

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

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.

Lockwood Pedestrian Safety Fund - Accounts for taxes levied for the purpose of enhancing pedestrian safety in Lockwood.

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, 2017
(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	\$808,646	\$424,369	\$10	\$89,420	\$40,944	\$47,423	\$47,872
Cash investments, pooled	832,918	437,107	10	92,103	42,173	48,847	49,308
Receivables (net of allowance for uncollectibles):							
Property taxes	166,484	180,632	202	32,176	203,489	137,521	31,844
Accounts	48,182	496,256	0	29,733	0	0	2,000
Inventories	0	37,504	0	34,770	0	0	0
Total assets	\$1,856,230	\$1,575,868	\$222	\$278,202	\$286,606	\$233,791	\$131,024
 <u>Liabilities, Deferred Inflows and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$21,424	\$571,256	\$0	\$15,308	\$83,117	\$96,270	\$13,228
Accrued liabilities	218,682	0	0	20,284	0	0	10,005
Total liabilities	240,106	571,256	0	35,592	83,117	96,270	23,233
 <u>Deferred Inflow of Resources</u>							
Uncollected tax revenue	166,484	180,632	202	32,176	203,489	137,521	31,844
Total deferred inflow of resources	166,484	180,632	202	32,176	203,489	137,521	31,844
 FUND BALANCE:							
Reserved for inventories	0	37,504	0	34,770	0	0	0
Unreserved	1,449,640	786,476	20	175,664	0	0	75,947
Total fund balance	1,449,640	823,980	20	210,434	0	0	75,947
Total liabilities, deferred inflows and fund balance	\$1,856,230	\$1,575,868	\$222	\$278,202	\$286,606	\$233,791	\$131,024

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
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<u>Assets</u>	Public Safety Mental Health Levy Fund	PILT Fund	Parks Fund	Museum Fund	Health Services Fund	Soil Conservation Fund
Cash and demand investments, pooled	\$37,118	\$213,727	\$116,379	\$117,550	\$93,582	\$1,515
Cash investments, pooled	38,233	220,142	119,873	121,078	95,557	1,560
Receivables (net of allowance for uncollectibles):						
Property taxes	128,222	0	0	68,599	284,937	867
Accrued interest	0	0	0	0	250	0
Total assets	\$203,573	\$433,869	\$236,252	\$307,227	\$474,326	\$3,942
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$75,351	\$0	\$12,343	\$3,018	\$0	\$3,075
Due to other taxing districts	0	0	0	0	189,389	0
Total liabilities	75,351	0	12,343	3,018	189,389	3,075
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	128,222	0	0	68,599	284,937	867
Total deferred inflow of resources	128,222	0	0	68,599	284,937	867
 FUND BALANCE:						
Unreserved	0	433,869	223,909	235,610	0	0
Total fund balance	0	433,869	223,909	235,610	0	0
Total liabilities, deferred inflows and fund balance	\$203,573	\$433,869	\$236,252	\$307,227	\$474,326	\$3,942

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2017
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<u>Assets</u>	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	\$0	\$183,603	\$51,387	\$546,016	\$2,170,878	\$32,843
Cash investments, pooled	0	189,108	52,930	562,404	2,216,715	33,519
Receivables (net of allowance for uncollectibles):						
Accounts	64,912	5,823	0	206,917	0	551
Delinquent assessments	0	0	0	0	16,710	0
Accrued interest	0	2	0	0	5,802	93
Prepaid Expenses	0	0	0	40	0	2,000
Total assets	\$64,912	\$378,536	\$104,317	\$1,315,377	\$4,410,105	\$69,006
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$64,912	\$5,195	\$1,048	\$22,917	\$17,885	\$6,275
Accrued liabilities	0	0	4,087	131,358	0	0
Due to other funds	0	0	0	0	6,000	0
Total liabilities	64,912	5,195	5,135	154,275	23,885	6,275
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	0	0	0	0	16,710	0
Total deferred inflow of resources	0	0	0	0	16,710	0
 FUND BALANCE:						
Unreserved	0	373,341	99,182	1,161,102	4,369,510	62,731
Total fund balance	0	373,341	99,182	1,161,102	4,369,510	62,731
Total liabilities, deferred inflows and fund balance	\$64,912	\$378,536	\$104,317	\$1,315,377	\$4,410,105	\$69,006

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2017
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Veteran's Cemetery Levy Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$0	\$0	\$30,099	\$93,528	\$5,146,910
Cash investments, pooled	0	0	31,003	96,336	5,280,923
Receivables (net of allowance for uncollectibles):					
Property taxes	55	424,350	14,928	8,744	1,683,050
Accounts	0	0	0	0	854,374
Delinquent assessments	0	0	0	0	16,710
Accrued interest	0	0	0	0	6,147
Prepaid expenses	0	0	0	0	2,040
Inventories	0	0	0	0	72,274
Total assets	\$55	\$424,350	\$76,030	\$198,608	\$13,062,428

Liabilities, Deferred Inflows and Fund Balance

LIABILITIES:

Accounts payable	\$0	\$0	\$0	\$64,375	\$ 1,076,997
Accrued liabilities	0	0	0	2,740	387,156
Due to other funds	0	0	0	0	6,000
Due to other taxing districts	0	0	0	0	189,389
Total liabilities	0	0	0	67,115	1,659,542

Deferred Inflow of Resources

Uncollected tax revenue	55	424,350	14,928	8,744	1,699,760
Total deferred inflow of resources	55	424,350	14,928	8,744	1,699,760

FUND BALANCE:

Reserved for inventories	0	0	0	0	72,274
Unreserved	0	0	61,102	122,749	9,630,852
Total fund balance	0	0	61,102	122,749	9,703,126

Total liabilities, deferred inflows and fund balance	\$55	\$424,350	\$76,030	\$198,608	\$13,062,428
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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, 2017
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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	\$1,417,864	\$1,325,314	\$1,538,313	\$1,437,887	480	518	\$318,396	\$295,851
Special assessments	0	0	0	0	750	158	0	0
Intergovernmental	277,983	308,096	695,994	543,775	0	0	80,756	70,204
Charges for services	62,500	71,453	0	0	0	0	46,500	51,012
Other	1,200	3,736	0	0	0	0	3,000	3,550
Total revenues	1,759,547	1,708,599	2,234,307	1,981,662	1,230	676	448,652	420,617
EXPENDITURES:								
Current:								
Public safety	4,214,622	3,920,060	0	0	0	0	0	0
Public works	0	0	862,000	193,030	0	0	441,215	355,679
Social and economic services	0	0	0	0	980	732	0	0
Capital outlay:								
Public safety	60,000	38,209	0	0	0	0	0	0
Public works	0	0	2,252,952	1,349,281	0	0	37,198	36,623
Total expenditures	4,274,622	3,958,269	3,114,952	1,542,311	980	732	478,413	392,302
Excess (deficiency) of revenues over (under) expenditures	(2,515,075)	(2,249,670)	(880,645)	439,351	250	(56)	(29,761)	28,315
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	2,496,208	2,498,231	0	0	0	0	11,532	12,088
Interfund transfer out	(266,888)	(244,780)	0	(1,225,000)	0	0	(50,000)	(50,000)
Total other financing sources (uses)	2,229,320	2,253,451	0	(1,225,000)	0	0	(38,468)	(37,912)
Net change in fund balances	\$ (285,755)	3,781	\$ (880,645)	(785,649)	\$250	(56)	\$ (68,229)	(9,597)
Fund balance July 1, 2016		1,445,859		1,609,629		76		220,031
Fund balance June 30, 2017		<u>\$ 1,449,640</u>		<u>\$ 823,980</u>		<u>\$20</u>		<u>\$ 210,434</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, 2017
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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>
REVENUES:								
Taxes	\$ 845,068	\$ 737,980	\$ 1,472,926	\$ 1,364,495	\$ 271,872	\$ 254,088	\$ 1,101,253	\$ 1,029,233
Intergovernmental	135,016	135,016	27,826	27,826	8,379	8,379	33,943	33,943
Total revenues	980,084	872,996	1,500,752	1,392,321	280,251	262,467	1,135,196	1,063,176
EXPENDITURES:								
Current:								
Public health	0	0	0	0	0	0	1,135,196	1,105,185
Social and economic services	0	0	1,500,752	1,426,241	323,088	299,503	0	0
Culture and recreation	980,084	872,996	0	0	0	0	0	0
Social and economic services	0	0	0	0	1,000	0	0	0
Total expenditures	980,084	872,996	1,500,752	1,426,241	324,088	299,503	1,135,196	1,105,185
Excess (deficiency) of revenues over (under) expenditures	0	0	0	(33,920)	(43,837)	(37,036)	0	(42,009)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	12,829	6,445	0	0
Total other financing sources (uses)	0	0	0	0	12,829	6,445	0	0
Net change in fund balances	\$0	0	\$0	(33,920)	\$ (31,008)	(30,591)	\$0	(42,009)
Fund balance July 1, 2016		0		33,920		106,538		42,009
Fund balance June 30, 2017		\$0		\$0		\$ 75,947		\$0

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, 2017
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	<u>PILT Fund</u>		<u>Parks Fund</u>		<u>Museum Fund</u>		<u>Health Services 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	\$ 585,041	\$ 546,821	\$2,450,289	\$2,290,277
Intergovernmental	199,000	203,279	0	0	10,593	10,593	74,405	74,405
Other	0	0	33,000	37,163	0	0	1,500	513
Total revenues	199,000	203,279	33,000	37,163	595,634	557,414	2,526,194	2,365,195
EXPENDITURES:								
Current:								
General government	122,000	75,333	0	0	0	0	0	0
Public health	0	0	0	0	0	0	2,526,194	2,365,195
Culture and recreation	0	0	69,977	47,438	607,706	554,407	0	0
Capital outlay:								
Culture and recreation	0	0	94,200	17,957	29,128	19,991	0	0
Total expenditures	122,000	75,333	164,177	65,395	636,834	574,398	2,526,194	2,365,195
Excess (deficiency) of revenues over (under) expenditures	77,000	127,946	(131,177)	(28,232)	(41,200)	(16,984)	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	37,000	37,000	20,000	20,000		
Interfund transfer out	(13,000)	(13,000)	0	0	0	0		
Total other financing sources (uses)	(13,000)	(13,000)	37,000	37,000	20,000	20,000	0	0
Net change in fund balances	\$64,000	114,946	\$ (94,177)	8,768	\$ (21,200)	3,016	\$ -	0
Fund balance July 1, 2016		318,923		215,141		232,594		0
Fund balance June 30, 2017		\$ 433,869		\$ 223,909		\$ 235,610		\$0

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, 2017
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	<u>Soil Conservation Fund</u>		<u>Alcohol Rehabilitation Fund</u>		<u>Drug Forfeiture Fund</u>		<u>Junk Vehicle Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 105,785	\$ 86,918	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	2,988	2,988	194,736	244,661	0	0	249,547	179,908
Fines and forfeitures	0	0	0	0	100,000	95,216	0	0
Charges for services	0	0	0	0	0	0	2,000	3,700
Other	0	0	0	0	5	3	120	0
Total revenues	108,773	89,906	194,736	244,661	100,005	95,219	251,667	183,608
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	66,760	49,860	0	0
Public works	0	0	0	0	0	0	222,000	128,435
Public health	0	0	194,736	244,661	0	0	0	0
Conservation of natural resources	108,773	92,838	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	100,000	5,395	0	0
Public works	0	0	0	0	0	0	30,000	25,630
Total expenditures	108,773	92,838	194,736	244,661	166,760	55,255	252,000	154,065
Excess (deficiency) of revenues over (under) expenditures	0	(2,932)	0	0	(66,755)	39,964	(333)	29,543
Net change in fund balances	\$0	(2,932)	\$0	0	(\$66,755)	39,964	\$ (333)	29,543
Fund balance July 1, 2016		2,932		0		333,377		69,639
Fund balance June 30, 2017		\$0		\$0		\$373,341		\$ 99,182

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, 2017
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	Youth <u>Services Fund</u>		R.S.I.D. <u>Maintenance Fund</u>		<u>Traffic Safety Fund</u>		Emergency <u>Levy Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Special assessments	0	0	750,000	936,547	0	0	0	0
Licenses and permits	169,344	169,344	0	0	0	0	0	0
Intergovernmental	249,500	264,273	0	0	81,000	69,749	0	0
Charges for services	1,934,849	2,212,153	0	0	0	0	0	0
Other	0	0	20,000	10,085	200	145	0	0
Total revenues	2,353,693	2,645,770	770,000	946,632	81,200	69,894	0	0
EXPENDITURES:								
Current:								
Public safety	2,588,979	2,572,679	0	0	80,780	70,590	0	0
Public works	0	0	800,000	1,098,016	0	0	0	0
Debt service:								
Interest	0	0	0	314	0	0	0	0
Capital outlay:								
Public safety	45,000	32,547	0	0	0	0	0	0
Public works	0	0	800,000	0	0	0	0	0
Total expenditures	2,633,979	2,605,226	1,600,000	1,098,330	80,780	70,590	0	0
Excess (deficiency) of revenues over (under) expenditures	(280,286)	40,544	(830,000)	(151,698)	420	(696)	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	306,629	308,503	0	0	0	0	0	0
Total other financing sources (uses)	306,629	308,503	0	0	0	0	0	0
Net change in fund balances	\$26,343	349,047	\$ (830,000)	(151,698)	\$ 420	(696)	\$ -	0
Fund balance July 1, 2016		812,055		4,521,208		63,427		0
Fund balance June 30, 2017		\$1,161,102		\$ 4,369,510		\$ 62,731		\$0

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, 2017
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	<u>Permissive Medical Levy Fund</u>		<u>Veteran's Cemetery</u>		<u>Lockwood Pedestrian Safety</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>
REVENUES:								
Taxes	\$3,647,902	\$3,411,053	\$151,422	\$140,559	\$241,612	\$234,403	\$14,148,223	\$13,155,397
Special assessments	0	0	0	0	0	0	750,750	936,705
Licenses and permits	0	0	0	0	0	0	169,344	169,344
Intergovernmental	69,458	69,458	5,415	5,415	0	0	2,396,539	2,251,968
Fines and forfeitures	0	0	0	0	0	0	100,000	95,216
Charges for services	0	0	0	0	0	0	2,045,849	2,338,318
Other	0	0	0	396	0	0	59,025	55,591
Total revenues	<u>3,717,360</u>	<u>3,480,511</u>	<u>156,837</u>	<u>146,370</u>	<u>241,612</u>	<u>234,403</u>	<u>19,669,730</u>	<u>19,002,539</u>
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	122,000	75,333
Public safety	0	0	0	0	0	0	6,951,141	6,613,189
Public works	0	0	19,000	0	91,373	110,566	2,435,588	1,885,726
Public health	0	0	0	0	0	0	3,856,126	3,715,041
Social and economic services	0	0	0	0	0	0	1,824,820	1,726,476
Culture and recreation	0	0	0	0	0	0	1,657,767	1,474,841
Conservation of natural resources	0	0	0	0	0	0	108,773	92,838
Debt service:								
Interest	0	0	0	0	0	0	0	314
Capital outlay:								
Public safety	0	0	0	0	0	0	205,000	76,151
Public works	0	0	0	0	175,000	113,699	3,295,150	1,525,233
Social and economic services	0	0	0	0	0	0	1,000	0
Culture and recreation	0	0	0	0	0	0	123,328	37,948
Total expenditures	<u>0</u>	<u>0</u>	<u>19,000</u>	<u>0</u>	<u>266,373</u>	<u>224,265</u>	<u>20,580,693</u>	<u>17,223,090</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,717,360</u>	<u>3,480,511</u>	<u>137,837</u>	<u>146,370</u>	<u>(24,761)</u>	<u>10,138</u>	<u>(910,963)</u>	<u>1,779,449</u>
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	2,884,198	2,882,267
Interfund transfer out	(3,717,360)	(3,480,511)	(156,223)	(156,223)	0	0	(4,203,471)	(5,169,514)
Interfund loan proceeds	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>(3,717,360)</u>	<u>(3,480,511)</u>	<u>(156,223)</u>	<u>(156,223)</u>	<u>0</u>	<u>0</u>	<u>(1,319,273)</u>	<u>(2,287,247)</u>
Net change in fund balances	<u>\$0</u>	<u>0</u>	<u>(\$18,386)</u>	<u>(9,853)</u>	<u>(\$24,761)</u>	<u>10,138</u>	<u>\$ (2,230,236)</u>	<u>(507,798)</u>
Fund balance July 1, 2016		<u>0</u>		<u>70,955</u>		<u>112,611</u>		<u>10,210,924</u>
Fund balance June 30, 2017		<u>\$0</u>		<u>\$61,102</u>		<u>\$ 122,749</u>		<u>\$ 9,703,126</u>

**YELLOWSTONE COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 JUNE 30, 2017**

<u>Assets</u>	<u>R.S.I.D. Revolving Fund</u>	<u>METRA Expansion Bond Fund</u>	<u>Total</u>
Cash and demand investments, pooled	\$164,863	\$0	\$164,863
Cash investments, pooled	169,812	0	169,812
Receivables (net of allowance for uncollectibles):			
Property taxes	0	118	118
Total assets	\$334,675	\$118	\$334,793
<u>Fund Balance</u>			
FUND BALANCE, reserved for debt service	334,675	0	334,675
Total liabilities and fund balance	\$334,675	\$118	\$334,793

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, 2017

	<u>R.S.I.D.</u>		<u>Limited Tax G.O.</u>		<u>Total</u>	
	<u>Revolving Fund</u>		<u>Bond 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:						
Other	0	7,224	1	0	1	7,224
Total revenues	0	7,224	1	0	1	7,224
EXPENDITURES:						
Debt service:						
Principal	0	0	545,000	545,000	545,000	545,000
Interest	0	0	91,498	91,498	91,498	91,498
Total expenditures	0	0	636,498	636,498	636,498	636,498
Excess (deficiency) of revenues						
over (under) expenditures	0	7,224	(636,497)	(636,498)	(636,497)	(629,274)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	0	636,498	636,498	636,498	636,498
Interfund transfer out	(25,000)	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	0	636,498	636,498	611,498	636,498
Net change in fund balances	\$ (25,000)	7,224	\$1	0	\$ (24,999)	7,224
Fund balance July 1, 2016		327,451		0		327,451
Fund balance June 30, 2017		\$ 334,675		\$0		\$ 334,675

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2017**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	Total
Cash and demand investments, pooled	\$194,817	\$0	\$194,817
Cash investments, pooled	200,665	0	200,665
Total Assets	\$395,482	\$0	\$395,482
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$57	\$0	\$57
Accrued liabilities	14,328	0	14,328
Total liabilities	14,385	0	14,385
FUND BALANCE:			
Reserved for capital improvements	381,097	0	381,097
Total fund balance	381,097	0	381,097
Total Liabilities and Fund Balance	\$395,482	\$0	\$395,482

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, 2017

	<u>Geographical</u>		<u>\$3 Million</u>		<u>Total</u>	
	<u>Information System Fund</u>		<u>GO Construction Fund</u>		<u>Budget</u>	<u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>		
REVENUES:						
Intergovernmental	\$10,574	\$11,047	\$0	\$0	\$ 10,574	\$ 11,047
Charge for services	109,000	115,672	0	0	109,000	115,672
Other	0	0	1	0	1	0
Total revenues	119,574	126,719	1	0	119,575	126,719
EXPENDITURES:						
Current:						
General government	355,437	284,627	0	0	355,437	284,627
Capital outlay:						
General government	4,700	2,100			4,700	2,100
Total expenditures	360,137	286,727	0	0	360,137	286,727
Excess (deficiency) of revenues over (under) expenditures	(240,563)	(160,008)	1	0	(240,562)	(160,008)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	239,919	234,148	0	0	239,919	234,148
Total other financing sources (uses)	239,919	234,148	0	0	239,919	234,148
Net change in fund balances	(\$644)	74,140	\$1	0	(\$643)	74,140
Fund balance July 1, 2016		306,957		0		306,957
Fund balance June 30, 2017		\$ 381,097		\$0		\$ 381,097

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$4,089,811	\$20,815	\$91,820	\$4,202,446
Cash investments, pooled	4,174,884	21,440	94,575	4,290,899
Receivables (net of allowance for uncollectibles):				
Accounts	12,177	0	0	12,177
Accrued interest	11,315	0	0	11,315
Prepaid Expense	13,566	0	0	13,566
Total current assets	8,301,753	42,255	186,395	8,530,403
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	69,564	296,132	365,696
Accumulated depreciation	0	(69,564)	(270,452)	(340,016)
Total property and equipment (net)	0	0	25,680	25,680
Total assets	\$8,301,753	\$42,255	\$212,075	\$8,556,083
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$2,615	\$210	\$496	\$3,321
Accrued liabilities	300,000	0	2,934	302,934
Accrued compensated absences	0	0	2,329	2,329
Unearned premiums	2,239	0	0	2,239
Total current liabilities	304,854	210	5,759	310,823
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	0	6,988	6,988
<u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	25,680	25,680
Unrestricted	7,996,899	42,045	173,648	8,212,592
Total net position	7,996,899	42,045	199,328	8,238,272
Total liabilities and net position	\$8,301,753	\$42,255	\$212,075	\$8,556,083

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Health Insurance Fund</u>	<u>Motor Pool Fund</u>	<u>Telephone Fund</u>	<u>Total</u>
OPERATING REVENUES:				
Charges for services	\$0	\$ 6,153	\$ 183,550	\$ 189,703
Health insurance premiums	6,554,740	0	0	6,554,740
Total operating revenues	<u>6,554,740</u>	<u>6,153</u>	<u>183,550</u>	<u>6,744,443</u>
OPERATING EXPENSES:				
Salaries and benefits	0	0	71,245	71,245
Supplies	0	1,694	8,512	10,206
Contracted services	46,400	1,237	69,871	117,508
Health claims	6,897,838	0	0	6,897,838
Stop-loss insurance and administration	556,007	0	0	556,007
Depreciation	0	0	12,200	12,200
Total operating expenses	<u>7,500,245</u>	<u>2,931</u>	<u>161,828</u>	<u>7,665,004</u>
Operating income (loss)	(945,505)	3,222	21,722	(920,561)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	21,792	0	0	21,792
Income (loss) before transfers	(923,713)	3,222	21,722	(898,769)
Interfund transfer in	1,214,502	0	0	1,214,502
Change in net position	<u>290,789</u>	<u>3,222</u>	<u>21,722</u>	<u>315,733</u>
Net position July 1, 2016	<u>7,706,110</u>	<u>38,823</u>	<u>177,606</u>	<u>7,922,539</u>
Net position June 30, 2017	<u><u>\$ 7,996,899</u></u>	<u><u>\$ 42,045</u></u>	<u><u>\$ 199,328</u></u>	<u><u>\$ 8,238,272</u></u>

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$6,153	\$183,550	\$189,703
Cash received from health insurance premiums	6,555,930	0	0	6,555,930
Cash paid to other suppliers for goods or services	(44,620)	(2,855)	(79,183)	(126,658)
Cash paid to employees for services	0	0	(71,114)	(71,114)
Cash paid for health claims	(6,797,838)	0	0	(6,797,838)
Cash paid for stop-loss insurance and administration	(556,007)	0	0	(556,007)
Net cash provided (used) by operating activities	(842,535)	3,298	33,253	(805,984)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,214,502	0	0	1,214,502
Net cash provided (used) by noncapital financing activities	1,214,502	0	0	1,214,502
Cash flows from investing activities:				
Deposits into cash investments	(524,415)	(3,337)	(23,410)	(551,162)
Interest received on investments	16,512	0	0	16,512
Net cash provided (used) by investing activities	(507,903)	(3,337)	(23,410)	(534,650)
Net increase (decrease) in cash and demand investments	(135,936)	(39)	9,843	(126,132)
Cash and demand investments, July 1, 2016	4,225,747	20,854	81,977	4,328,578
Cash and demand investments, June 30, 2017	\$4,089,811	\$20,815	\$91,820	\$4,202,446

Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities

Operating income (loss)	(945,505)	\$3,222	\$21,722	\$ (\$920,561)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	12,200	12,200
(Increase) decrease in assets:				
Accounts receivable	2,272	0	0	2,272
Prepaid Expenses	(735)	0	0	(735)
Increase (decrease) in liabilities:				
Accounts payable	2,515	76	(800)	1,791
Accrued liabilities	100,000	0	131	100,131
Unearned premiums	(1,082)	0	0	(1,082)
Total adjustments	102,970	76	11,531	114,577
Net cash provided (used) by operating activities	(842,535)	\$3,298	\$33,253	\$ (\$805,984)