

# YELLOWSTONE COUNTY, MONTANA

## All Fund Types and Account Groups

### COMBINED BALANCE SHEET

JUNE 30, 2002

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	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	External Investment Trust Fund	Agency	General Fixed Assets	General Long-term Debt	
<b>Assets and Other Debits</b>											
<b>ASSETS:</b>											
Cash and demand investments	\$1,677,661	\$5,474,017	\$274,725	\$866,176	\$740,099	\$736,900	\$16,750,682	\$2,965,915	\$0	\$0	\$29,486,175
Cash investments	2,134,948	6,753,570	339,817	1,072,957	913,893	912,720	20,755,945	3,652,779	0	0	36,536,629
Receivables (net of allowance for uncollectibles):											
Tax title sales contracts	0	0	0	0	0	0	0	12,251	0	0	12,251
Property taxes	173,190	448,022	26,585	0	26,462	0	0	4,190,036	0	0	4,864,295
Accounts	376,670	1,587,735	0	7,283	0	4,946	0	0	0	0	1,976,634
Delinquent assessments	0	16,906	20,783	0	67,436	0	0	845,504	0	0	950,629
Deferred assessments	0	0	886,290	0	0	0	0	12,357	0	0	898,647
Accrued interest	79,335	12,488	2,406	7,439	1,084	7,011	153,474	0	0	0	263,237
Due from other funds	26,480	0	17,431	0	0	0	0	0	0	0	43,911
Prepaid expenses	0	0	0	0	19,047	0	0	0	0	0	19,047
Inventories	42,200	177,633	0	0	39,357	0	0	0	0	0	259,190
Restricted cash and demand investments	219,591	0	0	0	571,430	0	0	0	0	0	791,021
Advances to other funds	0	0	0	262,405	0	0	0	0	0	0	262,405
Property and equipment:											
Land	0	0	0	0	368,574	0	0	0	882,792	0	1,251,366
Buildings	0	0	0	0	21,204,689	0	0	0	23,088,066	0	44,292,755
Improvements other than buildings	0	0	0	0	2,602,381	0	0	0	2,086,703	0	4,689,084
Equipment and vehicles	0	0	0	0	1,280,466	544,015	0	0	11,383,355	0	13,207,836
Construction in progress	0	0	0	0	0	0	0	0	1,011,132	0	1,011,132
Accumulated depreciation	0	0	0	0	(11,233,211)	(450,900)	0	0	0	0	(11,684,111)
<b>OTHER DEBITS:</b>											
Amount available in debt service fund	0	0	0	0	0	0	0	0	0	609,723	609,723
Amount to be provided for retirement of general long-term debt	0	0	0	0	0	0	0	0	0	9,063,154	9,063,154
<b>Total assets and other debits</b>	<b>\$4,730,075</b>	<b>\$14,470,371</b>	<b>\$1,568,037</b>	<b>\$2,216,260</b>	<b>\$16,601,707</b>	<b>\$1,754,692</b>	<b>\$37,660,101</b>	<b>\$11,678,842</b>	<b>\$38,452,048</b>	<b>\$9,672,877</b>	<b>\$138,805,010</b>

See accompanying notes to general purpose financial statements.

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## All Fund Types and Account Groups

### COMBINED BALANCE SHEET

JUNE 30, 2002

(Page 2 of 2)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	External Investment Trust Fund	Agency	General Fixed Assets	General Long-term Debt	(Memorandum Only)
<b>Liabilities, Equity and Other Credits</b>											
<b>LIABILITIES:</b>											
Accounts payable	\$407,824	\$322,444	\$0	\$165,573	\$132,361	\$9,920	\$0	\$180,914	\$0	\$0	\$1,219,036
Accrued liabilities	122,048	900,046	0	3,034	202,531	453,227	0	0	0	0	1,680,886
Matured bonds payable	0	0	7,225	0	0	0	0	0	0	0	7,225
Unearned premiums	0	0	0	0	0	131,735	0	0	0	0	131,735
Due to other funds	0	26,480	17,431	0	0	0	0	0	0	0	43,911
Advances from other funds	0	0	0	0	262,405	0	0	0	0	0	262,405
Deferred revenue	173,190	464,928	933,658	0	225,621	0	0	0	0	0	1,797,397
Deposits	900	0	0	3,480	118,008	0	0	0	0	0	122,388
Due to others	0	0	0	0	0	0	0	704,986	0	0	704,986
Due to other taxing districts	22,386	117,854	0	0	0	0	0	10,792,942	0	0	10,933,182
Notes payable	0	0	0	0	553,843	0	0	0	0	66,715	620,558
Long-term liability for accrued compensated absences	0	0	0	0	0	0	0	0	0	1,106,054	1,106,054
Bonds:											
General obligation	0	0	0	0	0	0	0	0	0	7,510,000	7,510,000
Special assessment debt with governmental commitment	0	0	0	0	0	0	0	0	0	990,108	990,108
<b>Total liabilities</b>	<b>726,348</b>	<b>1,831,752</b>	<b>958,314</b>	<b>172,087</b>	<b>1,494,769</b>	<b>594,882</b>	<b>0</b>	<b>11,678,842</b>	<b>0</b>	<b>9,672,877</b>	<b>27,129,871</b>
<b>EQUITY AND OTHER CREDITS:</b>											
Investment in general fixed assets	0	0	0	0	0	0	0	0	38,452,048	0	38,452,048
Net assets held in trust for pool participants	0	0	0	0	0	0	37,660,101	0	0	0	37,660,101
Contributed capital	0	0	0	0	11,146,196	3,260	0	0	0	0	11,149,456
Retained earnings:											
Unreserved	0	0	0	0	3,960,742	1,156,550	0	0	0	0	5,117,292
Total retained earnings	0	0	0	0	3,960,742	1,156,550	0	0	0	0	5,117,292
Fund balances:											
Reserved for inventories	42,200	177,633	0	0	0	0	0	0	0	0	219,833
Reserved for debt service	0	0	609,723	0	0	0	0	0	0	0	609,723
Reserved for capital improvements	222,909	0	0	1,781,768	0	0	0	0	0	0	2,004,677
Reserved for advances	0	0	0	262,405	0	0	0	0	0	0	262,405
Unreserved	3,738,618	12,460,986	0	0	0	0	0	0	0	0	16,199,604
Total fund balances	4,003,727	12,638,619	609,723	2,044,173	0	0	0	0	0	0	19,296,242
<b>Total equity and other credits</b>	<b>4,003,727</b>	<b>12,638,619</b>	<b>609,723</b>	<b>2,044,173</b>	<b>15,106,938</b>	<b>1,159,810</b>	<b>37,660,101</b>	<b>0</b>	<b>38,452,048</b>	<b>0</b>	<b>111,675,139</b>
<b>Total liabilities, equity and other credits</b>	<b>\$4,730,075</b>	<b>\$14,470,371</b>	<b>\$1,568,037</b>	<b>\$2,216,260</b>	<b>\$16,601,707</b>	<b>\$1,754,692</b>	<b>\$37,660,101</b>	<b>\$11,678,842</b>	<b>\$38,452,048</b>	<b>\$9,672,877</b>	<b>\$138,805,010</b>

See accompanying notes to general purpose financial statements.