

## **NONMAJOR GOVERNMENTAL AND INTERNAL SERVICE FUNDS**

Nonmajor governmental funds include special revenue funds, debt service funds and capital projects funds that do not meet the financial requirements to be classified as a major fund.

Special revenue funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for particular purposes.

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessments bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

## **NONMAJOR SPECIAL REVENUE FUNDS**

**County Attorney Fund** - Accounts for the prosecutorial and public administrator functions of the county attorney's office.

**Bridge Fund** - Accounts for the construction, maintenance, and improvements of all public County bridges

**Predatory Animal Control Fund** - Accounts for a special tax on livestock in the County for the purpose of paying bounties on predatory animals killed in the county

**Weed Control Fund** - Accounts for the control and management of noxious weeds

**Library Fund** - Accounts for the collection of property taxes levied on rural residents. Proceeds are forwarded to the City of Billings for operation of the Billings Library

**Senior Citizens Fund** - Accounts for the collection of property taxes used to promote, establish, and maintain recreational, educational, and other activities of the elderly

**County Extension Agent Fund** - Accounts for extension work in agriculture and home economics within the County in cooperation with Montana State University and the U.S. Department of Agriculture

**Public Safety Mental Health Levy Fund** - Accounts for the collection of voter approved property taxes used promote mental health services within the County

**Payment in Lieu of Taxes (PILT) Fund** - Accounts for payments to the County in lieu of taxing federally owned lands

**Parks Fund** - Accounts for the maintenance and operation of all County owned parks

**Museum Fund** - Accounts for the County assisted maintenance and operation of four museums: the Yellowstone Art Museum, Western Heritage Center, Yellowstone County Museum, and the Huntley Project Museum

**Crime Control Fund** - Accounts for state and federal grants dedicated to public safety efforts

**Health Services Fund** - Accounts for the collection of a levy designated for the operations of Riverstone Health Department, which operates programs designated for promoting public health. Funds collected by the levy are forwarded to the Riverstone Health Department.

**Soil Conservation Fund** - Accounts for a special assessment levied within the district for the conservation of soil resources and prevention of soil erosion

**Alcohol Rehabilitation Fund** - Accounts for the distribution of alcohol taxes from the state to be used for the treatment, rehabilitation, and prevention of alcoholism

**Drug Forfeiture Fund** - Accounts for the proceeds and disbursement of funds associated with property seized in connection with illegal activities involving controlled substances.

## **NONMAJOR SPECIAL REVENUE FUNDS, continued**

**Junk Vehicle Fund** - Accounts for the state allocation of the motor vehicle disposal fee, which is used for the control, collection, recycling, and disposal of junk vehicles

**Youth Services Fund** - Accounts for the secure detention of delinquent and troubled youths and a shelter care program for youths transitioning to other placement programs.

**R.S.I.D. Maintenance Fund** - Accounts for special assessments levied to finance improvements, repairs, or services which benefit the assessed properties

**Traffic Safety Fund** - Accounts for state and federal grants and allocations that are required to benefit highway safety projects, such as DUI enforcement

**Emergency Levy Fund** - Accounts for a levy on property outside Billings, Laurel, and Broadview used to fund eligible declared emergency expenditures

**Permissive Medical Levy Fund** - Accounts for taxes levied for funding costs related to the inflationary cost of the County's medical plan that are statutorily permitted.

**Veteran's Cemetery Levy Fund** - Accounts for taxes levied for funding costs related to the County's voter approved new veteran's cemetery in Laurel.

**Benevolent Fund** - Accounts for funds bequested or contributed to the County for general purposes.

## **NONMAJOR DEBT SERVICE FUNDS**

**R.S.I.D. Revolving Fund** - Accounts for the accumulation of resources used to insure timely payment of R.S.I.D. debt and to provide short-term loans to the R.S.I.D. Maintenance Funds

**METRA Expansion Bond Fund** - Accounts for the levy used to retire the general obligation debt issued to improve and expand the METRA civic center facilities and grounds

**Limited Tax G.O. Bond Fund** - Accounts for the debt service of two limited general obligation bond issues.

## **NONMAJOR CAPITAL PROJECTS FUNDS**

**Geographical Information System (GIS) Fund** - Accounts for the monies used to develop and implement the County's property management data base system

**RSID Construction Fund** - Accounts for the financing proceeds and the construction expenditures on Rural Special Improvement Districts (RSID)

## **INTERNAL SERVICE FUNDS**

**Health Insurance Fund** - Accounts for the funding and costs associated with County employee health care. Charges to other County departments are made to cover these costs. Employees are required to pay the premiums for spouse or other dependent coverage. Claims are processed by a third-party administrator

**Motor Pool Fund** - Accounts for the operations of the County motor pool, which charges the use of the vehicles to County departments based on mileage

**Telephone Fund** - Accounts for the operations of the telephone system, which is charged back to County departments based on the quantity and type of phones being used

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2012  
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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, pooled	\$405,312	\$164,015	\$140	\$50,911	\$10,057	\$5,757	\$16,113
Cash investments, pooled	1,159,200	469,086	402	145,607	28,762	16,466	46,083
Receivables (net of allowance for uncollectibles):							
Property taxes	183,248	203,412	108	42,065	176,460	120,976	35,929
Accounts	34,622	25,000	0	24,087	0	0	0
Due from other taxing districts	10,418	11,553	0	2,398	3,933	6,963	2,037
Prepaid expenses	2,220	0	0	225	0	0	0
Inventories	0	29,020	0	48,604	0	0	0
<b>Total assets</b>	<b>\$1,795,020</b>	<b>\$902,086</b>	<b>\$650</b>	<b>\$313,897</b>	<b>\$219,212</b>	<b>\$150,162</b>	<b>\$100,162</b>
<b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$21,662	\$34,289	\$247	\$10,061	\$42,752	\$29,186	\$9,488
Accrued liabilities	64,180	0	0	19,248	0	0	2,398
Deferred revenue	183,248	203,412	108	42,065	176,460	120,976	35,929
<b>Total liabilities</b>	<b>269,090</b>	<b>237,701</b>	<b>355</b>	<b>71,374</b>	<b>219,212</b>	<b>150,162</b>	<b>47,815</b>
<b>FUND BALANCE:</b>							
Reserved for inventories	0	29,020	0	48,604	0	0	0
Unreserved	1,525,930	635,365	295	193,919	0	0	52,347
<b>Total fund balance</b>	<b>1,525,930</b>	<b>664,385</b>	<b>295</b>	<b>242,523</b>	<b>0</b>	<b>0</b>	<b>52,347</b>
<b>Total liabilities and fund balance</b>	<b>\$1,795,020</b>	<b>\$902,086</b>	<b>\$650</b>	<b>\$313,897</b>	<b>\$219,212</b>	<b>\$150,162</b>	<b>\$100,162</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2012  
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<u>Assets</u>	<b>Public Safety Mental Health Levy Fund</b>	<b>PILT Fund</b>	<b>Parks Fund</b>	<b>Museum Fund</b>	<b>Crime Control Fund</b>	<b>Health Services Fund</b>	<b>Soil Conservation Fund</b>
Cash and demand investments, pooled	\$6,773	\$138,688	\$26,747	\$19,436	\$3	\$62,126	\$500
Cash investments, pooled	19,372	396,650	76,498	55,586	9	177,696	1,430
Receivables (net of allowance for uncollectibles):							
Property taxes	118,042	0	0	77,146	0	324,249	1,231
Accounts	0	1,727	0	0	1,020	0	0
Accrued interest	0	0	0	0	0	111	0
Due from other taxing districts	8,252	0	0	4,384	0	18,361	0
Inventories	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$152,439</b>	<b>\$537,065</b>	<b>\$103,245</b>	<b>\$156,552</b>	<b>\$1,032</b>	<b>\$582,543</b>	<b>\$3,161</b>
 <b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$34,397	\$9,625	\$3,273	\$686	\$1,032	\$0	\$1,369
Deferred revenue	118,042	0	0	77,146	0	324,249	1,231
Due to other taxing districts	0	0	0	0	0	258,294	0
<b>Total liabilities</b>	<b>152,439</b>	<b>9,625</b>	<b>3,273</b>	<b>77,832</b>	<b>1,032</b>	<b>582,543</b>	<b>2,600</b>
 <b>FUND BALANCE:</b>							
Unreserved	0	527,440	99,972	78,720	0	0	561
<b>Total fund balance</b>	<b>0</b>	<b>527,440</b>	<b>99,972</b>	<b>78,720</b>	<b>0</b>	<b>0</b>	<b>561</b>
<b>Total liabilities and fund balance</b>	<b>\$152,439</b>	<b>\$537,065</b>	<b>\$103,245</b>	<b>\$156,552</b>	<b>\$1,032</b>	<b>\$582,543</b>	<b>\$3,161</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2012**  
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<u>Assets</u>	<b>Alcohol Rehabilitation Fund</b>	<b>Drug Forfeiture Fund</b>	<b>Junk Vehicle Fund</b>	<b>Youth Services Fund</b>	<b>R.S.I.D. Maintenance Fund</b>	<b>Traffic Safety Fund</b>
Cash and demand investments, pooled	\$0	\$23,306	\$15,194	\$74,419	\$811,940	\$14,718
Cash investments, pooled	0	66,656	43,454	212,841	2,322,324	42,098
Receivables (net of allowance for uncollectibles):						
Accounts	43,275	0	0	130,107	0	0
Delinquent assessments	0	0	0	0	28,944	0
Accrued interest	0	3	0	0	1,174	20
Deferred assessments	0	0	0	0	4,295	0
Prepaid Expenses	0	0	0	128	0	0
<b>Total assets</b>	<b>\$43,275</b>	<b>\$89,965</b>	<b>\$58,648</b>	<b>\$417,495</b>	<b>\$3,168,677</b>	<b>\$56,836</b>
 <b><u>Liabilities and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$43,275	\$1,971	\$4,018	\$23,777	\$34,129	\$4,385
Accrued liabilities	0	0	239	26,397	30	0
Deferred revenue	0	0	0	0	33,239	0
<b>Total liabilities</b>	<b>43,275</b>	<b>1,971</b>	<b>4,257</b>	<b>50,174</b>	<b>67,398</b>	<b>4,385</b>
 <b>FUND BALANCE:</b>						
Unreserved	0	87,994	54,391	367,321	3,101,279	52,451
<b>Total fund balance</b>	<b>0</b>	<b>87,994</b>	<b>54,391</b>	<b>367,321</b>	<b>3,101,279</b>	<b>52,451</b>
<b>Total liabilities and fund balance</b>	<b>\$43,275</b>	<b>\$89,965</b>	<b>\$58,648</b>	<b>\$417,495</b>	<b>\$3,168,677</b>	<b>\$56,836</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2012  
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Veteran's Cemetery Levy Fund	Benevolent Fund	Total
Cash and demand investments, pooled	\$0	\$0	\$32,502	\$0	\$1,878,657
Cash investments, pooled	0	0	92,957	0	5,373,177
Receivables (net of allowance for uncollectibles):					
Property taxes	1,629	484,918	34,948	0	1,804,361
Accounts	0	0	0	0	259,838
Delinquent assessments	0	0	0	0	28,944
Accrued interest	0	0	0	0	1,308
Deferred assessments					4,295
Due from other taxing districts	0	27,335	1,986	0	97,620
Prepaid expenses	0	0	0	0	2,573
Inventories	0	0	0	0	77,624
<b>Total assets</b>	<b>\$1,629</b>	<b>\$512,253</b>	<b>\$162,393</b>	<b>\$0</b>	<b>\$9,528,397</b>
 <b>Liabilities and Fund Balance</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$0	\$0	\$5,084	\$0	\$ 314,706
Accrued liabilities	0	0	0	0	112,492
Due to other funds	0	27,335	0	0	27,335
Deferred revenue	1,629	484,918	34,948	0	1,837,600
Due to other taxing districts	0	0	0	0	258,294
<b>Total liabilities</b>	<b>1,629</b>	<b>512,253</b>	<b>40,032</b>	<b>0</b>	<b>2,550,427</b>
 <b>FUND BALANCE:</b>					
Reserved for inventories	0	0	0	0	77,624
Unreserved	0	0	122,361	0	6,900,346
<b>Total fund balance</b>	<b>0</b>	<b>0</b>	<b>122,361</b>	<b>0</b>	<b>6,977,970</b>
<b>Total liabilities and fund balance</b>	<b>\$1,629</b>	<b>\$512,253</b>	<b>\$162,393</b>	<b>\$0</b>	<b>\$9,528,397</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, 2012  
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	County Attorney		Bridge Fund		Predatory Animal Control Fund		Weed Control Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>								
Taxes	\$1,174,848	\$1,089,457	\$1,302,802	\$1,206,796	\$0	\$0	\$270,448	\$250,451
Special assessments	0	0	0	0	750	724	0	0
Intergovernmental	189,055	210,287	182,227	182,400	0	0	88,062	22,204
Charges for services	62,000	59,234	0	0	0	0	42,000	39,187
Other	1,000	2,889	0	0	0	0	32,000	11,755
<b>Total revenues</b>	<b>1,426,903</b>	<b>1,361,867</b>	<b>1,485,029</b>	<b>1,389,196</b>	<b>750</b>	<b>724</b>	<b>432,510</b>	<b>323,597</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	3,321,830	2,983,561	0	0	0	0	0	0
Public works	0	0	710,835	537,806	0	0	426,719	267,890
Social and economic services	0	0	0	0	750	429	0	0
<b>Capital outlay:</b>								
Public safety	118,400	25,980	0	0	0	0	0	0
Public works	0	0	1,199,595	1,043,286	0	0	18,767	7,713
<b>Total expenditures</b>	<b>3,440,230</b>	<b>3,009,541</b>	<b>1,910,430</b>	<b>1,581,092</b>	<b>750</b>	<b>429</b>	<b>445,486</b>	<b>275,603</b>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,013,327)</u>	<u>(1,647,674)</u>	<u>(425,401)</u>	<u>(191,896)</u>	<u>0</u>	<u>295</u>	<u>(12,976)</u>	<u>47,994</u>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	1,966,285	1,964,361	0	0	0	0	11,940	10,348
Interfund transfer out	(346,689)	(346,689)	(400,000)	(400,000)	0	0	(60,000)	(60,000)
<b>Total other financing sources (uses)</b>	<b>1,619,596</b>	<b>1,617,672</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>0</b>	<b>0</b>	<b>(48,060)</b>	<b>(49,652)</b>
<b>Net change in fund balances</b>	<b>\$ (393,731)</b>	<b>(30,002)</b>	<b>\$ (825,401)</b>	<b>(591,896)</b>	<b>\$0</b>	<b>295</b>	<b>\$ (61,036)</b>	<b>(1,658)</b>
<b>Fund balances July 1, 2011</b>		<b>1,555,932</b>		<b>1,256,281</b>		<b>0</b>		<b>244,181</b>
<b>Fund balances June 30, 2012</b>		<b>\$ 1,525,930</b>		<b>\$ 664,385</b>		<b>\$295</b>		<b>\$ 242,523</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, 2012  
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	<u>Library Fund</u>		<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>		<u>Public Safety Mental Health Levy</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	\$ 670,188	\$ 593,674	\$ 785,171	\$ 726,953	\$ 229,735	\$ 212,870	\$ 930,573	\$ 855,964
Intergovernmental	95,948	99,881	0	6,963	0	2,037	0	8,252
<b>Total revenues</b>	<b>766,136</b>	<b>693,555</b>	<b>785,171</b>	<b>733,916</b>	<b>229,735</b>	<b>214,951</b>	<b>930,573</b>	<b>864,216</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	0	0	0	0	930,573	864,216
Social and economic services	0	0	773,539	733,916	259,457	238,463	0	0
Culture and recreation	766,136	693,555	0	0	0	0	0	0
<b>Capital outlay:</b>								
Social and economic services	0	0	0	0	1,000	905	0	0
<b>Total expenditures</b>	<b>766,136</b>	<b>693,555</b>	<b>773,539</b>	<b>733,916</b>	<b>260,457</b>	<b>239,368</b>	<b>930,573</b>	<b>864,216</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>11,632</b>	<b>0</b>	<b>(30,722)</b>	<b>(24,417)</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	0	0	10,627	4,776	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,627</b>	<b>4,776</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$11,632</b>	<b>0</b>	<b>\$ (20,095)</b>	<b>(19,641)</b>	<b>\$0</b>	<b>0</b>
Fund balances July 1, 2011		0		0		71,988		0
Fund balances June 30, 2012		<u>\$0</u>		<u>\$0</u>		<u>\$ 52,347</u>		<u>\$0</u>

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, 2012  
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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>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$0	\$0	\$ 494,367	\$ 458,204	\$0	\$0
Intergovernmental	175,000	186,980	0	0	37,034	13,136	91,333	82,909
Other	0	0	17,925	22,655	0	0	0	0
<b>Total revenues</b>	<b>175,000</b>	<b>186,980</b>	<b>17,925</b>	<b>22,655</b>	<b>531,401</b>	<b>471,340</b>	<b>91,333</b>	<b>82,909</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	157,750	69,483	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	217,868	211,839
Culture and recreation	0	0	43,516	42,920	514,775	454,845	0	0
<b>Capital outlay:</b>								
Culture and recreation	50,000	29,635	3,784	3,784	38,451	22,085	0	0
<b>Total expenditures</b>	<b>207,750</b>	<b>99,118</b>	<b>47,300</b>	<b>46,704</b>	<b>553,226</b>	<b>476,930</b>	<b>217,868</b>	<b>211,839</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(32,750)</b>	<b>87,862</b>	<b>(29,375)</b>	<b>(24,049)</b>	<b>(21,825)</b>	<b>(5,590)</b>	<b>(126,535)</b>	<b>(128,930)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	24,000	24,000	20,000	20,000	126,535	128,930
Interfund transfer out	(92,000)	(76,623)	0	0	(15,374)	(15,374)	0	0
<b>Total other financing sources (uses)</b>	<b>(92,000)</b>	<b>(76,623)</b>	<b>24,000</b>	<b>24,000</b>	<b>4,626</b>	<b>4,626</b>	<b>126,535</b>	<b>128,930</b>
<b>Net change in fund balances</b>	<b>(\$124,750)</b>	<b>11,239</b>	<b>\$ (5,375)</b>	<b>(49)</b>	<b>\$ (17,199)</b>	<b>(964)</b>	<b>\$0</b>	<b>0</b>
Fund balances July 1, 2011		516,201		100,021		79,684		0
Fund balances June 30, 2012		<u>\$ 527,440</u>		<u>\$ 99,972</u>		<u>\$ 78,720</u>		<u>\$0</u>

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, 2012  
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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	\$ 2,070,524	\$ 1,917,754	\$ 93,598	\$ 94,159	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	18,361	2,538	2,538	210,000	171,373	0	0
Fines and forfeitures	0	0	0	0	0	0	20,000	26,645
Other	4,000	1,776	0	0	0	0	50	31
<b>Total revenues</b>	<b>2,074,524</b>	<b>1,937,891</b>	<b>96,136</b>	<b>96,697</b>	<b>210,000</b>	<b>171,373</b>	<b>20,050</b>	<b>26,676</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	0	0	0	0	47,000	19,729
Public health	2,074,524	1,937,891	0	0	210,000	171,373	0	0
Conservation of natural resources	0	0	97,658	97,658	0	0	0	0
<b>Total expenditures</b>	<b>2,074,524</b>	<b>1,937,891</b>	<b>97,658</b>	<b>97,658</b>	<b>210,000</b>	<b>171,373</b>	<b>52,250</b>	<b>23,715</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>(1,522)</b>	<b>(961)</b>	<b>0</b>	<b>0</b>	<b>(32,200)</b>	<b>2,961</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>(\$1,522)</b>	<b>(961)</b>	<b>\$0</b>	<b>0</b>	<b>\$ (32,200)</b>	<b>2,961</b>
<b>Fund balances July 1, 2011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,522</b>	<b>0</b>	<b>0</b>	<b>85,033</b>	<b>85,033</b>
<b>Fund balances June 30, 2012</b>	<b>\$0</b>	<b>0</b>	<b>\$561</b>	<b>\$561</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 87,994</b>	<b>\$ 87,994</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, 2012  
 (PAGE 5 OF 6)

	<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	650,000	740,140	0	0
Licenses and permits	0	0	145,000	145,000	0	0	0	0
Intergovernmental	208,927	208,927	241,915	235,769	0	0	70,000	80,150
Charges for services	4,000	900	1,664,260	1,525,877	0	0	0	0
Other	1,200	345	0	850	30,000	16,186	500	240
<b>Total revenues</b>	<b>214,127</b>	<b>210,172</b>	<b>2,051,175</b>	<b>1,907,496</b>	<b>680,000</b>	<b>756,326</b>	<b>70,500</b>	<b>80,390</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	2,311,693	2,229,443	0	0	80,000	62,726
Public works	179,205	143,718	0	0	0	0	0	0
<b>Capital outlay:</b>								
Public safety	0	0	1,800	1,281	0	0	0	0
Public works	12,350	12,063	0	0	800,000	419,568	0	0
<b>Total expenditures</b>	<b>191,555</b>	<b>155,781</b>	<b>2,313,493</b>	<b>2,230,724</b>	<b>800,000</b>	<b>419,568</b>	<b>80,000</b>	<b>62,726</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>22,572</b>	<b>54,391</b>	<b>(262,318)</b>	<b>(323,228)</b>	<b>(120,000)</b>	<b>336,758</b>	<b>(9,500)</b>	<b>17,664</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	162,384	298,709	0	0	0	0
Interfund transfer out	(22,571)	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(22,571)</b>	<b>0</b>	<b>162,384</b>	<b>298,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$1</b>	<b>54,391</b>	<b>\$ (99,934)</b>	<b>(24,519)</b>	<b>\$ (120,000)</b>	<b>336,758</b>	<b>\$ (9,500)</b>	<b>17,664</b>
Fund balances July 1, 2011		0		391,840		2,764,521		34,787
Fund balances June 30, 2012		<u>\$54,391</u>		<u>\$ 367,321</u>		<u>\$ 3,101,279</u>		<u>\$ 52,451</u>

**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, 2012**  
(PAGE 6 OF 6)

	Emergency Levy Fund		Permissive Medical Levy Fund		Veteran's Cemetery		Benevolent Fund		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>										
Taxes	\$541	\$540	\$3,082,522	\$2,849,941	\$223,919	\$207,557	\$0	\$0	\$11,329,236	\$10,464,320
Special assessments	0	0	0	0	0	0	0	0	650,750	740,864
Licenses and permits	0	0	0	0	0	0	0	0	145,000	145,000
Intergovernmental	0	0	0	27,335	0	1,986	0	0	1,592,039	1,561,488
Fines and forfeitures	0	0	0	0	0	0	0	0	20,000	26,645
Charges for services	0	0	0	0	31,600	32,482	0	0	1,803,860	1,657,680
Other	0	0	0	0	1,000	23,105	0	0	87,675	79,876
<b>Total revenues</b>	<b>541</b>	<b>540</b>	<b>3,082,522</b>	<b>2,877,276</b>	<b>256,519</b>	<b>265,130</b>	<b>0</b>	<b>0</b>	<b>15,628,560</b>	<b>14,675,873</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
General government	0	0	0	0	0	0	0	0	157,750	69,483
Public safety	0	0	0	0	0	0	0	0	6,908,964	6,371,514
Public works	0	0	0	0	81,200	65,459	0	0	1,397,959	1,014,873
Public health	0	0	0	0	0	0	0	0	2,284,524	2,109,264
Social and economic services	0	0	0	0	0	0	0	0	1,033,746	972,808
Culture and recreation	0	0	0	0	0	0	0	0	1,324,427	1,191,320
Conservation of natural resources	0	0	0	0	0	0	0	0	97,658	97,658
<b>Capital outlay:</b>										
General government	0	0	0	0			39,025	39,025	39,025	39,025
Public safety	0	0	0	0	0	0	0	0	125,450	31,247
Public works	0	0	0	0	0	0	0	0	2,030,712	1,482,630
Social and economic services	0	0	0	0	43,000	12,558	0	0	44,000	13,463
Culture and recreation	0	0	0	0	0	0	0	0	92,235	55,504
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,200</b>	<b>78,017</b>	<b>39,025</b>	<b>39,025</b>	<b>15,536,450</b>	<b>13,448,789</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>541</b>	<b>540</b>	<b>3,082,522</b>	<b>2,877,276</b>	<b>132,319</b>	<b>187,113</b>	<b>(39,025)</b>	<b>(39,025)</b>	<b>92,110</b>	<b>1,227,084</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	0	0	0	0	0	0	0	0	2,321,771	2,451,124
Interfund transfer out	(541)	(540)	(2,877,277)	(2,877,276)	(187,946)	(187,945)	0	0	(4,002,398)	(3,964,447)
<b>Total other financing sources (uses)</b>	<b>(541)</b>	<b>(540)</b>	<b>(2,877,277)</b>	<b>(2,877,276)</b>	<b>(187,946)</b>	<b>(187,945)</b>	<b>0</b>	<b>0</b>	<b>(1,680,627)</b>	<b>(1,513,323)</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$205,245</b>	<b>0</b>	<b>(\$55,627)</b>	<b>(832)</b>	<b>(\$39,025)</b>	<b>(39,025)</b>	<b>\$ (1,588,517)</b>	<b>(286,239)</b>
<b>Fund balances July 1, 2011</b>		<b>0</b>		<b>0</b>		<b>123,193</b>		<b>39,025</b>		<b>7,264,209</b>
<b>Fund balances June 30, 2012</b>		<b>\$0</b>		<b>\$0</b>		<b>\$ 122,361</b>		<b>\$0</b>		<b>\$ 6,977,970</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2012**

<u>Assets</u>	R.S.I.D. Revolving Fund	METRA Expansion Bond Fund	Limited Tax G.O. Bond Fund	Total
Cash and demand investments, pooled	\$71,647	\$40,354	\$0	\$112,001
Cash investments, pooled	204,913	115,434	0	320,347
Receivables (net of allowance for uncollectibles):				
Property taxes	0	88,125	0	88,125
Accrued interest	0	148	0	148
Due from other taxing districts	0	4,900	0	4,900
<b>Total assets</b>	<b>\$276,560</b>	<b>\$248,961</b>	<b>\$0</b>	<b>\$525,521</b>
<b><u>Liabilities and Fund Balance</u></b>				
<b>LIABILITIES:</b>				
Deferred revenue	\$0	\$88,125	\$0	\$88,125
<b>FUND BALANCE, reserved for debt service</b>	<b>276,560</b>	<b>160,836</b>	<b>0</b>	<b>437,396</b>
<b>Total liabilities and fund balance</b>	<b>\$276,560</b>	<b>\$248,961</b>	<b>\$0</b>	<b>\$525,521</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, 2012**

	<b>R.S.I.D.</b>		<b>METRA Expansion</b>		<b>Limited Tax G.O.</b>		<b>Total</b>	
	<b><u>Revolving Fund</u></b>		<b><u>Bond 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>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$552,528	\$511,941	\$0	\$0	\$552,528	\$511,941
Intergovernmental	0	0	232,236	237,136	0	0	232,236	237,136
Other	0	0	3,500	1,485	0	0	3,500	1,485
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>788,264</b>	<b>750,562</b>	<b>0</b>	<b>0</b>	<b>788,264</b>	<b>750,562</b>
<b>EXPENDITURES:</b>								
Debt service:								
Principal	0	0	685,000	685,000	445,000	445,000	1,130,000	1,130,000
Interest	0	0	61,227	61,075	166,699	166,698	227,926	227,773
Protest Tax Contingency	0	0	37,150	0	0	0	37,150	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>783,377</b>	<b>746,075</b>	<b>611,699</b>	<b>611,698</b>	<b>1,395,076</b>	<b>1,357,773</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>4,887</b>	<b>4,487</b>	<b>(611,699)</b>	<b>(611,698)</b>	<b>(606,812)</b>	<b>(607,211)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	0	0	611,699	611,698	611,699	611,698
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>611,699</b>	<b>611,698</b>	<b>611,699</b>	<b>611,698</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$ 4,887</b>	<b>4,487</b>	<b>\$0</b>	<b>0</b>	<b>\$ 4,887</b>	<b>4,487</b>
<b>Fund balance July 1, 2011</b>		<b>276,560</b>		<b>156,349</b>		<b>0</b>		<b>432,909</b>
<b>Fund balance June 30, 2012</b>		<b>\$ 276,560</b>		<b>\$ 160,836</b>		<b>\$0</b>		<b>\$ 437,396</b>



**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2012**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	Total
Cash and demand investments, pooled	\$65,167	\$0	\$65,167
Cash investments, pooled	186,379	0	186,379
Prepaid expenses	3,478	0	3,478
<b>Total Assets</b>	<b>\$255,024</b>	<b>\$0</b>	<b>\$255,024</b>
<b><u>Liabilities and Fund Balance</u></b>			
<b>LIABILITIES:</b>			
Accounts payable	\$1,246	\$0	\$1,246
Accrued liabilities	4,777	0	4,777
Due to general fund	0	100	100
<b>Total liabilities</b>	<b>6,023</b>	<b>100</b>	<b>6,123</b>
<b>FUND BALANCE:</b>			
Reserved for capital improvements	249,001	(100)	248,901
<b>Total fund balance</b>	<b>249,001</b>	<b>(100)</b>	<b>248,901</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$255,024</b>	<b>\$0</b>	<b>\$255,024</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, 2012**

	<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	\$9,381	\$9,381	\$0	\$0	\$ 9,381	\$ 9,381
Charge for services	107,000	114,037	0	0	107,000	114,037
Other	0	98	0	0	0	98
<b>Total revenues</b>	<b>116,381</b>	<b>123,516</b>	<b>0</b>	<b>0</b>	<b>116,381</b>	<b>123,516</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	294,412	285,539	0	0	294,412	285,539
<b>Capital outlay:</b>						
Public works	0	0	100	100	100	100
<b>Total expenditures</b>	<b>296,412</b>	<b>286,584</b>	<b>100</b>	<b>100</b>	<b>296,512</b>	<b>286,684</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(180,031)</b>	<b>(163,068)</b>	<b>(100)</b>	<b>(100)</b>	<b>(180,131)</b>	<b>(163,168)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfers in	206,629	206,420	0	0	206,629	206,420
<b>Total other financing sources (uses)</b>	<b>206,629</b>	<b>206,420</b>	<b>0</b>	<b>0</b>	<b>206,629</b>	<b>206,420</b>
<b>Net change in fund balances</b>	<b>\$26,598</b>	<b>43,352</b>	<b>(\$100)</b>	<b>(100)</b>	<b>\$26,498</b>	<b>43,252</b>
<b>Fund balance July 1, 2011</b>		<b>205,649</b>		<b>0</b>		<b>205,649</b>
<b>Fund balance June 30, 2012</b>		<b>\$ 249,001</b>		<b>(\$100)</b>		<b>\$ 248,901</b>

**YELLOWSTONE COUNTY, MONTANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
**JUNE 30, 2012**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$1,675,956	\$6,613	\$44,138	\$1,726,707
Cash investments, pooled	4,793,575	18,915	126,235	4,938,725
Receivables (net of allowance for uncollectibles):				
Accounts	1,628	0	0	1,628
Accrued interest	2,253	0	0	2,253
Due from other funds	27,335			27,335
<b>Total current assets</b>	<u>6,500,747</u>	<u>25,528</u>	<u>170,373</u>	<u>6,696,648</u>
<b>NONCURRENT ASSETS</b>				
<b>Capital Assets:</b>				
Equipment and vehicles	0	69,563	246,056	315,619
Accumulated depreciation	0	(55,109)	(178,687)	(233,796)
<b>Total property and equipment (net)</b>	<u>0</u>	<u>14,454</u>	<u>67,369</u>	<u>81,823</u>
<b>Total assets</b>	<u><u>\$6,500,747</u></u>	<u><u>\$39,982</u></u>	<u><u>\$237,742</u></u>	<u><u>\$6,778,471</u></u>
 <u>LIABILITIES</u>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$5,556	\$116	\$363	\$6,035
Accrued liabilities	440,313	0	0	440,313
Accrued compensated absences	0	0	1,191	1,191
Unearned premiums	341,866	0	0	341,866
<b>Total current liabilities</b>	<u>787,735</u>	<u>116</u>	<u>1,554</u>	<u>789,405</u>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	0	0	3,574	3,574
 <u>NET ASSETS</u>				
Investment in capital assets, net of related debt	0	14,454	67,369	81,823
Unrestricted	5,713,012	25,412	165,245	5,903,669
<b>Total net assets</b>	<u>5,713,012</u>	<u>39,866</u>	<u>232,614</u>	<u>5,985,492</u>
<b>Total liabilities and net assets</b>	<u><u>\$6,500,747</u></u>	<u><u>\$39,982</u></u>	<u><u>\$237,742</u></u>	<u><u>\$6,778,471</u></u>

**YELLOWSTONE COUNTY, MONTANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
<b>OPERATING REVENUES:</b>				
Charges for services	\$0	\$ 9,997	\$ 126,139	\$ 136,136
Health insurance premiums	5,609,371	0	0	5,609,371
<b>Total operating revenues</b>	<b>5,609,371</b>	<b>9,997</b>	<b>126,139</b>	<b>5,745,507</b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	0	0	60,230	60,230
Supplies	0	3,403	9,035	12,438
Contracted services	67,193	1,902	40,070	109,165
Health claims	5,396,392	0	0	5,396,392
Stop-loss insurance and administration	409,081	0	0	409,081
Depreciation	0	5,729	24,605	30,334
<b>Total operating expenses</b>	<b>5,872,666</b>	<b>11,034</b>	<b>133,940</b>	<b>6,017,640</b>
<b>Operating income (loss)</b>	<b>(263,295)</b>	<b>(1,037)</b>	<b>(7,801)</b>	<b>(272,133)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	30,617	0	0	30,617
<b>Income (loss) before transfers</b>	<b>(232,678)</b>	<b>(1,037)</b>	<b>(7,801)</b>	<b>(241,516)</b>
Interfund transfer in	1,136,397	0	0	1,136,397
<b>Change in net assets</b>	<b>903,719</b>	<b>(1,037)</b>	<b>(7,801)</b>	<b>894,881</b>
<b>Net assets July 1, 2011</b>	<b>4,809,293</b>	<b>40,903</b>	<b>240,415</b>	<b>5,090,611</b>
<b>Net assets June 30, 2012</b>	<b>\$ 5,713,012</b>	<b>\$ 39,866</b>	<b>\$ 232,614</b>	<b>\$ 5,985,492</b>

**YELLOWSTONE COUNTY, MONTANA**  
**Internal Service Funds**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
<b>Cash flows from operating activities:</b>				
Cash received from users	\$0	\$9,997	\$126,139	\$136,136
Cash received from health insurance premiums	5,702,008	0	0	5,702,008
Cash paid to other suppliers for goods or services	(62,153)	(5,354)	(50,378)	(117,885)
Cash paid to employees for services	0	0	(59,354)	(59,354)
Cash paid for health claims	(5,276,554)	0	0	(5,276,554)
Cash paid for stop-loss insurance and administration	(409,081)	0	0	(409,081)
<b>Net cash provided (used) by operating activities</b>	<b>(45,780)</b>	<b>4,643</b>	<b>16,407</b>	<b>(24,730)</b>
<b>Cash flows from noncapital financing activities:</b>				
Cash received (paid) from (to) interfund transfer	1,109,062	0	0	1,109,062
<b>Net cash provided (used) by noncapital financing activities</b>	<b>1,109,062</b>	<b>0</b>	<b>0</b>	<b>1,109,062</b>
<b>Cash flows from investing activities:</b>				
Deposits into investment pool	(325,302)	(1,539)	1,863	(324,978)
Interest received on investments	37,141	0	0	37,141
<b>Net cash provided (used) by investing activities</b>	<b>(288,161)</b>	<b>(1,539)</b>	<b>1,863</b>	<b>(287,837)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>775,121</b>	<b>3,104</b>	<b>18,270</b>	<b>796,495</b>
<b>Cash and demand investments, July 1, 2011</b>	<b>900,835</b>	<b>3,509</b>	<b>25,868</b>	<b>930,212</b>
<b>Cash and demand investments, June 30, 2012</b>	<b>\$1,675,956</b>	<b>\$6,613</b>	<b>\$44,138</b>	<b>\$1,726,707</b>
<b>Noncash transaction:</b>				
Increase in cash investments market value	(\$7,117)	\$0	\$0	(\$7,117)
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	(\$263,295)	(\$1,037)	(\$7,801)	\$ (\$272,133)
<b>Adjustments to reconcile net income (loss) to net cash from operating activities:</b>				
Depreciation expense	0	5,729	24,605	30,334
(Increase) decrease in assets:				
Accounts receivable	46,106	0	0	46,106
Increase (decrease) in liabilities:				
Accounts payable	5,040	(49)	(1,273)	3,718
Accrued liabilities	119,838	0	876	120,714
Unearned premiums	46,531	0	0	46,531
<b>Total adjustments</b>	<b>217,515</b>	<b>5,680</b>	<b>24,208</b>	<b>247,403</b>
<b>Net cash provided (used) by operating activities</b>	<b>(\$45,780)</b>	<b>\$4,643</b>	<b>\$16,407</b>	<b>\$ (\$24,730)</b>