

**GENERAL FIXED ASSET ACCOUNT GROUP**

**YELLOWSTONE COUNTY, MONTANA**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**By Source**  
**JUNE 30, 2002**

	<b>Balance</b> <b><u>June 30, 2002</u></b>
<b>General fixed assets:</b>	
Land	\$ 882,792
Buildings	23,088,066
Improvements other than buildings	2,086,703
Equipment and vehicles	11,383,355
Construction in progress	<u>1,011,132</u>
<b>Total general fixed assets</b>	<b>\$ <u><u>38,452,048</u></u></b>
 <b>Investment in general fixed assets by source:</b>	
General fund	\$ 6,451,730
Special revenue	12,107,361
General federal revenue sharing	994,251
Federal grants	3,094,130
State grants	499,339
General obligation debt	12,951,507
Donations	1,133,312
Initial start of system	<u>1,220,418</u>
<b>Total investment in general fixed assets</b>	<b>\$ <u><u>38,452,048</u></u></b>



**YELLOWSTONE COUNTY, MONTANA**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**By Function and Activity**  
**JUNE 30, 2002**

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment and Vehicles</u>	<u>Construction in Progress</u>	<u>Total</u>
<b>General government:</b>						
Administration and finance	\$ 0	\$ 0	\$ 0	\$ 82,309	\$ 0	\$ 82,309
Records and election	0	0	0	206,744	0	206,744
Legal and judicial	0	0	0	182,281	14,849	197,130
Data processing	0	55,544	0	464,881	0	520,425
Central stores	0	0	0	0	0	0
Other	0	1,991	14,983	133,173	0	150,147
<b>Total general government</b>	<b>0</b>	<b>57,535</b>	<b>14,983</b>	<b>1,069,388</b>	<b>14,849</b>	<b>1,156,755</b>
<b>Public works:</b>						
Road	75,000	539,793	0	5,358,925	0	5,973,718
Bridge	0	12,069	0	623,399	0	635,468
Weed	0	105,986	0	166,260	0	272,246
Junk vehicle	5,000	12,500	17,923	116,775	0	152,198
<b>Total public works</b>	<b>80,000</b>	<b>670,348</b>	<b>17,923</b>	<b>6,265,359</b>	<b>0</b>	<b>7,033,630</b>
<b>Public safety:</b>						
Sheriff	90,000	450,667	47,964	3,060,120	866,162	4,514,913
Detention	0	10,201,280	416,336	75,076	0	10,692,692
Youth detention and probation	148,393	2,421,691	6,050	128,954	0	2,705,088
Disaster and emergency	0	0	0	431,753	0	431,753
<b>Total public safety</b>	<b>238,393</b>	<b>13,073,638</b>	<b>470,350</b>	<b>3,695,903</b>	<b>866,162</b>	<b>18,344,446</b>
<b>Public health:</b>						
Air pollution	0	0	0	88,757	0	88,757
Animal control	0	0	0	81,404	0	81,404
<b>Total public health</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170,161</b>	<b>0</b>	<b>170,161</b>
<b>Social and economic services</b>	<b>0</b>	<b>138,073</b>	<b>0</b>	<b>34,278</b>	<b>0</b>	<b>172,351</b>
<b>Culture and recreation</b>	<b>0</b>	<b>229,951</b>	<b>1,246,824</b>	<b>5,550</b>	<b>0</b>	<b>1,482,325</b>
<b>Community development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Nondepartmental</b>	<b>564,399</b>	<b>8,918,521</b>	<b>336,623</b>	<b>142,716</b>	<b>130,121</b>	<b>10,092,380</b>
<b>Total general fixed assets</b>	<b>\$ 882,792</b>	<b>\$ 23,088,066</b>	<b>\$ 2,086,703</b>	<b>\$ 11,383,355</b>	<b>\$ 1,011,132</b>	<b>\$ 38,452,048</b>



**YELLOWSTONE COUNTY, MONTANA**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**By Function and Activity**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	General Fixed Assets July 1, 2001	Additions	Deductions	Transfers	General Fixed Assets June 30, 2002
<b>General government:</b>					
Administration and finance	\$ 89,454	\$ 12,850	\$ (122,435)	\$ 102,440	\$ 82,309
Records and election	347,467	37,726	(178,449)	0	206,744
Legal and judicial	503,246	31,236	(337,352)	0	197,130
Data processing	967,700	22,766	(470,041)	0	520,425
Central stores	102,440	0	0	(102,440)	0
Other	299,526	0	(149,379)	0	150,147
<b>Total general government</b>	<b>2,309,833</b>	<b>104,578</b>	<b>(1,257,656)</b>	<b>0</b>	<b>1,156,755</b>
<b>Public works:</b>					
Road	5,643,670	634,435	(304,387)	0	5,973,718
Bridge	581,716	77,580	(23,828)	0	635,468
Weed	313,379	5,362	(46,495)	0	272,246
Junk Vehicle	181,545	0	(29,347)	0	152,198
<b>Total public works</b>	<b>6,720,310</b>	<b>717,377</b>	<b>(404,057)</b>	<b>0</b>	<b>7,033,630</b>
<b>Public safety:</b>					
Sheriff	3,130,244	1,852,367	(467,698)	0	4,514,913
Detention	10,883,741	9,517	(200,566)	0	10,692,692
Youth detention and probation	2,830,366	24,900	(150,179)	0	2,705,087
Disaster and emergency	444,459	14,811	(27,516)	0	431,754
<b>Total public safety</b>	<b>17,288,810</b>	<b>1,901,595</b>	<b>(845,959)</b>	<b>0</b>	<b>18,344,446</b>
<b>Public health:</b>					
Air pollution	89,799	14,340	(15,382)	0	88,757
Animal control	61,437	23,017	(3,050)	0	81,404
<b>Total public health</b>	<b>151,236</b>	<b>37,357</b>	<b>(18,432)</b>	<b>0</b>	<b>170,161</b>
<b>Social and economic services</b>	<b>213,076</b>	<b>29,700</b>	<b>(70,425)</b>	<b>0</b>	<b>172,351</b>
<b>Culture and recreation</b>	<b>1,500,666</b>	<b>11,919</b>	<b>(30,260)</b>	<b>0</b>	<b>1,482,325</b>
<b>Community development</b>	<b>4,037</b>	<b>0</b>	<b>(4,037)</b>	<b>0</b>	<b>0</b>
<b>Nondepartmental</b>	<b>9,515,627</b>	<b>597,903</b>	<b>(21,150)</b>	<b>0</b>	<b>10,092,380</b>
<b>Total general fixed assets</b>	<b>\$ 37,703,595</b>	<b>\$ 3,400,429</b>	<b>\$(2,651,976)</b>	<b>\$0</b>	<b>\$38,452,048</b>