

REQUIRED SUPPLEMENTARY INFORMATION

**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)
June 30, 2013	\$0	\$5,240,702	\$5,240,702	0.00%	\$17,192,014	30.50%	(c)
June 30, 2014	\$0	\$5,240,702	\$5,240,702	0.00%	\$17,192,014	30.50%	(c)
June 30, 2015	\$0	\$5,416,702	\$5,416,702	0.00%	\$18,342,599	29.50%	(d)

- (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.
- (c) This schedule is based on the actuarial values as of July 1, 2012.
The actuarial values are for the period of July 1, 2012 to June 30, 2014.
- (d) This schedule is based on the actuarial values as of July 1, 2014.
The actuarial values are for the period of July 1, 2014 to June 30, 2016.

**YELLOWSTONE COUNTY, MONTANA
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
REQUIRED SUPPLEMENTAL SCHEDULE**

Schedule of Proportionate Share of the Net Pension Liability:

	PERS	FURS	MPORS	SRS	TRS
Employer's proportion of the net pension liability	\$ 13,999,854.23	\$ -	\$ -	\$ 3,754,634.62	Information was provided by TRS in this format
Employer's proportionate share of the net pension liability associated with the Employer (as a percentage)	1.12357%	0.00000%	0.00000%	9.02187%	
State of MT proportionate share of the net pension liability associated with the Employer	\$ 170,959.59	\$ -	\$ -	0	
Total	\$ 14,170,813.82	\$ -	\$ -	\$ 3,754,634.62	
Employer's covered-employee payroll	\$ 12,718,838.90	\$ -	\$ -	\$ 5,834,682.94	
Employer's proportionate share of the net pension liability as of its covered-employee payroll (as a percentage)	110.0720%	0.0000%	0.0000%	87.2000%	
Plan fiduciary net position the total pension liability (as a percentage)	79.9000%	0.0000%	0.0000%	0.0000%	

Schedule of Contributions:

	PERS	FURS	MPORS	SRS	TRS
Contractually required contributions	\$ 1,129,257.66	\$ -	\$ -	\$ 633,360.69	Information was provided by TRS in this format
Contributions in relation to the contractually required contributions	\$ 1,129,257.66	\$ -	\$ -	\$ 633,360.69	
Contribution deficiency (excess)	0	0	0	0	
Employer's covered-employee payroll	\$ 12,988,498.92	\$ -	\$ -	\$ 6,261,595.10	
Contributions of covered-employee payroll (as a percentage)	8.6943%	#DIV/0!	#DIV/0!	10.1150%	

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, 2015

	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	\$275,000	\$275,000	\$264,144	(10,856)	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0	19,500	19,500	22,247	2,747
Other	400	400	1,157	757	298,500	298,500	374,809	76,309
Total revenues	275,400	275,400	265,301	(10,099)	318,000	318,000	397,056	79,056
EXPENDITURES:								
Current:								
Capital outlay	0	0	0	0	12,324,000	12,324,000	651,399	11,672,601
Debt service:								
Principal	250,000	250,000	184,000	66,000	0	0	0	0
Interest	56,000	56,000	56,027	(27)	0	0	0	0
Total expenditures	306,000	306,000	240,027	65,973	12,324,000	12,324,000	651,399	11,672,601
Excess (deficiency) of revenues over (under) expenditures	(30,600)	(30,600)	25,274	55,874	(12,006,000)	(12,006,000)	(254,343)	11,751,657
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	25,000	25,000	0	(25,000)	2,323,000	4,073,000	4,073,000	0
Interfund transfers out	(5,000)	(5,000)	(1,949)	3,051	0	0	0	0
Assessment Refunds	0	0	(69,630)	(69,630)	0	0	0	0
Total other financing sources (uses)	20,000	20,000	(71,579)	(91,579)	2,323,000	4,073,000	4,073,000	0
Net change in fund balances	(\$10,600)	(\$10,600)	(46,305)	(\$35,705)	(\$9,683,000)	(\$7,933,000)	3,818,657	\$11,751,657
Fund balance July 1, 2014			263,289				12,518,572	
Fund balance June 30, 2015			\$216,984				\$16,337,229	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

<u>ASSETS</u>	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Cash and demand investments, pooled	\$3,272,046	\$107,710	\$101,919	\$3,481,675
Cash investments, pooled	6,672,757	219,599	207,793	7,100,149
Receivables (net of allowance for uncollectibles):				
Property taxes	750,973	0	0	750,973
Accounts	304,256	0	0	304,256
Delinquent assessments	14,965	0	0	14,965
Accrued interest	4,681	0	0	4,681
Prepaid expenses	6,308	0	1,406	7,714
Inventories	49,901	0	0	49,901
Total assets	\$11,085,457	\$327,309	\$311,118	\$11,723,884
<u>LIABILITIES:</u>				
Accounts payable	\$606,058	\$0	\$1,708	\$607,766
Accrued liabilities	349,401	0	18,498	367,899
Due to other funds	106,347	0	0	106,347
Due to other taxing districts	88,467	0	0	88,467
Total liabilities	1,150,273	0	20,206	1,170,479
<u>DEFERRED INFLOW OF RESOURCES:</u>				
Uncollected tax revenue	775,508	0	0	775,508
Total deferred inflow of resources	775,508	0	0	775,508
<u>FUND BALANCE:</u>				
Reserved for debt service	0	327,309	0	327,309
Reserved for capital improvements	0	0	290,912	290,912
Reserved for inventories	49,901	0	0	49,901
Unreserved	9,109,775	0	0	9,109,775
Total fund balance	9,159,676	327,309	290,912	9,777,897
Total liabilities, deferred inflows and fund balance	\$11,085,457	\$327,309	\$311,118	\$11,723,884

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, 2015

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$13,216,261	\$12,542,903	\$0	\$0	\$0	\$0	\$13,216,261	\$12,542,903
Special assessments	750,750	835,274	0	0	0	0	750,750	835,274
Licenses and permits	153,600	153,600	0	0	0	0	153,600	153,600
Intergovernmental	1,810,646	1,708,451	0	0	23,023	19,810	1,833,669	1,728,261
Fines and forfeitures	50,000	168,378	0	0	0	0	50,000	168,378
Charges for services	1,836,308	1,897,916	0	0	110,000	111,693	1,946,308	2,009,609
Other	82,505	125,658	1	(118)	0	41	82,506	125,581
Total revenues	17,900,070	17,432,180	1	(118)	133,023	131,544	18,033,094	17,563,606
EXPENDITURES:								
Current:								
General government	224,600	154,687	0	0	342,531	338,749	567,131	493,436
Public safety	7,458,599	6,994,724	0	0	0	70	7,458,599	6,994,794
Public works	1,467,210	990,384	0	0	0	0	1,467,210	990,384
Public health	2,831,244	2,733,985	0	0	0	0	2,831,244	2,733,985
Social and economic services	1,207,336	1,170,929	0	0	0	0	1,207,336	1,170,929
Culture and recreation	1,479,321	1,425,375	0	0	0	0	1,479,321	1,425,375
Conservation of natural resources	104,689	103,956	0	0	0	0	104,689	103,956
Debt service:								
Principal	0	0	515,000	515,000	0	0	515,000	515,000
Interest	0	0	116,121	116,120	0	0	116,121	116,120
Refunding bond issuance costs	0	0	0	0	0	0	0	0
Capital outlay:								
General government	0	0	0	0	9,000	6,795	9,000	6,795
Public safety	446,900	267,539	0	0	0	0	446,900	267,539
Public works	2,313,450	1,943,095	0	0	0	0	2,313,450	1,943,095
Social and economic services	16,000	905	0	0	0	0	16,000	905
Culture and recreation	151,015	23,420	0	0	0	0	151,015	23,420
Total expenditures	17,700,364	15,808,999	631,121	631,120	351,531	345,614	18,683,016	16,785,733
Excess (deficiency) of revenues over (under) expenditures	199,706	1,623,181	(631,120)	(631,238)	(218,508)	(214,070)	(649,922)	777,873
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	2,624,304	2,592,194	631,120	631,252	219,862	227,246	3,475,286	3,450,692
Interfund transfers out	(4,078,215)	(4,042,751)	(25,000)	0	0	0	(4,103,215)	(4,042,751)
Total other financing sources (uses)	(1,453,911)	(1,450,557)	606,120	631,252	219,862	227,246	(627,929)	(592,059)
Net change in fund balances	(\$1,254,205)	172,624	(\$25,000)	14	\$1,354	13,176	(\$1,277,851)	185,814
Fund balance July 1, 2014		8,987,052		327,295		277,736		9,592,083
Fund balance June 30, 2015		\$9,159,676		\$327,309		\$290,912		\$9,777,897