

III. STATISTICAL SECTION (Unaudited)

(UNAUDITED)
Schedule 1
Yellowstone County, Montana
Net Position by Component
Last Five Fiscal Years
(accrual basis of accounting)

	Fiscal year ended June 30,				
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental activities					
Net investment in capital assets	\$ 51,154,747	\$ 49,323,688	\$ 48,857,297	\$ 47,583,688	\$ 45,413,016
Net restricted for debt service	11,374,754	9,857,707	891,882	618,469	618,821
Net unrestricted	14,626,593	37,892,823	42,379,795	36,115,922	30,495,483
Total governmental activities net position	\$ 77,156,094	\$ 97,074,218	\$ 92,128,974	\$ 84,318,079	\$ 76,527,320
Business-type activities					
Net investment in capital assets	\$ 38,253,018	\$ 38,339,718	\$ 39,251,825	\$ 40,295,915	\$ 36,686,536
Net unrestricted	222,855	1,812,228	968,044	(63,633)	3,375,873
Total business-type activities net position	\$ 38,475,873	\$ 40,151,946	\$ 40,219,869	\$ 40,232,282	\$ 40,062,409
Primary government					
Net investment in capital assets	\$ 89,407,765	\$ 87,663,406	\$ 88,109,122	\$ 87,879,603	\$ 82,099,552
Net restricted for debt service	11,374,754	9,857,707	891,882	618,469	618,821
Net unrestricted	14,849,448	39,705,051	43,347,839	36,052,289	33,871,356
Total primary government activities net position	\$ 115,631,967	\$ 137,226,164	\$ 132,348,843	\$ 124,550,361	\$ 116,589,729

Note: Unrestricted net position in business-type activities for FY11 was affected by funds on account for arena reconstruction due to tornado damage.

(UNAUDITED)
Schedule 2
Yellowstone County, Montana
Changes in Net Position
Last Five Fiscal Years
Page 1 of 2
(accrual basis of accounting)

	Fiscal year ended June 30,				
	2015	2014	2013	2012	2011
Expenses					
<u>Governmental activities:</u>					
General government	\$ 15,503,344	\$ 14,060,917	\$ 12,520,333	\$ 12,002,290	\$ 13,481,058
Public Safety	25,680,633	25,149,487	24,092,219	22,801,598	21,858,994
Public Works	8,380,581	7,849,946	8,363,267	7,486,540	8,122,849
Public Health	3,428,311	3,214,277	2,986,687	2,973,546	3,829,889
Social and Economic	1,831,444	3,390,554	1,726,982	1,642,537	1,685,969
Culture and Recreation	1,521,973	1,561,252	1,371,932	1,321,039	3,265,026
Community Development	530,260	458,829	386,634	370,700	373,325
Conservation of Natural Resources	130,976	113,224	119,889	124,678	121,509
Interest on Long-Term Debt	168,685	203,027	241,746	257,376	245,489
Assessment Refunds	69,630	-	-	-	-
Total governmental activities expenses	57,245,837	56,001,513	51,809,689	48,980,304	52,984,108
<u>Business-type activities:</u>					
Refuse Disposal	188,202	617,095	524,306	521,445	491,789
METRA	7,579,592	7,133,099	6,824,855	6,967,646	5,429,653
Total business-type activities expenses	7,767,794	7,750,194	7,349,161	7,489,091	5,921,442
Total primary government activities expenses	\$ 65,013,631	\$ 63,751,707	\$ 59,158,850	\$ 56,469,395	\$ 58,905,550
Program Revenues					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 905,851	\$ 852,064	\$ 1,165,043	\$ 799,465	\$ 1,011,509
<u>Licenses and permits</u>					
Public Safety	37,190	24,570	26,171	26,145	30,530
Public Works	26,614	24,988	33,375	32,526	18,690
<u>Intergovernmental</u>					
General government	63,905	63,393	60,855	60,855	57,036
Public Safety	167,106	166,707	164,916	161,137	161,370
Public Works	462,080	427,882	428,450	524,586	462,821
Social and Economic	323,508	208,524	206,286	171,373	190,861
<u>Fines and forfeitures</u>					
General government	592,900	566,919	555,392	605,206	660,479
Public Safety	168,379	128,526	129,011	26,645	49,134
<u>Charges for services</u>					
General government	4,478,114	4,563,783	4,704,246	4,433,969	4,432,889
Public Safety	5,588,019	5,381,871	4,962,713	4,792,644	3,813,888
Public Works	234,996	224,959	298,028	254,788	254,733
Public Health	2,312	2,760	3,320	3,560	3,649
Social and Economic	0	44,755	59,555	32,482	32,914
Culture and Recreation	0	50	0	0	0
<u>Operating grants and contributions</u>					
General government	9,689	31,800	0	0	0
Public Safety	558,003	708,178	737,174	738,757	899,188
Public Works	116,180	77,985	33,318	18,020	51,166
Public Health	330,217	315,217	315,630	315,630	386,728
Culture and Recreation	30,000	4,303	20,975	526,693	14,636

(UNAUDITED)
Schedule 2
Yellowstone County, Montana
Changes in Net Position
Last Five Fiscal Years
Page 2 of 2
(accrual basis of accounting)

	Fiscal year ended June 30,				
	2015	2014	2013	2012	2011
Capital grants and contributions					
General government	\$0	\$0	\$0	\$0	\$4,047
Public Safety	3,893	10,028	596,955	449,676	375,681
Public Works	161,020	362,034	13,495	342,897	0
Culture and Recreation	0	0	0	280,782	463,769
Total governmental activities program revenues	\$14,259,976	\$14,191,296	\$14,514,908	\$14,597,836	\$13,375,718
Business-type activities:					
Special Assessments					
Refuse Disposal	214,216	565,997	563,714	450,630	484,152
Charges for services					
METRA	4,921,521	4,201,044	4,011,367	4,322,531	2,864,669
Total governmental activities program revenues	5,135,737	4,767,041	4,575,081	4,773,161	3,348,821
Total primary government program revenues	\$ 19,395,713	\$ 18,958,337	\$ 19,089,989	\$ 19,370,997	\$ 16,724,539
Net (Expense)/Revenue					
Governmental activities	\$ (42,640,514)	\$ (41,810,217)	\$ (37,294,781)	\$ (34,382,468)	\$ (39,608,390)
Business-type activities	(2,632,057)	(2,983,153)	(2,774,080)	(2,715,930)	(2,572,621)
Total primary government net expense	\$ (45,272,571)	\$ (44,793,370)	\$ (40,068,861)	\$ (37,098,398)	\$ (42,181,011)
General Revenues and Other Changes in Net Position					
Governmental activities					
Property taxes	37,321,803	\$ 38,467,664	\$ 36,835,575	\$ 35,187,834	\$ 34,078,689
Licenses and permits	4,527,657	4,225,977	4,020,645	3,668,211	3,856,530
Intergovernmental	3,622,161	3,275,028	2,711,190	2,598,745	2,328,262
Other revenues	1,147,635	731,134	1,479,220	652,773	847,937
Gain on disposal of fixed assets	0	0	0	0	921,000
Transfers	(92,889)	55,658	59,046	65,664	(835,880)
Total governmental activities	46,526,367	46,755,461	45,105,676	42,173,227	41,196,538
Business-type activities					
Property taxes	2,667,477	2,676,347	2,580,199	2,438,771	2,773,779
Intergovernmental	134,291	66,408	31,994	22,152	0
Other revenues	222,017	228,133	208,520	490,544	615,479
Transfers	92,889	(55,658)	(59,046)	(65,664)	835,880
Net extraordinary gain-tornado related expenses & donated revenue	0	0	0	0	3,193,484
Total business-type activities	3,116,674	2,915,230	2,761,667	2,885,803	7,418,622
Total primary government	\$ 49,643,041	\$ 49,670,691	\$ 47,867,343	\$ 45,059,030	\$ 48,615,160
Change in Net Position					
Governmental activities	\$ 3,885,853	\$ 4,945,244	\$ 7,810,895	\$ 7,790,759	\$ 1,588,148
Business-type activities	484,617	(67,923)	(12,413)	169,873	4,846,001
Total primary government net expense	\$ 4,370,470	\$ 4,877,321	\$ 7,798,482	\$ 7,960,632	\$ 6,434,149

(UNAUDITED)
Schedule 3
Yellowstone County, Montana
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal year ended June 30,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 478,719	\$ 420,652	\$ 438,223	\$ 374,073	\$ 476,160	\$ 530,695	\$ 544,790	\$ 527,016	\$ 585,675	\$ 471,697
Unreserved	5,984,757	5,912,254	5,762,344	5,355,544	5,170,706	5,212,546	4,721,071	4,725,392	3,926,926	2,766,391
Total general fund	6,463,476	6,332,906	6,200,567	5,729,617	5,646,866	5,743,241	5,265,861	5,252,408	4,512,601	3,238,088
<u>Road Fund</u>										
Reserved	194,302	268,565	267,394	250,812	240,569	263,993	316,609	316,740	285,255	159,462
Unreserved	4,026,350	4,245,551	3,861,909	3,127,775	3,274,449	2,785,305	2,865,382	2,552,501	2,479,467	2,341,670
Total road fund	4,220,652	4,514,116	4,129,303	3,378,587	3,515,018	3,049,298	3,181,991	2,869,241	2,764,722	2,501,132
<u>Property and Liability Insurance Fund</u>										
Unreserved	2,804,691	2,938,248	2,563,452	2,384,591	2,202,672	2,288,114	2,678,224	1,863,123	1,779,818	2,137,448
Total property and liability insurance fund	2,804,691	2,938,248	2,563,452	2,384,591	2,202,672	2,288,114	2,678,224	1,863,123	1,779,818	2,137,448
<u>Public Safety Fund</u>										
Reserved	0	0	0	0	0	0	0	0	0	0
Unreserved	6,002,407	5,011,401	4,834,436	4,349,177	3,751,387	3,833,008	4,254,156	4,183,720	4,764,692	4,602,718
Total public safety fund	6,002,407	5,011,401	4,834,436	4,349,177	3,751,387	3,833,008	4,254,156	4,183,720	4,764,692	4,602,718
<u>R.S.I.D. Bond Fund</u>										
Reserved	216,984	263,289	397,471	181,073	185,912	174,407	151,435	157,327	247,887	183,989
Unreserved	0	0	0	0	0	0	0	0	0	0
Total R.S.I.D. bond fund	216,984	263,289	397,471	181,073	185,912	174,407	151,435	157,327	247,887	183,989
<u>Capital Improvement Fund</u>										
Reserved	16,337,229	12,518,572	9,577,001	9,013,276	7,511,953	8,312,731	8,006,982	4,761,837	4,209,622	4,110,012
Unreserved	0	0	0	0	0	0	0	0	0	0
Total capital improvement fund	16,337,229	12,518,572	9,577,001	9,013,276	7,511,953	8,312,731	8,006,982	4,761,837	4,209,622	4,110,012
Nonmajor Governmental Funds										
<u>Special Revenue Funds</u>										
Reserved	49,901	63,999	65,113	77,624	109,814	64,333	90,675	79,743	70,039	64,429
Unreserved	9,109,775	8,923,053	7,447,836	6,900,346	7,154,395	6,787,842	6,112,246	5,567,529	5,339,679	5,473,068
Total nonmajor special revenue funds	9,159,676	8,987,052	7,512,949	6,977,970	7,264,209	6,852,175	6,202,921	5,647,272	5,409,718	5,537,497
<u>Debt Service Funds</u>										
Reserved	327,309	327,295	494,411	437,396	432,909	427,008	466,340	472,527	504,666	456,478
Unreserved	0	0	0	0	0	0	0	0	0	0
Total nonmajor debt service funds	327,309	327,295	494,411	437,396	432,909	427,008	466,340	472,527	504,666	456,478
<u>Capital Projects Funds</u>										
Reserved	290,912	277,736	278,801	248,901	205,649	243,770	167,606	2,935,694	141,587	173,753
Unreserved	0	0	0	0	0	0	0	0	0	0
Total nonmajor capital projects funds	290,912	277,736	278,801	248,901	205,649	243,770	167,606	2,935,694	141,587	173,753
Total nonmajor governmental funds										
Reserved	668,122	669,030	838,325	763,921	748,372	735,111	724,621	3,487,964	716,292	694,660
Unreserved	9,109,775	8,923,053	7,447,836	6,900,346	7,154,395	6,787,842	6,112,246	5,567,529	5,339,679	5,473,068
Total nonmajor governmental funds	9,777,897	9,592,083	8,286,161	7,664,267	7,902,767	7,522,953	6,836,867	9,055,493	6,055,971	6,167,728
Total Governmental Funds										
Reserved	17,895,356	14,140,108	11,518,414	10,583,155	9,162,966	10,016,937	9,744,437	9,250,884	6,044,731	5,619,820
Unreserved	27,927,980	27,030,507	24,469,977	22,117,433	21,553,609	20,906,815	20,631,079	18,892,265	18,290,582	17,321,295
Total governmental funds	45,823,336	41,170,615	35,988,391	32,700,588	30,716,575	30,923,752	30,375,516	28,143,149	24,335,313	22,941,115

(UNAUDITED)
Schedule 4
Yellowstone County, Montana
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
REVENUES:										
Taxes	\$ 40,667,431	\$ 40,391,184	\$ 34,993,149	\$ 33,244,680	\$ 33,372,159	\$ 30,395,670	\$ 31,552,002	\$ 26,873,599	\$ 25,103,650	\$ 22,614,667
Special assessments	1,099,418	1,029,178	1,537,633	947,268	896,191	844,124	789,855	698,922	611,209	661,314
Licenses and permits	4,591,461	4,275,535	4,080,191	3,726,882	3,905,750	3,986,783	4,030,775	4,154,976	4,026,781	3,799,944
Intergovernmental	5,847,762	5,651,079	5,289,244	6,189,151	5,360,808	4,764,633	4,527,281	4,929,710	5,068,068	6,634,482
Fines and forfeitures	761,279	695,445	684,403	631,851	709,613	726,393	703,843	738,133	717,034	691,857
Charges for services	7,683,941	7,367,401	7,320,963	6,840,740	5,940,463	5,574,455	5,897,296	6,039,577	6,229,532	6,447,618
Other	1,075,705	675,296	1,478,661	622,156	793,188	2,143,182	2,698,136	1,933,233	2,418,965	1,184,528
Total revenues	61,726,997	60,085,118	55,384,244	52,202,728	50,978,172	48,435,240	50,199,188	45,368,150	44,175,239	42,034,410
EXPENDITURES:										
General government	9,908,406	8,933,728	8,683,307	8,410,309	9,504,936	9,069,533	8,060,966	7,766,095	7,746,699	6,196,276
Public safety	24,524,796	23,769,089	22,997,113	21,820,108	21,428,629	19,964,420	19,531,456	18,880,774	17,677,083	19,719,685
Public works	8,623,241	8,423,056	6,531,479	6,827,892	5,974,350	6,182,694	5,240,217	5,494,076	4,786,574	4,181,359
Public health	3,416,547	3,202,983	2,975,552	2,962,539	2,997,024	2,725,067	2,535,164	2,235,162	2,095,402	2,046,213
Social and economic services	1,864,485	1,778,029	1,655,298	1,629,740	1,614,595	1,583,521	1,588,268	1,474,655	1,242,595	1,189,049
Culture and recreation	1,425,375	1,466,596	1,282,557	1,191,320	1,186,482	1,229,904	1,143,785	1,042,509	1,558,979	1,109,867
Conservation of natural resources	130,976	113,224	119,889	124,678	121,509	127,685	113,809	110,115	108,094	102,905
Community development	530,260	458,829	386,634	370,700	373,325	360,046	373,484	322,919	301,666	603,326
Capital outlay	4,009,150	3,432,222	4,746,187	4,241,139	6,845,381	4,442,447	6,272,060	4,488,745	5,087,838	3,478,893
Debt service:										
Principal	699,000	1,564,434	1,361,945	1,285,777	993,000	963,000	926,425	830,575	777,809	953,654
Interest	172,147	210,100	233,123	283,780	225,030	262,710	332,471	246,936	264,698	286,236
Refunding bond issuance costs			0	0	0	0	55,150	0	0	0
Total expenditures	55,304,383	53,352,290	50,973,084	49,147,982	51,264,261	46,911,027	46,173,255	42,892,561	41,647,437	39,867,463
Excess (deficiency) of revenues over (under) expenditures	6,422,614	6,732,828	4,411,160	3,054,746	(286,089)	1,524,213	4,025,933	2,475,589	2,527,802	2,166,947
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	9,871,484	9,779,273	6,705,027	7,145,394	6,388,940	6,195,507	6,902,009	5,375,099	3,745,926	3,599,577
Interfund transfers out	(11,571,747)	(11,329,877)	(7,828,384)	(8,216,127)	(8,484,749)	(7,171,484)	(8,755,260)	(7,042,852)	(5,252,530)	(4,982,494)
Gain on disposal of fixed assets	0	0	0	0	921,000	0	0	0	0	0
Assessment Refunds	(69,630)	0	0	0	0	0	0	0	0	0
Long term debt proceeds	0	0	0	0	1,253,721	0	3,440,000	3,000,000	373,000	0
Payment to refunded bond escrow account	0	0	0	0	0	0	(3,380,315)	0	0	0
Total other financing sources (uses)	(1,769,893)	(1,550,604)	(1,123,357)	(1,070,733)	78,912	(975,977)	(1,793,566)	1,332,247	(1,133,604)	(1,382,917)
Net change in fund balances	4,652,721	5,182,224	3,287,803	1,984,013	(207,177)	548,236	2,232,367	3,807,836	1,394,198	784,030
Prior period adjustment										
Debt service as a percentage of noncapital expenditures	1.7%	3.6%	3.5%	3.5%	2.7%	2.9%	3.2%	2.8%	2.9%	3.4%

(UNAUDITED)
 Schedule 5
 YELLOWSTONE COUNTY, MONTANA
 TAXABLE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 (Last Ten Fiscal Years)

Fiscal Year	Real Property		Personal Property		Total		Tax Increment Value	Countywide Taxable Value Excluding Tax Increment	Total Direct Tax Rate (9)	Percent of Taxable Value to Estimated Actual Value
	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value				
05-06	6,787,795,509	216,388,822	333,086,458	10,068,464	7,120,881,967	226,457,286	3,417,151	223,040,135	\$ 92.66	3.18%
06-07	7,290,505,305	224,693,468	341,724,937	10,265,600	7,632,230,242	234,959,068	Already Excluded	234,959,068	\$ 98.94	3.08%
07-08	7,894,071,923	239,583,004	374,323,352	11,173,823	8,268,395,275	250,756,827	4,459,548	246,297,279	\$ 102.37	3.03%
08-09	7,806,494,120	254,155,444	383,830,059	11,944,224	8,190,324,179	266,099,668	426,415	265,673,253	\$ 105.16	3.25%
09-10	8,349,674,677	261,845,031	433,114,252	12,863,487	8,782,788,929	274,708,518	1,795,143	272,913,375	\$ 105.67	3.13%
10-11	10,053,412,391	278,579,151	407,399,367	11,935,460	10,460,811,758	290,514,611	6,028,312	284,486,299	\$ 113.09	2.78%
11-12	8,812,059,768	267,366,350	342,771,817	29,880,298	9,154,831,585	297,246,648	6,443,099	290,803,549	\$ 113.17	3.25%
12-13	9,873,974,856	289,380,143	461,007,839	8,924,561	10,334,982,695	298,304,704	5,519,168	292,785,536	\$ 115.90	2.89%
13-14	10,290,618,165	296,197,384	444,182,433	9,971,215	10,734,800,598	306,168,599	6,854,293	299,314,306	\$ 117.02	2.85%
14-15	10,733,266,590	300,764,182	361,823,387	6,899,890	11,095,089,977	307,664,072	6,713,800	300,950,272	\$ 115.79	2.77%

NOTE: Adjusted Market Value reflects market value after statutory exemptions.

Source: State of Montana Department of Revenue, Property Assessment Division.

(UNAUDITED)
Schedule 6
YELLOWSTONE COUNTY, MONTANA
DIRECT AND OVERLAPPING GOVERNMENTS PROPERTY TAX RATES
Last Ten Fiscal Years
(PER \$1,000 OF TAXABLE VALUE)

	Fiscal Year Taxes Are Payable									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<u>COUNTY-WIDE DIRECT RATES</u>										
Permissive	115.79	115.51	114.00	111.27	111.29	103.79	103.15	100.21	96.43	89.98
General Obligation Debt	0.00	1.51	1.90	1.90	1.80	1.88	2.01	2.16	2.51	2.68
Total county-wide direct rate	115.79	117.02	115.90	113.17	113.09	105.67	105.16	102.37	98.94	92.66
<u>OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS</u>										
Library	5.55	5.55	5.55	5.46	5.46	5.31	5.25	5.20	5.11	4.66
Road	38.63	38.63	38.48	36.93	36.93	34.91	34.53	33.16	32.48	29.64
Billings- County Planning	1.31	1.31	1.29	1.27	1.27	1.22	1.21	1.19	1.14	1.10
Laurel Planning	1.63	1.88	1.87	1.89	1.89	1.72	1.66	1.39	1.35	1.22
Soil Conservation	0.51	0.41	0.44	0.49	0.49	0.53	0.46	0.45	0.46	0.49
Big Sky Economic Development Authority	3.09	3.09	3.09	3.05	3.05	3.05	3.02	2.94	2.82	2.76
Emergency Levy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00
School retirement and transportation	46.10	49.36	52.09	49.96	49.34	47.98	49.72	49.12	51.71	51.60
Huntley Cemetery	8.95	8.72	8.72	8.44	8.71	8.02	7.93	7.73	7.41	7.07
Custer Cemetery	4.51	4.51	4.51	4.51	4.92	4.43	4.38	4.38	3.77	3.77
Shepherd Cemetery	2.22	2.23	2.20	2.12	2.07	1.97	1.95	1.91	1.87	1.68
Broadview Cemetery	0.00	0.00	1.00	1.50	2.30	1.77	1.75	1.70	1.66	1.54
<u>CITY RATES</u>										
City of Billings	168.12	178.70	174.58	168.73	171.42	169.44	163.76	157.53	141.58	132.81
City of Laurel	208.23	207.59	208.40	204.18	202.51	194.41	185.93	169.79	167.36	164.76
Town of Broadview	151.57	151.57	151.57	151.57	122.77	122.77	114.00	104.54	104.54	100.28
Billings Fire Hydrant/Park District	12.07	12.17	11.84	7.18	12.71	12.71	12.71	12.71	9.11	9.11
<u>SCHOOL DISTRICTS</u>										
School District #2 - Billings	249.75	215.54	204.53	199.19	199.73	193.87	192.18	202.96	200.83	224.99
School District #3 - Blue Creek	161.17	159.56	154.83	153.43	164.52	187.25	155.76	164.35	196.35	203.62
School District #4 - Canyon Creek	256.42	260.07	274.64	275.04	261.13	277.13	287.65	268.28	261.21	274.00
School District #7 - Laurel	167.87	189.50	214.21	214.64	232.44	216.66	196.49	236.07	253.51	256.30
School District #8 - Elder Grove	208.22	233.15	181.40	178.81	180.83	173.30	181.15	189.61	191.75	212.54
School District #12 - Molt	78.44	80.90	72.28	78.32	75.25	63.13	87.47	67.02	64.09	87.05
School District #15 - Custer	224.52	209.97	202.67	206.78	222.64	219.46	209.02	201.35	213.73	203.26
School District #17 - Morin	142.65	139.34	133.62	151.22	148.13	137.94	134.35	136.71	137.76	145.46
School District #21 - Broadview	118.24	104.65	110.03	98.83	97.90	72.93	115.53	104.72	113.45	96.89
School District #23 - Elysian	130.51	133.86	103.02	100.92	96.11	95.10	97.88	103.15	95.67	104.35
School District #24 - Huntley	263.94	259.29	276.92	275.95	289.01	286.41	220.93	202.11	191.66	181.77
School District #26 - Lockwood	251.30	251.69	231.30	229.28	237.24	253.70	267.01	292.98	271.05	279.40
School District #37 - Shepherd	289.80	283.10	289.96	277.67	273.44	251.68	254.02	252.68	252.18	252.98
School District #41 - Pioneer	290.98	273.74	267.30	255.41	260.38	251.38	250.93	244.15	257.27	264.65
School District #52 - Independent	258.22	244.98	225.50	241.71	233.44	234.43	174.29	179.20	181.09	201.44
School District #58 - Yellowstone Education Center	107.82	112.05	112.19	71.10	70.92	70.42	70.31	71.68	65.51	72.47
<u>STATE RATE FOR EDUCATION</u>										
	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
<u>FIRE DISTRICTS</u>										
Broadview Fire #3	0.62	0.58	0.58	0.71	0.71	0.71	0.67	0.67	0.68	0.65
Worden Fire #4	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
Laurel Fire #5	27.00	24.00	24.00	12.00	18.00	12.00	16.00	16.00	18.00	18.00
Laurel Fire #7	17.14	17.22	17.00	16.00	18.50	18.50	22.30	21.32	22.60	22.60
Lockwood Fire #8	163.00	163.00	165.00	135.00	132.00	128.28	126.87	124.41	116.50	91.35

Source: Yellowstone County Finance

(UNAUDITED)
SCHEDULE 7
YELLOWSTONE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

FISCAL YEAR 2015

Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$ 23,915,144	1	7.77%
Phillips 66 Company	Oil refinery	17,394,994	2	5.65%
Northwestern Energy Corp	Utility	11,052,828	3	3.59%
Exxon Mobil Corporation	Oil refinery	9,181,084	4	2.98%
BNSF Railway Co	Railroad	5,134,394	5	1.67%
Bresnan	Communications	4,088,614	6	1.33%
Montana Dakota Utility	Utility	3,279,270	7	1.07%
Centurylink, Inc.	Communications	3,036,202	8	0.99%
Phillips 66 Pipeline, LLC	Oil refinery	2,704,926	9	0.88%
AT&T Mobility, LLC	Communications	1,851,688	10	0.60%
		\$ 81,639,144		26.54%

FISCAL YEAR 2006

Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS - Cenex, Inc.	Oil refinery	\$ 5,609,846	3	2.34%
ConocoPhillips Company	Oil refinery	10,036,450	2	4.19%
Northwestern Energy	Utility	15,341,049	1	6.40%
Exxon Corporation	Oil refinery	5,508,050	4	2.30%
Burlington Northern/Santa Fe	Railroad	2,352,420	6	0.98%
Montana Dakota Utilities	Utility	1,243,326	9	0.52%
Qwest Corporation	Communication	4,496,565	5	1.88%
AT&T Communications	Communication	1,105,609	10	0.46%
PPL Montana LLC	Utility	3,498,985	8	1.46%
Puget Sound Energy Incorp.	Utility	1,981,678	7	0.83%
		\$ 51,173,978		14.82%

NOTE: Many of the principal taxpayers have undergone corporate name changes.

Total Countywide taxable value for tax year 2014 (fiscal year 2014-2015), including tax increment:

\$307,664,072

Total Countywide taxable value for tax year 2005 (fiscal year 2005-2006), including tax increment:

\$239,780,202

(UNAUDITED)
Schedule 8
Yellowstone County, Montana
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Total Collections To Date		Tax Collections in Protest Tax Fund at Yearend
				Amount	Percentage of Original Levy	Amount	Percentage of Adjusted Levy	
2006	\$23,900,349	\$135,737	\$24,036,086	\$23,231,281	96.65%	\$23,923,687	99.53%	\$626,815
2007	\$26,795,549	\$36,546	\$26,832,096	\$26,111,206	97.31%	\$26,111,206	97.31%	\$1,318,474
2008	\$29,374,228	\$1,461,891	\$30,836,119	\$29,351,049	95.18%	\$29,351,049	95.18%	\$1,812,786
2009	\$32,742,742	-\$130,142	\$32,612,600	\$30,496,131	93.51%	\$33,053,636	101.35%	\$1,007,965
2010	\$34,130,456	-\$401,217	\$33,729,239	\$31,620,285	93.75%	\$31,799,440	94.28%	\$2,685,788
2011	\$38,024,150	-\$320,505	\$37,703,645	\$35,302,636	93.63%	\$36,145,938	95.87%	\$4,601,845
2012	\$38,748,879	-\$66,615	\$38,682,264	\$35,021,929	90.54%	\$35,667,569	92.21%	\$7,735,953
2013	\$40,548,431	-\$32,387	\$40,516,044	\$37,385,634	92.27%	\$37,573,348	92.74%	\$10,447,698
2014	\$41,517,683	-\$1,177,909	\$40,339,774	\$39,189,682	97.15%	\$43,067,531	106.76% (a)	\$6,707,672
2015	\$41,549,863	-\$432,128	\$41,117,735	\$38,370,040	93.32%	\$43,334,908	105.39% (a)	\$2,862,655

(a) Total collections in FY14 & FY15 exceed 100% due to the settlement of several large tax protests.

Source: County Finance Department

Note: The information in this schedule relates to the county's own property tax levies , and does not include those it collects on behalf of other governments. Collection of annual data for years prior to fiscal year 2006 was not considered practical due to change in financial software and unavailability of data on a year-by-year basis.

(UNAUDITED)
 SCHEDULE 9
 YELLOWSTONE COUNTY, MONTANA
 RATIO OF GENERAL BONDED DEBT OUTSTANDING
 TO TAXABLE VALUE AND NET BONDED DEBT PER CAPITA
 (Last Ten Fiscal Years)

Fiscal Year	GENERAL BONDED DEBT OUTSTANDING			Personal Income	Percentage of Personal Income (a)	Net Taxable Value (b)	Ratio of Net Bonded Debt to Net Taxable Value	Ratio of Net Bonded Debt to Adjusted Market Value (d)	Population	Net Bonded Debt per Capita (d)
	Gross General Obligation Bonded Debt	Debt Service Monies Available (c)	Net General Obligation Bonded Debt							
05-06	5,355,000	214,968	5,140,032	4,584,918,848	0.11%	223,040,135	2.30%	0.07%	136,586	37.63
06-07	4,765,000	242,714	4,522,286	4,921,764,930	0.09%	234,959,068	1.92%	0.06%	138,213	32.72
07-08	7,155,000	210,575	6,944,425	5,334,920,064	0.13%	246,297,279	2.82%	0.08%	139,936	49.63
08-09	6,275,000	204,388	6,070,612	5,426,875,152	0.11%	265,673,253	2.28%	0.07%	142,348	42.65
09-10	5,450,000	165,056	5,284,944	5,636,512,819	0.09%	272,913,375	1.94%	0.06%	144,797	36.50
10-11	7,595,000	156,349	7,438,651	5,831,872,464	0.13%	284,486,299	2.61%	0.07%	147,972	50.27
11-12	6,465,000	160,836	6,304,164	5,775,855,672	0.11%	290,803,549	2.17%	0.07%	150,069	42.01
12-13	5,275,000	167,116	5,107,884	5,969,570,128	0.09%	292,785,536	1.74%	0.05%	151,882	33.63
13-14	4,040,000	0	4,040,000	6,290,734,572	0.06%	299,314,306	1.35%	0.04%	154,162	26.21
14-15	3,525,000	0	3,525,000	6,552,035,766	0.05%	300,950,272	1.17%	0.03%	155,634	22.65

NOTES: (a) Population and personal income data can be found in Schedule 12
 (b) Total taxable value less downtown tax increment district.
 (c) Excludes R.S.I.D. Revolving Fund and R.S.I.D. Bond Fund monies.
 (d) Adjusted market value includes tax increment districts.
 Source: Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)
SCHEDULE 10
YELLOWSTONE COUNTY, MONTANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2015

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<u>Cities:</u>			
Billings	\$ 25,980,000	54.4%	\$ 14,143,957
Broadview	66,000	0.1%	56
Laurel	357,373	2.2%	7,982
Total cities	<u>26,403,373</u>		<u>14,151,995</u>
<u>School Districts:</u>			
Billings SD #2	113,649,421	58.2%	66,152,854 *
Canyon Creek SD #4	875,000	1.1%	9,730
Laurel SD #7	12,340,000	12.3%	1,523,315
Elder Grove SD #8	5,435,000	2.0%	109,077
Elysian SD #23	8,765,000	7.6%	661,850
Huntley SD #24	6,308,826	2.9%	183,449
Lockwood SD#26	9,380,000	7.0%	655,614
Shepherd SD #37	645,000	1.8%	11,508
Independent SD #52	2,865,000	1.2%	35,649
Total school districts	<u>160,263,247</u>		<u>69,343,045</u>
Subtotal, overlapping debt			83,495,040
Total Direct Debt of Yellowstone County	<u>\$ 4,831,000</u>	100.0%	4,831,000
Total Direct and Overlapping Debt			<u>\$ 88,326,040</u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;
State Certified Taxable Valuation As of August 3, 2015

Note: Percentage of overlapping debt based on taxable value of district to countywide taxable value
excluding tax increment district taxable valuation

* Billings School District #2 makes annual Sinking Fund Deposits to pay General Obligation School Building
Bonds at term. Amount shown nets principal with Sinking Fund Deposits to date.

(UNAUDITED)

SCHEDULE 11
YELLOWSTONE COUNTY, MONTANA
COMPUTATION OF LEGAL DEBT MARGIN
(Last Ten Fiscal Years)

	Fiscal year ended June 30									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total assessed market value less tax increment district	\$ 11,095,089,977	\$ 10,734,800,598	\$ 10,197,239,558	\$ 9,154,831,585	\$ 10,460,811,758	\$ 8,782,788,929	\$ 8,190,324,179	\$ 8,176,157,568	\$ 8,121,347,212	\$ 7,632,230,242
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	1.4%
Debt Limit	<u>\$277,377,249</u>	<u>\$268,370,015</u>	<u>\$254,930,989</u>	<u>\$228,870,790</u>	<u>\$261,520,294</u>	<u>\$219,569,723</u>	<u>\$204,758,104</u>	<u>\$204,403,939</u>	<u>\$203,033,680</u>	<u>\$106,851,223</u>
Amount of debt applicable to debt limit:										
Total general obligation bonded indebtedness	\$3,525,000	\$4,040,000	\$5,275,000	\$6,465,000	\$7,595,000	\$5,450,000	\$6,275,000	\$7,155,000	\$4,765,000	\$5,355,000
Total special assessment bonded indebtedness	1,306,000	1,490,000	1,819,434	975,945	1,131,722	1,016,000	1,154,000	1,290,425	1,511,000	1,301,000
Total matured bonds payable	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225
Total notes payable	0	0	0	0	0	0	0	0	0	418,796
Total amount of debt applicable to debt limit	<u>4,838,225</u>	<u>5,537,225</u>	<u>7,101,659</u>	<u>7,448,170</u>	<u>8,733,947</u>	<u>6,473,225</u>	<u>7,436,225</u>	<u>8,452,650</u>	<u>6,283,225</u>	<u>7,082,021</u>
Legal debt margin	<u>\$272,539,024</u>	<u>\$262,832,790</u>	<u>\$247,829,330</u>	<u>\$221,422,620</u>	<u>\$252,786,347</u>	<u>\$213,096,498</u>	<u>\$197,321,879</u>	<u>\$195,951,289</u>	<u>\$196,750,455</u>	<u>\$99,769,202</u>
Total net debt applicable to the limit as a percentage of debt limit	1.7%	2.1%	2.8%	3.3%	3.3%	2.9%	3.6%	4.1%	3.1%	6.6%

NOTES: 1) The legal debt limit was changed to 1.4% of assessed market value for new debt issued after July 1, 2001. Revised to 2.5% for 2007.

2) Total assessed market value less tax increment district is estimated, 2013 valuation and years following is total market value, as tax increment market value amount is not available

Source: Taxable Value - State Property Assessment Division
Debt Limit - Montana Code Annotated 7-7-2203 & 7-7-2101
Bonded Debt Information - Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)

SCHEDULE 12
YELLOWSTONE COUNTY, MONTANA
DEMOGRAPHIC AND ECONOMIC
(Last Ten Fiscal Years)

Year	Population	Personal Income	Per Capita Personal Income	Public Elementary School Enrollment	Public High School Enrollment	Active Registered Voters	Inactive Registered Voters	UNEMPLOYMENT RATES		
								Yellowstone County	State of Montana	United States
2006	136,586	\$ 4,584,918,848	\$ 33,568	15,002	6,817	78,127	14,015	2.6%	3.2%	4.6%
2007	138,213	\$ 4,921,764,930	\$ 35,610	14,933 (b)	6,622 (b)	68,437	25,695	2.6%	3.1%	4.6%
2008	139,936	\$ 5,334,920,064	\$ 38,124	15,036 (b)	6,489 (b)	79,663	18,751	3.4%	4.1%	4.6%
2009	142,348	\$ 5,426,875,152	\$ 38,124	15,186 (b)	6,381 (b)	76,682	14,841	4.7%	6.7%	9.8%
2010	144,797	\$ 5,636,512,819	\$ 38,927 (a)	15,578 (b)	6,244 (b)	79,278	13,725	5.5%	7.4%	9.6%
2011	147,972	\$ 5,831,872,464	\$ 39,412 (a)	15,707 (b)	6,180 (b)	66,298	21,957	5.4%	7.8%	9.2%
2012	150,069	\$ 5,775,855,672	\$ 38,488 (c)	15,846 (b)	6,248 (b)	70,964	21,622	4.9%	6.3%	8.2%
2013	151,882	\$ 5,969,570,128	\$ 39,304 (c)	16,201 (b)	6,262 (b)	81,187	12,518	4.4%	5.5%	7.6%
2014	154,162	\$ 6,290,734,572	\$ 40,806 (c)	16,429 (b)	6,244 (b)	76,888	18,268	3.7%	4.6%	6.1%
2015	155,634	\$ 6,552,035,766	\$ 42,099 (c)	16,665 (b)	6,170 (b)	62,741	24,101	3.2%	4.1%	5.1%

NOTE: (a) Fiscal year ended is calculated using 2009 (FY10) personal income data, which is the most recent available

(b) Spring enrollment

(c) Per Capita Personal Income was computed using Census Bureau midyear population estimates. Estimates for 2000-2010 reflect county population est. available as of April 2012

Sources: State of Montana Census and Economic Information Center, Yellowstone County Superintendent of Schools, Yellowstone County Election office, Bureau of Labor Statistics

(UNAUDITED)

**SCHEDULE 13
YELLOWSTONE COUNTY, MONTANA
PRINCIPAL EMPLOYERS**

**Top 20 Private Employers in Yellowstone
County based on June 2014 Data:**
(in alphabetical order)

Advanced Employment Services
Albertsons Food & Drug
Billings Clinic
Cabelas Wholsale
Charter Communications
CHS Inc. (Cenex)
Costco
Employee Benefit Management Services (EBMS)
ExxonMobil
First Interstate Bank
Phillips 66 Company
Rocky Mountain College
St. John's Lutheran Home
St. Vincent Healthcare
Sysco Food Services
Target
UPS
Wal-Mart
Wells Fargo
Yellowstone Boys and Girls Ranch

Source: Montana Department of Labor and Industry

NOTE: List does not include governmental or railroad employers. Number of employees for each firm is not available.

(UNAUDITED)
Schedule 14
Yellowstone County, Montana
Full-time Equivalent Employees by Function
Last Ten Fiscal Years

<u>Function / Program</u>	<u>Fiscal year ended June 30,</u>									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General government	115.45	114.95	115.48	115.35	117.00	115.75	114.75	112.75	113.75	112.75
Public safety	229.45	229.20	222.70	232.53	236.21	236.38	236.13	235.63	234.88	254.38
Public works	40.00	40.00	40.50	41.00	41.50	41.50	41.50	41.50	42.00	42.00
Public health	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Social and economic services	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23
Culture and recreation	34.25	33.25	32.75	33.25	32.50	32.50	33.50	33.25	30.50	34.00
Conservation of natural resources	0	0	0	0	0	0	0	0	0	0
	423.38	421.63	415.66	426.36	431.44	430.36	430.11	427.36	425.36	447.36

Source: Yellowstone County Budgets

Note: In fiscal year 2003 the State of Montana assumed 33 FTEs from the district court judges and juvenile probation departments (public safety) and in 2007 the State of Montana assumed 20.5 FTEs from the county for the public defender's office (public safety).

(UNAUDITED)
Schedule 15
YELLOWSTONE COUNTY, MONTANA
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
COUNTY ROADS										
Miles of roads - overlay	16.80	13.40	8.00	8.40	7.70	10.77	8.20	14.28	7.80	1.10
Miles of roads - millings	9.77	16.48	12.20	10.30	24.02	3.25	1.00	1.00	2.60	7.00
Miles of gravel/dirt roads improved	54.71	7.20	53.05	57.40	27.62	43.58	39.35	44.40	49.80	51.65
Miles of gravel/dirt roads maintained	5,411.40	2,317.00	5,706.00	6,004.92	4,489.52	4,883.40	6,163.00	6,084.00	5,521.25	5,287.80
Miles of dust control	16.31	20.60	13.75	12.85	10.25	16.30	18.55	28.18	37.79	35.35
Miles of striping	52.20	70.30	72.07	45.60	45.60	53.60	45.05	17.40	50.00	6.70
Miles of chip seal	25.30	23.15	25.20	20.70	0.00	0.00	0.00	10.80	7.20	0.00
Miles of crack fill	2.00	0.00	0.00	38.90	0.00	5.00	9.40	15.70	6.69	0.00
Miles of blade patching	-	-	3.50	6.00	-	1.00	3.00	1.60	1.00	3.00
Culvert installs	32.00	25.00	20.00	24.00	32.00	11.00	28.00	40.00	25.00	27.00
Cattle guard installs	1	0	1	5	2	1	0	0	0	2
Miles of fencing	4	0	5	6	0	1	3	3.1	0.7	n/a
Miles of seeding	2	0	2	0	0	0	2	2.4	2.4	n/a
Bridge Replacements	3	5	3	6	4	3	5	5	4	4
JUNK VEHICLES										
Hauled	49	47	54	92	319	593	656	993	1225	1248
Crushed	186	42	0	634	0	733	1004	1032	882	1207
WEED SPRAYING (acres sprayed)										
County	953.25	2667	2567	2179	2200	1490	1449	1265	1384	1021
Montana Dept of Transportation	236.6	349	351	323	220	379	417	464	605	651
Fish, Wildlife, and Parks	19.7	14	19	18	8	67	21	22	19	33
Bureau of Land Management	48	30	0	9	28	95	55	55	24	78
Department of Natural Resources	6.15	6	0	0	0	44	30	30	18	16
Private (charged out)	33.4	9	2.4	2	2	66	105	58	21	29
Private/Public Grant	485	418	221	0	0	260	265	0	0	0
Bureau of Reclamation	0	0	0	0	9					
Total	1782.1	3493	3160.4	2531	2467	2401	2342	1894	2071	1828
County Attorney cases										
Civil	7	21	21	293	199	37	57	63	61	55
Deferred Prosecution Agreement	0	0	18	21	27	1	0	0	0	2
Fatality	7	6	5	10	11	9	4	9	5	2
Felony	1587	1425	1233	1049	1076	950	879	881	939	991
Forfeiture	58	42	30	26	16	13	15	26	23	30
Fugitive - Uniform Extradition Act	86	79	84	108	86	87	86	96	117	110
Justice Court Appeal	8	5	7	9	15	21	12	20	44	48
Juvenile Transfer to DC	0	0	7	8	0	0	0	0	1	3
Misdemeanor	1304	1375	1356	1385	1281	1298	1237	1229	1640	1461
Post-Conviction Relief	3	4	10	10	12	4	4	3	8	8
Revocation Proceeding Felony	370	355	383	309	267	207	9	10	49	72
Unknown/Sanities	151	124	101	0	0	0	0	1	1	2
Total	3581	3436	3255	3228	2990	2627	2303	2338	2888	2784

Note: 2015 County Attorney data is based on July 1, 2014-June 30, 2015
2014 County Attorney data is based on July 1, 2013-June 30, 2014
2013 County Attorney data is based on July 1, 2012-June 30, 2013
2012 County Attorney data is based on July 1, 2011 to June 30, 2012.
2011 County Attorney data is based on October 1, 2010 to September 30, 2011.
2010 County Attorney data is based on November 13, 2009 to November 1, 2010.
2009 County Attorney data is based on January 1 to November 13, 2009. Due to a new software program, 2008 County Attorney data is based on January 1 to November 21, 2008 data. Years 2007 and prior data is based on a calendar year.

(UNAUDITED)
Schedule 16
Yellowstone County, Montana
County Mill Levies and Tax Revenues
Actual Levies and Revenues Compared to Statutory Limitations
Last Five Fiscal Years

Fiscal Year	Actual County Mill Levies and Tax Revenues		Statutory Limitation for Mill Levy and Tax Revenue		Actual Mill Levies/Tax Revenues Versus Statutory Limitation	
	Countywide Mills*	Tax Revenue Generated by Levy	Maximun Mills	Maximum Tax Revenue	Available Non-levied Mills	Available Non-levied Tax Revenues
14-15	105.19	\$31,656,931	105.90	\$31,871,006	0.71	\$214,075
13-14	104.91	\$31,401,032	105.23	\$31,495,553	0.32	\$94,521
12-13	103.40	\$30,274,072	104.32	\$30,542,397	0.92	\$268,325
11-12	100.67	\$29,275,239	102.51	\$29,810,963	1.84	\$535,724
10-11	100.69	\$28,644,895	100.69	\$28,644,895	0.00	\$0

* Includes mills subject to the statutory limitation. Excludes permissive medical levy and general obligation debt

Source: Yellowstone County

(UNAUDITED)
Schedule 17
Yellowstone County, Montana
Rural Special Improvement Districts Continuing Disclosure

Balances as of June 30:			
Fiscal Year	Revolving Fund Cash Balance	Outstanding	
		Principal Amount of Bonds	Percentage
14-15	\$327,309	\$1,306,000	25.1%
13-14	\$327,295	\$1,490,000	22.0%
12-13	\$327,295	\$1,819,434	18.0%
11-12	276,560	975,945	28.3%
10-11	276,560	1,306,000	21.2%
09-10	261,952	1,016,000	25.8%
08-09	261,952	1,161,225	22.6%
07-08	261,952	1,297,650	20.2%

Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2015 :						
Bond Issue	Original Amount	Maturity Date	Bonds Outstanding	Total Cash Balance in District Fund	Assessments Outstanding	Cash Balance in the Bond Reserve Acct
RSID 668	\$750,000	06/15/15	\$0	\$46	\$0	\$0
RSID 682	174,000	08/01/17	0	0	10,070	0
RSID 715	410,000	08/01/19	65,000	32,332	70,231	16,425
RSID 717	738,000	08/01/20	165,000	61,311	189,771	29,566
RSID 758	373,000	07/01/27	196,000	13,156	207,633	7,460
RSID 783	126,777	08/01/25	75,000	28,906	60,716	5,071
RSID 785	126,945	08/01/26	80,000	5,113	84,103	1,269
RSID 803	1,015,434	08/01/27	725,000	75,930	709,417	30,463
Total	\$3,714,156		\$1,306,000	\$216,795	\$1,331,940	\$90,255

Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:			
Fiscal Year	Assessment Billing	Total Current Annual Collections	
		Amount	Percent
14-15	\$218,310	\$212,800	97.5%
13-14	\$223,526	\$221,486	99.1%
12-13	\$242,824	\$237,920	98.0%
11-12	\$167,853	\$165,339	98.5%
10-11	159,546	\$157,628	98.8%