuarial cost method:	_____
Method(s) used to determine the actuarial value of assets (N/A if OPEB not funded):	_____
Inflation rate:	_____
Investment return:	_____
Participation rate:	_____
* Post-retirement benefit increases:	_____
* Projected salary increases:	_____
Healthcare cost trend rate (include different rates for successive year, if applicable)	_____
Amortization method (level dollar or level percentage or projected payroll):	_____
Amortization period and basis (e.g. 30 years; open OR closed):	_____

The required Schedule of Funding Progress immediately following the notes to the financial statement is designed to present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Note: If the Alternative Measurement Method has been used, that fact should be disclosed, along with the source or basis of all significant assumptions or methods selected.

The following assumptions were made:

Retirement age for active employees: Based on historical average retirement age for the covered group plan members were assumed to retire at age 62

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

Mortality: Life expectancies were based on: Centers for Medicare and Medicaid Services

Turnover:

Healthcare cost trend rate: 5.5%

Inflation rate: 4.00

Payroll growth rate: 3.00

Discount rate: 4.00

**CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012**

4. DETAILED NOTES ON ALL FUNDS - cont.

G. Pending Litigation

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

Case	Damages requested	Potential of loss* (Mark with X)		
		1	2	3
None				

*The potential for loss

1 - **Probable** - The future event or events are likely to occur.

2 - **Reasonably possible** - The chance of the future event or events occurring is more than remote but less than likely.

3 - **Remote** - The chance of the future event or events occurring is slight.

H. Restatements/prior period adjustments

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

Fund	Amount	Reason for adjustment
Govt Activities	(23,962.00)	BOY OPEB and prior year audit adjustment
Business-type Activities	10,286.00	BOY OPEB and prior year audit adjustment
General	17,951.00	Prior year audit adjustment
Water	(6,732.00)	BOY OPEB and prior year audit adjustment
Sewer	(4,963.00)	BOY OPEB and prior year audit adjustment
Ambulance	23,337.00	BOY OPEB and prior year audit adjustment
Airport	(1,356.00)	BOY OPEB and prior year audit adjustment
Total		

I. Pension and retirement plans

The entity participates in the Montana Public Employees Retirement System, the Sheriff's Retirement System, and the Teacher's Retirement System. The contributions to the plans for the fiscal year are as follows:		Employer share of retirement contribution expenses	Employee share of retirement contribution	Total
a. Public Employee's Retirement System (County/City/Town)		150,619.00	148,706.00	299,325.00
b. Sheriff's Retirement System (County)				0.00
c. Teacher's Retirement System (County)				0.00
d. Other		165,429.00	59,035.00	224,464.00
Total		316,048.00	207,741.00	523,789.00

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

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. City Council, Mayor and/or City Clerk

b. _____

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 City/Town/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:	<u>Restricted</u>
2nd:	<u>Committed</u>
3rd:	<u>Assigned</u>
4th:	<u>Unassigned</u>

The City/Town/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:	<u>Restricted</u>
2nd:	<u>Committed</u>
3rd:	<u>Assigned</u>

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

Fund Balance Classifications - GASB 54 requires presentation of governmental fund balances by specific purpose. In the basic financial statements the fund balance classifications are presented in the aggregate. The table below displays the fund balances by major purpose.

		Major Funds:			Total Governmental Funds
	General		Other Governmental Funds		
FUND BALANCES:					
Nonspendable					
Inventory	See FS				0.00
Permanent Fund principal					0.00
Other:					0.00
Restricted for:					
General Government					0.00
Public Safety					0.00
Public Works					0.00
Public Health					0.00
Social & Economic					0.00
Culture Recreation					0.00
Other:					0.00
Committed to:					
General Government					0.00
Public Safety					0.00
Public Works					0.00
Public Health					0.00
Social & Economic					0.00
Culture Recreation					0.00
Other:					0.00
Assigned for:					
General Government					0.00
Public Safety					0.00
Public Works					0.00
Public Health					0.00
Social & Economic					0.00
Culture Recreation					0.00
Other:					0.00
Unassigned:					0.00
Total Fund Balance:	0.00	0.00	0.00	0.00	0.00

CITY OF MILES CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2012

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
3,719,720

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 6/30/201__	
		Issued	Retired	General Obligation	Revenue bonds
Water utility	19A 5,622,030.00	29A 391,608.00	39A 911,010.00	41A 0.00	44A 5,102,628.00
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	64V	64V
Contracts payable		
Notes payable		
Totals		

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

Type of funds	Amount -- Omits cents
General fund (1000) Governmental funds	W61 2,613,949
Special revenue funds (2000)	W61 0
Debt Service funds (3000)	W01 0
Capital projects funds (4000)	W31 0
Enterprise funds (5000)	W61 6,072,798
Internal services funds (6000)	0
Trust and agency funds (7000)	1,571
Permanent funds (8000)	0
Total cash all funds	8,688,318

Form BOC-1

**REQUIRED
SUPPLEMENTARY
INFORMATION**

35. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - GENERAL FUND
For the year ending June 30, 2012

1000 GENERAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	1,368,500.00	1,368,500.00	1,378,404.16	9,904.16
Local option taxes	180,000.00	180,000.00	186,291.80	6,291.80
Licenses and permits				
Alcoholic beverage licenses	12,000.00	12,000.00	13,200.00	1,200.00
General business licenses	350.00	350.00	(3,055.00)	(3,405.00)
Animal licenses	900.00	900.00	982.50	82.50
Other licenses and permits	2,200.00	2,200.00	2,443.00	243.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	29,800.00	407,187.00	361,142.24	(46,044.76)
State grants	373,311.00	381,118.00	72,462.54	(308,655.46)
State shared revenues	1,103,976.00	1,103,976.00	1,117,802.26	13,826.26
Charges for services				
General government	62,614.00	62,614.00	60,887.95	(1,726.05)
Public safety	43,000.00	43,000.00	49,194.50	6,194.50
Public works	500.00	500.00	0.00	(500.00)
Public health	4,500.00	4,500.00	5,878.25	1,378.25
Culture and recreation	8,500.00	8,500.00	9,398.78	898.78
Fines and forfeitures				
City court	160,000.00	160,000.00	159,523.47	(476.53)
Miscellaneous	224,300.00	224,300.00	123,343.16	(100,956.84)
Investment and royalty earnings	7,000.00	7,000.00	2,671.96	(4,328.04)
Total revenues	3,581,451.00	3,966,645.00	3,540,571.57	(426,073.43)
EXPENDITURES				
Current:				
General Government:				
Legislative services				
Personal services	26,613.00	26,613.00	26,600.56	12.44
Supplies/services/materials, etc	2,050.00	2,050.00	2,264.61	(214.61)
Executive services				
Personal services	23,062.00	25,285.00	25,539.49	(254.49)
Supplies/services/materials, etc	4,500.00	4,500.00	8,666.45	(4,166.45)
Judicial services				
Personal services	113,058.00	113,058.00	116,742.30	(3,684.30)
Supplies/services/materials, etc	20,563.00	20,563.00	11,230.04	9,332.96
Administrative services				
Financial services				
Personal services	211,203.00	211,203.00	193,856.84	17,346.16
Supplies/services/materials, etc	58,510.00	58,510.00	58,070.65	439.35

35. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - GENERAL FUND
For the year ending June 30, 2012

1000 GENERAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital outlay	32,025.00	32,025.00	28,925.53	3,099.47
Elections				
Supplies/services/materials, etc	7,500.00	7,500.00	6,435.03	1,064.97
Purchasing services				
Personnel services				
Records administration				
Legal services				
Personal services	78,540.00	78,540.00	89,396.12	(10,856.12)
Supplies/services/materials, etc	23,090.00	23,090.00	27,664.18	(4,574.18)
Planning and research services				
Personal services	116,194.00	116,194.00	105,528.17	10,665.83
Supplies/services/materials, etc	10,870.00	10,870.00	9,473.04	1,396.96
Facilities administration				
Supplies/services/materials, etc	43,302.00	43,302.00	29,096.83	14,205.17
Capital outlay	53,000.00	60,807.00	47,350.17	13,456.83
Estate Administration				
Public school administration				
Other general government services				
Public Safety:				
Law enforcement services				
Personal services	1,300,582.00	1,482,041.00	1,464,031.07	18,009.93
Supplies/services/materials, etc	215,680.00	215,680.00	155,466.26	60,213.74
Detention and correction				
Probation and parole				
Fire protection				
Personal services	478,475.00	672,180.00	630,935.55	41,244.45
Supplies/services/materials, etc	76,223.00	76,223.00	67,288.35	8,934.65
Protective inspections				
Civil defense				
Emergency services				
Other public safety services				
Public Works:				
Public works administration				
Road and street services				
Supplies/services/materials, etc	500.00	500.00	848.65	(348.65)
Airport				
Transit systems				
Water utilities				
Sewer utilities				
Natural gas/electric				
Solid waste services				
Cemetery services				
Public scales				
Weed control				

35. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - GENERAL FUND
For the year ending June 30, 2012

1000 GENERAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive {Neg}
Flood control				
Supplies/services/materials, etc	0.00	0.00	3,340.05	(3,340.05)
Central shop services				
Other public works services				
Public Health:				
Public health services				
Hospitals				
Nursing homes				
Mental health center				
Animal control services				
Personal services	55,178.00	55,178.00	56,830.74	(1,652.74)
Supplies/services/materials, etc	11,845.00	11,845.00	7,955.56	3,889.44
Insect and pest controls				
Other public health services				
Social and Economic Services:				
Welfare				
Veteran's services				
Aging services				
Extension services				
Other social and economic services				
Culture and Recreation:				
Library services				
Fairs				
Other community events				
Parks				
Personal services	203,012.00	203,012.00	202,033.57	978.43
Supplies/services/materials, etc	122,106.00	122,106.00	86,692.74	35,413.26
Capital outlay	417,578.00	417,578.00	36,634.16	380,943.84
Participant recreation				
Personal services	27,425.00	27,425.00	28,841.16	(1,416.16)
Supplies/services/materials, etc	12,510.00	12,510.00	42,274.32	(29,764.32)
Spectator recreation				
Other culture and recreation services				
Housing and Community Development:				
Community public facility projects				
Housing rehabilitation				
Economic development				
Supplies/services/materials, etc	13,410.00	13,410.00	13,410.00	0.00
TSEP/Home/Infrastructure rehabilitation				
HOME - tenant based rental assistance				
Other housing and community development				
Conservation of Natural Resources:				
Soil conservation				
Water quality control				

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2510 STR MAINT DIST #204

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

REVENUES				
Taxes				
Special assessments	825,367.00	825,367.00	916,618.21	91,251.21
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Public works	200.00	200.00	30.00	(170.00)
Fines and forfeitures				
Miscellaneous	0.00	0.00	588.80	588.80
Investment and royalty earnings	400.00	400.00	912.54	512.54

Total revenues	825,967.00	825,967.00	918,149.55	92,182.55

EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Personal services	262,693.00	262,693.00	261,181.51	1,511.49
Supplies/services/materials, etc	691,302.00	691,302.00	261,151.35	430,150.65
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	11,775.69	(11,775.69)
Debt Service				
Miscellaneous	29,092.00	29,092.00	25,948.71	3,143.29

Total expenditures	983,087.00	983,087.00	560,057.26	423,029.74

Excess of revenues over (under) expenditures	(157,120.00)	(157,120.00)	358,092.29	515,212.29

OTHER FINANCING SOURCES (USES)				
Transfers in	89,695.00	89,695.00	89,769.17	74.17
Transfers out	(32,409.00)	(32,409.00)	(34,179.00)	(1,770.00)

Total other financing sources (uses)	57,286.00	57,286.00	55,590.17	(1,695.83)

Net change in fund balance	(99,834.00)	(99,834.00)	413,682.46	513,516.46
Fund balance - July 1, 2011 -				

08/01/12

CITY OF MILES CITY

Page: 2 of 2

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2510 STR MAINT DIST #204

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
-As previously reported	339,156.97	339,156.97	339,156.97	0.00
Prior period adjustments	1,770.00	1,770.00	1,770.00	0.00
Fund balance - July 1, 2011 - As restated	340,926.97	340,926.97	340,926.97	0.00
Fund balance - June 30, 2012	241,092.97	241,092.97	754,609.43	513,516.46

**CITY OF MILES CITY
REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2012**

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

	FY2012		FY20
Actuarial Valuation Date-Alternate method			
Actuarial Value of Assets	0		
Actuarial Accrued Liability	388606		
Unfunded Actuarial Accrued Liability (UAAL)	388606		
Funded Ratio	0		
Annual Covered Payroll	3719720		
Ratio of UAAL to Annual Covered Payroll	0.10447184		

Note: The City implemented GASB Statement 45 for the fiscal year ending June 30, 2012. 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**

COUNTY/CITY/TOWN OF _____
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 20__

		2220	2260	2270	2372	2394
		Library	Emergency Dis.	Health	Permissive	Building Code
ACCOUNT NUMBER	DESCRIPTION					
	ASSETS					
101000	Cash and cash equivalents	48,543.42	22,557.73	3,860.05		80,937.68
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		278.59		1,495.65	
114000	Net proceeds					
115000	Personal		49.25		171.96	
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					
	TOTAL ASSETS	48,543.42	22,885.57	3,860.05	1,667.61	80,937.68
	LIABILITIES					
201000	Warrants payable					
202100	Accounts payable		11,250.00			
203100	Judgments payable					
223000	Deferred revenue		327.84		1,664.98	
233000	Advances from other funds					
	TOTAL LIABILITIES	0.00	11,577.84	0.00	1,664.98	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted					
	General government				2.63	
	Public safety					80,937.68
	Public works		11,307.73			
	Public health			3,860.05		
	Social and economic					
	Culture and recreation					
260100	Committed					
	Library services	48,543.42				
260200	Assigned					
271000	Unassigned (negative balance only)					
	TOTAL FUND BALANCE	48,543.42	11,307.73	3,860.05	2.63	80,937.68
	TOTAL LIABILITIES AND FUND BALANCE	48,543.42	22,885.57	3,860.05	1,667.61	80,937.68
		-47-				-47-

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

ACCOUNT NUMBER	DESCRIPTION	2400 Lights 165	2420 Lights 167	2430 Lights 171	2440 Lights 172	2450 Lights 195
	ASSETS					
101000	Cash and cash equivalents	50,505.18	12,361.74	1,704.76	19,968.18	3,222.10
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	10,405.14	2,046.36		1,140.84	112.11
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					
	TOTAL ASSETS	60,910.32	14,408.10	1,704.76	21,109.02	3,334.21
	LIABILITIES					
201000	Warrants payable					
202100	Accounts payable					
203100	Judgments payable					
223000	Deferred revenue	10,405.14	2,046.36		1,140.84	112.11
233000	Advances from other funds					
	TOTAL LIABILITIES	10,405.14	2,046.36	0.00	1,140.84	112.11
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted					
	General government					
	Public safety					
	Public works	50,505.18	12,361.74	1,704.76	19,968.18	3,222.10
	Public health					
	Social and economic					
	Culture and recreation					
260100	Committed					
	Library services					
260200	Assigned					
271000	Unassigned (negative balance only)					
	TOTAL FUND BALANCE	50,505.18	12,361.74	1,704.76	19,968.18	3,222.10
	TOTAL LIABILITIES AND FUND BALANCE	60,910.32	14,408.10	1,704.76	21,109.02	3,334.21
					-47-	

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

ACCOUNT NUMBER	DESCRIPTION	2470 Lights 202	2480 Lights 173	2520 Streets	2540 Streets 207	2701 Fire grants
	ASSETS					
101000	Cash and cash equivalents	2,910.08	569.58	113,581.20	1,388.83	13,329.07
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	322.33	9.07	17,934.27	289.55	
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					
	TOTAL ASSETS	3,232.41	578.65	131,515.47	1,678.38	13,329.07
	LIABILITIES					
201000	Warrants payable					
202100	Accounts payable					
203100	Judgments payable					
223000	Deferred revenue	322.33	9.07	17,934.27	289.55	
233000	Advances from other funds					
	TOTAL LIABILITIES	322.33	9.07	17,934.27	289.55	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted					
	General government					
	Public safety					13,329.07
	Public works	2,910.08	569.58	113,581.20	1,388.83	
	Public health					
	Social and economic					
	Culture and recreation					
260100	Committed					
	Library services					
260200	Assigned					
271000	Unassigned (negative balance only)					
	TOTAL FUND BALANCE	2,910.08	569.58	113,581.20	1,388.83	13,329.07
	TOTAL LIABILITIES AND FUND BALANCE	3,232.41	578.65	131,515.47	1,678.38	13,329.07
				-47-		

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

		2850	2880	2935	2985	FUND#
		911	Library Grants	Hist. Preserv.	RSVP	NAME
ACCOUNT NUMBER	DESCRIPTION					
	ASSETS					
101000	Cash and cash equivalents	72,140.77	3,683.36	1,349.36	6,965.18	
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			2,144.20		
133000	Advances to other funds					
140000	Prepaid expense					
150000	Inventories					
170000	Other debits					
	TOTAL ASSETS	72,140.77	3,683.36	3,493.56	6,965.18	0.00
	LIABILITIES					
201000	Warrants payable					
202100	Accounts payable					
203100	Judgments payable					
223000	Deferred revenue					
233000	Advances from other funds					
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted					
	General government					
	Public safety	72,140.77				
	Public works					
	Public health					
	Social and economic				6,965.18	
	Culture and recreation		3,683.36	3,493.56		
260100	Committed					
	Library services					
260200	Assigned					
271000	Unassigned (negative balance only)					
	TOTAL FUND BALANCE	72,140.77	3,683.36	3,493.56	6,965.18	0.00
	TOTAL LIABILITIES AND FUND BALANCE	72,140.77	3,683.36	3,493.56	6,965.18	0.00
			-47-			

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

		TOTAL
		NONMAJOR
		SPECIAL
ACCOUNT		REVENUE
NUMBER	DESCRIPTION	FUNDS
	ASSETS	
101000	Cash and cash equivalents	459,578.27
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	1,774.24
114000	Net proceeds	0.00
115000	Personal	221.21
116000	Protested	0.00
118000	Special assessments	32,259.67
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00
131000	Due from other funds	0.00
132000	Due from other governments	2,144.20
133000	Advances to other funds	0.00
140000	Prepaid expense	0.00
150000	Inventories	0.00
170000	Other debits	0.00
	TOTAL ASSETS	495,977.59
	LIABILITIES	
201000	Warrants payable	0.00
202100	Accounts payable	11,250.00
203100	Judgments payable	0.00
223000	Deferred revenue	34,252.49
233000	Advances from other funds	0.00
	TOTAL LIABILITIES	45,502.49
	FUND BALANCES:	
250100	Non-spendable	0.00
250200	Restricted	0.00
	General government	2.63
	Public safety	166,407.52
	Public works	217,519.38
	Public health	3,860.05
	Social and economic	6,965.18
	Culture and recreation	7,176.92
260100	Committed	0.00
	Library services	48,543.42
260200	Assigned	0.00
271000	Unassigned (negative balance only)	0.00
	TOTAL FUND BALANCE	450,475.10
	TOTAL LIABILITIES AND FUND BALANCE	495,977.59

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2220 LIBRARY

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

REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	37,888.00	37,888.00	37,889.00	1.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	4,400.00	4,400.00	4,317.59	(82.41)
Fines and forfeitures				
Miscellaneous	20,000.00	20,000.00	0.00	(20,000.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00

Total revenues	62,288.00	62,288.00	42,206.59	(20,081.41)

EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	251,173.00	251,173.00	254,052.01	(2,879.01)
Supplies/services/materials, etc	59,877.00	59,877.00	45,997.34	13,879.66
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	55,000.00	55,000.00	0.00	55,000.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2220 LIBRARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	5,247.00	5,247.00	4,775.29	471.71
Total expenditures	371,297.00	371,297.00	304,824.64	66,472.36
Excess of revenues over (under) expenditures	(309,009.00)	(309,009.00)	(262,618.05)	46,390.95
OTHER FINANCING SOURCES (USES)				
Transfers in	309,632.00	309,632.00	309,632.00	0.00
Transfers out	(16,115.00)	(16,115.00)	(16,115.00)	0.00
Total other financing sources (uses)	293,517.00	293,517.00	293,517.00	0.00
Net change in fund balance	(15,492.00)	(15,492.00)	30,898.95	46,390.95
Fund balance - July 1, 2011 -				
-As previously reported	17,644.47	17,644.47	17,644.47	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	17,644.47	17,644.47	17,644.47	0.00
Fund balance - June 30, 2012	2,152.47	2,152.47	48,543.42	46,390.95

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2250 Planning & Community Serv

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<hr/>				
Total revenues	0.00	0.00	0.00	0.00
<hr/>				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2250 Planning & Community Serv

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	408.42	408.42
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	408.42	408.42
Net change in fund balance	0.00	0.00	408.42	408.42
Fund balance - July 1, 2011 -				
-As previously reported	(408.42)	(408.42)	(408.42)	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	(408.42)	(408.42)	(408.42)	0.00
Fund balance - June 30, 2012	(408.42)	(408.42)	0.00	408.42

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2260 EMERGENCY DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Property Taxes	12,700.00	12,700.00	12,661.62	(38.38)
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	187,500.00	187,500.00	304,303.11	116,803.11
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<hr/>				
Total revenues	200,200.00	200,200.00	316,964.73	116,764.73
<hr/>				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	2,640.00	(2,640.00)
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	263,633.00	263,633.00	303,017.00	(39,384.00)
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2260 EMERGENCY DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	263,633.00	263,633.00	305,657.00	(42,024.00)
Excess of revenues over (under) expenditures	(63,433.00)	(63,433.00)	11,307.73	74,740.73
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(62,500.00)	(62,500.00)	0.00	62,500.00
Total other financing sources (uses)	(62,500.00)	(62,500.00)	0.00	62,500.00
Net change in fund balance	(125,933.00)	(125,933.00)	11,307.73	137,240.73
Fund balance - July 1, 2011 - -As previously reported	0.00	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2012	(125,933.00)	(125,933.00)	11,307.73	137,240.73

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2270 Health

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

REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	15,000.00	15,000.00	7,654.55	(7,345.45)
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00

Total revenues	15,000.00	15,000.00	7,654.55	(7,345.45)

EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	54,000.00	54,000.00	34,018.16	19,981.84
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2270 Health

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	54,000.00	54,000.00	34,018.16	19,981.84
Excess of revenues over (under) expenditures	(39,000.00)	(39,000.00)	(26,363.61)	12,636.39
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000.00	30,000.00	30,000.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	30,000.00	30,000.00	30,000.00	0.00
Net change in fund balance	(9,000.00)	(9,000.00)	3,636.39	12,636.39
Fund balance - July 1, 2011 - -As previously reported	223.66	223.66	223.66	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	223.66	223.66	223.66	0.00
Fund balance - June 30, 2012	(8,776.34)	(8,776.34)	3,860.05	12,636.39

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2372 Permissive Medical Levy

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

REVENUES				
Taxes				
Property Taxes	47,714.00	47,714.00	45,357.84	(2,356.16)
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00

Total revenues	47,714.00	47,714.00	45,357.84	(2,356.16)

EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2372 Permissive Medical Levy

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	47,714.00	47,714.00	45,357.84	(2,356.16)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(47,714.00)	(47,714.00)	(46,562.45)	1,151.55
Total other financing sources (uses)	(47,714.00)	(47,714.00)	(46,562.45)	1,151.55
Net change in fund balance	0.00	0.00	(1,204.61)	(1,204.61)
Fund balance - July 1, 2011 -				
-As previously reported	1,207.24	1,207.24	1,207.24	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	1,207.24	1,207.24	1,207.24	0.00
Fund balance - June 30, 2012	1,207.24	1,207.24	2.63	(1,204.61)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2394 BUILDING CODE ENFORCEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	58,000.00	58,000.00	111,663.98	53,663.98
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	58,000.00	58,000.00	111,663.98	53,663.98
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	4,955.00	4,955.00	5,118.77	(163.77)
Supplies/services/materials, etc	48,225.00	70,225.00	68,274.28	1,950.72
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2394 BUILDING CODE ENFORCEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	219.00	219.00	71.00	148.00
Total expenditures	53,399.00	75,399.00	73,464.05	1,934.95
Excess of revenues over (under) expenditures	4,601.00	(17,399.00)	38,199.93	55,598.93
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(4,805.00)	(4,805.00)	(4,805.00)	0.00
Total other financing sources (uses)	(4,805.00)	(4,805.00)	(4,805.00)	0.00
Net change in fund balance	(204.00)	(22,204.00)	33,394.93	55,598.93
Fund balance - July 1, 2011 -				
-As previously reported	47,542.75	47,542.75	47,542.75	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	47,542.75	47,542.75	47,542.75	0.00
Fund balance - June 30, 2012	47,338.75	25,338.75	80,937.68	55,598.93

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2400 LTG M D#165--(Gen City)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	172,515.00	172,515.00	173,537.18	1,022.18
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	100.00	100.00	66.74	(33.26)
Total revenues	172,615.00	172,615.00	173,603.92	988.92
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	151,500.00	153,100.00	152,908.64	191.36
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2400 LTG M D#165--(Gen City)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	151,500.00	153,100.00	152,908.64	191.36
Excess of revenues over (under) expenditures	21,115.00	19,515.00	20,695.28	1,180.28
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Total other financing sources (uses)	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Net change in fund balance	20,115.00	18,515.00	19,695.28	1,180.28
Fund balance - July 1, 2011 -				
-As previously reported	30,809.90	30,809.90	30,809.90	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	30,809.90	30,809.90	30,809.90	0.00
Fund balance - June 30, 2012	50,924.90	49,324.90	50,505.18	1,180.28

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2420 LTG M D#167~(MilesAddn Etc)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	34,611.00	34,611.00	35,545.73	934.73
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	50.00	50.00	11.72	(38.28)
Total revenues	34,661.00	34,661.00	35,557.45	896.45
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	27,880.00	27,880.00	27,622.01	257.99
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

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

For the year ending June 30, 2012

2420 LTG M D#167~(MilesAddn Etc)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	27,880.00	27,880.00	27,622.01	257.99
Excess of revenues over (under) expenditures	6,781.00	6,781.00	7,935.44	1,154.44
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Total other financing sources (uses)	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Net change in fund balance	5,781.00	5,781.00	6,935.44	1,154.44
Fund balance - July 1, 2011 -				
-As previously reported	5,426.30	5,426.30	5,426.30	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	5,426.30	5,426.30	5,426.30	0.00
Fund balance - June 30, 2012	11,207.30	11,207.30	12,361.74	1,154.44

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2430 LTG M D#171-(Balsam Est)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	4,008.00	4,008.00	4,032.22	24.22
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.86	0.86
Total revenues	4,008.00	4,008.00	4,033.08	25.08
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	2,600.00	2,600.00	2,108.11	491.89
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2430 LTG M D#171-(Balsam Est)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	2,600.00	2,600.00	2,108.11	491.89
Excess of revenues over (under) expenditures	1,408.00	1,408.00	1,924.97	516.97
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Total other financing sources (uses)	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Net change in fund balance	408.00	408.00	924.97	516.97
Fund balance - July 1, 2011 -				
-As previously reported	779.79	779.79	779.79	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	779.79	779.79	779.79	0.00
Fund balance - June 30, 2012	1,187.79	1,187.79	1,704.76	516.97

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

For the year ending June 30, 2012

2440 LTG M D#172--(Main Str)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	25,146.00	25,146.00	25,209.90	63.90
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	100.00	100.00	31.01	(68.99)
Total revenues	25,246.00	25,246.00	25,240.91	(5.09)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	27,250.00	27,250.00	16,799.57	10,450.43
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2440 LTG M D#172--(Main Str)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	27,250.00	27,250.00	16,799.57	10,450.43
Excess of revenues over (under) expenditures	(2,004.00)	(2,004.00)	8,441.34	10,445.34
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Total other financing sources (uses)	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Net change in fund balance	(3,004.00)	(3,004.00)	7,441.34	10,445.34
Fund balance - July 1, 2011 -				
-As previously reported	12,526.84	12,526.84	12,526.84	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	12,526.84	12,526.84	12,526.84	0.00
Fund balance - June 30, 2012	9,522.84	9,522.84	19,968.18	10,445.34

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2450 LTG M D#195--(SG-Trico)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	3,593.00	3,593.00	5,012.93	1,419.93
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	7.42	7.42
Total revenues	3,593.00	3,593.00	5,020.35	1,427.35
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	4,730.00	4,730.00	4,826.10	(96.10)
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2450 LTG M D#195-(SG-Trico)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	4,730.00	4,730.00	4,826.10	(96.10)
Excess of revenues over (under) expenditures	(1,137.00)	(1,137.00)	194.25	1,331.25
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Total other financing sources (uses)	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Net change in fund balance	(2,137.00)	(2,137.00)	(805.75)	1,331.25
Fund balance - July 1, 2011 - -As previously reported	4,027.85	4,027.85	4,027.85	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	4,027.85	4,027.85	4,027.85	0.00
Fund balance - June 30, 2012	1,890.85	1,890.85	3,222.10	1,331.25

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2470 LTG M D#202-(SG-MDU&NV)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	9,561.00	9,561.00	9,722.70	161.70
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	10.00	10.00	2.43	(7.57)
Total revenues	9,571.00	9,571.00	9,725.13	154.13
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	6,850.00	6,850.00	6,704.37	145.63
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2470 LTG M D#202-(SG-MDU&NV)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	6,850.00	6,850.00	6,704.37	145.63
Excess of revenues over (under) expenditures	2,721.00	2,721.00	3,020.76	299.76
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Total other financing sources (uses)	(1,000.00)	(1,000.00)	(1,000.00)	0.00
Net change in fund balance	1,721.00	1,721.00	2,020.76	299.76
Fund balance - July 1, 2011 -				
--As previously reported	889.32	889.32	889.32	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	889.32	889.32	889.32	0.00
Fund balance - June 30, 2012	2,610.32	2,610.32	2,910.08	299.76

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

For the year ending June 30, 2012

2480 LTG M M#173-(Milestown Estates)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	266.00	266.00	257.30	(8.70)
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	2.49	2.49
Total revenues	266.00	266.00	259.79	(6.21)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	1,360.00	1,360.00	1,314.85	45.15
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2480 LTG M M#173-(Milestown Estates)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	1,360.00	1,360.00	1,314.85	45.15
Excess of revenues over (under) expenditures	(1,094.00)	(1,094.00)	(1,055.06)	38.94
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(250.00)	(250.00)	(250.00)	0.00
Total other financing sources (uses)	(250.00)	(250.00)	(250.00)	0.00
Net change in fund balance	(1,344.00)	(1,344.00)	(1,305.06)	38.94
Fund balance - July 1, 2011 - -As previously reported	1,874.64	1,874.64	1,874.64	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	1,874.64	1,874.64	1,874.64	0.00
Fund balance - June 30, 2012	530.64	530.64	569.58	38.94

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2490 Energy Stimulus

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

REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	27,700.00	27,700.00	27,634.60	(65.40)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	(156.13)	(156.13)
Investment and royalty earnings	0.00	0.00	0.00	0.00

Total revenues	27,700.00	27,700.00	27,478.47	(221.53)

EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	27,700.00	27,700.00	14,000.00	13,700.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	13,700.00	(13,700.00)
Debt Service				

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

For the year ending June 30, 2012

2490 Energy Stimulus

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	27,700.00	27,700.00	27,700.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	(221.53)	(221.53)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	(221.53)	(221.53)
Fund balance - July 1, 2011 -				
-As previously reported	221.53	221.53	221.53	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	221.53	221.53	221.53	0.00
Fund balance - June 30, 2012	221.53	221.53	0.00	(221.53)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2511 STR M#204 Stimulus

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

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2511 STR MH204 Stimulus

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	(161.78)	(161.78)
Total other financing sources (uses)	0.00	0.00	(161.78)	(161.78)
Net change in fund balance	0.00	0.00	(161.78)	(161.78)
Fund balance - July 1, 2011 -				
-As previously reported	161.78	161.78	161.78	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	161.78	161.78	161.78	0.00
Fund balance - June 30, 2012	161.78	161.78	0.00	(161.78)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2520 STR MAINT DIST #205

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	236,245.00	236,245.00	236,440.68	195.68
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	146.60	146.60
Investment and royalty earnings	400.00	400.00	403.79	3.79
Total revenues	236,645.00	236,645.00	236,991.07	346.07
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	83,966.00	83,966.00	84,857.70	(891.70)
Supplies/services/materials, etc	269,691.00	269,691.00	261,153.94	8,537.06
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2520 STR MAINT DIST #205

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	1,524.00	1,524.00	1,511.96	12.04
Total expenditures	355,181.00	355,181.00	347,523.60	7,657.40
Excess of revenues over (under) expenditures	(118,536.00)	(118,536.00)	(110,532.53)	8,003.47
OTHER FINANCING SOURCES (USES)				
Transfers in	89,695.00	89,695.00	89,607.38	(87.62)
Transfers out	(20,353.00)	(20,353.00)	(20,353.00)	0.00
Total other financing sources (uses)	69,342.00	69,342.00	69,254.38	(87.62)
Net change in fund balance	(49,194.00)	(49,194.00)	(41,278.15)	7,915.85
Fund balance - July 1, 2011 -				
-As previously reported	154,859.35	154,859.35	154,859.35	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	154,859.35	154,859.35	154,859.35	0.00
Fund balance - June 30, 2012	105,665.35	105,665.35	113,581.20	7,915.85

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	4,138.00	4,138.00	4,240.68	102.68
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	2.57	2.57
Total revenues	4,138.00	4,138.00	4,243.25	105.25
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	3,677.00	3,677.00	3,365.73	311.27
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2540 STR MAINT DIST#207--(MILESTOWN ESTATES)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	75.00	75.00	71.49	3.51
Total expenditures	3,752.00	3,752.00	3,437.22	314.78
Excess of revenues over (under) expenditures	386.00	386.00	806.03	420.03
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	1,770.00	1,770.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	1,770.00	1,770.00
Net change in fund balance	386.00	386.00	2,576.03	2,190.03
Fund balance - July 1, 2011 -				
-As previously reported	582.80	582.80	582.80	0.00
Prior period adjustments	(1,770.00)	(1,770.00)	(1,770.00)	0.00
Fund balance - July 1, 2011 - As restated	(1,187.20)	(1,187.20)	(1,187.20)	0.00
Fund balance - June 30, 2012	(801.20)	(801.20)	1,388.83	2,190.03

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2701 Fire Grants

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	8,000.00	8,000.00	0.00	(8,000.00)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	5,250.00	5,250.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<hr/>				
Total revenues	8,000.00	8,000.00	5,250.00	(2,750.00)
<hr/>				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	8,000.00	8,000.00	2,172.46	5,827.54
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2701 Fire Grants

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	8,000.00	8,000.00	2,172.46	5,827.54
Excess of revenues over (under) expenditures	0.00	0.00	3,077.54	3,077.54
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	0.00	0.00	3,077.54	3,077.54
Fund balance - July 1, 2011 -				
-As previously reported	10,251.53	10,251.53	10,251.53	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	10,251.53	10,251.53	10,251.53	0.00
Fund balance - June 30, 2012	10,251.53	10,251.53	13,329.07	3,077.54

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2820 GAS TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	181,588.00	181,588.00	181,588.05	0.05
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<hr/>				
Total revenues	181,588.00	181,588.00	181,588.05	0.05
<hr/>				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2820 GAS TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	181,588.00	181,588.00	181,588.05	0.05
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(181,765.00)	(181,765.00)	(181,589.77)	175.23
Total other financing sources (uses)	(181,765.00)	(181,765.00)	(181,589.77)	175.23
Net change in fund balance	(177.00)	(177.00)	(1.72)	175.28
Fund balance - July 1, 2011 -				
-As previously reported	1.72	1.72	1.72	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	1.72	1.72	1.72	0.00
Fund balance - June 30, 2012	(175.28)	(175.28)	0.00	175.28

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

For the year ending June 30, 2012

2850 911 EMERGENCY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	211,998.00	211,998.00	208,706.72	(3,291.28)
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	2,250.00	2,250.00	0.00	(2,250.00)
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	802.00	802.00	90.79	(711.21)
Total revenues	215,050.00	215,050.00	208,797.51	(6,252.49)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	235,067.00	235,067.00	95,206.37	139,860.63
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	30,000.00	30,000.00	0.00	30,000.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2850 911 EMERGENCY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	265,067.00	265,067.00	95,206.37	169,860.63
Excess of revenues over (under) expenditures	(50,017.00)	(50,017.00)	113,591.14	163,608.14
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(107,000.00)	(107,000.00)	(106,564.50)	435.50
Total other financing sources (uses)	(107,000.00)	(107,000.00)	(106,564.50)	435.50
Net change in fund balance	(157,017.00)	(157,017.00)	7,026.64	164,043.64
Fund balance - July 1, 2011 -				
-As previously reported	65,114.13	65,114.13	65,114.13	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	65,114.13	65,114.13	65,114.13	0.00
Fund balance - June 30, 2012	(91,902.87)	(91,902.87)	72,140.77	164,043.64

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2880 LIBRARY GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	8,922.00	8,922.00	11,805.82	2,883.82
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	8,922.00	8,922.00	11,805.82	2,883.82
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	12,733.00	15,733.00	11,885.93	3,847.07
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2880 LIBRARY GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	12,733.00	15,733.00	11,885.93	3,847.07
Excess of revenues over (under) expenditures	(3,811.00)	(6,811.00)	(80.11)	6,730.89
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(3,811.00)	(6,811.00)	(80.11)	6,730.89
Fund balance - July 1, 2011 -				
-As previously reported	3,763.47	3,763.47	3,763.47	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	3,763.47	3,763.47	3,763.47	0.00
Fund balance - June 30, 2012	(47.53)	(3,047.53)	3,683.36	6,730.89

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2935 Historic Preservation

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	5,500.00	5,500.00	5,500.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	3,066.00	3,066.00	300.00	(2,766.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	8,566.00	8,566.00	5,800.00	(2,766.00)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	10,556.00	10,556.00	5,515.02	5,040.98
Supplies/services/materials, etc	5,010.00	5,010.00	3,430.07	1,579.93
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2935 Historic Preservation

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	15,566.00	15,566.00	8,945.09	6,620.91
Excess of revenues over (under) expenditures	(7,000.00)	(7,000.00)	(3,145.09)	3,854.91
OTHER FINANCING SOURCES (USES)				
Transfers in	6,000.00	6,000.00	6,000.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	6,000.00	6,000.00	6,000.00	0.00
Net change in fund balance	(1,000.00)	(1,000.00)	2,854.91	3,854.91
Fund balance - July 1, 2011 -				
-As previously reported	638.65	638.65	638.65	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	638.65	638.65	638.65	0.00
Fund balance - June 30, 2012	(361.35)	(361.35)	3,493.56	3,854.91

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	43,671.00	43,671.00	69,528.00	25,857.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	7,148.00	7,148.00	16,139.02	8,991.02
Investment and royalty earnings	0.00	0.00	34.57	34.57
Total revenues	50,819.00	50,819.00	85,701.59	34,882.59
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	43,926.00	43,926.00	58,384.99	(14,458.99)
Supplies/services/materials, etc	7,836.00	40,893.00	26,679.89	14,213.11
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	810.00	810.00	0.00	810.00
Total expenditures	52,572.00	85,629.00	85,064.88	564.12
Excess of revenues over (under) expenditures	(1,753.00)	(34,810.00)	636.71	35,446.71
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(1,753.00)	(34,810.00)	636.71	35,446.71
Fund balance - July 1, 2011 - -As previously reported	6,328.47	6,328.47	6,328.47	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	6,328.47	6,328.47	6,328.47	0.00
Fund balance - June 30, 2012	4,575.47	(28,481.53)	6,965.18	35,446.71

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	60,414.00	60,414.00	58,019.46	(2,394.54)
Special assessments	490,083.00	490,083.00	493,999.32	3,916.32
Licenses and permits				
Building permits	58,000.00	58,000.00	111,663.98	53,663.98
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	266,871.00	266,871.00	401,465.71	134,594.71
State grants	14,422.00	14,422.00	17,305.82	2,883.82
State shared revenues	393,586.00	393,586.00	390,294.77	(3,291.23)
Charges for services				
General government	37,888.00	37,888.00	37,889.00	1.00
Public safety	2,250.00	2,250.00	0.00	(2,250.00)
Public health	15,000.00	15,000.00	7,654.55	(7,345.45)
Culture and recreation	4,400.00	4,400.00	4,317.59	(82.41)
Fines and forfeitures				
Miscellaneous	30,214.00	30,214.00	21,679.49	(8,534.51)
Investment and royalty earnings	1,462.00	1,462.00	654.39	(807.61)
Total revenues	1,374,590.00	1,374,590.00	1,544,944.08	170,354.08
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	4,955.00	4,955.00	5,118.77	(163.77)
Supplies/services/materials, etc	291,292.00	313,292.00	165,653.11	147,638.89
Public Works				
Personal services	87,643.00	87,643.00	88,223.43	(580.43)
Supplies/services/materials, etc	519,561.00	521,161.00	490,077.59	31,083.41
Public Health				
Supplies/services/materials, etc	54,000.00	54,000.00	34,018.16	19,981.84
Social and Economic Services				
Personal services	43,926.00	43,926.00	58,384.99	(14,458.99)
Supplies/services/materials, etc	7,836.00	40,893.00	26,679.89	14,213.11
Culture and Recreation				
Personal services	261,729.00	261,729.00	259,567.03	2,161.97
Supplies/services/materials, etc	77,620.00	80,620.00	61,313.34	19,306.66
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	348,633.00	348,633.00	316,717.00	31,916.00
Debt Service				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Miscellaneous	7,875.00	7,875.00	6,429.74	1,445.26
Total expenditures	1,705,070.00	1,764,727.00	1,512,183.05	252,543.95
Excess of revenues over (under) expenditures	(330,480.00)	(390,137.00)	32,761.03	422,898.03
OTHER FINANCING SOURCES (USES)				
Transfers in	435,327.00	435,327.00	437,417.80	2,090.80
Transfers out	(446,502.00)	(446,502.00)	(382,401.50)	64,100.50
Total other financing sources (uses)	(11,175.00)	(11,175.00)	55,016.30	66,191.30
Net change in fund balance	(341,655.00)	(401,312.00)	87,777.33	489,089.33
Fund balance - July 1, 2011 -				
-As previously reported	364,467.77	364,467.77	364,467.77	0.00
Prior period adjustments	(1,770.00)	(1,770.00)	(1,770.00)	0.00
Fund balance - July 1, 2011 - As restated	362,697.77	362,697.77	362,697.77	0.00
Fund balance - June 30, 2012	21,042.77	(38,614.23)	450,475.10	489,089.33

**COUNTY/CITY/TOWN OF MILES CITY
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2012**

		3300
		NAME
ACCOUNT		
NUMBER	DESCRIPTION	
	ASSETS	
101000	Cash and cash equivalents	(237.83)
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	91.83
114000	Net proceeds	
115000	Personal	(0.80)
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	
	TOTAL ASSETS	(146.80)
	LIABILITIES	
201000	Warrants payable	
202100	Accounts payable	
203100	Judgments payable	
204000	Contracts/loans/notes payable	
205200	Matured interest payable	
206100	Other accrued payables	
211000	Due to other funds	
212000	Due to other governments	
214000	Deposits payable	
223000	Deferred revenue	91.03
233000	Advances from other funds	
	TOTAL LIABILITIES	91.03
	FUND BALANCE	
250100	Non-spendable	
250200	Restricted	
260100	Committed	
260200	Assigned	
271000	Unassigned (Negative balance only)	(237.83)
	TOTAL FUND BALANCE	(237.83)
	TOTAL LIABILITIES AND FUND BALANCE	(146.80)
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COUNTY/CITY/TOWN OF MILES CITY
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2012

		NONMAJOR
		DEBT
ACCOUNT		SERVICE
NUMBER	DESCRIPTION	FUNDS
	ASSETS	
101000	Cash and cash equivalents	(237.83)
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	91.83
114000	Net proceeds	0.00
115000	Personal	(0.80)
116000	Protested	0.00
118000	Special assessments	0.00
	Accounts/other receivables (net of allowance for uncollectibles)	
120000		0.00
131000	Due from other funds	0.00
132000	Due from other governments	0.00
133000	Advances to other funds	0.00
140000	Prepaid expense	0.00
150000	Inventories	0.00
170000	Other debits	0.00
	TOTAL ASSETS	(146.80)
	LIABILITIES	
201000	Warrants payable	0.00
202100	Accounts payable	0.00
203100	Judgments payable	0.00
204000	Contracts/loans/notes payable	0.00
205200	Matured interest payable	0.00
206100	Other accrued payables	0.00
211000	Due to other funds	0.00
212000	Due to other governments	0.00
214000	Deposits payable	0.00
223000	Deferred revenue	91.03
233000	Advances from other funds	0.00
	TOTAL LIABILITIES	91.03
	FUND BALANCE	
250100	Non-spendable	0.00
250200	Restricted	0.00
260100	Committed	0.00
260200	Assigned	0.00
271000	Unassigned (Negative balance only)	(237.83)
	TOTAL FUND BALANCE	(237.83)
	TOTAL LIABILITIES AND FUND BALANCE	(146.80)

08/01/12

CITY OF MILES CITY

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53. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR DEBT SERVICE FUNDS
For the year ending June 30, 2012

3300 Judgement & Losses-Power Settlement

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	467.88	467.88
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Total revenues	0.00	0.00	467.88	467.88
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Debt Service				
Excess of revenues over (under) expenditures	0.00	0.00	467.88	467.88
OTHER FINANCING SOURCES (USES)				
Net change in fund balance	0.00	0.00	467.88	467.88
Fund balance - July 1, 2011 - -As previously reported	(705.71)	(705.71)	(705.71)	0.00
Fund balance - July 1, 2011 - As restated	(705.71)	(705.71)	(705.71)	0.00
Fund balance - June 30, 2012	(705.71)	(705.71)	(237.83)	467.88

53. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR DEBT SERVICE FUNDS

For the year ending June 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	467.88	467.88
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Total revenues	0.00	0.00	467.88	467.88
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Debt Service				
Excess of revenues over (under) expenditures	0.00	0.00	467.88	467.88
OTHER FINANCING SOURCES (USES)				
Net change in fund balance	0.00	0.00	467.88	467.88
Fund balance - July 1, 2011 -				
-As previously reported	(705.71)	(705.71)	(705.71)	0.00
Fund balance - July 1, 2011 - As restated	(705.71)	(705.71)	(705.71)	0.00
Fund balance - June 30, 2012	(705.71)	(705.71)	(237.83)	467.88

**COUNTY/CITY/TOWN OF MILES CITY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2012**

		4000	4060
		General CIP	PW CIP
ACCOUNT NUMBER	DESCRIPTION		
	ASSETS		
101000	Cash and cash equivalents	250,000.00	67,074.92
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		8,490.00
133000	Advances to other funds		
140000	Prepaid expense		
150000	Inventories		
170000	Other debits		
	TOTAL ASSETS	250,000.00	75,564.92
	LIABILITIES		
201000	Warrants payable		
202100	Accounts payable		
203100	Judgments payable		
204000	Contracts/loans/notes payable		
205200	Matured interest payable		
206100	Other accrued payables		
211000	Due to other funds		
212000	Due to other funds/governments		
214000	Deposits payable		
223000	Deferred revenue		
233000	Advances from other funds		
	TOTAL LIABILITIES	0.00	0.00
	FUND BALANCE		
250100	Non-spendable		
250200	Restricted		
	Capital projects	250,000.00	75,564.92
260100	Committed		
260200	Assigned		
271000	Unassigned (Negative balance only)		
	TOTAL FUND BALANCE	250,000.00	75,564.92
	TOTAL LIABILITIES AND FUND BALANCE	250,000.00	75,564.92
		-55-	

COUNTY/CITY/TOWN OF MILES CITY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2012

ACCOUNT NUMBER	DESCRIPTION	TOTAL NONMAJOR CAPITAL PROJECTS FUNDS
	ASSETS	
101000	Cash and cash equivalents	317,074.92
103000	Petty cash	0.00
101100	Investments	0.00
102000	Cash and cash equivalents - restricted	0.00
102300	Investments - restricted	0.00
106000	Valuation of investments to fair value	0.00
	Taxes receivable:	
111000	Mobiles	0.00
113000	Real estate	0.00
114000	Net proceeds	0.00
115000	Personal	0.00
116000	Protested	0.00
118000	Special assessments	0.00
	Accounts/other receivables (net of allowance for uncollectibles)	
120000		0.00
131000	Due from other funds	0.00
132000	Due from other governments	8,490.00
133000	Advances to other funds	0.00
140000	Prepaid expense	0.00
150000	Inventories	0.00
170000	Other debits	0.00
	TOTAL ASSETS	325,564.92
	LIABILITIES	
201000	Warrants payable	0.00
202100	Accounts payable	0.00
203100	Judgments payable	0.00
204000	Contracts/loans/notes payable	0.00
205200	Matured interest payable	0.00
206100	Other accrued payables	0.00
211000	Due to other funds	0.00
212000	Due to other funds/governments	0.00
214000	Deposits payable	0.00
223000	Deferred revenue	0.00
233000	Advances from other funds	0.00
	TOTAL LIABILITIES	0.00
	FUND BALANCE	
250100	Non-spendable	0.00
250200	Restricted	0.00
	Capital projects	325,564.92
260100	Committed	0.00
260200	Assigned	0.00
271000	Unassigned (Negative balance only)	0.00
	TOTAL FUND BALANCE	325,564.92
	TOTAL LIABILITIES AND FUND BALANCE	325,564.92

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2012

4000 General Fund Capitol Improvement Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Public works charges	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous				
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	250,000.00	250,000.00
Total other financing sources (uses)	0.00	0.00	250,000.00	250,000.00
Net change in fund balance	0.00	0.00	250,000.00	250,000.00
Fund balance - July 1, 2011 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2011 - As restated	0.00	0.00	0.00	0.00

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2012

4000 General Fund Capitol Improvement Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2012	0.00	0.00	250,000.00	250,000.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2012

4060 CAPITAL IMPROV-PUBLIC WORKS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Other licenses and permits	1,000.00	1,000.00	6,547.03	5,547.03
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Public works charges	17,790.00	17,790.00	11,255.50	(6,534.50)
Fines and forfeitures				
Miscellaneous				
Investment and royalty earnings	0.00	0.00	171.25	171.25
Total revenues	18,790.00	18,790.00	17,973.78	(816.22)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	42,000.00	42,000.00	13,972.29	28,027.71
Debt Service				
Total expenditures	42,000.00	42,000.00	13,972.29	28,027.71
Excess of revenues over (under) expenditures	(23,210.00)	(23,210.00)	4,001.49	27,211.49
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(23,210.00)	(23,210.00)	4,001.49	27,211.49
Fund balance - July 1, 2011 - -As previously reported	71,563.43	71,563.43	71,563.43	0.00
Fund balance - July 1, 2011 - As restated	71,563.43	71,563.43	71,563.43	0.00

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2012

4060 CAPITAL IMPROV-PUBLIC WORKS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2012	48,353.43	48,353.43	75,564.92	27,211.49

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Licenses and permits				
Other licenses and permits	1,000.00	1,000.00	6,547.03	5,547.03
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Public works charges	17,790.00	17,790.00	11,255.50	(6,534.50)
Fines and forfeitures				
Miscellaneous				
Investment and royalty earnings	0.00	0.00	171.25	171.25
<hr/>				
Total revenues	18,790.00	18,790.00	17,973.78	(816.22)
<hr/>				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	42,000.00	42,000.00	13,972.29	28,027.71
Debt Service				
<hr/>				
Total expenditures	42,000.00	42,000.00	13,972.29	28,027.71
<hr/>				
Excess of revenues over (under) expenditures	(23,210.00)	(23,210.00)	4,001.49	27,211.49
<hr/>				
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	250,000.00	250,000.00
<hr/>				
Total other financing sources (uses)	0.00	0.00	250,000.00	250,000.00
<hr/>				
Net change in fund balance	(23,210.00)	(23,210.00)	254,001.49	277,211.49
Fund balance - July 1, 2011 -				
-As previously reported	71,563.43	71,563.43	71,563.43	0.00
<hr/>				
Fund balance - July 1, 2011 - As restated	71,563.43	71,563.43	71,563.43	0.00
<hr/>				

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2012	48,353.43	48,353.43	325,564.92	277,211.49

66. COMBINING STATEMENT OF NET ASSETS - INTERNAL SERVICE FUNDS
For the year ending June 30, 2012

	6040 PUBLIC WORKS	Total Internal Service
ASSETS		
Current Assets		
Cash and cash equivalents	77,922.91	77,922.91
Total Current Assets	77,922.91	77,922.91
Noncurrent Assets		
Restricted Assets:		
Capital assets:		
Capital assets - net of		
TOTAL ASSETS	77,922.91	77,922.91
LIABILITIES		
Current Liabilities		
Noncurrent Liabilities		
Compensated absences	11,932.00	11,932.00
Total Noncurrent Liabilities	11,932.00	11,932.00
Total Liabilities	11,932.00	11,932.00
NET ASSETS		
Restricted for:		
Unrestricted	65,990.91	65,990.91
TOTAL NET ASSETS	65,990.91	65,990.91

67. COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - INTERNAL SERVICE FUNDS

For the year ending June 30, 2012

	6040	Total
	PUBLIC WORKS	Internal Service
OPERATING REVENUES		
Internal services	147,250.24	147,250.24
Total Operating Revenues	147,250.24	147,250.24
OPERATING EXPENSES		
Personal services	93,819.52	93,819.52
Supplies	5,504.01	5,504.01
Purchased services	11,563.67	11,563.67
Fixed charges	1,992.83	1,992.83
Total Operating Expenses	112,880.03	112,880.03
Operating Income (Loss)	34,370.21	34,370.21
NONOPERATING REVENUES (EXPENSES)		
Income (Loss) before contributions/transfers	34,370.21	34,370.21
Change in net assets	34,370.21	34,370.21
Total net assets - July 1, 2011	31,620.70	31,620.70
Total net assets - July 1, 2011 as restated	31,620.70	31,620.70
Total net assets - June 30, 2012	65,990.91	65,990.91

CITY OF MILES CITY
SCHEDULE OF FEDERAL/STATE GRANTS,
ENTITLEMENTS, AND SHARED REVENUES
FISCAL YEAR ENDING JUNE 30, 2012

	REVENUE CODE	RECEIVING FUND	AMOUNT
FEDERAL GRANTS/ENTITLEMENTS - (LIST)			
CDBG	331012	1000	(580.00)
Bullet Proof Vest Grant	331024	1000	(418.00)
Medicaid Supplemental Program-State	331040	5510	(5,623.00)
FEMA -Projects	331113	2260	(304,303.00)
Federal Aeronautics Admin Grant	331129	5610	(183,686.00)
RSVP FEDERAL GRANTS	331165	2985	(69,528.00)
Federal Stimulus	331990	2490	(27,635.00)
Total Federal Grants/Entitlements			(591,773.00)
FEDERAL SHARED REVENUES - (LIST)			
Total Federal Shared Revenues			0.00
STATE GRANTS/ENTITLEMENTS - (LIST)			
State Grants	334000	2935	(5,499.00)
CTEP-Riverside Restroom Project	334003	1000	(17,452.00)
MDT-STEP-Police OT Reimb	334004	1000	(1,854.00)
Crime Control (EMDTF-Reimb to City)	334010	1000	(38,526.00)
State Aeronautics Grant	334030	5610	(5,800.00)
Library - State Aid	334100	2880	(1,403.00)
Sagebrush Fed/Coal Sev Tax	334105	2880	(7,403.00)
Humanities Montana Grant	334107	2880	(3,000.00)
State Grant-Fish, Wildlife Trailways	334125	1000	(6,824.00)
Mt DEQ Energy Projects Reimb. Grant	334143	1000	(5,000.00)
State Energy Reimb-HVAC	334144	1000	(2,807.00)
Total State Grants/Entitlements			(95,568.00)
STATE SHARED REVENUES - (LIST)			
Gasoline Tax Apportionment	335040	2820	(181,587.00)
Oil & Gas Production Tax	335065	1000	(177.00)
Basic 911 Funds	335080	2850	(64,842.00)
Enhanced 911 Funds	335081	2850	(64,839.00)
911 - WIRELESS FUNDS	335082	2850	(79,025.00)
Live Card Game Table Permit	335110	1000	(1,150.00)
Video Gaming Machine Permits	335120	1000	(27,925.00)
HB 124 Entitlement	335230	1000	(1,088,550.00)
Total State Shared Revenues			(1,508,095.00)
TOTAL			(2,195,436.00)

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

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL						
101000 Cash - Operating	1,244,068.85	3,862,033.87	502,350.80	22,737.61	4,589,310.86	996,405.05
101130 Riverside Park Tennis Courts Don	1,098.80	0.00	0.00	0.00	0.00	1,098.80
101140 Cash Rev'd-Nefsy/Others- AC	2,776.68	150.00	0.00	0.00	814.98	2,111.70
101160 Riverside Park Restrooms -Donati	166.00	0.00	0.00	0.00	0.00	166.00
102205 Reserve - CH 2nd Phase Hgt/Cooli	33,000.00	0.00	0.00	0.00	33,000.00	0.00
102260 Cash- Surplus EBMS Flex Plan	4,919.84	0.00	0.00	0.00	0.00	4,919.84
103100 Petty Cash-	100.00	0.00	0.00	0.00	0.00	100.00
103200 Petty Cash-Police Dept.	100.00	0.00	0.00	0.00	0.00	100.00
103300 Petty Cash-City Court	100.00	0.00	0.00	0.00	0.00	100.00
Total Fund	1,286,330.17	3,862,183.87	502,350.80	22,737.61	4,623,125.84	1,005,001.39
Total 1000 GENERAL	1,286,330.17	3,862,183.87	502,350.80	22,737.61	4,623,125.84	1,005,001.39
2220 LIBRARY						
101000 Cash - Operating	17,217.12	45,234.19	310,607.37	3,621.44	323,141.82	46,295.42
101031 Cash - Library Building Fund	2,173.00	0.00	0.00	0.00	0.00	2,173.00
103000 Petty Cash	75.00	0.00	0.00	0.00	0.00	75.00
Total Fund	19,465.12	45,234.19	310,607.37	3,621.44	323,141.82	48,543.42
2250 Planning & Community Serv						
101000 Cash - Operating	0.00	2,345.00	966.84	2,345.00	966.84	0.00
2260 EMERGENCY DISASTER						
101000 Cash - Operating	0.00	316,964.73	121.68	0.00	294,528.68	22,557.73
2270 Health						
101000 Cash - Operating	-2,541.84	10,420.05	30,000.00	0.00	34,018.16	3,860.05
2372 Permissive Medical Levy						
101000 Cash - Operating	1,207.24	45,355.21	0.00	0.00	46,562.45	0.00
2394 BUILDING CODE ENFORCEMENT						
101000 Cash - Operating	47,579.78	111,663.98	230.69	0.00	78,536.77	80,937.68
2400 LTG M D#165-(Gen City)						
101000 Cash - Operating	30,809.90	173,567.55	66.74	30.37	153,908.64	50,505.18
2420 LTG M D#167-(MilesAddn Etc)						
101000 Cash - Operating	5,426.30	35,545.73	11.72	0.00	28,622.01	12,361.74
2430 LTG M D#171-(Balsam Est)						
101000 Cash - Operating	779.79	6,313.87	0.86	0.00	5,389.76	1,704.76
2440 LTG M D#172-(Main Str)						
101000 Cash - Operating	12,526.84	28,148.47	31.01	0.00	20,738.14	19,968.18
2450 LTG M D#195-(SG-Trico)						
101000 Cash - Operating	4,027.85	5,012.93	7.42	0.00	5,826.10	3,222.10
2470 LTG M D#202-(SG-MDU&NV)						
101000 Cash - Operating	889.32	9,722.70	2.43	0.00	7,704.37	2,910.08
2480 LTG M M#173-(Milestown Estates)						
101000 Cash - Operating	1,874.64	257.30	2.49	0.00	1,564.85	569.58
2490 Energy Stimulus						
101000 Cash - Operating	221.53	0.00	27,634.60	0.00	27,856.13	0.00
2510 STR MAINT DIST #204						
101000 Cash - Operating	353,708.38	917,537.85	91,273.62	160.85	607,749.56	754,609.44
2511 STR M#204 Stimulus						
101000 Cash - Operating	161.78	0.00	0.00	0.00	161.78	0.00
2520 STR MAINT DIST #205						
101000 Cash - Operating	158,054.70	236,602.14	90,032.70	0.00	371,108.34	113,581.20

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

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2540 STR MAINT DIST#207-(MILESTOWN ESTATES)						
101000 Cash - Operating	582.80	4,244.97	2.57	0.00	3,441.51	1,388.83
2701 Fire Grants						
101000 Cash - Operating	10,272.66	5,950.00	0.00	0.00	2,704.46	13,518.20
101044 Cash - FD(Mitigation Grant)	-21.13	0.00	0.00	0.00	168.00	-189.13
Total Fund	10,251.53	5,950.00			2,872.46	13,329.07
2820 GAS TAX						
101000 Cash - Operating	1.72	181,588.05	1,660.32	0.00	183,250.09	0.00
2850 911 EMERGENCY						
101000 Cash - Operating	65,114.13	208,712.72	28,357.80	0.00	230,043.88	72,140.77
2880 LIBRARY GRANTS						
101000 Cash - Operating	0.00	3,000.00	1,489.34	0.00	4,489.34	0.00
101003 Cash - per capita	2,028.32	1,402.70	0.00	0.00	3,431.02	0.00
101020 Cash - Op/ILL	495.08	2,500.00	0.00	0.00	2,781.50	213.58
101030 Cash - Sagebrush Fed/Base Grant	1,240.07	4,903.12	0.00	0.00	5,092.72	1,050.47
101033 Library - Humanities Grant	0.00	0.00	3,000.00	0.00	580.69	2,419.31
Total Fund	3,763.47	11,805.82	4,489.34		16,375.27	3,683.36
2935 Historic Preservation						
101000 Cash - Operating	638.65	3,657.35	6,000.00	0.00	8,946.64	1,349.36
2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)						
101000 Cash - Operating	-2,252.88	71,562.35	7,035.56	0.00	76,344.83	0.20
101004 RSVP Non-Federal Cash Operating	8,381.35	16,139.02	458.35	1,402.85	16,810.89	6,764.98
103100 Petty Cash-	200.00	0.00	0.00	0.00	0.00	200.00
Total Fund	6,328.47	87,701.37	7,493.91	1,402.85	93,155.72	6,965.18
Total 2000	720,872.10	2,448,351.98	598,994.11	7,560.51	2,546,469.97	1,214,187.71
3300 Judgement & Losses-Power Settlement						
101000 Cash - Operating	-705.71	467.88	0.00	0.00	0.00	-237.83
Total 3000	-705.71	467.88	0.00	0.00	0.00	-237.83
4000 General Fund Capitol Improvement Fund						
101000 Cash - Operating	0.00	0.00	250,000.00	0.00	0.00	250,000.00
4060 CAPITAL IMPROV-PUBLIC WORKS						
101000 Cash - Operating	71,563.43	9,875.53	171.25	0.00	14,535.29	67,074.92
Total 4000 General Fund Capitol	71,563.43	9,875.53	250,171.25	0.00	14,535.29	317,074.92
5210 WATER UTILITY						
101000 Cash - Operating	1,271,095.54	2,162,281.08	108,518.13	50.00	2,261,514.73	1,280,330.02
101010 Deposit Cash	24,400.00	12,528.08	0.00	28.08	10,550.00	26,350.00
102110 Cash - Construction/Carbon Hill	-9,280.37	55,760.00	0.00	0.00	46,479.63	0.00
102113 Cash - NE Water Line Proj	-4,653.38	328,026.00	114,756.61	0.00	432,880.59	5,248.64
102240 Cash - Replacement & Depreciatio	1,497,460.39	0.00	0.00	0.00	0.00	1,497,460.39
102250 Cash - System Development Fees	205,538.25	17,520.00	0.00	0.00	0.00	223,058.25
102270 Cash - Curb Stop Replacement Fee	105,602.30	39,989.43	2,328.02	0.00	12,382.32	135,537.43
102311 RevBnd/CurYearDebt-DNRC/RvrSdTan	0.00	0.00	801,312.50	0.00	801,312.50	0.00
102312 RevBnd/CurYearDebt-DNRC/CarbonTa	0.00	0.00	140,638.74	0.00	140,638.74	0.00
102313 RevBnd/CurYearDebt-DNRC/NE WtrLi	0.00	0.00	143,106.14	0.00	143,106.14	0.00
102315 RevBnd/CurYearDebt-ARRA/NE Water	0.00	0.00	17,974.43	0.00	17,974.43	0.00
102321 RevBnd/Reserve-DNRC/RvrSdTank	72,818.75	0.00	0.00	0.00	72,818.75	0.00
102322 RevBnd/Reserve-DNRC/CarbonTank	153,009.00	0.00	0.00	0.00	0.00	153,009.00

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

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
102323 RevBnd/Reserve-DNRC/NE WtrLine	152,634.33	0.00	13,008.04	0.00	11,834.37	153,808.00
102325 RevBnd/Reserve-ARRA B-NE Waterli	6,410.63	0.00	23,668.74	0.00	11,834.37	18,245.00
103000 Petty Cash	330.00	0.00	0.00	0.00	0.00	330.00
Total Fund	3,475,365.44	2,616,104.59	1,365,311.35	78.08	3,963,326.57	3,493,376.73
5211 Water Stimulus						
101000 Cash - Operating	-250,492.21	326,851.00	4,244.08	0.00	80,602.87	0.00
5310 SEWER UTILITY						
101000 Cash - Operating	738,672.67	940,804.07	34,362.25	1,425.48	855,795.90	856,617.61
102240 Cash - Replacement & Depreciatio	1,695,098.39	0.00	0.00	0.00	0.00	1,695,098.39
102250 Cash - System Development Fees	102,530.91	12,720.00	0.00	0.00	0.00	115,250.91
Total Fund	2,536,301.97	953,524.07	34,362.25	1,425.48	855,795.90	2,666,966.91
5510 AMBULANCE FUND						
101000 Cash - Operating	-97,632.34	591,686.05	1,207.28	4,699.59	614,611.68	-124,050.28
5610 AIRPORT OPERATING						
101000 Cash - Operating	125,687.28	285,206.07	631,797.65	0.00	1,035,117.90	7,573.10
101100 Cash-FAA Grant/St Loan-2008	4,500.00	185,617.00	164,524.55	0.00	349,936.81	4,704.74
102230 Cash - Surplus/Credit Card Acct	-1,898.06	266,765.72	61,176.26	0.00	301,916.95	24,126.97
103000 Petty Cash	100.00	0.00	0.00	0.00	0.00	100.00
Total Fund	128,389.22	737,588.79	857,498.46		1,686,971.66	36,504.81
Total 5000	5,791,932.08	5,225,754.50	2,262,623.42	6,203.15	7,201,308.68	6,072,798.17
6040 PUBLIC WORKS						
101000 Cash - Operating	37,519.99	113.51	148,841.28	2,004.52	106,547.35	77,922.91
Total 6000	37,519.99	113.51	148,841.28	2,004.52	106,547.35	77,922.91
7370 TBID						
101000 Cash - Operating	0.00	77,994.70	0.00	0.00	77,994.70	0.00
7452 Drivers' License Reinstatement Fees						
101000 Cash - Operating	0.00	75.00	0.00	0.00	75.00	0.00
7467 Law Enforcement Academy Surcharge						
101000 Cash - Operating	0.00	7,648.90	0.00	0.00	7,648.90	0.00
7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG						
101000 Cash - Operating	0.00	13,409.79	0.00	0.00	13,409.79	0.00
7910 PAYROLL FUND						
101000 Cash - Operating	138,837.27	1,660.06	4,905,992.95	4,913,271.93	0.00	133,218.35
7930 CLAIMS FUND						
101000 Cash - Operating	323,944.55	0.00	6,069,310.42	5,777,517.59	0.00	615,737.38
7980 CUSTER CO WATER & SEWER DISTRICT						
101000 Cash - Operating	0.00	127,622.56	2,882.01	0.00	130,504.57	0.00
7981 Interest Clearing						
101000 Cash - Operating	0.00	21,199.25	0.00	1,653.10	19,546.15	0.00
Total 7000	462,781.82	249,610.26	10,978,185.38	10,692,442.62	249,179.11	748,955.73
Totals	8,370,293.88	11,796,357.53	14,741,166.24	10,730,948.41	14,741,166.24	9,435,703.00

7910 <131,647>
7930 <615,737>
Rounding <1>
8688318-

ALL FUNDS
CASH RECONCILIATION
FISCAL YEAR ENDING JUNE 30, 2012

Description	BANK NAME				Cash in all depositories
	Stockman				
BALANCE PER STATEMENTS	9,286,077.00				9,286,077.00
ADD					
Deposits in transit	209,904.00				209,904.00
Service charges					0.00
Other					0.00
					0.00
					0.00
Total to add	209,904.00	0.00	0.00	0.00	209,904.00
SUBTRACT					
Outstanding checks	747,384.00				747,384.00
Other	61,284.00				61,284.00
					0.00
					0.00
					0.00
Total to subtract	808,668.00	0.00	0.00	0.00	808,668.00
TOTAL CASH IN DEPOSITS	8,687,313.00	0.00	0.00	0.00	8,687,313.00
ADD					
Investments					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	0.00	0.00	0.00	0.00	0.00
TOTAL IN DEPOSITORYIES	8,687,313.00	0.00	0.00	0.00	8,687,313.00
ADD					
Cash and cash items on hand	1,005.00				1,005.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	1,005.00	0.00	0.00	0.00	1,005.00
**TOTAL ACCOUNTED FOR	8,688,318.00	0.00	0.00	0.00	8,688,318.00

*Total cash must agree with total of prior page

{Complete all portions applicable to entry}

1. Class of county/city	2 nd Class City
2. Date of incorporation	September 9 1987
3. County seat	Miles City Custer County
4. Form of government	Mayor/Council 8410
5. Population (most recent estimate)	
6. Land area	2 square miles
7. Miles of roads/streets/alleys	86,381
8. Taxable valuation	6,971,004
9. Road taxable valuation (county)	n/a
10. Number of water consumers	3,839
11. Average daily water consumption	2.025 million gallons
12. Miles of water main	56.78
13. Miles of sanitary and storm sewers	55.07 sanitary 24.8 storm
14. Number of building permits issued	250
15. Number of full-time employees	79

B. PROPERTY TAX MILL LEVIES-

County/City/Town funds only (For fiscal year being reported)

[illegible]

GENERAL INFORMATION SECTION