

SUPPLEMENTARY INFORMATION

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, 2012

	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		
REVENUES:								
Special assessments	\$210,000	\$210,000	\$206,404	(3,596)	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0	20,000	20,000	19,980	(20)
Other	2,000	2,000	541	(1,459)	137,250	137,250	146,560	9,310
Total revenues	212,000	212,000	206,945	(5,055)	157,250	157,250	166,540	9,290
EXPENDITURES:								
Current:								
Capital outlay	0	0	0	0	9,021,641	9,021,641	295,217	8,726,424
Debt service:								
Principal	205,000	205,000	155,777	49,223	0	0	0	0
Interest	50,000	50,000	56,007	(6,007)	0	0	0	0
Total expenditures	255,000	255,000	211,784	43,216	9,021,641	9,021,641	295,217	8,726,424
Excess (deficiency) of revenues over (under) expenditures	(43,000)	(43,000)	(4,839)	38,161	(8,864,391)	(8,864,391)	(128,677)	8,735,714
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	25,000	25,000	0	(25,000)	1,656,571	1,656,571	1,630,000	(26,571)
Interfund transfers out	(5,000)	(5,000)	0	5,000	0	0	0	0
Total other financing sources (uses)	20,000	20,000	0	(20,000)	1,656,571	1,656,571	1,630,000	(26,571)
Net change in fund balances	(\$23,000)	(\$23,000)	(4,839)	\$18,161	(\$7,207,820)	(\$7,207,820)	1,501,323	\$8,709,143
Fund balances July 1, 2011			185,912				7,511,953	
Fund balances June 30, 2012			\$181,073				\$9,013,276	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

<u>ASSETS</u>	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Cash and demand investments, pooled	\$1,878,657	\$112,001	\$65,167	\$2,055,825
Cash investments, pooled	5,373,177	320,347	186,379	5,879,903
Receivables (net of allowance for uncollectibles):				
Property taxes	1,804,361	88,125	0	1,892,486
Accounts	259,838	0	0	259,838
Delinquent assessments	28,944	0	0	28,944
Deferred assessments	4,295	0	0	4,295
Accrued interest	1,308	148	0	1,456
Prepaid expenses	2,573	0	3,478	6,051
Inventories	77,624	0	0	77,624
Due from other taxing districts	97,620	4,900		102,520
Total assets	\$9,528,397	\$525,521	\$255,024	\$10,308,942
<u>LIABILITIES:</u>				
Accounts payable	\$314,706	\$0	\$1,246	\$315,952
Accrued liabilities	112,492	0	4,777	117,269
Due to other funds	27,335	0	100	27,435
Deferred revenue	1,837,600	88,125	0	1,925,725
Due to other taxing districts	258,294	0	0	258,294
Total liabilities	2,550,427	88,125	6,123	2,644,675
<u>FUND BALANCE:</u>				
Reserved for debt service	0	437,396	0	437,396
Reserved for capital improvements	0	0	248,901	248,901
Reserved for inventories	77,624	0	0	77,624
Unreserved	6,900,346	0	0	6,900,346
Total fund balance	6,977,970	437,396	248,901	7,664,267
Total liabilities and fund balance	\$9,528,397	\$525,521	\$255,024	\$10,308,942

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, 2012

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$11,329,236	\$10,464,320	\$552,528	\$511,941	\$0	\$0	\$11,881,764	\$10,976,261
Special assessments	650,750	740,864	0	0	0	0	650,750	740,864
Licenses and permits	145,000	145,000	0	0	0	0	145,000	145,000
Intergovernmental	1,592,039	1,561,488	232,236	237,136	9,381	9,381	1,833,656	1,808,005
Fines and forfeitures	20,000	26,645	0	0	0	0	20,000	26,645
Charges for services	1,803,860	1,657,680	0	0	107,000	114,037	1,910,860	1,771,717
Other	87,675	79,876	3,500	1,485	0	98	91,175	81,459
Total revenues	15,628,560	14,675,873	788,264	750,562	116,381	123,516	16,533,205	15,549,951
EXPENDITURES:								
Current:								
General government	157,750	69,483	0	0	294,412	285,539	452,162	355,022
Public safety	6,908,964	6,371,514	0	0	0	0	6,908,964	6,371,514
Public works	1,397,959	1,014,873	0	0	0	0	1,397,959	1,014,873
Public health	2,284,524	2,109,264	0	0	0	0	2,284,524	2,109,264
Social and economic services	1,033,746	972,808	0	0	0	0	1,033,746	972,808
Culture and recreation	1,324,427	1,191,320	0	0	0	0	1,324,427	1,191,320
Conservation of natural resources	97,658	97,658	0	0	0	0	97,658	97,658
Debt service:								
Principal	0	0	1,130,000	1,130,000	0	0	1,130,000	1,130,000
Interest	0	0	227,926	227,773	0	0	227,926	227,773
Refunding bond issuance costs	0	0	37,150	0	0	0	37,150	0
Capital outlay:								
General government	39,025	39,025	0	0	2,000	1,045	41,025	40,070
Public safety	125,450	31,247	0	0	0	0	125,450	31,247
Public works	2,030,712	1,482,630	0	0	100	100	2,030,812	1,482,730
Social and economic services	44,000	13,463	0	0	0	0	44,000	13,463
Culture and recreation	92,235	55,504	0	0	0	0	92,235	55,504
Total expenditures	15,536,450	13,448,789	1,395,076	1,357,773	296,512	286,684	17,228,038	15,093,246
Excess (deficiency) of revenues over (under) expenditures	92,110	1,227,084	(606,812)	(607,211)	(180,131)	(163,168)	(694,833)	456,705
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	2,321,771	2,451,124	611,699	611,698	206,629	206,420	3,140,099	3,269,242
Interfund transfers out	(4,002,398)	(3,964,447)	0	0	0	0	(4,002,398)	(3,964,447)
Total other financing sources (uses)	(1,680,627)	(1,513,323)	611,699	611,698	206,629	206,420	(862,299)	(695,205)
Net change in fund balances	(\$1,588,517)	(286,239)	\$4,887	4,487	\$26,498	43,252	(\$1,557,132)	(238,500)
Fund balances July 1, 2011		7,264,209		432,909		205,649		7,902,767
Fund balances June 30, 2012		\$6,977,970		\$437,396		\$248,901		\$7,664,267

**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%	(a)
June 30, 2010	\$0	\$5,203,967	\$5,203,967	0.00%	\$15,970,662	32.60%	(a)
June 30, 2011	\$0	\$5,664,460	\$5,664,460	0.00%	\$16,337,206	34.70%	(b)
June 30, 2012	\$0	\$5,664,460	\$5,664,460	0.00%	\$16,337,206	34.70%	(b)

- (a) 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.
- (b) This schedule is based on the actuarial values as of July 1, 2010.
The actuarial values are for the period of July 1, 2010 to June 30, 2012.

The next bi-yearly actuarial review is scheduled for FY13.