

AGENCY FUND

Agency funds account for assets held by a government unit as an agent for individuals, private organizations, other government units, and/or other funds.

YELLOWSTONE COUNTY, MONTANA

Agency Fund

BALANCE SHEET

JUNE 30, 2002

ASSETS

Cash and demand investments	\$ 2,965,915
Cash investments	3,652,779
Receivables (net of allowance for uncollectibles):	
Tax title sales contracts	12,251
Property taxes	4,190,036
Delinquent assessments	845,504
Deferred assessments	12,357
Total assets	\$ 11,678,842

LIABILITIES

Accounts payable	\$ 180,914
Due to others	704,986
Due to other taxing districts	10,792,942
Total liabilities	\$ 11,678,842

YELLOWSTONE COUNTY, MONTANA
Agency Fund
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS:				
Cash and demand investments	\$ 3,671,923	\$ 102,309,966	\$ (103,015,974)	\$ 2,965,915
Cash investments	244,599	4,678,909	\$ (1,270,729)	3,652,779
Receivables (net of allowance for uncollectibles):				
Tax title sales contracts	71,581	0	(59,330)	12,251
Property taxes	5,030,373	84,725,525	(85,565,862)	4,190,036
Delinquent assessments	0	15,714,631	(14,869,127)	845,504
Deferred assessments	14,893	0	(2,536)	12,357
Total assets	\$ 9,033,369	\$ 207,429,031	\$ (204,783,558)	\$ 11,678,842
LIABILITIES:				
Accounts payable	\$ 104,660	\$ 2,852,104	\$ (2,775,850)	\$ 180,914
Accrued liabilities	347,894	0	(347,894)	0
Due to others	739,855	2,873,328	(2,908,197)	704,986
Due to other taxing districts	7,840,960	116,001,922	(113,049,940)	10,792,942
Total liabilities	\$ 9,033,369	\$ 121,727,354	\$ (119,081,881)	\$ 11,678,842