

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2007
(PAGE 1 OF 4)**

<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, pooled	\$641,323	\$506,841	\$421	\$72,640	\$17,634	\$8,963	\$50,000
Cash investments, pooled	531,424	419,988	349	60,192	14,613	7,427	41,431
Receivables (net of allowance for uncollectibles):							
Property taxes	56,658	62,076	197	11,215	37,495	24,195	12,407
Accounts	0	3,756	0	9,449	0	0	0
Inventories	0	56,258	0	13,781	0	0	0
Total assets	\$1,229,405	\$1,048,919	\$967	\$167,277	\$69,742	\$40,585	\$103,838
 <u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$14,917	\$8,061	\$0	\$18,607	\$13,137	\$16,390	\$1,824
Accrued liabilities	45,000	0	0	11,963	0	0	2,500
Deferred revenue	56,658	62,076	197	11,215	37,495	24,195	12,407
Total liabilities	116,575	70,137	197	41,785	50,632	40,585	16,731
 FUND BALANCE:							
Reserved for inventories	0	56,258	0	13,781	0	0	0
Unreserved	1,112,830	922,524	770	111,711	19,110	0	87,107
Total fund balance	1,112,830	978,782	770	125,492	19,110	0	87,107
Total liabilities and fund balance	\$1,229,405	\$1,048,919	\$967	\$167,277	\$69,742	\$40,585	\$103,838

**YELLOWSTONE COUNTY, MONTANA
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<u>Assets</u>	District Court Fund	PILT Fund	Parks Fund	Museum Fund	Crime Control Fund	Metra Roof Replacement Levy Fund	Health Services Fund
Cash and demand investments, pooled	\$336,459	\$73,330	\$72,507	\$78,252	\$7,233	\$0	\$247,456
Cash investments, pooled	278,802	60,764	60,082	64,842	5,993	0	204,833
Receivables (net of allowance for uncollectibles):							
Property taxes	87,828	0	0	23,568	0	0	97,851
Accounts	8,039	0	0	0	364	0	0
Accrued interest	0	0	0	0	0	0	764
Total assets	\$711,128	\$134,094	\$132,589	\$166,662	\$13,590	\$0	\$550,904
<u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$3,244	\$0	\$3,378	\$0	\$5,200	\$0	\$0
Accrued liabilities	35,195	0	0	0	8,390	0	0
Deferred revenue	87,828	0	0	23,568	0	0	97,851
Due to other taxing districts	0	0	0	0	0	0	453,053
Total liabilities	126,267	0	3,378	23,568	13,590	0	550,904
FUND BALANCE:							
Unreserved	584,861	134,094	129,211	143,094	0	0	0
Total fund balance	584,861	134,094	129,211	143,094	0	0	0
Total liabilities and fund balance	\$711,128	\$134,094	\$132,589	\$166,662	\$13,590	\$0	\$550,904

**YELLOWSTONE COUNTY, MONTANA
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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, pooled	\$838	\$0	\$64,136	\$6,794	\$201,200	\$801,137	\$72,261
Cash investments, pooled	695	0	53,083	5,630	166,722	661,383	59,641
Receivables (net of allowance for uncollectibles):							
Property taxes	1,141	0	0	0	0	0	0
Accounts	0	0	0	0	195,090	0	0
Delinquent assessments	0	0	0	0	0	12,138	0
Accrued interest	0	0	217	0	0	8,603	829
Deferred assessments	0	0	0	0	0	6,127	0
Total assets	\$2,674	\$0	\$117,436	\$12,424	\$563,012	\$1,489,388	\$132,731
<u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$1,533	\$0	\$221	\$12,424	\$12,113	\$22,634	\$17,136
Accrued liabilities	0	0	0	0	20,732	313	0
Due to other funds	0	0	0	0	0	55,319	0
Deferred revenue	1,141	0	0	0	0	18,265	0
Total liabilities	2,674	0	221	12,424	32,845	96,531	17,136
FUND BALANCE:							
Unreserved	0	0	117,215	0	530,167	1,392,857	115,595
Total fund balance	0	0	117,215	0	530,167	1,392,857	115,595
Total liabilities and fund balance	\$2,674	\$0	\$117,436	\$12,424	\$563,012	\$1,489,388	\$132,731

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Benevolent Fund	Total
Cash and demand investments, pooled	\$2,613	\$0	\$32,266	\$3,294,304
Cash investments, pooled	2,166	0	26,736	2,726,796
Receivables (net of allowance for uncollectibles):				
Property taxes	0	120,544	0	535,175
Accounts	0	0	0	216,698
Delinquent assessments	0	0	0	12,138
Accrued interest	0	0	0	10,413
Deferred assessments				6,127
Inventories	0	0	0	70,039
Total assets	\$4,779	\$120,544	\$59,002	\$6,871,690
 <u>Liabilities and Fund Balance</u>				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$ 150,819
Accrued liabilities	0	0	0	124,093
Due to other funds	0	125,248	0	180,567
Deferred revenue	0	120,544	0	553,440
Due to other taxing districts	0	0	0	453,053
Total liabilities	-	245,792	0	1,461,972
 FUND BALANCE:				
Reserved for inventories	0	0	0	70,039
Unreserved	4,779	(125,248)	59,002	5,339,679
Total fund balance	4,779	(125,248)	59,002	5,409,718
Total liabilities and fund balance	\$4,779	\$120,544	\$59,002	\$6,871,690



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, 2007
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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>
REVENUES:								
Taxes	\$899,893	\$875,132	\$989,177	\$961,774	\$0	\$0	\$187,967	\$181,885
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	67,500	88,273	188,571	188,568	0	0	24,753	10,924
Charges for services	53,000	62,185	0	0	0	0	49,465	50,374
Other	250	198	0	0	850	877	4,000	6,596
Total revenues	1,020,643	1,025,788	1,177,748	1,150,342	850	877	266,185	249,779
EXPENDITURES:								
Current:								
Public safety	2,524,299	2,331,276	0	0	0	0	0	0
Public works	0	0	463,700	332,860	0	0	285,691	235,290
Social and economic services	0	0	0	0	850	800	0	0
Capital outlay:								
Public safety	89,600	30,370	0	0	0	0	0	0
Public works	0	0	1,198,336	901,666	0	0	6,200	640
Total expenditures	2,613,899	2,361,646	1,662,036	1,234,526	850	800	291,891	235,930
Excess (deficiency) of revenues over (under) expenditures	(1,593,256)	(1,335,858)	(484,288)	(84,184)	0	77	(25,706)	13,849
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	1,644,505	1,639,754	0	0	0	0	6,336	6,156
Interfund transfer out	(133,618)	(118,917)	0	0	0	0	(12,500)	(12,500)
Total other financing sources (uses)	1,510,887	1,520,837	0	0	0	0	(6,164)	(6,344)
Net change in fund balances	\$ (82,369)	184,979	\$ (484,288)	(84,184)	\$0	77	\$ (31,870)	7,505
Fund balances July 1, 2006		927,851		1,062,966		693		117,987
Fund balances June 30, 2007		\$ 1,112,830		\$ 978,782		\$ 770		\$ 125,492

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, 2007
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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>
REVENUES:								
Taxes	\$ 442,541	\$ 443,754	\$ 404,129	\$ 390,997	\$ 204,414	\$ 197,842	\$ 1,311,071	\$ 1,283,551
Intergovernmental	81,693	81,705	3,988	3,987	2,590	2,589	18,833	18,833
Charges for services	0	0	0	0	0	0	42,000	66,840
Other	0	0	0	0	0	0	0	205
Total revenues	524,234	525,459	408,117	394,984	207,004	200,431	1,371,904	1,369,429
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	839,225	715,481
Public safety	0	0	0	0	0	0	2,272	1,241
Social and economic services	0	0	408,117	394,984	219,698	198,146	0	0
Culture and recreation	524,234	524,234	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	900	0
Social and economic services	0	0	0	0	3,928	2,928	0	0
Total expenditures	524,234	524,234	408,117	394,984	223,626	201,074	842,397	716,722
Excess (deficiency) of revenues over (under) expenditures	0	1,225	0	0	(16,622)	(643)	529,507	652,707
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	4,699	1,881	35,904	32,743
Interfund transfer out	0	0	0	0	(7,500)	(7,500)	(1,107,104)	(1,107,104)
Total other financing sources (uses)	0	0	0	0	(2,801)	(5,619)	(1,071,200)	(1,074,361)
Net change in fund balances	\$0	1,225	\$0	0	\$ (19,423)	(6,262)	\$ (541,693)	(421,654)
Fund balances July 1, 2006		17,885		0		93,369		1,006,515
Fund balances June 30, 2007		\$ 19,110		\$0		\$ 87,107		\$ 584,861

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, 2007
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	<u>PILT Fund</u>		<u>Parks 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>
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$ 375,934	\$ 365,505	\$0	\$0
Intergovernmental	105,000	108,711	0	0	31,202	17,803	212,680	159,055
Other	0	0	14,500	39,957	0	0	0	0
Total revenues	105,000	108,711	14,500	39,957	407,136	383,308	212,680	159,055
EXPENDITURES:								
Current:								
General government	49,000	31,229	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	284,728	225,507
Culture and recreation	0	0	36,050	34,123	370,785	341,089	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	3,632	3,632
Culture and recreation	0	0	8,300	3,881	61,513	0	0	0
Total expenditures	49,000	31,229	44,350	38,004	432,298	341,089	288,360	229,139
Excess (deficiency) of revenues over (under) expenditures	56,000	77,482	(29,850)	1,953	(25,162)	42,219	(75,680)	(70,084)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	12,000	12,000	20,000	20,000	75,680	70,084
Interfund transfer out	(56,000)	(55,861)	0	0	(37,080)	(37,080)	0	0
Total other financing sources (uses)	(56,000)	(55,861)	12,000	12,000	(17,080)	(17,080)	75,680	70,084
Net change in fund balances	\$0	21,621	\$ (17,850)	13,953	\$ (42,242)	25,139	\$0	0
Fund balances July 1, 2006		112,473		115,258		117,955		0
Fund balances June 30, 2007		\$ 134,094		\$ 129,211		\$ 143,094		\$0

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
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	<u>Metra Roof Replacement Levy Fund</u>		<u>Health Services Fund</u>		<u>Soil Conservation Fund</u>		<u>Alcohol Rehabilitation Fund</u>		<u>Drug Forfeiture Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 1,033,820	\$ 974,223	\$ 1,585,973	\$ 1,540,972	\$ 79,047	\$ 79,046	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	2,322	2,322	2,017	2,018	170,390	170,390	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0	30,000	37,596
Other	0	0	2,500	5,804	0	0	0	0	250	1,772
Total revenues	1,033,820	974,223	1,590,795	1,549,098	81,064	81,064	170,390	170,390	30,250	39,368
EXPENDITURES:										
Current:										
Public safety	0	0	0	0	0	0	0	0	66,600	26,305
Public health	0	0	1,590,795	1,549,098	0	0	170,390	170,390	0	0
Conservation of natural resources	0	0	0	0	81,074	81,074	0	0	0	0
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	3,200	3,125
Culture and recreation	1,033,820	942,141	0	0	0	0	0	0	0	0
Total expenditures	1,033,820	942,141	1,590,795	1,549,098	81,074	81,074	170,390	170,390	69,800	29,430
Excess (deficiency) of revenues over (under) expenditures	0	32,082	0	0	(10)	(10)	0	0	(39,550)	9,938
OTHER FINANCING SOURCES (USES):										
Interfund transfer out	0	(32,082)	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	(32,082)	0	0	0	0	0	0	0	0
Net change in fund balances	\$0	0	\$0	0	(\$10)	(10)	\$0	0	\$ (39,550)	9,938
Fund balances July 1, 2006	0	0	0	0	10	10	0	0	107,277	107,277
Fund balances June 30, 2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 117,215	\$ 117,215

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
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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>
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special assessments	0	0	0	0	340,000	325,765	0	0
Licenses and permits	0	0	131,250	131,250	0	0	0	0
Intergovernmental	175,044	175,044	236,000	235,161	0	0	55,000	61,450
Charges for services	500	445	1,555,700	1,637,637	0	0	0	0
Other	200	4,075	0	430	50,000	72,571	4,000	7,066
Total revenues	175,744	179,564	1,922,950	2,004,478	390,000	398,336	59,000	68,516
EXPENDITURES:								
Current:								
Public safety	0	0	1,986,963	1,976,099	0	0	90,200	64,442
Public works	178,458	177,824	0	0	0	0	0	0
Debt service:								
Interest	0	0	0	0	1,000	325	0	0
Capital outlay:								
Public safety	0	0	3,168	1,148	0	0	10,000	9,477
Public works	2,432	2,431	0	0	376,999	243,656	0	0
Total expenditures	180,890	180,255	1,990,131	1,977,247	377,999	243,981	100,200	73,919
Excess (deficiency) of revenues over (under) expenditures	(5,146)	(691)	(67,181)	27,231	12,001	154,355	(41,200)	(5,403)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	6,336	5,814	74,976	67,887	0	0	0	0
Interfund transfer out	(5,124)	(5,123)	(332)	(332)	(22,001)	(22,001)	0	0
Total other financing sources (uses)	1,212	691	74,644	67,555	(22,001)	(22,001)	0	0
Net change in fund balances	(\$3,934)	0	\$ 7,463	94,786	\$ (10,000)	132,354	\$ (41,200)	(5,403)
Fund balances July 1, 2006		0		435,381		1,260,503		120,998
Fund balances June 30, 2007		\$0		\$ 530,167		\$ 1,392,857		\$ 115,595

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, 2007
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	Emergency Levy Fund		Permissive Medical Levy Fund		Benevolent Fund		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$172,724	\$0	\$1,905,517	\$1,857,180	\$0	\$0	\$9,592,207	\$9,151,861
Special assessments	0	0	0	0	0	0	340,000	325,765
Licenses and permits	0	0	0	0	0	0	131,250	131,250
Intergovernmental	0	0	0	0	0	0	1,377,583	1,326,833
Fines and forfeitures	0	0	0	0	0	0	30,000	37,596
Charges for services	0	0	0	0	0	0	1,700,665	1,817,481
Other	0	0	0	0	0	0	76,550	139,551
Total revenues	172,724	0	1,905,517	1,857,180	0	0	13,248,255	12,930,337
EXPENDITURES:								
Current:								
General government	0	0	0	0	59,003	0	947,228	746,710
Public safety	0	0	0	0	0	0	4,955,062	4,624,870
Public works	24,161	24,160	0	0	0	0	952,010	770,134
Public health	0	0	0	0	0	0	1,761,185	1,719,488
Social and economic services	0	0	0	0	0	0	628,665	593,930
Culture and recreation	0	0	0	0	0	0	931,069	899,446
Conservation of natural resources	0	0	0	0	0	0	81,074	81,074
Debt service:								
Interest	0	0	0	0	0	0	1,000	325
Capital outlay:								
Public safety	0	0	0	0	0	0	110,500	47,752
Public works	177,502	0	0	0	0	0	1,761,469	1,148,393
Social and economic services	0	0	0	0	0	0	3,928	2,928
Culture and recreation	0	0	0	0	3,305	3,305	1,106,938	949,327
Total expenditures	201,663	24,160	0	0	62,308	3,305	13,240,128	11,584,377
Excess (deficiency) of revenues over (under) expenditures	(28,939)	(24,160)	1,905,517	1,857,180	(62,308)	(3,305)	8,127	1,345,960
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	1,880,436	1,856,319
Interfund transfer out	0	0	(1,931,558)	(1,931,558)	0	0	(3,312,817)	(3,330,058)
Total other financing sources (uses)	0	0	(1,931,558)	(1,931,558)	0	0	(1,432,381)	(1,473,739)
Net change in fund balances	\$ (28,939)	(24,160)	(\$26,041)	(74,378)	(\$62,308)	(3,305)	\$ (1,424,254)	(127,779)
Fund balances July 1, 2006		28,939		(50,870)		62,307		5,537,497
Fund balances June 30, 2007		\$ 4,779		\$ (125,248)		\$ 59,002		\$ 5,409,718

**YELLOWSTONE COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 JUNE 30, 2007**

<u>Assets</u>	R.S.I.D. Revolving Fund	METRA Expansion Bond Fund	Total
Cash and demand investments, pooled	\$143,250	\$131,706	\$274,956
Cash investments, pooled	118,702	108,383	227,085
Receivables (net of allowance for uncollectibles):			
Property taxes	0	85,760	85,760
Delinquent assessments	3,713	0	3,713
Accrued interest	0	2,625	2,625
Total assets	<u>\$265,665</u>	<u>\$328,474</u>	<u>\$594,139</u>
 <u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Deferred revenue	\$3,713	\$85,760	\$89,473
 FUND BALANCE, reserved for debt service	 <u>261,952</u>	 <u>242,714</u>	 <u>504,666</u>
Total liabilities and fund balance	<u>\$265,665</u>	<u>\$328,474</u>	<u>\$594,139</u>

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, 2007

	R.S.I.D.		METRA Expansion		Total	
	<u>Revolving Fund</u>		<u>Bond Fund</u>		<u>Budget</u>	<u>Actual</u>
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Taxes	\$0	\$0	\$589,787	\$575,260	\$589,787	\$575,260
Special assessments	0	1,792	0	0	0	1,792
Intergovernmental	0	0	189,362	189,388	189,362	189,388
Charge for services	19,000	18,650	0	0	19,000	18,650
Other	0	0	14,000	22,074	14,000	22,074
Total revenues	19,000	20,442	793,149	786,722	812,149	807,164
EXPENDITURES:						
Debt service:						
Principal	0	0	590,000	590,000	590,000	590,000
Interest	0	0	201,758	201,058	201,758	201,058
Total expenditures	0	0	791,758	791,058	791,758	791,058
Excess (deficiency) of revenues over (under) expenditures	19,000	20,442	1,391	(4,336)	20,391	16,106
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	0	0	32,082	0	32,082
Interfund transfer out	(25,000)	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	0	0	32,082	(25,000)	32,082
Net change in fund balances	\$ (6,000)	20,442	\$ 1,391	27,746	\$ (4,609)	48,188
Fund balance July 1, 2006		241,510		214,968		456,478
Fund balance June 30, 2007		\$ 261,952		\$ 242,714		\$ 504,666

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2007**

<u>Assets</u>	<u>Geographical Information System Fund</u>	<u>RSID Construction Fund</u>	<u>Total</u>
Cash and demand investments, pooled	\$80,751	\$0	\$80,751
Cash investments, pooled	66,913	0	66,913
Receivables (net of allowance for uncollectibles):			
Accounts	0	186,508	186,508
Total Assets	\$147,664	\$186,508	\$334,172
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$1,577	\$0	\$1,577
Accrued liabilities	4,500	0	4,500
Due to general fund	0	186,508	186,508
Total liabilities	6,077	186,508	192,585
FUND BALANCE:			
Reserved for capital improvements	141,587	0	141,587
Total fund balance	141,587	0	141,587
Total Liabilities and Fund Balance	\$147,664	\$186,508	\$334,172

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, 2007

	Geographical		RSID Construction Fund		Total	
	Information System Fund					
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Special assessments	\$0	\$0	\$5,345	\$476	\$ 5,345	\$ 476
Intergovernmental	30,663	30,664	330,000	315,405	360,663	346,069
Charge for services	99,000	104,640	0	0	99,000	104,640
Other	0	288	2,500	316	2,500	604
Total revenues	129,663	135,592	337,845	316,197	467,508	451,789
EXPENDITURES:						
Current:						
General government	266,077	265,649	0	0	266,077	265,649
Capital outlay:						
Public works	1,100	1,065	793,629	778,456	794,729	779,521
Total expenditures	267,177	266,714	793,629	778,456	1,060,806	1,045,170
Excess (deficiency) of revenues over (under) expenditures	(137,514)	(131,122)	(455,784)	(462,259)	(593,298)	(593,381)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	123,883	124,161	54,249	71,514	178,132	195,675
Special assessment bond proceeds	0	0	373,000	365,540	373,000	365,540
Total other financing sources (uses)	123,883	124,161	427,249	437,054	551,132	561,215
Net change in fund balances	\$ (13,631)	(6,961)	(\$28,535)	(25,205)	\$ (42,166)	(32,166)
Fund balance July 1, 2006		148,548		25,205		173,753
Fund balance June 30, 2007		\$ 141,587		\$0		\$ 141,587

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2007**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$1,457,107	\$17,978	\$13,740	\$1,488,825
Cash investments, pooled	1,202,002	14,898	11,385	1,228,285
Receivables (net of allowance for uncollectibles):				
Accrued interest	18,850	0	0	18,850
Total current assets	2,677,959	32,876	25,125	2,735,960
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	57,776	346,777	404,553
Accumulated depreciation	0	(47,135)	(162,831)	(209,966)
Total property and equipment (net)	0	10,641	183,946	194,587
Total assets	\$2,677,959	\$43,517	\$209,071	\$2,930,547
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$50	\$951	\$606	\$1,607
Accrued liabilities	597,846	0	0	597,846
Accrued compensated absences	0	0	899	899
Unearned premiums	226,905	0	0	226,905
Total current liabilities	824,801	951	1,505	827,257
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	0	2,698	2,698
<u>NET ASSETS</u>				
Investment in capital assets, net of related debt	0	10,641	183,946	194,587
Unrestricted	1,853,158	31,925	20,922	1,906,005
Total net assets	1,853,158	42,566	204,868	2,100,592
Total liabilities and net assets	\$2,677,959	\$43,517	\$209,071	\$2,930,547

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
OPERATING REVENUES:				
Charges for services	\$0	\$ 6,735	\$ 127,141	\$ 133,876
Health insurance premiums	4,299,611	0	0	4,299,611
Total operating revenues	4,299,611	6,735	127,141	4,433,487
OPERATING EXPENSES:				
Salaries and benefits	0	0	48,897	48,897
Supplies	166	2,197	18,750	21,113
Contracted services	39,933	1,972	40,756	82,661
Health claims	5,619,798	0	0	5,619,798
Stop-loss insurance and administration	309,042	0	0	309,042
Depreciation	0	5,640	21,379	27,019
Total operating expenses	5,968,939	9,809	129,782	6,108,530
Operating income (loss)	(1,669,328)	(3,074)	(2,641)	(1,675,043)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	156,457	0	0	156,457
Income (loss) before transfers	(1,512,871)	(3,074)	(2,641)	(1,518,586)
Interfund transfer in	1,094,461	0	2,052	1,096,513
Change in net assets	(418,410)	(3,074)	(589)	(422,073)
Net assets July 1, 2006	2,271,568	45,640	205,457	2,522,665
Net assets June 30, 2007	\$ 1,853,158	\$ 42,566	\$ 204,868	\$ 2,100,592

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$6,735	\$132,723	\$139,458
Cash received from health insurance premiums	4,310,698	0	0	4,310,698
Cash paid to other suppliers for goods or services	(40,099)	(3,435)	(59,437)	(102,971)
Cash paid to employees for services	0	0	(49,396)	(49,396)
Cash paid for health claims	(5,445,562)	0	0	(5,445,562)
Cash paid for stop-loss insurance and administration	(309,042)	0	0	(309,042)
Net cash provided (used) by operating activities	(1,484,005)	3,300	23,890	(1,456,815)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,094,461	0	2,052	1,096,513
Cash repaid on general fund loan	0	0	(877)	(877)
Net cash provided (used) by noncapital financing activities	1,094,461	0	1,175	1,095,636
Cash flows from capital and related financing activities:				
Gain on sale of fixed assets	0	0	0	0
Acquisition of capital assets	0	0	0	0
Net cash used for capital and related financing activities	0	0	0	0
Cash flows from investing activities:				
Withdrawals from investment pool	617,388	3,562	0	620,950
Deposits into investment pool	0	0	(11,348)	(11,348)
Interest received on investments	130,444	0	0	130,444
Net cash provided (used) by investing activities	747,832	3,562	(11,348)	740,046
Net increase (decrease) in cash and demand investments	358,288	6,862	13,717	378,867
Cash and demand investments, July 1, 2006	1,098,819	11,116	23	1,109,958
Cash and demand investments, June 30, 2007	\$1,457,107	\$17,978	\$13,740	\$1,488,825
Noncash transaction:				
Increase in cash investments market value	\$18,153	\$0	\$0	\$18,153
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	(\$1,669,328)	(\$3,074)	(\$2,641)	\$ (\$1,675,043)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Loss on disposal of fixed assets	0	0	0	0
Depreciation expense	0	5,640	21,379	27,019
(Increase) decrease in assets:				
Accounts receivable	0	0	5,582	5,582
Increase (decrease) in liabilities:				
Accounts payable	(1,079)	734	69	(276)
Accrued liabilities	175,315	0	(499)	174,816
Unearned premiums	11,087	0	0	11,087
Total adjustments	185,323	6,374	26,531	218,228
Net cash provided (used) by operating activities	(\$1,484,005)	\$3,300	\$23,890	\$ (\$1,456,815)