

HUMBOLDT COUNTY
Building Reserve Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010
(With comparative actual amounts for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
REVENUES					
Taxes:					
Property taxes	\$ 59,473	\$ 59,473	\$ 97,952	\$ 38,479	\$ 88,457
Intergovernmental revenue:					
CDBG grant	-	180,000	180,000	-	169,006
NDOW grant	-	-	-	-	80,000
NCOT grant	-	-	-	-	50,000
WCVA grant	-	-	22,303	-	35,197
Total intergovernmental revenues	-	180,000	202,303	22,303	334,203
Charges for services:					
Rents	12,000	12,000	15,542	3,542	18,454
Miscellaneous	-	-	41,418	41,418	88,619
Total Revenues	71,473	251,473	357,215	105,742	529,733
EXPENDITURES					
Community support function:					
Capital outlay	1,050,000	1,050,000	232,354	817,646	1,876,835
Excess (deficiency) of revenues over (under) expenditures	(978,527)	(798,527)	124,861	923,388	(1,347,102)
Other Financing Sources (Uses)					
Transfers in	417,650	417,650	-	(417,650)	-
Net change in fund balance	(560,877)	(380,877)	124,861	505,738	(1,347,102)
Fund balance - beginning	3,048,104	3,048,104	3,352,558	304,454	4,699,660
Fund balance - ending	<u>\$2,487,227</u>	<u>\$2,667,227</u>	<u>\$3,477,419</u>	<u>\$ 810,192</u>	<u>\$ 3,352,558</u>

HUMBOLDT COUNTY
Nonmajor Capital Projects Fund
June 30, 2010

ASSETS

Cash and cash equivalents	\$ 520,893
Taxes receivable	734
Interest receivable	80
Due from other governments	604
Due from other funds	<u>1,777</u>
 Total Assets	 <u><u>\$ 524,088</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:

Due from other governments	\$ 67
Due from other funds	47,482
Deferred revenues	<u>734</u>
 Total Liabilities	 <u>48,283</u>

Fund Balances:

Unreserved:

Undesignated	<u>475,805</u>
 Total Fund Balances	 <u>475,805</u>

Total Liabilities and Fund Balances	<u><u>\$ 524,088</u></u>
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HUMBOLDT COUNTY
Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010
(With comparative actual amounts for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
REVENUES					
Taxes:					
Property taxes	\$ 59,473	\$ 59,473	\$ 97,943	\$ 38,470	\$ 88,450
Miscellaneous	4,000	4,000	1,142	(2,858)	5,685
Total Revenues	<u>63,473</u>	<u>63,473</u>	<u>99,085</u>	<u>35,612</u>	<u>94,135</u>
EXPENDITURES					
Community support function:					
Services and supplies	5,000	5,000	-	5,000	45,087
Capital outlay	192,000	192,000	47,482	144,518	70,185
Total Community Support	<u>197,000</u>	<u>197,000</u>	<u>47,482</u>	<u>149,518</u>	<u>115,272</u>
Intergovernmental expenditure function:					
Services and supplies	18,000	18,000	25,094	(7,094)	21,445
Total Expenditures	<u>215,000</u>	<u>215,000</u>	<u>72,576</u>	<u>142,424</u>	<u>136,717</u>
Excess (deficiency) of revenues over (under) expenditures	(151,527)	(151,527)	26,509	178,036	(42,582)
Fund balance - beginning	<u>344,822</u>	<u>344,822</u>	<u>449,296</u>	<u>104,474</u>	<u>491,878</u>
Fund balance - ending	<u><u>\$ 193,295</u></u>	<u><u>\$ 193,295</u></u>	<u><u>\$ 475,805</u></u>	<u><u>\$ 282,510</u></u>	<u><u>\$ 449,296</u></u>