

**YELLOWSTONE COUNTY, MONTANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR GOVERNMENTAL DEBT SERVICE AND CAPITAL PROJECTS FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	RSID Bond Fund				Capital Improvement Fund			
	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final Revised			Original	Final Revised		
<b>REVENUES:</b>								
Special assessments	\$210,000	\$210,000	\$211,333	1,333	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0	175,000	179,861	138,877	(40,984)
Charges for services	0	0	0	0	37,500	37,500	53,046	15,546
Other	2,000	2,000	1,936	(64)	956,020	956,020	1,044,385	88,365
<b>Total revenues</b>	<b>212,000</b>	<b>212,000</b>	<b>213,269</b>	<b>1,269</b>	<b>1,168,520</b>	<b>1,173,381</b>	<b>1,236,308</b>	<b>62,927</b>
<b>EXPENDITURES:</b>								
Current:								
Capital outlay	0	0	0	0	8,232,945	8,237,806	2,555,731	5,682,075
Debt service:								
Principal	230,000	230,000	138,000	92,000	0	0	0	0
Interest	60,000	60,000	52,297	7,703	0	0	0	0
<b>Total expenditures</b>	<b>290,000</b>	<b>290,000</b>	<b>190,297</b>	<b>99,703</b>	<b>8,232,945</b>	<b>8,237,806</b>	<b>2,555,731</b>	<b>5,682,075</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(78,000)</b>	<b>(78,000)</b>	<b>22,972</b>	<b>100,972</b>	<b>(7,064,425)</b>	<b>(7,064,425)</b>	<b>(1,319,423)</b>	<b>5,745,002</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	25,000	25,000	0	(25,000)	1,586,097	1,586,097	1,625,172	39,075
Interfund transfers out	(5,000)	(5,000)	0	5,000	0	0	0	0
Special assessment bond proceeds	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>(20,000)</b>	<b>1,586,097</b>	<b>1,586,097</b>	<b>1,625,172</b>	<b>39,075</b>
<b>Net change in fund balances</b>	<b>(\$58,000)</b>	<b>(\$58,000)</b>	<b>22,972</b>	<b>\$80,972</b>	<b>(\$5,478,328)</b>	<b>(\$5,478,328)</b>	<b>305,749</b>	<b>\$5,784,077</b>
<b>Fund balances July 1, 2009</b>			<b>151,435</b>				<b>8,006,982</b>	
<b>Fund balances June 30, 2010</b>			<b>\$174,407</b>				<b>\$8,312,731</b>	

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2010**

<b>ASSETS</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>
Cash and demand investments, pooled	\$1,090,603	\$60,030	\$36,260	\$1,186,893
Cash investments, pooled	6,632,670	365,865	220,251	7,218,786
Receivables (net of allowance for uncollectibles):				
Property taxes	1,028,270	58,502	0	1,086,772
Accounts	283,205	0	0	283,205
Delinquent assessments	41,676	2,248	0	43,924
Deferred assessments	0	0	0	0
Accrued interest	7,379	1,113	0	8,492
Prepaid expenses	4,001	0	2,636	6,637
Inventories	64,333	0	0	64,333
<b>Total assets</b>	<b>\$9,152,137</b>	<b>\$487,758</b>	<b>\$259,147</b>	<b>\$9,899,042</b>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$316,843	\$0	\$11,177	\$328,020
Accrued liabilities	104,480	0	4,200	108,680
Due to other funds	8,256	0	0	8,256
Deferred revenue	1,069,946	60,750	0	1,130,696
Due to other taxing districts	800,437	0	0	800,437
<b>Total liabilities</b>	<b>2,299,962</b>	<b>60,750</b>	<b>15,377</b>	<b>2,376,089</b>
<b><u>FUND BALANCE:</u></b>				
Reserved for debt service	0	427,008	0	427,008
Reserved for capital improvements	0	0	243,770	243,770
Reserved for inventories	64,333	0	0	64,333
Unreserved	6,787,842	0	0	6,787,842
<b>Total fund balance</b>	<b>6,852,175</b>	<b>427,008</b>	<b>243,770</b>	<b>7,522,953</b>
<b>Total liabilities and fund balance</b>	<b>\$9,152,137</b>	<b>\$487,758</b>	<b>\$259,147</b>	<b>\$9,899,042</b>

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>								
Taxes	\$9,849,277	\$9,321,085	\$513,076	\$488,414	\$0	\$0	\$10,362,353	\$9,809,499
Special assessments	625,750	632,791	0	0	0	0	625,750	632,791
Licenses and permits	145,000	145,000	0	0	0	0	145,000	145,000
Intergovernmental	1,726,100	1,472,487	218,422	218,422	8,823	8,823	1,953,345	1,699,732
Fines and forfeitures	22,500	49,293	0	0	0	0	22,500	49,293
Charges for services	1,773,094	1,696,201	0	0	115,000	118,936	1,888,094	1,815,137
Other	194,336	193,376	7,000	7,016	1,342	92,864	202,678	293,256
<b>Total revenues</b>	<b>14,336,057</b>	<b>13,510,233</b>	<b>738,498</b>	<b>713,852</b>	<b>125,165</b>	<b>220,623</b>	<b>15,199,720</b>	<b>14,444,708</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	203,202	69,162	0	0	282,156	273,113	485,358	342,275
Public safety	6,081,569	5,521,278	0	0	0	187	6,081,569	5,521,465
Public works	1,240,019	891,756	0	0	0	0	1,240,019	891,756
Public health	2,158,141	1,978,097	0	0	0	0	2,158,141	1,978,097
Social and economic services	967,112	915,155	0	0	0	0	967,112	915,155
Culture and recreation	1,318,109	1,229,904	0	0	0	0	1,318,109	1,229,904
Conservation of natural resources	102,275	100,665	0	0	0	0	102,275	100,665
<b>Debt service:</b>								
Principal	0	0	825,000	825,000	0	0	825,000	825,000
Interest	0	0	211,114	210,413	0	0	211,114	210,413
Refunding bond issuance costs	0	0	0	0	0	0	0	0
<b>Capital outlay:</b>								
General government	0	0	0	0	0	1,055	0	1,055
Public safety	101,650	27,922	0	0	0	0	101,650	27,922
Public works	2,122,006	709,406	0	0	91,022	10,402	2,213,028	719,808
Social and economic services	2,000	1,167	0	0	0	0	2,000	1,167
Conservation of natural resources	0	0	0	0	0	0	0	0
Culture and recreation	111,195	79,610	0	0	17,500	17,500	128,695	97,110
<b>Total expenditures</b>	<b>14,407,278</b>	<b>11,524,122</b>	<b>1,036,114</b>	<b>1,035,413</b>	<b>390,678</b>	<b>302,257</b>	<b>15,834,070</b>	<b>12,861,792</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(71,221)</b>	<b>1,986,111</b>	<b>(297,616)</b>	<b>(321,561)</b>	<b>(265,513)</b>	<b>(81,634)</b>	<b>(634,350)</b>	<b>1,582,916</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	2,245,453	2,219,762	283,588	282,229	171,081	171,081	2,700,122	2,673,072
Interfund transfers out	(3,945,776)	(3,556,619)	(25,000)	0	(13,283)	(13,283)	(3,984,059)	(3,569,902)
Long term debt proceeds	0	0	0	0	0	0	0	0
Refunding bonds - reoffering premium	0	0	0	0	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(1,700,323)</b>	<b>(1,336,857)</b>	<b>258,588</b>	<b>282,229</b>	<b>157,798</b>	<b>157,798</b>	<b>(1,283,937)</b>	<b>(896,830)</b>
<b>Net change in fund balances</b>	<b>(\$1,771,544)</b>	<b>649,254</b>	<b>(\$39,028)</b>	<b>(39,332)</b>	<b>(\$107,715)</b>	<b>76,164</b>	<b>(\$1,918,287)</b>	<b>686,086</b>
<b>Fund balances July 1, 2009</b>		<b>6,202,921</b>		<b>466,340</b>		<b>167,606</b>		<b>6,836,867</b>
<b>Fund balances June 30, 2010</b>		<b>\$6,852,175</b>		<b>\$427,008</b>		<b>\$243,770</b>		<b>\$7,522,953</b>

**YELLOWSTONE COUNTY, MONTANA  
 EMPLOYEE GROUP BENEFITS PLAN - OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
 REQUIRED SUPPLEMENTAL SCHEDULES**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u> (a)	<u>Actuarial Accrued Liability (AAL)</u> (b)	<u>Unfunded AAL (UAAL)</u> (b-a)	<u>Funded Ratio (%)</u> (a/b)	<u>Annual Covered Payroll</u> (c)	<u>UAAL as a Percentage of Covered Payroll (%)</u> (b-a/c)
June 30, 2009	\$0	\$5,203,967	\$5,203,967	0.00%	\$15,970,662	32.60%
June 30, 2010	\$0	\$5,203,967	\$5,203,967	0.00%	\$15,970,662	32.60%

This schedule is based on the actuarial values as of July 1, 2008. Information for prior years is not available. The actuarial values are for the period of July 1, 2008 to June 30, 2010. The next bi-yearly actuarial review is scheduled for FY11.