

## **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.

**Benevolent Fund** - Accounts for funds requested or contributed to the County for general purposes.

## **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, 2013  
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<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	\$604,254	\$420,848	\$41	\$100,223	\$7,015	\$10,716	\$39,830
Cash investments, pooled	900,031	626,849	62	149,282	10,450	15,962	59,327
Receivables (net of allowance for uncollectibles):							
Property taxes	236,232	264,551	275	53,766	230,669	156,485	46,736
Accounts	35,897	0	0	4,969	0	0	0
Prepaid expenses	7,043	0	0	0	0	0	0
Inventories	0	40,654	0	24,459	0	0	0
<b>Total assets</b>	<b>\$1,783,457</b>	<b>\$1,352,902</b>	<b>\$378</b>	<b>\$332,699</b>	<b>\$248,134</b>	<b>\$183,163</b>	<b>\$145,893</b>
 <b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$15,569	\$422,861	\$0	\$8,589	\$17,465	\$26,678	\$5,366
Accrued liabilities	181,689	0	0	29,014	0	0	6,716
Deferred revenue	236,232	264,551	275	53,766	230,669	156,485	46,736
<b>Total liabilities</b>	<b>433,490</b>	<b>687,412</b>	<b>275</b>	<b>91,369</b>	<b>248,134</b>	<b>183,163</b>	<b>58,818</b>
 <b>FUND BALANCE:</b>							
Reserved for inventories	0	40,654	0	24,459	0	0	0
Unreserved	1,349,967	624,836	103	216,871	0	0	87,075
<b>Total fund balance</b>	<b>1,349,967</b>	<b>665,490</b>	<b>103</b>	<b>241,330</b>	<b>0</b>	<b>0</b>	<b>87,075</b>
<b>Total liabilities and fund balance</b>	<b>\$1,783,457</b>	<b>\$1,352,902</b>	<b>\$378</b>	<b>\$332,699</b>	<b>\$248,134</b>	<b>\$183,163</b>	<b>\$145,893</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2013  
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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	\$12,700	\$241,212	\$50,730	\$48,894	\$86,638	\$868
Cash investments, pooled	18,916	359,282	75,562	72,826	127,782	1,292
Receivables (net of allowance for uncollectibles):						
Property taxes	160,248	0	0	100,264	418,124	849
Accounts	0	0	0	0	0	0
Accrued interest	0	0	0	0	192	0
Inventories	0	0	0	0	0	0
<b>Total assets</b>	<b>\$191,864</b>	<b>\$601,994</b>	<b>\$126,292</b>	<b>\$221,984</b>	<b>\$632,736</b>	<b>\$3,009</b>
 <b><u>Liabilities and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$31,616	\$21,500	\$8,822	\$20,085	\$0	\$2,160
Deferred revenue	160,248	0	0	100,264	418,124	849
Due to other taxing districts	0	0	0	0	214,612	0
<b>Total liabilities</b>	<b>191,864</b>	<b>21,500</b>	<b>8,822</b>	<b>120,349</b>	<b>632,736</b>	<b>3,009</b>
 <b>FUND BALANCE:</b>						
Unreserved	0	580,494	117,470	101,635	0	0
<b>Total fund balance</b>	<b>0</b>	<b>580,494</b>	<b>117,470</b>	<b>101,635</b>	<b>0</b>	<b>0</b>
<b>Total liabilities and fund balance</b>	<b>\$191,864</b>	<b>\$601,994</b>	<b>\$126,292</b>	<b>\$221,984</b>	<b>\$632,736</b>	<b>\$3,009</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2013  
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<u>Assets</u>	<b>Alcohol Rehabilitation Fund</b>	<b>Drug Forfeiture Fund</b>	<b>Junk Vehicle Fund</b>	<b>Youth Services Fund</b>	<b>R.S.I.D. Maintenance Fund</b>	<b>Traffic Safety Fund</b>
Cash and demand investments, pooled	\$0	\$77,971	\$41,781	\$165,972	\$1,421,134	\$22,097
Cash investments, pooled	0	116,133	62,232	247,213	2,105,246	32,703
Receivables (net of allowance for uncollectibles):						
Accounts	43,275	1,253	0	113,321	0	0
Delinquent assessments	0	0	0	0	19,764	0
Accrued interest	0	1	0	0	1,747	32
Prepaid Expenses	0	0	0	100	0	0
<b>Total assets</b>	<b>\$43,275</b>	<b>\$195,358</b>	<b>\$104,013</b>	<b>\$526,606</b>	<b>\$3,547,891</b>	<b>\$54,832</b>
 <b><u>Liabilities and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$43,275	\$949	\$568	\$22,654	\$31,108	\$7,567
Accrued liabilities	0	0	3,614	107,258	30	0
Deferred revenue	0	0	0	0	19,764	0
<b>Total liabilities</b>	<b>43,275</b>	<b>949</b>	<b>4,182</b>	<b>129,912</b>	<b>50,902</b>	<b>7,567</b>
 <b>FUND BALANCE:</b>						
Unreserved	0	194,409	99,831	396,694	3,496,989	47,265
<b>Total fund balance</b>	<b>0</b>	<b>194,409</b>	<b>99,831</b>	<b>396,694</b>	<b>3,496,989</b>	<b>47,265</b>
<b>Total liabilities and fund balance</b>	<b>\$43,275</b>	<b>\$195,358</b>	<b>\$104,013</b>	<b>\$526,606</b>	<b>\$3,547,891</b>	<b>\$54,832</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2013  
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Veteran's Cemetery Levy Fund	Total
Cash and demand investments, pooled	\$0	\$0	\$54,979	\$3,407,903
Cash investments, pooled	0	0	81,890	5,063,040
Receivables (net of allowance for uncollectibles):				
Property taxes	1,551	622,365	44,786	2,336,901
Accounts	0	0	0	198,715
Delinquent assessments	0	0	0	19,764
Accrued interest	0	0	0	1,972
Prepaid expenses	0	0	0	8,643
Inventories	0	0	0	65,113
<b>Total assets</b>	<b>\$1,551</b>	<b>\$622,365</b>	<b>\$181,655</b>	<b>\$11,102,051</b>
 <b><u>Liabilities and Fund Balance</u></b>				
<b>LIABILITIES:</b>				
Accounts payable	\$0	\$0	\$2,672	\$ 689,504
Accrued liabilities	0	0	0	328,321
Deferred revenue	1,551	622,365	44,786	2,356,665
Due to other taxing districts	0	0	0	214,612
<b>Total liabilities</b>	<b>1,551</b>	<b>622,365</b>	<b>47,458</b>	<b>3,589,102</b>
 <b>FUND BALANCE:</b>				
Reserved for inventories	0	0	0	65,113
Unreserved	0	0	134,197	7,447,836
<b>Total fund balance</b>	<b>0</b>	<b>0</b>	<b>134,197</b>	<b>7,512,949</b>
<b>Total liabilities and fund balance</b>	<b>\$1,551</b>	<b>\$622,365</b>	<b>\$181,655</b>	<b>\$11,102,051</b>



**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, 2013**  
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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>
<b>REVENUES:</b>								
Taxes	\$1,191,639	\$1,123,192	\$1,361,455	\$1,282,315	\$0	\$0	\$266,435	\$251,303
Special assessments	0	0	0	0	750	553	0	0
Intergovernmental	210,184	240,698	16,647	16,647	0	0	59,100	38,560
Charges for services	57,000	61,676	0	0	0	0	42,000	43,126
Other	1,000	2,637	0	13,872	0	0	27,000	33,127
<b>Total revenues</b>	<b>1,459,823</b>	<b>1,428,203</b>	<b>1,378,102</b>	<b>1,312,834</b>	<b>750</b>	<b>553</b>	<b>394,535</b>	<b>366,116</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	3,403,124	3,136,817	0	0	0	0	0	0
Public works	0	0	748,000	485,922	0	0	408,805	320,657
Social and economic services	0	0	0	0	1,045	745	0	0
<b>Capital outlay:</b>								
Public safety	87,000	86,007	0	0	0	0	0	0
Public works	0	0	1,012,700	825,807	0	0	26,492	16,372
<b>Total expenditures</b>	<b>3,490,124</b>	<b>3,222,824</b>	<b>1,760,700</b>	<b>1,311,729</b>	<b>1,045</b>	<b>745</b>	<b>435,297</b>	<b>337,029</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(2,030,301)</b>	<b>(1,794,621)</b>	<b>(382,598)</b>	<b>1,105</b>	<b>(295)</b>	<b>(192)</b>	<b>(40,762)</b>	<b>29,087</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	1,970,692	1,965,321	0	0	0	0	12,232	9,720
Interfund transfer out	(343,692)	(346,663)	0	0	0	0	(40,000)	(40,000)
<b>Total other financing sources (uses)</b>	<b>1,627,000</b>	<b>1,618,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,768)</b>	<b>(30,280)</b>
<b>Net change in fund balances</b>	<b>\$ (403,301)</b>	<b>(175,963)</b>	<b>\$ (382,598)</b>	<b>1,105</b>	<b>(295)</b>	<b>(192)</b>	<b>\$ (68,530)</b>	<b>(1,193)</b>
<b>Fund balances July 1, 2012</b>		<b>1,525,930</b>		<b>664,385</b>		<b>295</b>		<b>242,523</b>
<b>Fund balances June 30, 2013</b>		<b>\$1,349,967</b>		<b>\$ 665,490</b>		<b>\$103</b>		<b>\$ 241,330</b>

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, 2013  
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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>
<b>REVENUES:</b>								
Taxes	\$ 698,024	\$ 631,311	\$ 799,305	\$ 753,287	\$ 240,085	\$ 226,118	\$ 945,699	\$ 891,278
Intergovernmental	102,163	102,164	9,896	9,896	2,936	2,936	11,891	11,891
<b>Total revenues</b>	<b>800,187</b>	<b>733,475</b>	<b>809,201</b>	<b>763,183</b>	<b>243,021</b>	<b>229,111</b>	<b>957,590</b>	<b>903,169</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	0	0	0	0	957,590	903,169
Social and economic services	0	0	809,201	763,183	269,088	223,433	0	0
Culture and recreation	800,187	733,475	0	0	0	0	0	0
<b>Capital outlay:</b>								
Social and economic services	0	0	0	0	1,000	810	0	0
<b>Total expenditures</b>	<b>800,187</b>	<b>733,475</b>	<b>809,201</b>	<b>763,183</b>	<b>270,088</b>	<b>224,243</b>	<b>957,590</b>	<b>903,169</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,067)</b>	<b>4,868</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	0	0	35,887	29,860	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,887</b>	<b>29,860</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$ 8,820</b>	<b>34,728</b>	<b>\$0</b>	<b>0</b>
<b>Fund balances July 1, 2012</b>		<b>0</b>		<b>0</b>		<b>52,347</b>		<b>0</b>
<b>Fund balances June 30, 2013</b>		<b>\$0</b>		<b>\$0</b>		<b>\$ 87,075</b>		<b>\$0</b>

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, 2013  
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	<u>PILT Fund</u>		<u>Parks Fund</u>		<u>Museum Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>						
Taxes	\$0	\$0	\$0	\$0	\$ 515,303	\$ 485,368
Intergovernmental	175,000	183,382	0	0	22,278	20,975
Other	0	0	15,825	14,152	0	0
<b>Total revenues</b>	<b>175,000</b>	<b>183,382</b>	<b>15,825</b>	<b>14,152</b>	<b>537,581</b>	<b>506,343</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	184,500	93,328	0	0	0	0
Culture and recreation	0	0	46,090	45,654	551,013	503,428
<b>Capital outlay:</b>						
Culture and recreation	50,000	0	0	0	31,766	0
<b>Total expenditures</b>	<b>234,500</b>	<b>93,328</b>	<b>46,090</b>	<b>45,654</b>	<b>582,779</b>	<b>503,428</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(59,500)</b>	<b>90,054</b>	<b>(30,265)</b>	<b>(31,502)</b>	<b>(45,198)</b>	<b>2,915</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfer in	0	0	49,000	49,000	20,000	20,000
Interfund transfer out	(37,000)	(37,000)	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(37,000)</b>	<b>(37,000)</b>	<b>49,000</b>	<b>49,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Net change in fund balances</b>	<b>(\$96,500)</b>	<b>53,054</b>	<b>\$ 18,735</b>	<b>17,498</b>	<b>\$ (25,198)</b>	<b>22,915</b>
<b>Fund balances July 1, 2012</b>		<b>527,440</b>		<b>99,972</b>		<b>78,720</b>
<b>Fund balances June 30, 2013</b>		<b>\$ 580,494</b>		<b>\$ 117,470</b>		<b>\$ 101,635</b>

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, 2013  
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	<u>Health Services Fund</u>		<u>Soil Conservation Fund</u>		<u>Alcohol Rehabilitation Fund</u>		<u>Drug Forfeiture Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>								
Taxes	\$2,110,987	\$1,989,429	\$ 95,921	\$ 89,770	\$0	\$0	\$0	\$0
Intergovernmental	26,458	26,458	2,538	2,538	210,000	206,286	0	0
Fines and forfeitures	0	0	0	0	0	0	170,000	129,013
Other	1,800	69	0	0	0	0	20	0
<b>Total revenues</b>	<b><u>2,139,245</u></b>	<b><u>2,015,956</u></b>	<b><u>98,459</u></b>	<b><u>92,308</u></b>	<b><u>210,000</u></b>	<b><u>206,286</u></b>	<b><u>170,020</u></b>	<b><u>129,013</u></b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	0	0	0	0	109,900	22,598
Public health	2,139,245	2,015,956	0	0	210,000	206,286	0	0
Conservation of natural resources	0	0	99,020	92,869	0	0	0	0
<b>Total expenditures</b>	<b><u>2,139,245</u></b>	<b><u>2,015,956</u></b>	<b><u>99,020</u></b>	<b><u>92,869</u></b>	<b><u>210,000</u></b>	<b><u>206,286</u></b>	<b><u>109,900</u></b>	<b><u>22,598</u></b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>(561)</u></b>	<b><u>(561)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>60,120</u></b>	<b><u>106,415</u></b>
<b>Net change in fund balances</b>	<b><u>\$0</u></b>	<b><u>0</u></b>	<b><u>(\$561)</u></b>	<b><u>(561)</u></b>	<b><u>\$0</u></b>	<b><u>0</u></b>	<b><u>\$ 60,120</u></b>	<b><u>106,415</u></b>
<b>Fund balances July 1, 2012</b>		<b><u>0</u></b>		<b><u>561</u></b>		<b><u>0</u></b>		<b><u>87,994</u></b>
<b>Fund balances June 30, 2013</b>		<b><u>\$0</u></b>		<b><u>\$0</u></b>		<b><u>\$0</u></b>		<b><u>\$ 194,409</u></b>

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, 2013  
 (PAGE 5 OF 6)

	<u>Junk Vehicle Fund</u>		<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety 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>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special assessments	0	0	0	0	717,000	742,431	0	0
Licenses and permits	0	0	149,350	149,350	0	0	0	0
Intergovernmental	137,759	137,759	226,713	243,752	0	0	70,000	73,600
Charges for services	500	9,500	1,590,331	1,622,475	0	0	0	0
Other	1,200	17,162	0	978	15,000	26,917	500	3
<b>Total revenues</b>	<b>139,459</b>	<b>164,421</b>	<b>1,966,394</b>	<b>2,016,555</b>	<b>732,000</b>	<b>769,348</b>	<b>70,500</b>	<b>73,603</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	2,291,414	2,285,209	0	0	80,000	78,789
Public works	193,851	118,981	0	0	0	0	0	0
<b>Capital outlay:</b>								
Public safety	0	0	3,000	1,823	0	0	0	0
Public works	0	0	0	0	800,000	373,619	0	0
<b>Total expenditures</b>	<b>193,851</b>	<b>118,981</b>	<b>2,294,414</b>	<b>2,287,032</b>	<b>800,000</b>	<b>373,619</b>	<b>80,000</b>	<b>78,789</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(54,392)</b>	<b>45,440</b>	<b>(328,020)</b>	<b>(270,477)</b>	<b>(68,000)</b>	<b>395,729</b>	<b>(9,500)</b>	<b>(5,186)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	301,679	299,850	0	0	0	0
Interfund transfer out	0	0	0	0	0	(19)	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>301,679</b>	<b>299,850</b>	<b>0</b>	<b>(19)</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(\$54,392)</b>	<b>45,440</b>	<b>\$ (26,341)</b>	<b>29,373</b>	<b>\$ (68,000)</b>	<b>395,710</b>	<b>\$ (9,500)</b>	<b>(5,186)</b>
<b>Fund balances July 1, 2012</b>		<b>54,391</b>		<b>367,321</b>		<b>3,101,279</b>		<b>52,451</b>
<b>Fund balances June 30, 2013</b>		<b>\$99,831</b>		<b>\$ 396,694</b>		<b>\$3,496,989</b>		<b>\$ 47,265</b>

**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, 2013**  
**(PAGE 6 OF 6)**

	<u>Emergency Levy Fund</u>		<u>Permissive Medical Levy Fund</u>		<u>Veteran's Cemetery</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>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$3,103,532	\$2,925,683	\$222,517	\$209,822	\$11,550,902	\$10,858,876
Special assessments	0	0	0	0	0	0	717,750	742,984
Licenses and permits	0	0	0	0	0	0	149,350	149,350
Intergovernmental	0	0	0	0	2,822	2,822	1,286,385	1,320,364
Fines and forfeitures	0	0	0	0	0	0	170,000	129,013
Charges for services	0	0	0	0	27,000	59,555	1,716,831	1,796,332
Other	0	0	0	0	1,000	16,002	63,345	124,976
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>3,103,532</b>	<b>2,925,683</b>	<b>253,339</b>	<b>288,201</b>	<b>15,654,563</b>	<b>15,121,895</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	0	0	0	0	0	0	184,500	93,328
Public safety	0	0	0	0	0	0	6,842,028	6,426,582
Public works	0	0	0	0	75,800	65,680	1,426,456	991,240
Public health	0	0	0	0	0	0	2,349,245	2,222,242
Social and economic services	0	0	0	0	0	0	1,079,334	987,361
Culture and recreation	0	0	0	0	0	0	1,397,290	1,282,557
Conservation of natural resources	0	0	0	0	0	0	99,020	92,869
<b>Capital outlay:</b>								
Public safety	0	0	0	0	0	0	90,000	87,830
Public works	0	0	0	0	0	0	1,839,192	1,215,798
Social and economic services	0	0	0	0	45,500	20,826	46,500	21,636
Culture and recreation	0	0	0	0	0	0	81,766	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,300</b>	<b>86,506</b>	<b>15,435,331</b>	<b>13,421,443</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>3,103,532</b>	<b>2,925,683</b>	<b>132,039</b>	<b>201,695</b>	<b>219,232</b>	<b>1,700,452</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	0	0	0	0	2,389,490	2,373,751
Interfund transfer out	0	0	(3,103,532)	(2,925,683)	(189,859)	(189,859)	(3,714,083)	(3,539,224)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>(3,103,532)</b>	<b>(2,925,683)</b>	<b>(189,859)</b>	<b>(189,859)</b>	<b>(1,324,593)</b>	<b>(1,165,473)</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>(\$57,820)</b>	<b>11,836</b>	<b>\$ (1,105,361)</b>	<b>534,979</b>
<b>Fund balances July 1, 2012</b>		<b>0</b>		<b>0</b>		<b>122,361</b>		<b>6,977,970</b>
<b>Fund balances June 30, 2013</b>		<b>\$0</b>		<b>\$0</b>		<b>\$ 134,197</b>		<b>\$ 7,512,949</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2013**

<u>Assets</u>	<b>R.S.I.D. Revolving Fund</b>	<b>METRA Expansion Bond Fund</b>	<b>Limited Tax G.O. Bond Fund</b>	<b>Total</b>
Cash and demand investments, pooled	\$131,471	\$67,586	\$0	\$199,057
Cash investments, pooled	195,824	99,327	0	295,151
Receivables (net of allowance for uncollectibles):				
Property taxes	0	112,651	0	112,651
Accrued interest	0	203	0	203
<b>Total assets</b>	<b>\$327,295</b>	<b>\$279,767</b>	<b>\$0</b>	<b>\$607,062</b>
<b><u>Liabilities and Fund Balance</u></b>				
<b>LIABILITIES:</b>				
Deferred revenue	<b>\$0</b>	<b>\$112,651</b>	<b>\$0</b>	<b>\$112,651</b>
<b>FUND BALANCE, reserved for debt service</b>	<b>327,295</b>	<b>167,116</b>	<b>0</b>	<b>494,411</b>
<b>Total liabilities and fund balance</b>	<b>\$327,295</b>	<b>\$279,767</b>	<b>\$0</b>	<b>\$607,062</b>

**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, 2013**

	<b>R.S.I.D.</b>		<b>METRA Expansion</b>		<b>Limited Tax G.O.</b>		<b>Total</b>	
	<b><u>Revolving Fund</u></b>		<b><u>Bond Fund</u></b>		<b><u>Bond Fund</u></b>		<b><u>Budget</u></b>	<b><u>Actual</u></b>
	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$556,293	\$524,425	\$0	\$0	\$556,293	\$524,425
Intergovernmental	0	0	232,236	232,236	0	0	232,236	232,236
Other	0	0	2,500	144	0	0	2,500	144
<b>Total revenues</b>	<b>85,858</b>	<b>50,772</b>	<b>791,029</b>	<b>756,805</b>	<b>0</b>	<b>0</b>	<b>876,887</b>	<b>807,577</b>
<b>EXPENDITURES:</b>								
Debt service:								
Principal	0	0	710,000	710,000	480,000	480,000	1,190,000	1,190,000
Interest	0	0	40,727	40,525	139,220	139,220	179,947	179,745
Protest Tax Contingency	0	0	52,200	0	37,150	0	89,350	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>802,927</b>	<b>750,525</b>	<b>619,220</b>	<b>619,220</b>	<b>1,459,297</b>	<b>1,369,745</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>85,858</b>	<b>50,772</b>	<b>(11,898)</b>	<b>6,280</b>	<b>(619,220)</b>	<b>(619,220)</b>	<b>(582,410)</b>	<b>(562,168)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	19	0	0	619,220	619,220	619,220	619,239
Interfund transfer out	(25,000)	(56)	0	0	0	0	(25,000)	(56)
<b>Total other financing sources (uses)</b>	<b>(25,000)</b>	<b>(37)</b>	<b>0</b>	<b>0</b>	<b>619,220</b>	<b>619,220</b>	<b>594,220</b>	<b>619,183</b>
<b>Net change in fund balances</b>	<b>\$60,858</b>	<b>50,735</b>	<b>\$ (11,898)</b>	<b>6,280</b>	<b>\$0</b>	<b>0</b>	<b>\$ 11,810</b>	<b>57,015</b>
<b>Fund balance July 1, 2012</b>		<b>276,560</b>		<b>160,836</b>		<b>0</b>		<b>437,396</b>
<b>Fund balance June 30, 2013</b>		<b>\$ 327,295</b>		<b>\$ 167,116</b>		<b>\$0</b>		<b>\$ 494,411</b>



**YELLOWSTONE COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2013**

<u>Assets</u>	<u>Geographical Information System Fund</u>	<u>RSID Construction Fund</u>	<u>Total</u>
Cash and demand investments, pooled	\$118,064	\$13,390	\$131,454
Cash investments, pooled	175,854	19,945	195,799
<b>Total Assets</b>	<b>\$295,938</b>	<b>\$33,335</b>	<b>\$329,273</b>
<b><u>Liabilities and Fund Balance</u></b>			
<b>LIABILITIES:</b>			
Accounts payable	\$850	\$33,335	\$34,185
Accrued liabilities	16,287	0	16,287
<b>Total liabilities</b>	<b>17,137</b>	<b>33,335</b>	<b>50,472</b>
<b>FUND BALANCE:</b>			
Reserved for capital improvements	278,801	0	278,801
<b>Total fund balance</b>	<b>278,801</b>	<b>0</b>	<b>278,801</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$295,938</b>	<b>\$33,335</b>	<b>\$329,273</b>

**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, 2013**

	<u>Geographical</u>		<u>RSID Construction Fund</u>		<u>Total</u>	
	<u>Information System Fund</u>					
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>						
Intergovernmental	\$9,381	\$9,381	\$0	\$0	\$ 9,381	\$ 9,381
Charge for services	110,000	121,275	0	0	110,000	121,275
Other	0	121	984,971	934,716	984,971	934,837
<b>Total revenues</b>	<b>119,381</b>	<b>130,777</b>	<b>1,457,120</b>	<b>1,369,661</b>	<b>1,576,501</b>	<b>1,500,438</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	305,579	302,883	0	0	305,579	302,883
<b>Capital outlay:</b>						
Public works	0	0	1,457,120	1,369,561	1,457,120	1,369,561
<b>Total expenditures</b>	<b>315,579</b>	<b>311,361</b>	<b>1,457,120</b>	<b>1,369,561</b>	<b>1,772,699</b>	<b>1,680,922</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(196,198)</b>	<b>(180,584)</b>	<b>0</b>	<b>100</b>	<b>(196,198)</b>	<b>(180,484)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfers in	209,275	210,384	0	0	209,275	210,384
<b>Total other financing sources (uses)</b>	<b>209,275</b>	<b>210,384</b>	<b>0</b>	<b>0</b>	<b>209,275</b>	<b>210,384</b>
<b>Net change in fund balances</b>	<b>\$13,077</b>	<b>29,800</b>	<b>\$0</b>	<b>100</b>	<b>\$13,077</b>	<b>29,900</b>
<b>Fund balance July 1, 2012</b>		<b>249,001</b>		<b>(100)</b>		<b>248,901</b>
<b>Fund balance June 30, 2013</b>		<b>\$ 278,801</b>		<b>\$0</b>		<b>\$ 278,801</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2013**

<b><u>ASSETS</u></b>	<b>Health Insurance Fund</b>	<b>Motor Pool Fund</b>	<b>Telephone Fund</b>	<b>Total</b>
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$2,794,425	\$11,449	\$72,898	\$2,878,772
Cash investments, pooled	4,139,161	17,054	108,581	4,264,796
Receivables (net of allowance for uncollectibles):				
Accounts	17,272	0	1,512	18,784
Accrued interest	3,503	0	0	3,503
<b>Total current assets</b>	<b>6,954,361</b>	<b>28,503</b>	<b>182,991</b>	<b>7,165,855</b>
<b>NONCURRENT ASSETS</b>				
<b>Capital Assets:</b>				
Equipment and vehicles	0	69,563	246,056	315,619
Accumulated depreciation	0	(60,838)	(203,295)	(264,133)
<b>Total property and equipment (net)</b>	<b>0</b>	<b>8,725</b>	<b>42,761</b>	<b>51,486</b>
<b>Total assets</b>	<b>\$6,954,361</b>	<b>\$37,228</b>	<b>\$225,752</b>	<b>\$7,217,341</b>
<b><u>LIABILITIES</u></b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$396	\$190	\$146	\$732
Accrued liabilities	299,001	0	1,934	300,935
Accrued compensated absences	0	0	1,161	1,161
Unearned premiums	195,605	0	0	195,605
<b>Total current liabilities</b>	<b>495,002</b>	<b>190</b>	<b>3,241</b>	<b>498,433</b>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	0	0	3,485	3,485
<b><u>NET POSITION</u></b>				
Investment in capital assets, net of related debt	0	8,725	42,761	51,486
Unrestricted	6,459,359	28,313	176,265	6,663,937
<b>Total net position</b>	<b>6,459,359</b>	<b>37,038</b>	<b>219,026</b>	<b>6,715,423</b>
<b>Total liabilities and net position</b>	<b>\$6,954,361</b>	<b>\$37,228</b>	<b>\$225,752</b>	<b>\$7,217,341</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<b>Health Insurance Fund</b>	<b>Motor Pool Fund</b>	<b>Telephone Fund</b>	<b>Total</b>
<b>OPERATING REVENUES:</b>				
Charges for services	\$0	\$ 7,301	\$ 121,759	\$ 129,060
Health insurance premiums	5,659,234	0	0	5,659,234
<b>Total operating revenues</b>	<b>5,659,234</b>	<b>7,301</b>	<b>121,759</b>	<b>5,788,294</b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	0	0	60,405	60,405
Supplies	0	2,550	10,196	12,746
Contracted services	67,495	1,850	40,138	109,483
Health claims	5,570,324	0	0	5,570,324
Stop-loss insurance and administration	458,030	0	0	458,030
Depreciation	0	5,729	24,608	30,337
<b>Total operating expenses</b>	<b>6,095,849</b>	<b>10,129</b>	<b>135,347</b>	<b>6,241,325</b>
<b>Operating income (loss)</b>	<b>(436,615)</b>	<b>(2,828)</b>	<b>(13,588)</b>	<b>(453,031)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	559	0	0	559
<b>Income (loss) before transfers</b>	<b>(436,056)</b>	<b>(2,828)</b>	<b>(13,588)</b>	<b>(452,472)</b>
Interfund transfer in	1,182,403	0	0	1,182,403
<b>Change in net position</b>	<b>746,347</b>	<b>(2,828)</b>	<b>(13,588)</b>	<b>729,931</b>
<b>Net position July 1, 2012</b>	<b>5,713,012</b>	<b>39,866</b>	<b>232,614</b>	<b>5,985,492</b>
<b>Net position June 30, 2013</b>	<b>\$ 6,459,359</b>	<b>\$ 37,038</b>	<b>\$ 219,026</b>	<b>\$ 6,715,423</b>

**YELLOWSTONE COUNTY, MONTANA**  
**Internal Service Funds**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
<b>Cash flows from operating activities:</b>				
Cash received from users	\$0	\$7,301	\$120,247	\$127,548
Cash received from health insurance premiums	5,497,329	0	0	5,497,329
Cash paid to other suppliers for goods or services	(72,655)	(4,326)	(50,551)	(127,532)
Cash paid to employees for services	0	0	(58,590)	(58,590)
Cash paid for health claims	(5,711,636)	0	0	(5,711,636)
Cash paid for stop-loss insurance and administration	(458,030)	0	0	(458,030)
<b>Net cash provided (used) by operating activities</b>	<b>(744,992)</b>	<b>2,975</b>	<b>11,106</b>	<b>(730,911)</b>
<b>Cash flows from noncapital financing activities:</b>				
Cash received (paid) from (to) interfund transfer	1,209,738	0	0	1,209,738
<b>Net cash provided (used) by noncapital financing activities</b>	<b>1,209,738</b>	<b>0</b>	<b>0</b>	<b>1,209,738</b>
<b>Cash flows from investing activities:</b>				
Deposits into investment pool	654,414	1,861	17,654	673,929
Interest received on investments	(691)	0	0	(691)
<b>Net cash provided (used) by investing activities</b>	<b>653,723</b>	<b>1,861</b>	<b>17,654</b>	<b>673,238</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>1,118,469</b>	<b>4,836</b>	<b>28,760</b>	<b>1,152,065</b>
<b>Cash and demand investments, July 1, 2012</b>	<b>1,675,956</b>	<b>6,613</b>	<b>44,138</b>	<b>1,726,707</b>
<b>Cash and demand investments, June 30, 2013</b>	<b>\$2,794,425</b>	<b>\$11,449</b>	<b>\$72,898</b>	<b>\$2,878,772</b>

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

<b>Operating income (loss)</b>	<b>(\$436,615)</b>	<b>(\$2,828)</b>	<b>(\$13,588)</b>	<b>\$ (\$453,031)</b>
<b>Adjustments to reconcile net income (loss) to net cash from operating activities:</b>				
Depreciation expense	0	5,729	24,608	30,337
(Increase) decrease in assets:				
Accounts receivable	(15,644)	0	(1,512)	(17,156)
Increase (decrease) in liabilities:				
Accounts payable	(5,160)	74	(217)	(5,303)
Accrued liabilities	(141,312)	0	1,815	(139,497)
Unearned premiums	(146,261)	0	0	(146,261)
<b>Total adjustments</b>	<b>(308,377)</b>	<b>5,803</b>	<b>24,694</b>	<b>(277,880)</b>
<b>Net cash provided (used) by operating activities</b>	<b>(\$744,992)</b>	<b>\$2,975</b>	<b>\$11,106</b>	<b>\$ (\$730,911)</b>