

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2004  
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<u>Assets</u>	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund	County Extension Agent Fund
Cash and demand investments	\$224,541	\$314,993	\$190	\$38,895	\$11,048	\$12,621	\$34,970
Cash investments	433,626	612,709	371	75,658	21,491	24,550	68,023
Receivables (net of allowance for uncollectibles):							
Property taxes	30,580	33,341	203	5,412	13,806	11,650	7,581
Accounts	0	0	0	44,063	0	0	0
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	1,232	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0
Inventories	0	26,327	0	9,945	0	0	0
<b>Total assets</b>	<b>\$689,979</b>	<b>\$987,370</b>	<b>\$764</b>	<b>\$173,973</b>	<b>\$46,345</b>	<b>\$48,821</b>	<b>\$110,574</b>
 <b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$31,150	\$5,350	\$0	\$22,127	\$0	\$0	\$1,105
Accrued liabilities	37,000	0	0	23,548	0	0	3,000
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	30,580	33,341	203	5,412	13,806	11,650	7,581
Due to other taxing districts	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>98,730</b>	<b>38,691</b>	<b>203</b>	<b>51,087</b>	<b>13,806</b>	<b>11,650</b>	<b>11,686</b>
 <b>FUND BALANCE:</b>							
Reserved for inventories	0	26,327	0	9,945	0	0	0
Unreserved	591,249	922,352	561	112,941	32,539	37,171	98,888
<b>Total fund balance</b>	<b>591,249</b>	<b>948,679</b>	<b>561</b>	<b>122,886</b>	<b>32,539</b>	<b>37,171</b>	<b>98,888</b>
<b>Total liabilities and fund balance</b>	<b>\$689,979</b>	<b>\$987,370</b>	<b>\$764</b>	<b>\$173,973</b>	<b>\$46,345</b>	<b>\$48,821</b>	<b>\$110,574</b>

**YELLOWSTONE COUNTY, MONTANA  
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<u>Assets</u>	District Court Fund	PILT Fund	Parks Fund	Air Quality Control Fund	Museum Fund	Crime Control Fund	Health Services Fund
Cash and demand investments	\$180,590	\$47,986	\$40,561	\$18,064	\$54,950	\$1,716	\$71,992
Cash investments	351,274	93,340	78,898	35,137	106,886	3,337	139,219
Receivables (net of allowance for uncollectibles):							
Property taxes	56,080	0	0	0	12,734	0	46,523
Accounts	369,203	0	12,000	0	0	39,293	0
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	313
Prepaid Expenses	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$957,147</b>	<b>\$141,326</b>	<b>\$131,459</b>	<b>\$53,201</b>	<b>\$174,570</b>	<b>\$44,346</b>	<b>\$258,047</b>
 <b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$40,206	\$0	\$12,058	\$53,201	\$11,906	\$44,346	\$0
Accrued liabilities	25,000	0	0	0	4,200	0	0
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	56,080	0	0	0	12,734	0	46,523
Due to other taxing districts	0	0	0	0	0	0	211,524
<b>Total liabilities</b>	<b>121,286</b>	<b>0</b>	<b>12,058</b>	<b>53,201</b>	<b>28,840</b>	<b>44,346</b>	<b>258,047</b>
 <b>FUND BALANCE:</b>							
Reserved for inventories	0	0	0	0	0	0	0
Unreserved	835,861	141,326	119,401	0	145,730	0	0
<b>Total fund balance</b>	<b>835,861</b>	<b>141,326</b>	<b>119,401</b>	<b>0</b>	<b>145,730</b>	<b>0</b>	<b>0</b>
<b>Total liabilities and fund balance</b>	<b>\$957,147</b>	<b>\$141,326</b>	<b>\$131,459</b>	<b>\$53,201</b>	<b>\$174,570</b>	<b>\$44,346</b>	<b>\$258,047</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
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<u>Assets</u>	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund	Traffic Safety Fund
Cash and demand investments	\$3,788	\$2,115	\$25,322	\$238	\$68,057	\$321,554	\$18,770
Cash investments	7,367	4,114	49,010	462	132,382	618,852	36,033
Receivables (net of allowance for uncollectibles):							
Property taxes	1,369	0	0	0	0	0	0
Accounts	0	0	0	0	138,409	0	8,452
Delinquent assessments	0	0	0	0	0	10,251	0
Accrued interest	0	0	94	0	0	2,540	183
Deferred assessments	0	0	0	0	0	3,925	0
Inventories	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$12,524</b>	<b>\$6,229</b>	<b>\$74,426</b>	<b>\$700</b>	<b>\$338,848</b>	<b>\$957,122</b>	<b>\$63,438</b>
 <b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$0	\$6,229	\$4,170	\$700	\$12,831	\$9,935	\$2,949
Accrued liabilities	0	0	0	0	16,500	1,204	0
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	1,369	0	0	0	0	14,176	0
Due to other taxing districts	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>1,369</b>	<b>6,229</b>	<b>4,170</b>	<b>700</b>	<b>29,331</b>	<b>25,315</b>	<b>2,949</b>
 <b>FUND BALANCE:</b>							
Reserved for inventories	0	0	0	0	0	0	0
Unreserved	11,155	0	70,256	0	309,517	931,807	60,489
<b>Total fund balance</b>	<b>11,155</b>	<b>0</b>	<b>70,256</b>	<b>0</b>	<b>309,517</b>	<b>931,807</b>	<b>60,489</b>
<b>Total liabilities and fund balance</b>	<b>\$12,524</b>	<b>\$6,229</b>	<b>\$74,426</b>	<b>\$700</b>	<b>\$338,848</b>	<b>\$957,122</b>	<b>\$63,438</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2004  
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Benevolent Fund	Total
Cash and demand investments	\$9,826	\$0	\$21,607	\$1,524,394
Cash investments	19,113	0	42,030	2,953,882
Receivables (net of allowance for uncollectibles):				
Property taxes	4	36,038	0	255,321
Accounts	0	0	0	611,420
Delinquent assessments	0	0	0	10,251
Accrued interest	0	0	0	4,362
Deferred assessments				3,925
Prepaid expenses	0	0	0	0
Inventories	0	0	0	36,272
<b>Total assets</b>	<b>\$28,943</b>	<b>\$36,038</b>	<b>\$63,637</b>	<b>\$5,399,827</b>
 <b><u>Liabilities and Fund Balance</u></b>				
<b>LIABILITIES:</b>				
Accounts payable	\$0	\$0	\$0	\$ 258,263
Accrued liabilities	0	0	0	110,452
Due to other funds	0	35,007	0	35,007
Deferred revenue	4	36,038	0	269,497
Due to other taxing districts	0	0	0	211,524
<b>Total liabilities</b>	<b>4</b>	<b>71,045</b>	<b>0</b>	<b>884,743</b>
 <b>FUND BALANCE:</b>				
Reserved for inventories	0	0	0	36,272
Unreserved	28,939	(35,007)	63,637	4,478,812
<b>Total fund balance</b>	<b>28,939</b>	<b>(35,007)</b>	<b>63,637</b>	<b>4,515,084</b>
<b>Total liabilities and fund balance</b>	<b>\$28,943</b>	<b>\$36,038</b>	<b>\$63,637</b>	<b>\$5,399,827</b>

YELLOWSTONE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
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	<u>County Attorney</u>		<u>Bridge Fund</u>		<u>Predatory Animal Control Fund</u>		<u>Weed Control Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>								
Taxes	\$ 742,256	\$ 754,939	\$ 799,668	\$ 813,862	\$0	\$7	\$ 127,127	\$ 129,470
Special assessments	0	0	0	0	1,700	930	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	1,500	2,150	29,260	29,010	0	0	76,739	47,138
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	30,000	20,802	0	0	0	0	264,784	148,860
Other	5,000	5,520	0	2,900	0	0	35,205	13,508
<b>Total revenues</b>	<b>778,756</b>	<b>783,411</b>	<b>828,928</b>	<b>845,772</b>	<b>1,700</b>	<b>937</b>	<b>503,855</b>	<b>338,976</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	1,947,950	1,881,544	0	0	0	0	0	0
Public works	0	0	452,000	268,793	0	0	509,671	305,212
Social and economic services	0	0	0	0	1,500	1,200	0	0
<b>Capital outlay:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	104,986	78,873	0	0	0	0	0	0
Public works	0	0	762,386	441,352	0	0	12,010	5,898
Social and economic services	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>2,052,936</b>	<b>1,960,417</b>	<b>1,214,386</b>	<b>710,145</b>	<b>1,500</b>	<b>1,200</b>	<b>521,681</b>	<b>311,110</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(1,274,180)</b>	<b>(1,177,006)</b>	<b>(385,458)</b>	<b>135,627</b>	<b>200</b>	<b>(263)</b>	<b>(17,826)</b>	<b>27,866</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	1,407,272	1,406,432	0	0	0	0	2,160	1,680
Interfund transfer out	(42,028)	(42,028)	0	0	0	0	(10,000)	(10,000)
Bond proceeds	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>1,365,244</b>	<b>1,364,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,840)</b>	<b>(8,320)</b>
<b>Net change in fund balances</b>	<b>\$ 91,064</b>	<b>187,398</b>	<b>\$ (385,458)</b>	<b>135,627</b>	<b>\$ 200</b>	<b>(263)</b>	<b>\$ (25,666)</b>	<b>19,546</b>
<b>Fund balances July 1, 2003</b>		<b>403,851</b>		<b>813,052</b>		<b>824</b>		<b>103,340</b>
<b>Fund balances June 30, 2004</b>		<b>\$ 591,249</b>		<b>\$ 948,679</b>		<b>\$ 561</b>		<b>\$ 122,886</b>

YELLOWSTONE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
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	<u>Library Fund</u>		<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>		<u>District Court Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>								
Taxes	\$ 331,109	\$ 340,585	\$ 274,758	\$ 279,767	\$ 180,418	\$ 183,712	\$ 1,299,973	\$ 1,318,457
Special assessments	0	0	0	0	0	0	0	0
Licenses and permits								
Intergovernmental	80,821	81,236	66,896	67,451	43,745	43,692	1,247,584	1,229,362
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0	30,000	63,198
Other	0	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>411,930</b>	<b>421,821</b>	<b>341,654</b>	<b>347,218</b>	<b>224,163</b>	<b>227,404</b>	<b>2,577,557</b>	<b>2,611,017</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	0	0	0	0	0	0	627,590	642,044
Public safety	0	0	0	0	0	0	1,526,816	1,488,711
Social and economic services	0	0	330,000	330,000	212,290	192,911	0	0
Culture and recreation	402,000	402,000	0	0	0	0	0	0
<b>Capital outlay:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	40,000	19,000
Conservation of natural resources	0	0	0	0	7,300	5,948	0	0
<b>Total expenditures</b>	<b>402,000</b>	<b>402,000</b>	<b>330,000</b>	<b>330,000</b>	<b>219,590</b>	<b>198,859</b>	<b>2,194,406</b>	<b>2,149,755</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>9,930</b>	<b>19,821</b>	<b>11,654</b>	<b>17,218</b>	<b>4,573</b>	<b>28,545</b>	<b>383,151</b>	<b>461,262</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	0	0	1,440	720	25,920	25,140
Interfund transfer out	0	0	0	0	(25,000)	(25,000)	(526,048)	(526,048)
Bond proceeds	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(23,560)</b>	<b>(24,280)</b>	<b>(500,128)</b>	<b>(500,908)</b>
<b>Net change in fund balances</b>	<b>\$ 9,930</b>	<b>19,821</b>	<b>\$ 11,654</b>	<b>17,218</b>	<b>\$ (18,987)</b>	<b>4,265</b>	<b>\$ (116,977)</b>	<b>(39,646)</b>
<b>Fund balances July 1, 2003</b>		<b>12,718</b>		<b>19,953</b>		<b>94,623</b>		<b>875,507</b>
<b>Fund balances June 30, 2004</b>		<b>\$ 32,539</b>		<b>\$ 37,171</b>		<b>\$ 98,888</b>		<b>\$ 835,861</b>

YELLOWSTONE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
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	<u>Parks Fund</u>		<u>Air Quality Control Fund</u>		<u>Museum Fund</u>		<u>Crime Control Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$0	\$0	\$ 303,464	\$ 308,780	\$0	\$0
Intergovernmental	\$11,965	12,000	106,507	106,507	48,255	25,955	440,229	259,387
Charges for services	\$0	0	0	0	0	0	0	0
Other	\$14,000	39,619	0	0	0	0	0	0
<b>Total revenues</b>	<b>25,965</b>	<b>51,619</b>	<b>106,507</b>	<b>106,507</b>	<b>351,719</b>	<b>334,735</b>	<b>440,229</b>	<b>259,387</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	484,113	306,100
Culture and recreation	36,780	31,545	0	0	358,486	324,035	0	0
Conservation of natural resources	0	0	187,129	184,103	0	0	0	0
<b>Capital outlay:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	10,860	4,733
Public works	0	0	0	0	0	0	0	0
Culture and recreation	33,890	33,525	0	0	40,000	0	0	0
<b>Total expenditures</b>	<b>70,670</b>	<b>65,070</b>	<b>187,129</b>	<b>184,103</b>	<b>398,486</b>	<b>324,035</b>	<b>494,973</b>	<b>310,833</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(44,705)</b>	<b>(13,451)</b>	<b>(80,622)</b>	<b>(77,596)</b>	<b>(46,767)</b>	<b>10,700</b>	<b>(54,744)</b>	<b>(51,446)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	12,000	12,000	25,800	25,650	20,000	22,880	45,308	51,446
Interfund transfer out	0	0	0	0	0	0	0	0
Bond proceeds	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>12,000</b>	<b>12,000</b>	<b>25,800</b>	<b>25,650</b>	<b>20,000</b>	<b>22,880</b>	<b>45,308</b>	<b>51,446</b>
<b>Net change in fund balances</b>	<b>\$ (32,705)</b>	<b>(1,451)</b>	<b>\$ (54,822)</b>	<b>(51,946)</b>	<b>\$ (26,767)</b>	<b>33,580</b>	<b>\$ (9,436)</b>	<b>-</b>
<b>Fund balances July 1, 2003</b>		<b>120,852</b>		<b>51,946</b>		<b>112,150</b>		<b>0</b>
<b>Fund balances June 30, 2004</b>		<b>\$ 119,401</b>		<b>\$0</b>		<b>\$ 145,730</b>		<b>\$0</b>

YELLOWSTONE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
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	Health Services Fund		Soil Conservation Fund		Alcohol Rehabilitation Fund		Drug Forfeiture Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>								
Taxes	\$ 1,275,367	\$ 1,236,020	\$ 63,495	\$ 64,241	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	34,775	35,083	1,770	1,790	124,584	124,584	0	0
Fines and forfeitures	0	0	0	0	0	0	65,000	78,950
Other	0	1,337	0	0	0	0	0	2,674
<b>Total revenues</b>	<b>1,310,142</b>	<b>1,272,440</b>	<b>65,265</b>	<b>66,031</b>	<b>124,584</b>	<b>124,584</b>	<b>65,000</b>	<b>81,624</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	92,000	82,787
Public health	1,310,142	1,272,440	0	0	124,584	124,584	0	0
Conservation of natural resources	0	0	61,000	61,000	0	0	0	0
<b>Capital outlay:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	10,000	6,204
<b>Total expenditures</b>	<b>1,310,142</b>	<b>1,272,440</b>	<b>61,000</b>	<b>61,000</b>	<b>124,584</b>	<b>124,584</b>	<b>102,000</b>	<b>88,991</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>4,265</b>	<b>5,031</b>	<b>0</b>	<b>0</b>	<b>(37,000)</b>	<b>(7,367)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	0	0	0	0	0	0
Interfund transfer out	0	0	0	0	0	0	0	0
Bond proceeds	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$ 4,265</b>	<b>5,031</b>	<b>\$0</b>	<b>0</b>	<b>\$ (37,000)</b>	<b>(7,367)</b>
<b>Fund balances July 1, 2003</b>		<b>0</b>		<b>6,124</b>		<b>0</b>		<b>77,623</b>
<b>Fund balances June 30, 2004</b>		<b>\$0</b>		<b>\$ 11,155</b>		<b>\$0</b>		<b>\$ 70,256</b>



YELLOWSTONE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
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	<u>Junk Vehicle Fund</u>		<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special assessments	0	0	0	0	275,000	249,279	0	0
Intergovernmental	161,641	161,641	230,500	250,805	0	0	113,326	0
Fines and forfeitures	0	0	0	0	0	0	0	44,543
Charges for services	2,590	11,200	1,401,525	1,383,517	0	0	0	0
Other	3,850	2,000	0	1,740	25,000	3,036	2,000	763
<b>Total revenues</b>	<b>168,081</b>	<b>174,841</b>	<b>1,632,025</b>	<b>1,636,062</b>	<b>300,000</b>	<b>252,315</b>	<b>115,326</b>	<b>45,306</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	1,740,776	1,737,146	0	0	137,876	53,109
Public works	169,881	151,577	0	0	497,626	159,343	0	0
<b>Capital outlay:</b>								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	1,130	1,130	0	0	17,500	0
Public works	20,631	335	0	0	0	0	0	0
<b>Total expenditures</b>	<b>190,512</b>	<b>151,912</b>	<b>1,741,906</b>	<b>1,738,276</b>	<b>497,626</b>	<b>159,343</b>	<b>155,376</b>	<b>53,109</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(22,431)</b>	<b>22,929</b>	<b>(109,881)</b>	<b>(102,214)</b>	<b>(197,626)</b>	<b>92,972</b>	<b>(40,050)</b>	<b>(7,803)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	1,800	1,440	24,120	23,460	0	5,866	0	315
Interfund transfer out	(24,369)	(24,369)	0	0	(2,374)	(2,374)	0	0
Bond proceeds	45,000	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>22,431</b>	<b>(22,929)</b>	<b>24,120</b>	<b>23,460</b>	<b>(2,374)</b>	<b>3,492</b>	<b>0</b>	<b>315</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$ (85,761)</b>	<b>(78,754)</b>	<b>\$ (200,000)</b>	<b>96,464</b>	<b>\$ (40,050)</b>	<b>(7,488)</b>
<b>Fund balances July 1, 2003</b>		<b>0</b>		<b>388,271</b>		<b>835,343</b>		<b>67,977</b>
<b>Fund balances June 30, 2004</b>		<b>\$0</b>		<b>\$ 309,517</b>		<b>\$ 931,807</b>		<b>\$ 60,489</b>

YELLOWSTONE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
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	<u>Emergency Levy Fund</u>		<u>Permissive Medical Levy Fund</u>		<u>Benevolent Fund</u>		<u>Total</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$ 953,450	\$ 957,987	\$0	\$0	\$6,351,085	\$6,387,827
Special assessments	0	0	0	0	0	0	276,700	250,209
Intergovernmental	0	0	0	0	0	0	2,895,097	2,582,471
Fines and forfeitures	0	0	0	0	0	0	65,000	123,493
Charges for services	0	0	0	0	0	0	1,728,899	1,627,577
Other	0	0	0	0	0	0	85,055	73,097
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>953,450</b>	<b>957,987</b>	<b>0</b>	<b>0</b>	<b>11,401,836</b>	<b>11,044,674</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	0	0	0	0	0	58,622	744,530	782,724
Public safety	0	0	0	0	0	0	5,929,531	5,549,397
Public works	0	0	0	0	0	0	1,629,178	884,925
Public health	0	0	0	0	0	0	1,434,726	1,397,024
Social and economic services	0	0	0	0	0	0	543,790	524,111
Culture and recreation	0	0	0	0	(70,000)	(58,622)	727,266	698,958
Conservation of natural resources	0	0	0	0	0	0	248,129	245,103
<b>Capital outlay:</b>								
General government	0	0	0	0	70,000	58,622	85,260	73,880
Public safety	0	0	0	0	0	0	184,476	109,940
Public works	28,939	0	0	0	0	0	823,966	447,585
Conservation of natural resources	0	0	0	0	0	0	7,300	5,948
Culture and recreation	0	0	0	0	0	0	73,890	33,525
<b>Total expenditures</b>	<b>28,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,622</b>	<b>12,432,042</b>	<b>10,753,120</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(28,939)</b>	<b>0</b>	<b>953,450</b>	<b>957,987</b>	<b>0</b>	<b>(58,622)</b>	<b>(1,030,206)</b>	<b>291,554</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	0	0	0	0	1,565,820	1,577,029
Interfund transfer out	0	0	(937,850)	(936,367)	0	0	(1,602,669)	(1,601,186)
Bond proceeds	0	0	0	0	0	0	45,000	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>(937,850)</b>	<b>(936,367)</b>	<b>0</b>	<b>0</b>	<b>8,151</b>	<b>(24,157)</b>
<b>Net change in fund balances</b>	<b>\$ (28,939)</b>	<b>-</b>	<b>\$ 15,600</b>	<b>21,620</b>	<b>\$0</b>	<b>(58,622)</b>	<b>\$ (1,022,055)</b>	<b>267,397</b>
<b>Fund balances July 1, 2003</b>		<b>28,939</b>		<b>(56,627)</b>		<b>122,259</b>		<b>4,247,687</b>
<b>Fund balances June 30, 2004</b>		<b>\$ 28,939</b>		<b>\$ (35,007)</b>		<b>\$ 63,637</b>		<b>\$ 4,515,084</b>

**YELLOWSTONE COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR DEBT SERVICE FUNDS  
 JUNE 30, 2004**

<u>Assets</u>	<u>R.S.I.D. Revolving Fund</u>	<u>METRA Expansion Bond Fund</u>	<u>Total</u>
Cash and demand investments	\$55,285	\$79,962	\$135,247
Cash investments	107,537	152,608	260,145
Receivables (net of allowance for uncollectibles):			
Property taxes	0	26,874	26,874
Delinquent assessments	4,337	0	4,337
Deferred assessments	16,078	0	16,078
Accrued interest	0	1,124	1,124
<b>Total assets</b>	<b>\$183,237</b>	<b>\$260,568</b>	<b>\$443,805</b>
<b><u>Liabilities and Fund Balance</u></b>			
<b>LIABILITIES:</b>			
Deferred revenue	<b>\$20,415</b>	<b>\$26,874</b>	<b>\$47,289</b>
<b>FUND BALANCE, reserved for debt service</b>	<b>162,822</b>	<b>233,694</b>	<b>396,516</b>
<b>Total liabilities and fund balance</b>	<b>\$183,237</b>	<b>\$260,568</b>	<b>\$443,805</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

	<b>R.S.I.D.</b>		<b>METRA Expansion</b>		<b>Total</b>	
	<b><u>Revolving Fund</u></b>		<b><u>Bond Fund</u></b>		<b><u>Budget</u></b>	<b><u>Actual</u></b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>						
Taxes	\$0	\$84	\$619,230	\$634,065	\$619,230	\$634,149
Special assessments	200	0	0	0	200	0
Intergovernmental	0	0	173,966	175,692	173,966	175,692
Charge for services	5,000	2,450	0	0	5,000	2,450
Other	0	0	8,000	4,327	8,000	4,327
<b>Total revenues</b>	<b>5,200</b>	<b>2,534</b>	<b>801,196</b>	<b>814,084</b>	<b>806,396</b>	<b>816,618</b>
<b>EXPENDITURES:</b>						
Debt service:						
Principal	0	0	525,000	525,000	525,000	525,000
Interest	0	0	267,558	265,133	267,558	265,133
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>792,558</b>	<b>790,133</b>	<b>792,558</b>	<b>790,133</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,200</b>	<b>2,534</b>	<b>8,638</b>	<b>23,951</b>	<b>13,838</b>	<b>26,485</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfer in	0	4,330	0	0	0	4,330
Interfund transfer out	(50,000)	0	0	0	(50,000)	0
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>4,330</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>4,330</b>
<b>Net change in fund balances</b>	<b>\$ (44,800)</b>	<b>6,864</b>	<b>\$ 8,638</b>	<b>23,951</b>	<b>\$ (36,162)</b>	<b>30,815</b>
<b>Fund balances July 1, 2003</b>		<b>155,958</b>		<b>209,743</b>		<b>365,701</b>
<b>Fund balances June 30, 2004</b>		<b>\$ 162,822</b>		<b>\$ 233,694</b>		<b>\$ 396,516</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2004**

<u>Assets</u>	<b>Geographical Information System Fund</b>	<b>RSID Construction Fund</b>	<b>Total</b>
Cash and demand investments	\$41,860	\$2,717	\$44,577
Cash investments	81,424	5,285	86,709
Receivables (net of allowance for uncollectibles):			
Prepaid expenses	595	0	595
<b>Total Assets</b>	<b>\$123,879</b>	<b>\$8,002</b>	<b>\$131,881</b>
<b><u>Liabilities and Fund Balance</u></b>			
<b>LIABILITIES:</b>			
Accounts payable	\$14,866	\$0	\$14,866
Accrued liabilities	3,500	8,384	11,884
<b>Total liabilities</b>	<b>18,366</b>	<b>8,384</b>	<b>26,750</b>
<b>FUND BALANCE:</b>			
Reserved for capital improvements	105,513	(382)	105,131
<b>Total fund balance</b>	<b>105,513</b>	<b>(382)</b>	<b>105,131</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$123,879</b>	<b>\$8,002</b>	<b>\$131,881</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

	<b>Geographical</b>		<b>RSID Construction Fund</b>		<b>Total</b>	
	<b>Information System Fund</b>					
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>						
Intergovernmental	\$ 9,769	\$ 10,014	\$ 0	\$ 0	\$ 9,769	\$ 10,014
Charge for services	78,000	75,298	0	0	78,000	75,298
Other	0	200	1,000	300	1,000	500
<b>Total revenues</b>	<b>87,769</b>	<b>85,512</b>	<b>1,000</b>	<b>300</b>	<b>88,769</b>	<b>85,812</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	292,165	278,699	6,000	5,996	298,165	284,695
<b>Capital outlay:</b>						
Public works	13,500	5,135	43,912	42,618	57,412	47,753
<b>Total expenditures</b>	<b>305,665</b>	<b>283,834</b>	<b>49,912</b>	<b>48,614</b>	<b>355,577</b>	<b>332,448</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(217,896)</b>	<b>(198,322)</b>	<b>(48,912)</b>	<b>(48,314)</b>	<b>(266,808)</b>	<b>(246,636)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfers in	173,684	175,196	0	0	173,684	175,196
Interfund transfers out	0	0	(7,519)	(7,519)	(7,519)	(7,519)
Special assessment bond proceeds	0	0	49,000	48,020	49,000	48,020
<b>Total other financing sources (uses)</b>	<b>173,684</b>	<b>175,196</b>	<b>41,481</b>	<b>40,501</b>	<b>215,165</b>	<b>215,697</b>
<b>Net change in fund balances</b>	<b>\$ (44,212)</b>	<b>(23,126)</b>	<b>\$ (7,431)</b>	<b>(7,813)</b>	<b>\$ (51,643)</b>	<b>(30,939)</b>
<b>Fund balances July 1, 2003</b>		<b>128,639</b>		<b>7,431</b>		<b>136,070</b>
<b>Fund balances June 30, 2004</b>		<b>\$ 105,513</b>		<b>\$ (382)</b>		<b>\$ 105,131</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
JUNE 30, 2004**

<b><u>ASSETS</u></b>	<b>Health Insurance Fund</b>	<b>Motor Pool Fund</b>	<b>Telephone Fund</b>	<b>Total</b>
<b>CURRENT ASSETS:</b>				
Cash and demand investments	\$304,428	\$10,099	\$70,391	\$384,918
Cash investments	583,548	19,643	136,922	740,113
Receivables (net of allowance for uncollectibles):				
Accounts	0	455	15,163	15,618
Accrued interest	3,303	0	0	3,303
<b>Total current assets</b>	<b>891,279</b>	<b>30,197</b>	<b>222,476</b>	<b>1,143,952</b>
<b>NONCURRENT ASSETS</b>				
<b>Capital Assets:</b>				
Equipment and vehicles	0	70,546	396,923	467,469
Accumulated depreciation	0	(54,613)	(372,794)	(427,407)
<b>Total property and equipment (net)</b>	<b>0</b>	<b>15,933</b>	<b>24,129</b>	<b>40,062</b>
<b>Total assets</b>	<b>\$891,279</b>	<b>\$46,130</b>	<b>\$246,605</b>	<b>\$1,184,014</b>
<b><u>LIABILITIES</u></b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$1,814	\$353	\$9,271	\$11,438
Accrued liabilities	376,119	0	0	376,119
Accrued compensated absences	0	0	761	761
Unearned premiums	169,556	0	0	169,556
<b>Total current liabilities</b>	<b>547,489</b>	<b>353</b>	<b>10,032</b>	<b>557,874</b>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	0	0	2,281	2,281
<b><u>NET ASSETS</u></b>				
Investment in capital assets, net of related debt	0	15,933	24,129	40,062
Unrestricted	343,790	29,844	210,163	583,797
<b>Total net assets</b>	<b>343,790</b>	<b>45,777</b>	<b>234,292</b>	<b>623,859</b>
<b>Total liabilities and net assets</b>	<b>\$891,279</b>	<b>\$46,130</b>	<b>\$246,605</b>	<b>\$1,184,014</b>

**YELLOWSTONE COUNTY, MONTANA**  
**Internal Service Funds**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

	<b>Health Insurance Fund</b>	<b>Motor Pool Fund</b>	<b>Telephone Fund</b>	<b>Total</b>
<b>OPERATING REVENUES:</b>				
Charge for services and use of facilities	\$0	\$8,667	\$325,620	\$334,287
Health insurance premiums	3,364,100	0	0	3,364,100
<b>Total operating revenues</b>	<b>3,364,100</b>	<b>8,667</b>	<b>325,620</b>	<b>3,698,387</b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	0	0	42,892	42,892
Supplies	0	2,778	28,916	31,694
Contracted services	24,682	365	177,948	202,995
Health claims	4,177,705	0	0	4,177,705
Stop-loss insurance and administration	272,777	0	0	272,777
Depreciation	0	6,511	16,651	23,162
<b>Total operating expenses</b>	<b>4,475,164</b>	<b>9,654</b>	<b>266,407</b>	<b>4,751,225</b>
<b>Operating income (loss)</b>	<b>(1,111,064)</b>	<b>(987)</b>	<b>59,213</b>	<b>(1,052,838)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Gain on sale of fixed assets	0	3,700	0	3,700
Interest revenue	12,416	0	0	12,416
<b>Income (loss) before transfers</b>	<b>(1,098,648)</b>	<b>2,713</b>	<b>59,213</b>	<b>(1,036,722)</b>
Interfund transfer in	637,552	0	720	638,272
<b>Change in net assets</b>	<b>(461,096)</b>	<b>2,713</b>	<b>59,933</b>	<b>(398,450)</b>
<b>Retained earnings July 1, 2003</b>	<b>804,886</b>	<b>43,064</b>	<b>174,359</b>	<b>1,022,309</b>
<b>Retained earnings June 30, 2004</b>	<b>\$343,790</b>	<b>\$45,777</b>	<b>\$234,292</b>	<b>\$623,859</b>



**YELLOWSTONE COUNTY, MONTANA**  
**Internal Service Funds**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
<b>Cash flows from operating activities:</b>				
Cash received from users	\$0	\$8,212	\$317,606	\$325,818
Cash received from health insurance premiums	3,378,332	0	0	3,378,332
Cash paid to other suppliers for goods or services	0	(2,934)	(209,567)	(212,501)
Cash paid to employees for services	0	0	(42,734)	(42,734)
Cash paid for health claims	(4,191,253)	0	0	(4,191,253)
Cash paid for stop-loss insurance and administration	(297,500)	0	0	(297,500)
<b>Net cash provided (used) by operating activities</b>	<b>(1,110,421)</b>	<b>5,278</b>	<b>65,305</b>	<b>(1,039,838)</b>
<b>Cash flows from noncapital financing activities:</b>				
Cash received from interfund transfer	637,552	0	720	638,272
<b>Net cash provided (used) by noncapital financing activities</b>	<b>637,552</b>	<b>0</b>	<b>720</b>	<b>638,272</b>
<b>Cash flows from capital and related financing activities:</b>				
Gain on sale of fixed assets	0	3,700	0	3,700
Acquisition of capital assets	0	(15,699)	0	(15,699)
<b>Net cash used for capital and related financing activities</b>	<b>0</b>	<b>(11,999)</b>	<b>0</b>	<b>(11,999)</b>
<b>Cash flows from investing activities:</b>				
Deposits into investment pool	(42,406)	(5,020)	(80,261)	(127,687)
Interest received on investments	11,465	0	0	11,465
<b>Net cash provided (used) by investing activities</b>	<b>(30,941)</b>	<b>(5,020)</b>	<b>(80,261)</b>	<b>(116,222)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>(503,810)</b>	<b>(11,741)</b>	<b>(14,236)</b>	<b>(529,787)</b>
<b>Cash and demand investments, July 1, 2003</b>	<b>808,238</b>	<b>21,840</b>	<b>84,627</b>	<b>914,705</b>
<b>Cash and demand investments, June 30, 2004</b>	<b>\$304,428</b>	<b>\$10,099</b>	<b>\$70,391</b>	<b>\$384,918</b>
<b>Noncash transaction:</b>				
Decrease in cash investments market value	(\$8,611)	\$0	\$0	(\$8,611)
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
<b>Operating income (loss)</b>	<b>(\$1,111,064)</b>	<b>(\$987)</b>	<b>\$59,214</b>	<b>\$ (\$1,052,837)</b>
<b>Adjustments to reconcile net income (loss) to net cash from operating activities:</b>				
Depreciation expense	0	6,511	16,651	23,162
(Increase) decrease in assets:				
Accounts receivable	773	(455)	(8,015)	(7,697)
Increase (decrease) in liabilities:				
Accounts payable	(505)	209	(2,703)	(2,999)
Accrued liabilities	(13,254)	0	158	(13,096)
Unearned premiums	13,629	0	0	13,629
<b>Total adjustments</b>	<b>643</b>	<b>6,265</b>	<b>6,091</b>	<b>12,999</b>
<b>Net cash provided (used) by operating activities</b>	<b>(1,110,421)</b>	<b>\$5,278</b>	<b>\$65,305</b>	<b>\$ (\$1,039,838)</b>