YELLOWSTONE COUNTY, MONTANA All Fund Types and Account Groups COMBINED BALANCE SHEET

JUNE 30, 2002 (Page 1 of 2)

Assets and Other Debits General Revenue Service Projects Enterprise Service Trust Fund Agency Agency Assets Agency Agency Agency Assets Agency Agency Agency Agency Assets Agency		C	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types		Account Groups	
ASSETS: Cash and demand investments Cash investments Cash investments S1,677,661 S5,474,017 S274,725 S866,176 S740,099 S736,900 S16,750,682 S2,965,915 S0 S0 S29 S265,915 S0 S0 S265,915 S0 S0 S265,915 S0 S265,915 S0 S265,915 S0 S0 S265,915 S0 S265,915 S0 S0 S265,915 S0 S0 S265,915 S0 S265,	A control Other Debits		Special	Debt	Capital		Internal	External Investment	una inpacia	Fixed	Long-term	Totals (Memorandum Only)
Cash investments \$1,677,661 \$5,474,017 \$274,725 \$866,176 \$740,099 \$736,900 \$167,705,935 \$3,652,779 \$0 \$0 \$36,200 \$167,705,935 \$3,652,779 \$0 \$0 \$36,200 \$167,705,935 \$3,652,779 \$0 \$0 \$36,200 \$167,705,935 \$3,652,779 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	[18] [[[[[[[[[[[[[[[[[[[General	Revenue	0011.00	1.03	•						
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 36 36 36 36 36 36 36 36 36 36 36 36		\$1 677 661	\$5,474,017	\$274,725	\$866,176	\$740,099	\$736,900					\$29,486,175
Receivables (net of allowance for uncollectibles): Tax title sales contracts 173,190 448,022 26,585 0 26,462 0 0 4,190,036 0 0 0 1 7,251 0 0 0 1 7,263 0 0 0 0 1 7,263 0 0 0 0 1 1,27,51 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					T. 스타일(1) - 10 11 - 12 12 12 12 12 12 12 12 12 12 12 12 12		912,720		3,652,779	0	0	36,536,629
Tax title sales contracts		2,131,2.0	0,120,1			at the State	LERCE STATE					
Taylor and the state of the funds 173,190 448,022 26,585 0 26,462 0 0 4,190,036 0 0 0 0		0	0	0	0	0	0	0		0		12,251
Property taxes						26,462	0	0	4,190,036	0		4,864,295
Accounts Company Com							4,946	0		0		1,976,634
Delirquent assessments						3이 그는 그리아 하는 사람들이 되었다면 그래지 않는다	등 마음, 사고이 아이를 취하는 것 같은 사람이다.	0	845,504	0		950,629
Deferred assessments						물건하다 보고 있어요? 살았다면서 어린 아이들이 없었다.		0		0	0	898,647
Accrued interest Due from other funds 26,480 0 17,431 0 0 0 0 0 0 0 0	보다 한 것은 그리고 하는 경기의 하지만 경기에 가장 하면 되었습니다. 그렇게 하는데 그리고 하는데 그리고 하는데 하는데 나를 하는데 되었습니다.	경기 등 시민에는 경기를 하고 있는데 가게 되지 않다.							# 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	0	0	263,237
Due from other funds 26,480 0 17,431 0 0 0 0 0 0 0 0 0	Accrued interest	19,333	12,400	2,400	7,700	•,						
Inventories	Due from other funds	26,480	0	17,431	0	0	0	0	0	0	0	43,911
Inventories	Prepaid expenses	0	0	0	0	19,047	0	0	0	0	0	19,047
Restricted cash and demand investments 219,591 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Inventories	42,200	177,633	0	0	39,357	0	0	0	0	0	259,190
Advances to other funds Property and equipment: Land Buildings 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Restricted cash and demand investments	219,591	0	0	0	571,430	0	0	0	0	0	791,021
Land Description of the provided for retirement Description o	Advances to other funds	0	0	0	262,405	0	0	0	0	0	0	262,405
Land Description of the provided for retirement Description o	Property and equipment:						^	0	0	992 702	0	1,251,366
Buildings 0 0 0 0 2,04,689 0 0 0 2,088,000 0 0 2,088,000 0 0 2,088,000 0 0 0 2,088,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0										44,292,755
Improvements other than buildings		0	0	그는 옷이 없는 것이 가장이 무겁다.				사용하다 하나 그 아이들에게 됐다.				4,689,084
Equipment and vehicles 0 0 0 0 1,280,466 544,015 0 0 11,363,393 0 1. Construction in progress 0 0 0 0 0 0 0 0 0 0 1,011,132 0 0 1. Accumulated depreciation 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	200 시시 (1.11)에서 (1.11)에서 바다 내가 되었다면 하는데 하는데 아니라 나는데 아니라	0	0		보이 없는 사람은 그런 사람이다.							13,207,836
Construction in progress 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	트로 하는 보도 아이트를 위한 경험에 있어야 한다면 보고 있다는 것이다. 그는 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은	0	0									
Accumulated depreciation 0 0 0 0 (11,233,211) (450,900) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	그는 사용을 하고 있다면 하는데	0	0	0	0							1,011,132
Amount available in debt service fund O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	다 있는 NET (NET) (NET) (NET) 이 전 1 전 1 전 1 전 1 전 1 전 1 전 1 전 1 전 1 전	0	0	0	0	(11,233,211)	(450,900)	0	0	U	Ü	(11,684,111)
Amount available in debt service fund O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	OTHER DEBITS:						a data yel			0	600 723	609,723
Amount to be provided for retirement		0	0	0	- 0	0	0	U	U	U	609,723	009,723
, , , , , , , , , , , , , , , , , , , ,										0	2002 164	0.063.154
of general long-term debt	of general long-term debt	0	0				0			•		9,063,154
of general long-term debt 54,730,075 \$14,470,371 \$1,568,037 \$2,216,260 \$16,601,707 \$1,754,692 \$37,660,101 \$11,678,842 \$38,452,048 \$9,672,877 \$13.50 \$		\$4,730,075	\$14,470,371	\$1,568,037	\$2,216,260	\$16,601,707	\$1,754,692	\$37,660,101	\$11,678,842	\$38,452,048	\$9,672,877	\$138,805,010

See accompanying notes to general purpose financial statements.

YELLOWSTONE COUNTY, MONTANA

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		
		Special	Debt	Capital	= 162 A.P.	Internal	External Investment		General Fixed Assets	General Long-term Debt	Totals (Memorandum Only)
Liabilities, Equity and Other Credits	General	Revenue	Service	Projects	Enterprise	Service	Trust Fund	Agency	Assets	Debt	<u>Only)</u>
LIABILITIES:				****	6122 261	\$9,920	\$0	\$180,914	\$0	\$0	\$1,219,036
Accounts payable	\$407,824	\$322,444	\$0	\$165,573	\$132,361		0	0	0	0	1,680,886
Accrued liabilities	122,048	900,046	0	3,034	202,531	453,227 0	0	0	0	0	7,225
Matured bonds payable	0	0	7,225	0	0		0	0	0	0	131,735
Unearned premiums	0	0	0	0	0	131,735	0	0	0	0	43,911
Due to other funds	0	26,480	17,431	0	0	0	0	0	0	0	262,405
Advances from other funds	0	0	0	0	262,405	0	0	0	0	0	1,797,397
Deferred revenue	173,190	464,928	933,658	0	225,621	0	0	0	0	0	122,388
Deposits	900	0	0	3,480	118,008	0	•		0	0	704,986
Due to others	0	0	0	0	0	0	0	704,986	0	0	10,933,182
Due to other taxing districts	22,386	117,854	0	0	0	0	0	10,792,942		66,715	620,558
Notes payable	0	0	0	0	553,843	0	0	0	0		1,106,054
Long-term liability for accrued compensated absences	0	0	0	0	0	0	0	0	0	1,106,054	1,100,034
Bonds:		0	0	0	0	0	0	0	0	7,510,000	7,510,000
General obligation	0		0	0	0	0	0	0	0	990,108	990,108
Special assessment debt with governmental commitment	0	0			1,494,769	594,882	0	11,678,842	0	9,672,877	27,129,871
Total liabilities	726,348	1,831,752	958,314	172,087	1,494,709	374,002		11,0:0,0:0			
EQUITY AND OTHER CREDITS:						0	0	0	38,452,048	, 0	38,452,048
Investment in general fixed assets	0	0	0	0	0	0	0		30,132,010		
Net assets held in trust for pool participants	0	0	0	0	0	0	37,660,101	0	0	0	37,660,101
	0	0	0	0	11,146,196	3,260	0	0	0	0	11,149,456
Contributed capital		0	0		11,110,120						
Retained earnings:		0	0	0	3,960,742	1,156,550	0	0	0	0	5,117,292
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	3,500,742	1,130,330					
Fund balances:					_	^	0	0	0	0	219,833
Reserved for inventories	42,200	177,633	0	0	0	0	0	0	0	0	609,723
Reserved for debt service	0	0	609,723	0	0	0		0	0	0	2,004,677
Reserved for capital improvements	222,909	0	0	1,781,768	0	0	0		0	0	262,405
Reserved for advances	0	0	0	262,405	0	0	0	0	0	0	16,199,604
Unreserved	3,738,618	12,460,986	0	0	0	0	0	0	0	0	19,296,242
Total fund balances	4,003,727	12,638,619	609,723	2,044,173	0	0	0	0		0	19,290,242
Total equity and other credits	4,003,727	12,638,619	609,723	2,044,173	15,106,938	1,159,810	37,660,101	0	38,452,048	0	111,675,139
Total liabilities, equity and other credits	\$4,730,075	\$14,470,371	\$1,568,037	\$2,216,260	\$16,601,707	\$1,754,692	\$37,660,101	\$11,678,842	\$38,452,048	\$9,672,877	\$138,805,010