

YELLOWSTONE COUNTY, MONTANA COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS (Page 1 of 3)

I.	INTRODUCTORY SECTION (Unaudited)	Page
	A. Table of Contents	i-iii
	B. Letter of Transmittal	iv-xi
	C. Organization Chart	xii
	D. Elected Officials	xiii
II.	FINANCIAL SECTION	
	A. Independent Auditor's Report	1-3
	B. Management's Discussion and Analysis	4-20
	C. Basic Financial Statements	
	1. Statement of Net Position	21-22
	2. Statement of Activities	23
	3. Balance Sheet - Governmental Funds	24
	4. Reconciliation of Balance Sheet Fund Balance to Net Position of Governmental Activities	25
	5. Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	26
	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
	7. Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	28-29
	 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Funds - Road, Property and Liability Insurance, and Public Safety Funds 	30
	9. Statement of Net Position - Proprietary Funds	31-32
	10. Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	33
	11. Statement of Cash Flows - Proprietary Funds	34-35
	12. Statement of Fiduciary Net Position - Fiduciary Funds	36
	13. Statement of Changes in Fiduciary Net Position - External Investment Trust Fund	37
	14. Notes to the Financial Statements	38-89

YELLOWSTONE COUNTY, MONTANA COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

(Page 2 of 3)

II.	FINANCIAL SECTION, continued	<u>Page</u>
	 D. Required Supplementary Information 1. Employee Group Benefits Plan - Other Post Employment Benefits (OPEB) 2. Schedule of Proportionate Share of the Net Pension Liability & Schedule of Contributions 	90 91-96
	E. Supplementary Information	
	 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Governmental Debt Service and Capital Projects Funds 	97
	2. Combining Balance Sheet - Nonmajor Governmental Funds	98
	 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Nonmajor Governmental Funds 	99
	 4. Nonmajor Special Revenue Funds a. Combining Balance Sheet b. Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 	100-103 104-108
	 5. Nonmajor Debt Service Funds a. Combining Balance Sheet b. Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 	109 110
	 6. Nonmajor Capital Projects Funds a. Combining Balance Sheet b. Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 	111 112
	 7. Internal Service Funds a. Combining Statement of Net Position b. Combining Statement of Revenues, Expenses, and Changes in Fund Net Position c. Combining Statement of Cash Flows 	113 114 115

YELLOWSTONE COUNTY, MONTANA COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS (Page 3 of 3)

	PICAL CROWNON (II IV. I)	<u>Page</u>
<u> </u>	FICAL SECTION (Unaudited)	
<u>Schedule</u>		
1.	Net Position by Component	116
2.	Change in Net Position	117-118
3.	Fund Balances, Governmental Funds	119
4.	Changes in Fund Balances, Governmental Funds	120
5.	Taxable Value and Estimated Actual Value of Taxable Property	121
6.	Direct and Overlapping Property Tax Rates	122
7.	Principal Property Tax Payers	123
8.	Property Tax Levies and Collections	124
9.	Ratios of General Bonded Debt Outstanding	125
10.	Direct and Overlapping Governmental Activities Debt	126
11.	Legal Debt Margin Information	127
12.	Demographic and Economic Statistics	128
13.	Principal Employers	129
14.	Full-time Equivalent County Government Employees by Function	130
15.	Operating Indicators by Function	131
16.	Actual Levies and Revenues Compared to Statutory Limitations	132
17.	Rural Special Improvement Districts Continuing Disclosures	133
SINGLE	AUDIT SECTION	
A.	Independent Auditor's Report on Internal Control Over Financial Reporting and on	134-135
	Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	
B.	Independent Auditor's Report on Compliance for Each Major Program and	136-137
	on Internal Control over Compliance Required by the Uniform Guidance	
C.	Schedule of Expenditures of Federal Awards	138-139
D.	Notes to Schedule of Expenditures of Federal Awards	140-141
E.	Schedule of Findings and Prior Year Findings Status	142-144