

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, 2013

	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	\$350,000	\$350,000	\$359,704	9,704	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0	19,500	19,500	21,202	1,702
Other	2,000	2,000	81,961	79,961	122,250	122,250	55,277	(66,973)
Total revenues	352,000	352,000	441,665	89,665	141,750	141,750	76,479	(65,271)
EXPENDITURES:								
Current:								
Capital outlay	0	0	0	0	8,113,500	8,113,500	552,754	7,560,746
Debt service:								
Principal	300,000	300,000	171,945	128,055	0	0	0	0
Interest	80,500	80,500	53,378	27,122	0	0	0	0
Total expenditures	380,500	380,500	225,323	155,177	8,113,500	8,113,500	552,754	7,560,746
Excess (deficiency) of revenues over (under) expenditures	(28,500)	(28,500)	216,342	244,842	(7,971,750)	(7,971,750)	(476,275)	7,495,475
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	25,000	25,000	56	(24,944)	790,000	1,040,000	1,040,000	0
Interfund transfers out	(5,000)	(5,000)	0	5,000	0	0	0	0
Total other financing sources (uses)	20,000	20,000	56	(19,944)	790,000	1,040,000	1,040,000	0
Net change in fund balances	(\$8,500)	(\$8,500)	216,398	\$224,898	(\$7,181,750)	(\$6,931,750)	563,725	\$7,495,475
Fund balances July 1, 2012			181,073				9,013,276	
Fund balances June 30, 2013			\$397,471				\$9,577,001	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

<u>ASSETS</u>	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Cash and demand investments, pooled	\$3,407,903	\$199,057	\$131,454	\$3,738,414
Cash investments, pooled	5,063,040	295,151	195,799	5,553,990
Receivables (net of allowance for uncollectibles):				
Property taxes	2,336,901	112,651	0	2,449,552
Accounts	198,715	0	2,020	200,735
Delinquent assessments	19,764	0	0	19,764
Accrued interest	1,972	203	0	2,175
Prepaid expenses	8,643	0	0	8,643
Inventories	65,113	0	0	65,113
Total assets	\$11,102,051	\$607,062	\$329,273	\$12,038,386
 <u>LIABILITIES:</u>				
Accounts payable	\$689,504	\$0	\$34,185	\$723,689
Accrued liabilities	328,321	0	16,287	344,608
Deferred revenue	2,356,665	112,651	0	2,469,316
Due to other taxing districts	214,612	0	0	214,612
Total liabilities	3,589,102	112,651	50,472	3,752,225
 <u>FUND BALANCE:</u>				
Reserved for debt service	0	494,411	0	494,411
Reserved for capital improvements	0	0	278,801	278,801
Reserved for inventories	65,113	0	0	65,113
Unreserved	7,447,836	0	0	7,447,836
Total fund balance	7,512,949	494,411	278,801	8,286,161
 Total liabilities and fund balance	 \$11,102,051	 \$607,062	 \$329,273	 \$12,038,386

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, 2013

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$11,550,902	\$10,858,876	\$556,293	\$524,425	\$0	\$0	\$12,107,195	\$11,383,301
Special assessments	717,750	742,984	0	0	472,149	434,945	1,189,899	1,177,929
Licenses and permits	149,350	149,350	0	0	0	0	149,350	149,350
Intergovernmental	1,286,385	1,320,364	232,236	232,236	9,381	9,381	1,528,002	1,561,981
Fines and forfeitures	170,000	129,013	0	0	0	0	170,000	129,013
Charges for services	1,716,831	1,796,332	85,858	50,772	110,000	121,275	1,912,689	1,968,379
Other	63,345	124,976	2,500	144	984,971	934,837	1,050,816	1,059,957
Total revenues	15,654,563	15,121,895	876,887	807,577	1,576,501	1,500,438	18,107,951	17,429,910
EXPENDITURES:								
Current:								
General government	184,500	93,328	0	0	305,579	302,883	490,079	396,211
Public safety	6,842,028	6,426,582	0	0	0	0	6,842,028	6,426,582
Public works	1,426,456	991,240	0	0	0	0	1,426,456	991,240
Public health	2,349,245	2,222,242	0	0	0	0	2,349,245	2,222,242
Social and economic services	1,079,334	987,361	0	0	0	0	1,079,334	987,361
Culture and recreation	1,397,290	1,282,557	0	0	0	0	1,397,290	1,282,557
Conservation of natural resources	99,020	92,869	0	0	0	0	99,020	92,869
Debt service:								
Principal	0	0	1,190,000	1,190,000	0	0	1,190,000	1,190,000
Interest	0	0	179,947	179,745	0	0	179,947	179,745
Refunding bond issuance costs	0	0	89,350	0	0	0	89,350	0
Capital outlay:								
General government	0	0	0	0	10,000	8,478	10,000	8,478
Public safety	90,000	87,830	0	0	0	0	90,000	87,830
Public works	1,839,192	1,215,798	0	0	1,457,120	1,369,561	3,296,312	2,585,359
Social and economic services	46,500	21,636	0	0	0	0	46,500	21,636
Culture and recreation	81,766	0	0	0	0	0	81,766	0
Total expenditures	15,435,331	13,421,443	1,459,297	1,369,745	1,772,699	1,680,922	18,667,327	16,472,110
Excess (deficiency) of revenues over (under) expenditures	219,232	1,700,452	(582,410)	(562,168)	(196,198)	(180,484)	(559,376)	957,800
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	2,389,490	2,373,751	619,220	619,239	209,275	210,384	3,217,985	3,203,374
Interfund transfers out	(3,714,083)	(3,539,224)	(25,000)	(56)	0	0	(3,739,083)	(3,539,280)
Total other financing sources (uses)	(1,324,593)	(1,165,473)	594,220	619,183	209,275	210,384	(521,098)	(335,906)
Net change in fund balances	(\$1,105,361)	534,979	\$11,810	57,015	\$13,077	29,900	(\$1,080,474)	621,894
Fund balances July 1, 2012		6,977,970		437,396		248,901		7,664,267
Fund balances June 30, 2013		\$7,512,949		\$494,411		\$278,801		\$8,286,161

**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%	(a)
June 30, 2010	\$0	\$5,203,967	\$5,203,967	0.00%	\$15,970,662	32.60%	(a)
June 30, 2011	\$0	\$5,664,460	\$5,664,460	0.00%	\$16,337,206	34.70%	(b)
June 30, 2012	\$0	\$5,664,460	\$5,664,460	0.00%	\$16,337,206	34.70%	(b)
June 30, 2013	\$0	\$5,240,702	\$5,240,702	0.00%	\$17,192,014	30.50%	(c)

- (a) This schedule is based on the actuarial values as of July 1, 2008. Information for prior years is not available.
The actuarial values are for the period of July 1, 2008 to June 30, 2010.
- (b) This schedule is based on the actuarial values as of July 1, 2010.
The actuarial values are for the period of July 1, 2010 to June 30, 2012.
- (c) This schedule is based on the actuarial values as of July 1, 2012.
The actuarial values are for the period of July 1, 2012 to June 30, 2013.