

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, 2009

	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	\$200,000	\$200,000	\$186,410	(13,590)	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0	0	5,000	5,000	0
Charges for services	0	0	0	0	16,600	16,600	12,570	(4,030)
Other	5,000	5,000	2,708	(2,292)	199,320	199,320	776,562	577,242
Total revenues	205,000	205,000	189,118	(15,882)	215,920	220,920	794,132	573,212
EXPENDITURES:								
Current:								
Capital outlay	0	0	0	0	6,268,000	6,273,000	530,164	5,742,836
Debt service:								
Principal	250,000	250,000	136,425	113,575	0	0	0	0
Interest	60,000	60,000	58,585	1,415	0	0	0	0
Total expenditures	310,000	310,000	195,010	114,990	6,268,000	6,273,000	530,164	5,742,836
Excess (deficiency) of revenues over (under) expenditures	(105,000)	(105,000)	(5,892)	99,108	(6,052,080)	(6,052,080)	263,968	6,316,048
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	25,000	25,000	0	(25,000)	(1,948,940)	772,413	2,981,177	2,208,764
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
Total other financing sources (uses)	20,000	20,000	0	(20,000)	(1,948,940)	772,413	2,981,177	2,208,764
Net change in fund balances	(\$85,000)	(\$85,000)	(5,892)	\$79,108	(\$8,001,020)	(\$5,279,667)	3,245,145	\$8,524,812
Fund balances July 1, 2008			<u>157,327</u>				<u>4,761,837</u>	
Fund balances June 30, 2009			<u>\$151,435</u>				<u>\$8,006,982</u>	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

<u>ASSETS</u>	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Cash and demand investments, pooled	\$1,221,235	\$77,535	\$34,711	\$1,333,481
Cash investments, pooled	6,091,612	387,573	172,951	6,652,136
Receivables (net of allowance for uncollectibles):				
Property taxes	639,104	40,473	0	679,577
Accounts	216,604	0	52,930	269,534
Delinquent assessments	31,621	2,248	0	33,869
Deferred assessments	0	0	0	0
Accrued interest	6,575	1,232	0	7,807
Inventories	90,675	0	0	90,675
Total assets	\$8,297,426	\$509,061	\$260,592	\$9,067,079
<u>LIABILITIES:</u>				
Accounts payable	\$274,347	\$0	\$47,964	\$322,311
Accrued liabilities	97,890	0	45,022	142,912
Due to other funds	224,399	0	0	224,399
Deferred revenue	670,725	42,721	0	713,446
Due to other taxing districts	827,144	0	0	827,144
Total liabilities	2,094,505	42,721	92,986	2,230,212
<u>FUND BALANCE:</u>				
Reserved for debt service	0	466,340	0	466,340
Reserved for capital improvements	0	0	167,606	167,606
Reserved for inventories	90,675	0	0	90,675
Unreserved	6,112,246	0	0	6,112,246
Total fund balance	6,202,921	466,340	167,606	6,836,867
Total liabilities and fund balance	\$8,297,426	\$509,061	\$260,592	\$9,067,079

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, 2009

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$9,625,404	\$9,695,792	\$534,003	\$561,946	\$0	\$0	\$10,159,407	\$10,257,738
Special assessments	625,870	603,445	0	0	0	0	625,870	603,445
Licenses and permits	145,000	145,000	0	0	0	0	145,000	145,000
Intergovernmental	1,551,064	1,586,808	207,799	205,411	65,613	65,613	1,824,476	1,857,832
Fines and forfeitures	32,500	28,617	0	0	0	0	32,500	28,617
Charges for services	1,820,264	1,808,054	0	0	100,000	106,022	1,920,264	1,914,076
Other	261,326	237,966	15,000	11,944	114,500	123,576	390,826	373,486
Total revenues	14,061,428	14,105,682	756,802	779,301	280,113	295,211	15,098,343	15,180,194
EXPENDITURES:								
Current:								
General government	147,002	74,396	0	0	348,133	343,571	495,135	417,967
Public safety	5,943,615	5,340,346	0	0	0	0	5,943,615	5,340,346
Public works	1,239,217	951,576	0	0	0	0	1,239,217	951,576
Public health	2,142,951	2,106,140	0	0	0	0	2,142,951	2,106,140
Social and economic services	944,510	928,776	0	0	0	0	944,510	928,776
Culture and recreation	1,291,767	1,143,785	0	0	0	0	1,291,767	1,143,785
Conservation of natural resources	87,131	86,789	0	0	0	0	87,131	86,789
Debt service:								
Principal	0	0	790,000	790,000	0	0	790,000	790,000
Interest	0	0	270,696	273,886	0	0	270,696	273,886
Refunding bond issuance costs	0	0	21,443	55,150	0	0	21,443	55,150
Capital outlay:								
General government	0	0	0	0	6,040	5,815	6,040	5,815
Public safety	102,000	43,341	0	0	0	0	102,000	43,341
Public works	1,521,833	1,181,261	0	0	1,613,269	1,634,504	3,135,102	2,815,765
Social and economic services	2,200	2,156	0	0	0	0	2,200	2,156
Conservation of natural resources	0	0	0	0	0	0	0	0
Culture and recreation	92,850	22,711	0	0	1,281,983	1,240,383	1,374,833	1,263,094
Total expenditures	13,515,076	11,881,277	1,082,139	1,119,036	3,249,425	3,224,273	17,846,640	16,224,586
Excess (deficiency) of revenues over (under) expenditures	546,352	2,224,405	(325,337)	(339,735)	(2,969,312)	(2,929,062)	(2,748,297)	(1,044,392)
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	2,168,921	2,153,133	273,863	273,863	181,455	160,974	2,624,239	2,587,970
Interfund transfers out	(3,887,160)	(3,821,889)	(25,000)	0	0	0	(3,912,160)	(3,821,889)
Long term debt proceeds	0	0	21,443	3,440,000	0	0	21,443	3,440,000
Refunding bonds - reoffering premium	0	0	0	149,685	0	0	0	149,685
Payment to refunded bond escrow agent	0	0	0	(3,530,000)	0	0	0	(3,530,000)
Total other financing sources (uses)	(1,718,239)	(1,668,756)	270,306	333,548	181,455	160,974	(1,266,478)	(1,174,234)
Net change in fund balances	(\$1,171,887)	555,649	(\$55,031)	(6,187)	(\$2,787,857)	(2,768,088)	(\$4,014,775)	(2,218,626)
Fund balances July 1, 2008		5,647,272		472,527		2,935,694		9,055,493
Fund balances June 30, 2009		\$6,202,921		\$466,340		\$167,606		\$6,836,867

**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%

This schedule is based on the actuarial values as of July 1, 2008. Information for prior years is not available.