

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.

Lockwood TEDD Fund - Accounts for taxes levies for the purpose of infrastructure development 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.

INTERNAL SERVICE FUNDS

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

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.

Technology Fund - Accounts for the operations of the technology system acquisitions and updates, which is charged back to County departments based on various user metrics.

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019
(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	\$1,395,423	\$688,593	\$273	\$112,439	\$35,076	\$35,528	\$90,167
Cash investments, pooled	1,074,889	530,420	210	86,612	27,019	27,367	69,456
Receivables (net of allowance for uncollectibles):							
Property taxes	81,242	22,253	184	5,528	22,134	29,740	6,846
Accounts	63,193	0	0	27,841	0	0	2,000
Prepaid expenses	4,273	0	0	200	0	0	0
Inventories	0	36,501	0	57,263	0	0	0
Total assets	\$2,619,020	\$1,277,767	\$667	\$289,883	\$84,229	\$92,635	\$168,469
 <u>Liabilities, Deferred Inflows and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$57,311	\$53,908	\$0	\$19,259	\$62,095	\$62,895	\$2,154
Accrued liabilities	254,428	0	0	28,614	0	0	8,909
Total liabilities	311,739	53,908	0	47,873	62,095	62,895	11,063
 <u>Deferred Inflow of Resources</u>							
Uncollected tax revenue	81,242	22,253	184	5,528	22,134	29,740	6,846
Total deferred inflow of resources	81,242	22,253	184	5,528	22,134	29,740	6,846
 FUND BALANCE:							
Nonspendable	4,273	36,501	0	57,463	0	0	0
Restricted	0	0	483	0	0	0	0
Committed	1,799,896	490,366	0	166,881	0	0	120,237
Assigned	421,870	674,739	0	12,138	0	0	30,323
Total fund balance	2,226,039	1,201,606	483	236,482	0	0	150,560
Total liabilities, deferred inflows and fund balance	\$2,619,020	\$1,277,767	\$667	\$289,883	\$84,229	\$92,635	\$168,469

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019
(PAGE 2 OF 4)**

<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	\$28,634	\$229,668	\$142,290	\$195,048	\$95,867	\$1,682
Cash investments, pooled	22,057	176,912	109,605	150,245	73,167	1,296
Receivables (net of allowance for uncollectibles):						
Property taxes	22,467	0	0	13,297	49,991	1,510
Accounts	0	11,520	0	0	0	1,652
Accrued interest	0	0	0	0	1,096	0
Total assets	\$73,158	\$418,100	\$251,895	\$358,590	\$220,121	\$6,140
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$50,691	\$435	\$3,495	\$9,737	\$0	\$4,630
Due to other taxing districts	0	0	0	0	170,130	0
Total liabilities	50,691	435	3,495	9,737	170,130	4,630
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	22,467	0	0	13,297	49,991	1,510
Total deferred inflow of resources	22,467	0	0	13,297	49,991	1,510
 FUND BALANCE:						
Restricted	0	0	248,400	0	0	0
Committed	0	0	0	261,236	0	0
Assigned	0	417,665	0	74,320	0	0
Total fund balance	0	417,665	248,400	335,556	0	0
 Total liabilities, deferred inflows and fund balance	 \$73,158	 \$418,100	 \$251,895	 \$358,590	 \$220,121	 \$6,140

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019
(PAGE 3 OF 4)**

<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	\$225,414	\$47,835	\$315,814	\$3,183,841	\$38,100
Cash investments, pooled	0	173,598	36,847	243,271	2,446,752	29,257
Receivables (net of allowance for uncollectibles):						
Accounts	64,912	0	0	252,719	0	1,450
Delinquent assessments	0	0	0	0	20,926	0
Accrued interest	0	59	0	0	9,274	147
Prepaid Expenses	0	1,100	0	150	0	400
Total assets	\$64,912	\$400,171	\$84,682	\$811,954	\$5,660,793	\$69,354
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$64,912	\$1,420	\$295	\$28,813	\$17,456	\$335
Accrued liabilities	0	0	4,307	133,368	0	0
Due to other funds	0	0	0	0	115,584	0
Total liabilities	64,912	1,420	4,602	162,181	133,040	335
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	0	0	0	0	20,926	0
Total deferred inflow of resources	0	0	0	0	20,926	0
 FUND BALANCE:						
Nonspendable	0	1,100	0	150	0	400
Restricted	0	397,651	80,080	0	5,506,827	68,619
Committed	0	0	0	635,586	0	0
Assigned	0	0	0	14,037	0	0
Total fund balance	0	398,751	80,080	649,773	5,506,827	69,019
Total liabilities, deferred inflows and fund balance	\$64,912	\$400,171	\$84,682	\$811,954	\$5,660,793	\$69,354

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019
(PAGE 4 OF 4)**

<u>Assets</u>	Permissive Medical Levy Fund	Lockwood TEDD Fund	Veteran's Cemetery Levy Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$0	\$42,780	\$67,123	\$54,642	\$7,026,237
Cash investments, pooled	0	32,954	51,705	42,090	5,405,729
Receivables (net of allowance for uncollectibles):					
Property taxes	79,809	1,123	3,355	7,530	347,009
Accounts	0	0	0	0	425,287
Delinquent assessments	0	0	0	0	20,926
Accrued interest	0	0	0	0	10,576
Prepaid expenses	0	0	0	0	6,123
Inventories	0	0	0	0	93,764
Total assets	\$79,809	\$76,857	\$122,183	\$104,262	\$13,335,651

Liabilities, Deferred Inflows and Fund Balance

LIABILITIES:

Accounts payable	\$0	\$1,009	\$0	\$1,172	\$ 442,022
Accrued liabilities	0	0	0	9,918	439,544
Due to other funds	0	0	0	0	115,584
Due to other taxing districts	0	0	0	0	170,130
Total liabilities	0	1,009	0	11,090	1,167,280

Deferred Inflow of Resources

Uncollected tax revenue	79,809	1,123	3,355	7,530	367,935
Total deferred inflow of resources	79,809	1,123	3,355	7,530	367,935

FUND BALANCE:

Nonspendable	0	0	0	0	99,887
Restricted	0	74,725	118,828	85,642	6,581,255
Committed	0	0	0	0	3,474,202
Assigned	0	0	0	0	1,645,092
Total fund balance	0	74,725	118,828	85,642	11,800,436

Total liabilities, deferred inflows and fund balance	\$79,809	\$76,857	\$122,183	\$104,262	\$13,335,651
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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, 2019
(PAGE 1 OF 6)

	<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	\$4,549,681	\$4,500,133	\$1,344,257	\$1,362,056	\$560	\$711	\$319,961	\$322,563
Special assessments	0	0	0	0	142	160	0	0
Intergovernmental	284,398	369,243	48,858	48,858	0	0	194,816	92,726
Charges for services	61,000	85,923	0	0	0	0	40,000	52,170
Other	1,200	3,539	0	0	0	0	1,800	2,153
Total revenues	4,896,279	4,958,838	1,393,115	1,410,914	702	871	556,577	469,612
EXPENDITURES:								
Current:								
Public safety	5,007,265	4,523,450	0	0	0	0	0	0
Public works	0	0	871,000	400,555	0	0	554,318	394,785
Social and economic services	0	0	0	0	702	388	0	0
Capital outlay:								
Public safety	56,800	43,587	0	0	0	0	0	0
Public works	0	0	837,500	653,503	0	0	11,700	10,634
Total expenditures	5,064,065	4,567,037	1,708,500	1,054,058	702	388	566,018	405,419
Excess (deficiency) of revenues over (under) expenditures	(167,786)	391,801	(315,385)	356,856	0	483	(9,441)	64,193
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	300,586	295,943	0	0	0	0	12,096	12,525
Interfund transfer out	(224,010)	(219,625)	(40,000)	(40,000)	0	0	(48,000)	(48,000)
Total other financing sources (uses)	76,576	76,318	(40,000)	(40,000)	0	0	(35,904)	(35,475)
Net change in fund balances	\$ (91,210)	468,119	\$ (355,385)	316,856	\$0	483	\$ (45,345)	28,718
Fund balance July 1, 2018		1,757,920		884,750		0		207,764
Fund balance June 30, 2019		\$ 2,226,039		\$ 1,201,606		\$483		\$ 236,482

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, 2019
 (PAGE 2 OF 6)

	<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	\$ 1,169,477	\$ 1,179,930	\$ 1,710,789	\$ 1,717,117	\$ 399,749	\$ 400,321	\$ 1,317,822	\$ 1,322,821
Intergovernmental	138,824	138,824	28,611	28,611	8,616	8,616	34,900	34,900
Total revenues	1,308,301	1,318,754	1,739,400	1,745,728	408,365	408,937	1,352,722	1,357,721
EXPENDITURES:								
Current:								
Public health	0	0	0	0	0	0	1,385,721	1,357,721
Social and economic services	0	0	1,745,728	1,745,728	355,950	317,496	0	0
Culture and recreation	1,318,754	1,318,754	0	0	0	0	0	0
Social and economic services	0	0	0	0	1,600	1,329	0	0
Total expenditures	1,318,754	1,318,754	1,745,728	1,745,728	357,550	318,825	1,385,721	1,357,721
Excess (deficiency) of revenues over (under) expenditures	(10,453)	0	(6,328)	0	50,815	90,112	(32,999)	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	14,213	9,333	0	0
Interfund transfer out	0	0	0	0	(40,000)	(40,000)	0	0
Total other financing sources (uses)	0	0	0	0	(25,787)	(30,667)	0	0
Net change in fund balances	(\$10,453)	0	(\$6,328)	0	\$ 25,028	59,445	(\$32,999)	0
Fund balance July 1, 2018		0		0		91,115		0
Fund balance June 30, 2019		\$0		\$0		\$ 150,560		\$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, 2019
(PAGE 3 OF 6)

	<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	\$ 770,698	\$ 771,790	\$2,950,308	\$2,942,343
Intergovernmental	206,845	210,495	0	0	10,892	10,892	76,503	76,503
Other	0	13,445	29,450	21,117	0	0	3,800	11,027
Total revenues	206,845	223,940	29,450	21,117	781,590	782,682	3,030,611	3,029,873
EXPENDITURES:								
Current:								
General government	132,055	83,987	0	0	0	0	0	0
Public health	0	0	0	0	0	0	3,030,611	3,029,873
Culture and recreation	0	0	118,723	42,681	777,496	717,154	0	0
Capital outlay:								
Culture and recreation	0	0	81,727	18,350	34,094	2,428	0	0
Total expenditures	132,055	83,987	200,450	61,031	811,590	719,582	3,030,611	3,029,873
Excess (deficiency) of revenues over (under) expenditures	74,790	139,953	(171,000)	(39,914)	(30,000)	63,100	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	37,000	37,000	20,000	0	0	0
Interfund transfer out	(13,000)	(13,000)	0	0	0	0	0	0
Total other financing sources (uses)	(13,000)	(13,000)	37,000	37,000	20,000	0	0	0
Net change in fund balances	\$61,790	126,953	\$ (134,000)	(2,914)	\$ (10,000)	63,100	\$0	0
Fund balance July 1, 2018		290,712		251,314		272,456		0
Fund balance June 30, 2019	\$ 417,665		\$ 248,400		\$ 335,556		\$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, 2019
 (PAGE 4 OF 6)

	<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	\$ 109,160	\$ 112,139	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	3,073	3,073	259,648	240,868	0	0	175,000	140,382
Fines and forfeitures	0	0	0	0	52,000	39,442	0	0
Charges for services	0	0	0	0	0	0	5,000	9,600
Other	0	0	0	0	5	832	60	0
Total revenues	112,233	115,212	259,648	240,868	52,005	40,274	180,060	149,982
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	54,624	39,989	0	0
Public works	0	0	0	0	0	0	206,520	138,637
Public health	0	0	259,648	240,868	0	0	0	0
Conservation of natural resources	115,212	115,212	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	282,500	0	0	0
Public works	0	0	0	0	0	0	10,100	8,580
Total expenditures	115,212	115,212	259,648	240,868	337,124	39,989	216,620	147,217
Excess (deficiency) of revenues over (under) expenditures	(2,979)	0	0	0	(285,119)	285	(36,560)	2,765
OTHER FINANCING SOURCES (USES):								
Interfund transfer out	0	0	0	0	0	0	0	(50,000)
Total other financing sources (uses)	0	0	0	0	0	0	0	(50,000)
Net change in fund balances	(\$2,979)	0	\$0	0	(\$285,119)	285	\$ (36,560)	(47,235)
Fund balance July 1, 2018		0		0		398,466		127,315
Fund balance June 30, 2019		\$0		\$0		\$398,751		\$ 80,080

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, 2019
(PAGE 5 OF 6)

	Youth Services Fund		R.S.I.D. Maintenance Fund		Traffic Safety Fund		Permissive Medical Levy Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$4,655,142	\$4,666,943
Special assessments	0	0	1,000,000	1,168,331	0	0	0	0
Licenses and permits	150,000	150,000	0	0	0	0	0	0
Intergovernmental	190,185	171,639	0	0	84,300	70,650	71,417	71,417
Charges for services	2,226,875	1,926,760	0	0	0	0	0	0
Other	0	0	25,000	136,714	500	2,179	0	0
Total revenues	2,567,060	2,248,399	1,025,000	1,305,045	84,800	72,829	4,726,559	4,738,360
EXPENDITURES:								
Current:								
Public safety	2,888,923	2,702,990	0	0	80,780	69,854	0	0
Public works	0	0	1,000,000	547,650	0	0	0	0
Public health	0	0	0	0	0	0	99,000	0
Debt service:								
Interest	0	0	0	2,816	0	0	0	0
Capital outlay:								
Public safety	35,200	9,902	0	0	0	0	0	0
Public works	0	0	1,000,000	0	0	0	0	0
Total expenditures	2,924,123	2,712,892	2,000,000	550,466	80,780	69,854	99,000	0
Excess (deficiency) of revenues over (under) expenditures	(357,063)	(464,493)	(975,000)	754,579	4,020	2,975	4,627,559	4,738,360
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	196,560	178,976	0	37,117	0	0	0	0
Interfund transfer out	0	0	0	1	0	0	(4,639,650)	(4,738,360)
Total other financing sources (uses)	196,560	178,976	0	37,118	0	0	(4,639,650)	(4,738,360)
Net change in fund balances	(\$160,503)	(285,517)	\$ (975,000)	791,697	\$ 4,020	2,975	(\$12,091)	0
Fund balance July 1, 2018		935,290		4,715,130		66,044		0
Fund balance June 30, 2019		\$649,773		\$ 5,506,827		\$ 69,019		\$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, 2019
(PAGE 6 OF 6)

	<u>Veteran's Cemetery</u>		<u>Lockwood TEDD</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	\$193,322	\$194,154	\$17,000	\$91,552	\$238,719	\$238,519	\$19,746,645	\$19,823,092
Special assessments	0	0	0	0	0	0	1,000,142	1,168,491
Licenses and permits	0	0	0	0	0	0	150,000	150,000
Intergovernmental	5,568	5,568	0	0	0	0	1,822,454	1,723,265
Fines and forfeitures	0	0	0	0	0	0	52,000	39,442
Charges for services	0	0	0	0	0	0	2,332,875	2,074,453
Other	400	396	0	0	0	0	62,215	191,402
Total revenues	199,290	200,118	17,000	91,552	238,719	238,519	25,166,331	25,170,145
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	132,055	83,987
Public safety	0	0	0	0	0	0	8,031,592	7,336,283
Public works	52,500	0	0	0	401,500	379,266	3,085,838	1,860,893
Public health	0	0	0	0	0	0	4,774,980	4,628,462
Social and economic services	0	0	0	0	0	0	2,102,380	2,063,612
Culture and recreation	0	0	0	0	0	0	2,214,973	2,078,589
Conservation of natural resources	0	0	0	0	0	0	0	115,212
Community development	0	0	17,000	16,827			17,000	16,827
Debt service:			0					
Principal	0	0	0	0	24,339	24,339	24,339	24,339
Interest	0	0	0	0	6,206	7,474	6,206	10,290
Capital outlay:			0					
Public safety	0	0	0	0	0	0	374,500	53,489
Public works	0	0	0	0	319,000	284,782	2,178,300	957,499
Social and economic services	0	0	0	0	0	0	1,600	1,329
Culture and recreation	0	0	0	0	0	0	115,821	20,778
Total expenditures	52,500	0	17,000	16,827	751,045	695,861	23,059,584	19,251,589
Excess (deficiency) of revenues over (under) expenditures	146,790	200,118	0	74,725	(512,326)	(457,342)	2,106,747	5,918,556
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	580,455	570,894
Interfund transfer out	(160,080)	(160,080)	0	0	0	0	(5,164,740)	(5,309,064)
Interfund loan proceeds	0	0	0	0	0	350,000	0	350,000
Total other financing sources (uses)	(160,080)	(160,080)	0	0	0	350,000	(4,584,285)	(4,388,170)
Net change in fund balances	(\$13,290)	40,038	\$0	74,725	(\$512,326)	(107,342)	\$ (2,477,538)	1,530,386
Fund balance July 1, 2018		78,790		0		192,984		10,270,050
Fund balance June 30, 2019		\$118,828		\$74,725		\$ 85,642		\$ 11,800,436

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2019**

<u>Assets</u>	<u>R.S.I.D. Revolving Fund</u>	<u>Limited Tax G.O. Bond Fund</u>	<u>Total</u>
Cash and demand investments, pooled	\$175,506	\$0	\$175,506
Cash investments, pooled	135,192	0	135,192
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	27,326	0	27,326
Total assets	\$338,024	\$0	\$338,024
<u>Fund Balance</u>			
FUND BALANCE, Restricted	338,024	0	338,024
Total liabilities and fund balance	\$338,024	\$0	\$338,024

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, 2019

	<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:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Special assessments	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Charge for services	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total revenues	0	0	0	0	0	0
EXPENDITURES:						
Debt service:						
Principal	0	0	1,030,000	1,030,000	1,030,000	1,030,000
Interest	0	0	301,439	301,788	301,439	301,788
Total expenditures	0	0	1,331,439	1,331,788	1,331,439	1,331,788
Excess (deficiency) of revenues over (under) expenditures	0	0	(1,331,439)	(1,331,788)	(1,331,439)	(1,331,788)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	0	1,331,788	1,331,788	1,331,788	1,331,788
Interfund transfer out	25,000	0	0	0	25,000	0
Total other financing sources (uses)	25,000	0	1,331,788	1,331,788	1,356,788	1,331,788
Net change in fund balances	\$ 25,000	0	\$349	0	\$ 25,349	0
Fund balance July 1, 2018		338,024		0		338,024
Fund balance June 30, 2019		\$ 338,024		\$0		\$ 338,024

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

<u>ASSETS</u>	Health Insurance Fund	GIS Fund	Technology Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$5,238,539	\$278,822	\$83,844	\$5,601,205
Cash investments, pooled	4,025,436	214,776	64,584	4,304,796
Receivables (net of allowance for uncollectibles):				
Accrued interest	15,798	0	0	15,798
Prepaid Expense	17,026	2,029	11,716	30,771
Total current assets	9,296,799	495,627	160,144	9,952,570
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	0	552,865	552,865
Accumulated depreciation	0	0	(362,239)	(362,239)
Total property and equipment (net)	0	0	190,626	190,626
Total assets	\$9,296,799	\$495,627	\$350,770	\$10,143,196
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$800	\$117	\$27,747	\$28,664
Accrued liabilities	750,000	10,703	2,797	763,500
Accrued compensated absences	0	3,587	701	4,288
Total current liabilities	750,800	14,407	31,245	796,452
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	10,760	2,103	12,863
<u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	190,626	190,626
Unrestricted	8,545,999	470,460	126,796	9,143,255
Total net position	8,545,999	470,460	317,422	9,333,881
Total liabilities and net position	\$9,296,799	\$495,627	\$350,770	\$10,143,196

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Health Insurance Fund	GIS Fund	Technology Fund	Total
OPERATING REVENUES:				
Charges for services	\$ 0	\$ 109,665	\$ 341,633	\$ 451,298
Intergovernmental	0	11,358	0	11,358
Health insurance premiums	7,007,150	0	0	7,007,150
Total operating revenues	<u>7,007,150</u>	<u>121,023</u>	<u>341,633</u>	<u>7,469,806</u>
OPERATING EXPENSES:				
Salaries and benefits	0	274,251	81,281	355,532
Supplies	0	3,412	65,861	69,273
Contracted services	56,811	29,140	162,749	248,700
Health claims	7,745,169	0	0	7,745,169
Stop-loss insurance and administration	589,301	0	0	589,301
Depreciation	0	0	58,491	58,491
Total operating expenses	<u>8,391,281</u>	<u>306,803</u>	<u>368,382</u>	<u>9,066,466</u>
Operating income (loss)	(1,384,131)	(185,780)	(26,749)	(1,596,660)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	236,415	0	0	236,415
Income (loss) before transfers	<u>(1,147,716)</u>	<u>(185,780)</u>	<u>(26,749)</u>	<u>(1,360,245)</u>
Interfund transfer in	2,353,376	231,530	0	2,584,906
Change in net position	<u>1,205,660</u>	<u>45,750</u>	<u>(26,749)</u>	<u>1,224,661</u>
Net position July 1, 2018	<u>7,340,339</u>	<u>424,710</u>	<u>344,171</u>	<u>8,109,220</u>
Net position June 30, 2019	<u>\$ 8,545,999</u>	<u>\$ 470,460</u>	<u>\$ 317,422</u>	<u>\$ 9,333,881</u>

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$121,373	\$341,633	\$463,006
Cash received from health insurance premiums	7,114,948	0	0	7,114,948
Cash paid to other suppliers for goods or services	(60,864)	(35,019)	(256,043)	(351,926)
Cash paid to employees for services	0	(272,981)	(78,477)	(351,458)
Cash paid for health claims	(7,645,169)	0	0	(7,645,169)
Cash paid for stop-loss insurance and administration	(589,301)	0	0	(589,301)
Net cash provided (used) by operating activities	(1,180,386)	(186,627)	7,113	(1,359,900)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	2,353,376	231,530	0	2,584,906
Net cash provided (used) by noncapital financing activities	2,353,376	231,530	0	2,584,906
Cash flows from investing activities:				
Deposits into cash investments	463,623	43,939	101,796	609,358
Interest received on investments	241,602	0	0	241,602
Net cash provided (used) by investing activities	705,225	43,939	101,796	850,960
Net increase (decrease) in cash and demand investments	1,878,215	88,842	(38,332)	1,928,725
Cash and demand investments, July 1, 2018	3,360,324	189,980	122,176	3,672,480
Cash and demand investments, June 30, 2019	\$5,238,539	\$278,822	\$83,844	\$5,601,205

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

Operating income (loss)	(\$1,384,131)	(\$185,780)	(\$26,749)	\$ (\$1,596,660)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	58,491	58,491
(Increase) decrease in assets:				
Accounts receivable	107,798	350	0	108,148
Prepaid Expenses	(1,939)	(2,029)	(9,223)	(13,191)
Increase (decrease) in liabilities:				
Accounts payable	(2,114)	(438)	(21,007)	(23,559)
Accrued liabilities	100,000	1,270	5,601	106,871
Total adjustments	203,745	(847)	33,862	236,760
Net cash provided (used) by operating activities	(\$1,180,386)	(\$186,627)	\$7,113	\$ (\$1,359,900)