

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT 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, 2006**

	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	\$300,000	\$300,000	\$260,143	(39,857)	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0	20,000	20,000	0	(20,000)
Charges for services	0	0	0	0	23,216	23,216	27,876	4,660
Other	4,000	4,000	6,704	2,704	151,213	151,213	156,011	4,798
<b>Total revenues</b>	<b>304,000</b>	<b>304,000</b>	<b>266,847</b>	<b>(37,153)</b>	<b>194,429</b>	<b>194,429</b>	<b>183,887</b>	<b>(10,542)</b>
<b>EXPENDITURES:</b>								
Current:								
Capital outlay	0	0	0	0	5,002,776	4,980,404	855,543	4,124,861
Debt service:								
Principal	280,000	342,000	341,515	485	0	22,236	22,236	0
Interest	80,000	80,000	64,787	15,213	0	136	136	0
<b>Total expenditures</b>	<b>360,000</b>	<b>422,000</b>	<b>406,302</b>	<b>15,698</b>	<b>5,002,776</b>	<b>5,002,776</b>	<b>877,915</b>	<b>4,124,861</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(56,000)</b>	<b>(118,000)</b>	<b>(139,455)</b>	<b>(21,455)</b>	<b>(4,808,347)</b>	<b>(4,808,347)</b>	<b>(694,028)</b>	<b>4,114,319</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	25,000	25,000	1,592	(23,408)	524,457	772,413	528,238	(244,175)
Interfund transfers out	(40,000)	(40,000)	(21,779)	18,221	(15,000)	(15,000)	(15,000)	0
<b>Total other financing sources (uses)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(20,187)</b>	<b>(5,187)</b>	<b>509,457</b>	<b>757,413</b>	<b>513,238</b>	<b>(244,175)</b>
<b>Net change in fund balances</b>	<b>(\$71,000)</b>	<b>(\$133,000)</b>	<b>(159,642)</b>	<b>(\$26,642)</b>	<b>(\$4,298,890)</b>	<b>(\$4,050,934)</b>	<b>(180,790)</b>	<b>\$3,870,144</b>
<b>Fund balances July 1, 2005</b>			<b>343,631</b>				<b>4,290,802</b>	
<b>Fund balances June 30, 2006</b>			<b>\$183,989</b>				<b>\$4,110,012</b>	

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2006**

<b><u>ASSETS</u></b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>
Cash and demand investments, pooled	\$2,127,564	\$172,480	\$74,025	\$2,374,069
Cash investments, pooled	3,518,317	281,868	122,931	3,923,116
Receivables (net of allowance for uncollectibles):				
Property taxes	391,690	30,011	0	421,701
Accounts	440,216	0	900	441,116
Delinquent assessments	6,858	5,154	0	12,012
Deferred assessments	22,565	0	0	22,565
Accrued interest	6,957	2,130	0	9,087
Prepaid expenses	0	0	0	0
Inventories	64,429	0	0	64,429
<b>Total assets</b>	<b>\$6,578,596</b>	<b>\$491,643</b>	<b>\$197,856</b>	<b>\$7,268,095</b>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$280,804	\$0	\$20,103	\$300,907
Accrued liabilities	118,464	0	4,000	122,464
Due to other funds	50,870	0	0	50,870
Deferred revenue	421,113	35,165	0	456,278
Due to other taxing districts	169,848	0	0	169,848
<b>Total liabilities</b>	<b>1,041,099</b>	<b>35,165</b>	<b>24,103</b>	<b>1,100,367</b>
<b><u>FUND BALANCE:</u></b>				
Reserved for debt service	0	456,478	0	456,478
Reserved for capital improvements	0	0	173,753	173,753
Reserved for inventories	64,429	0	0	64,429
Unreserved	5,473,068	0	0	5,473,068
<b>Total fund balance</b>	<b>5,537,497</b>	<b>456,478</b>	<b>173,753</b>	<b>6,167,728</b>
<b>Total liabilities and fund balance</b>	<b>\$6,578,596</b>	<b>\$491,643</b>	<b>\$197,856</b>	<b>\$7,268,095</b>

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>								
Taxes	\$8,098,954	\$7,979,121	\$599,256	\$593,851	\$0	\$0	\$8,698,210	\$8,572,972
Special assessments	250,000	385,350	0	5,489	0	0	250,000	390,839
Licenses and permits	125,000	125,000	0	0	0	0	125,000	125,000
Intergovernmental	2,817,241	2,755,355	184,764	184,764	7,107	7,174	3,009,112	2,947,293
Fines and forfeitures	30,000	68,634	0	0	0	0	30,000	68,634
Charges for services	1,626,055	1,781,398	2,000	0	118,500	120,820	1,746,555	1,902,218
Other	80,051	88,795	8,000	13,021	2,500	32,947	90,551	134,763
<b>Total revenues</b>	<b>13,027,301</b>	<b>13,183,653</b>	<b>794,020</b>	<b>797,125</b>	<b>128,107</b>	<b>160,941</b>	<b>13,949,428</b>	<b>14,141,719</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	910,790	820,767	0	0	244,256	229,329	1,155,046	1,050,096
Public safety	6,316,909	6,011,660	0	0	0	0	6,316,909	6,011,660
Public works	1,034,268	769,173	0	0	0	0	1,034,268	769,173
Public health	1,639,067	1,621,056	0	0	0	0	1,639,067	1,621,056
Social and economic services	602,082	575,372	0	0	0	0	602,082	575,372
Culture and recreation	880,421	859,278	0	0	0	0	880,421	859,278
Conservation of natural resources	75,885	75,885	0	0	0	0	75,885	75,885
<b>Debt service:</b>								
Principal	8,517	8,517	570,000	570,000	0	0	578,517	578,517
Interest	1,088	1,088	219,358	218,108	0	0	220,446	219,196
<b>Capital outlay:</b>								
General government	8,535	8,535	0	0	0	0	8,535	8,535
Public safety	79,394	64,975	0	0	0	0	79,394	64,975
Public works	1,566,187	805,018	0	0	759,548	745,404	2,325,735	1,550,422
Social and economic services	1,200	830	0	0	0	0	1,200	830
Culture and recreation	46,603	18,174	0	0	0	0	46,603	18,174
<b>Total expenditures</b>	<b>13,170,946</b>	<b>11,640,328</b>	<b>789,358</b>	<b>788,108</b>	<b>1,003,804</b>	<b>974,733</b>	<b>14,964,108</b>	<b>13,403,169</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(143,645)</b>	<b>1,543,325</b>	<b>4,662</b>	<b>9,017</b>	<b>(875,697)</b>	<b>(813,792)</b>	<b>(1,014,680)</b>	<b>738,550</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	1,826,037	1,800,286	0	0	443,362	423,398	2,269,399	2,223,684
Interfund transfers out	(2,764,886)	(2,703,052)	(25,000)	(1,592)	0	0	(2,789,886)	(2,704,644)
Long term debt proceeds	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(938,849)</b>	<b>(902,766)</b>	<b>(25,000)</b>	<b>(1,592)</b>	<b>443,362</b>	<b>423,398</b>	<b>(520,487)</b>	<b>(480,960)</b>
<b>Net change in fund balances</b>	<b>#####</b>	<b>640,559</b>	<b>(\$20,338)</b>	<b>7,425</b>	<b>(\$432,335)</b>	<b>(390,394)</b>	<b>(\$1,535,167)</b>	<b>257,590</b>
<b>Fund balances July 1, 2005</b>		<b>4,896,938</b>		<b>449,053</b>		<b>564,147</b>		<b>5,910,138</b>
<b>Fund balances June 30, 2006</b>		<b>\$5,537,497</b>		<b>\$456,478</b>		<b>\$173,753</b>		<b>\$6,167,728</b>

The notes to the financial statements are an integral part of this statement.