

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, 2014
(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 | \$551,926 | \$261,311 | \$92 | \$87,894 | \$19,602 | \$12,238 | \$40,356 |
| Cash investments, pooled | 1,206,250 | 571,102 | 201 | 192,095 | 42,841 | 26,748 | 88,199 |
| Receivables (net of allowance for uncollectibles): | | | | | | | |
| Property taxes | 195,154 | 216,229 | 146 | 43,729 | 120,836 | 128,473 | 38,344 |
| Accounts | 40,990 | 136,233 | 0 | 22,333 | 0 | 0 | 0 |
| Prepaid expenses | 4,025 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inventories | 0 | 37,571 | 0 | 26,428 | 0 | 0 | 0 |
| Total assets | \$1,998,345 | \$1,222,446 | \$439 | \$372,479 | \$183,279 | \$167,459 | \$166,899 |
| <u>Liabilities, Deferred Inflows and Fund Balance</u> | | | | | | | |
| LIABILITIES: | | | | | | | |
| Accounts payable | \$16,273 | \$39,608 | \$0 | \$22,958 | \$62,430 | \$38,979 | \$4,559 |
| Accrued liabilities | 188,358 | 0 | 0 | 26,479 | 0 | 0 | 8,712 |
| Total liabilities | 204,631 | 39,608 | 0 | 49,437 | 62,430 | 38,979 | 13,271 |
| <u>Deferred Inflow of Resources</u> | | | | | | | |
| Uncollected tax revenue | 195,154 | 216,229 | 146 | 43,729 | 120,836 | 128,473 | 38,344 |
| Total deferred inflow of resources | 195,154 | 216,229 | 146 | 43,729 | 120,836 | 128,473 | 38,344 |
| FUND BALANCE: | | | | | | | |
| Reserved for inventories | 0 | 37,571 | 0 | 26,428 | 0 | 0 | 0 |
| Unreserved | 1,598,560 | 929,038 | 293 | 252,885 | 13 | 7 | 115,284 |
| Total fund balance | 1,598,560 | 966,609 | 293 | 279,313 | 13 | 7 | 115,284 |
| Total liabilities, deferred inflows and fund balance | \$1,998,345 | \$1,222,446 | \$439 | \$372,479 | \$183,279 | \$167,459 | \$166,899 |

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014
(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 | \$12,379 | \$208,376 | \$46,771 | \$58,747 | \$59,141 | \$557 |
| Cash investments, pooled | 27,054 | 455,411 | 102,218 | 128,392 | 129,027 | 1,218 |
| Receivables (net of allowance for uncollectibles): | | | | | | |
| Property taxes | 127,336 | 0 | 0 | 82,036 | 341,005 | 607 |
| Accounts | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued interest | 0 | 0 | 0 | 0 | 312 | 0 |
| Inventories | 0 | 0 | 0 | 0 | 0 | 0 |
| Total assets | \$166,769 | \$663,787 | \$148,989 | \$269,175 | \$529,485 | \$2,382 |
| <u>Liabilities, Deferred Inflows and Fund Balance</u> | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts payable | \$39,425 | \$8,605 | \$2,358 | \$2,823 | \$0 | \$1,775 |
| Due to other taxing districts | 0 | 0 | 0 | 0 | 188,480 | 0 |
| Total liabilities | 39,425 | 8,605 | 2,358 | 2,823 | 188,480 | 1,775 |
| <u>Deferred Inflow of Resources</u> | | | | | | |
| Uncollected tax revenue | 127,336 | 0 | 0 | 82,036 | 341,005 | 607 |
| Total deferred inflow of resources | 127,336 | 0 | 0 | 82,036 | 341,005 | 607 |
| FUND BALANCE: | | | | | | |
| Unreserved | 8 | 655,182 | 146,631 | 184,316 | 0 | 0 |
| Total fund balance | 8 | 655,182 | 146,631 | 184,316 | 0 | 0 |
| Total liabilities, deferred inflows and fund balance | \$166,769 | \$663,787 | \$148,989 | \$269,175 | \$529,485 | \$2,382 |

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014
(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 | \$89,964 | \$37,264 | \$130,997 | \$1,303,630 | \$20,609 |
| Cash investments, pooled | 0 | 196,619 | 81,440 | 286,296 | 2,846,371 | 44,997 |
| Receivables (net of allowance for uncollectibles): | | | | | | |
| Accounts | 43,275 | 0 | 0 | 111,805 | 0 | 0 |
| Delinquent assessments | 0 | 0 | 0 | 0 | 13,916 | 0 |
| Accrued interest | 0 | 1 | 0 | 0 | 3,757 | 62 |
| Prepaid Expenses | 0 | 0 | 263 | 100 | 0 | 1,091 |
| Total assets | \$43,275 | \$286,584 | \$118,967 | \$529,198 | \$4,167,674 | \$66,759 |
| <u>Liabilities, Deferred Inflows and Fund Balance</u> | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts payable | \$43,275 | \$3,939 | \$8,605 | \$27,422 | \$68,969 | \$7,944 |
| Accrued liabilities | 0 | 0 | 3,954 | 109,761 | 3,623 | 0 |
| Due to other funds | 0 | 0 | 0 | 0 | 34,617 | 0 |
| Total liabilities | 43,275 | 3,939 | 12,559 | 137,183 | 107,209 | 7,944 |
| <u>Deferred Inflow of Resources</u> | | | | | | |
| Uncollected tax revenue | 0 | 0 | 0 | 0 | 13,916 | 0 |
| Total deferred inflow of resources | 0 | 0 | 0 | 0 | 13,916 | 0 |
| FUND BALANCE: | | | | | | |
| Unreserved | 0 | 282,645 | 106,408 | 392,015 | 4,046,549 | 58,815 |
| Total fund balance | 0 | 282,645 | 106,408 | 392,015 | 4,046,549 | 58,815 |
| Total liabilities, deferred inflows and fund balance | \$43,275 | \$286,584 | \$118,967 | \$529,198 | \$4,167,674 | \$66,759 |

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014
(PAGE 4 OF 4)**

| <u>Assets</u> | Emergency Levy Fund | Permissive Medical Levy Fund | Veteran's Cemetery Levy Fund | Total |
|--|---------------------------|------------------------------------|------------------------------------|---------------------|
| Cash and demand investments, pooled | \$0 | \$0 | \$45,703 | \$2,987,557 |
| Cash investments, pooled | 0 | 0 | 99,884 | 6,526,363 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Property taxes | 211 | 509,207 | 36,926 | 1,840,239 |
| Accounts | 0 | 0 | 10,734 | 365,370 |
| Delinquent assessments | 0 | 0 | 0 | 13,916 |
| Accrued interest | 0 | 0 | 0 | 4,132 |
| Prepaid expenses | 0 | 0 | 0 | 5,479 |
| Inventories | 0 | 0 | 0 | 63,999 |
| Total assets | \$211 | \$509,207 | \$193,247 | \$11,807,055 |

Liabilities, Deferred Inflows and Fund Balance

LIABILITIES:

| | | | | |
|-------------------------------|----------|----------|--------------|----------------|
| Accounts payable | \$0 | \$0 | \$1,917 | \$ 401,864 |
| Accrued liabilities | 0 | 0 | 0 | 340,887 |
| Due to other funds | 0 | 0 | 0 | 34,617 |
| Due to other taxing districts | 0 | 0 | 0 | 188,480 |
| Total liabilities | 0 | 0 | 1,917 | 965,848 |

Deferred Inflow of Resources

| | | | | |
|---|------------|----------------|---------------|------------------|
| Uncollected tax revenue | 211 | 509,207 | 36,926 | 1,854,155 |
| Total deferred inflow of resources | 211 | 509,207 | 36,926 | 1,854,155 |

FUND BALANCE:

| | | | | |
|---------------------------|----------|----------|----------------|------------------|
| Reserved for inventories | 0 | 0 | 0 | 63,999 |
| Unreserved | 0 | 0 | 154,404 | 8,923,053 |
| Total fund balance | 0 | 0 | 154,404 | 8,987,052 |

| | | | | |
|---|------------|----------------|----------------|-------------------|
| Total liabilities, deferred inflows and fund balance | 211 | 509,207 | 193,247 | 11,807,055 |
|---|------------|----------------|----------------|-------------------|

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, 2014
(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 | \$1,396,536 | \$1,331,960 | \$1,512,796 | \$1,444,683 | \$0 | \$0 | \$298,869 | \$285,432 |
| Special assessments | 0 | 0 | 0 | 0 | 750 | 905 | 0 | 0 |
| Intergovernmental | 210,184 | 259,041 | 235,585 | 220,231 | 0 | 0 | 157,595 | 86,112 |
| Charges for services | 61,000 | 63,145 | 0 | 0 | 0 | 0 | 46,500 | 40,930 |
| Other | 2,600 | 2,628 | 0 | 0 | 0 | 0 | 2,000 | 3,997 |
| Total revenues | 1,670,320 | 1,656,774 | 1,748,381 | 1,664,914 | 750 | 905 | 504,964 | 416,471 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | 3,747,697 | 3,311,288 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public works | 0 | 0 | 729,000 | 430,876 | 0 | 0 | 494,837 | 301,243 |
| Social and economic services | 0 | 0 | 0 | 0 | 750 | 715 | 0 | 0 |
| Capital outlay: | | | | | | | | |
| Public safety | 126,900 | 21,895 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public works | 0 | 0 | 1,169,751 | 932,919 | 0 | 0 | 66,397 | 64,923 |
| Total expenditures | 3,874,597 | 3,333,183 | 1,898,751 | 1,363,795 | 750 | 715 | 561,234 | 366,166 |
| Excess (deficiency) of revenues over (under) expenditures | (2,204,277) | (1,676,409) | (150,370) | 301,119 | 0 | 190 | (56,270) | 50,305 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Interfund transfer in | 2,228,916 | 2,210,604 | 0 | 0 | 0 | 0 | 12,450 | 7,678 |
| Interfund transfer out | (285,678) | (285,602) | 0 | 0 | 0 | 0 | (20,000) | (20,000) |
| Total other financing sources (uses) | 1,943,238 | 1,925,002 | 0 | 0 | 0 | 0 | (7,550) | (12,322) |
| Net change in fund balances | \$ (261,039) | 248,593 | \$ (150,370) | 301,119 | \$0 | 190 | \$ (63,820) | 37,983 |
| Fund balances July 1, 2013 | | 1,349,967 | | 665,490 | | 103 | | 241,330 |
| Fund balances June 30, 2014 | | \$1,598,560 | | \$ 966,609 | | \$293 | | \$ 279,313 |

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, 2014
(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 | \$ 866,655 | \$ 816,648 | \$ 885,127 | \$ 845,182 | \$ 265,937 | \$ 253,886 | \$ 1,062,702 | \$ 1,012,955 |
| Intergovernmental | 105,228 | 112,034 | 10,193 | 20,307 | 5,960 | 6,062 | 12,248 | 24,659 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 1,644 | 0 | 817 | 0 | 49 | 0 | 555 |
| Total revenues | 971,883 | 930,326 | 895,320 | 866,306 | 271,897 | 259,997 | 1,074,950 | 1,038,169 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | 0 | 0 | 0 | 0 | 0 | 0 | 1,038,163 | 1,038,161 |
| Social and economic services | 0 | 0 | 866,300 | 866,299 | 272,027 | 232,150 | 0 | 0 |
| Culture and recreation | 930,313 | 930,313 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital outlay: | | | | | | | | |
| Social and economic services | 0 | 0 | 0 | 0 | 4,600 | 4,447 | 0 | 0 |
| Total expenditures | 930,313 | 930,313 | 866,300 | 866,299 | 276,627 | 236,597 | 1,038,163 | 1,038,161 |
| Excess (deficiency) of revenues over (under) expenditures | 41,570 | 13 | 29,020 | 7 | (4,730) | 23,400 | 36,787 | 8 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Interfund transfer in | 0 | 0 | 0 | 0 | 11,081 | 4,809 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 0 | 0 | 11,081 | 4,809 | 0 | 0 |
| Net change in fund balances | \$41,570 | 13 | \$29,020 | 7 | \$ 6,351 | 28,209 | \$36,787 | 8 |
| Fund balances July 1, 2013 | | 0 | | 0 | | 87,075 | | 0 |
| Fund balances June 30, 2014 | | \$13 | | \$7 | | \$ 115,284 | | \$8 |

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, 2014
 (PAGE 3 OF 6)

| | <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> |
| REVENUES: | | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | \$ 573,286 | \$ 547,565 |
| Intergovernmental | 175,000 | 197,780 | 0 | 0 | 1,303 | 7,860 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for services | 0 | 0 | 0 | 50 | 0 | 0 |
| Other | 0 | 0 | 15,825 | 37,050 | 0 | 0 |
| Total revenues | 175,000 | 197,780 | 15,825 | 37,100 | 574,589 | 555,425 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| General government | 186,500 | 86,092 | 0 | 0 | 0 | 0 |
| Culture and recreation | 0 | 0 | 75,424 | 43,539 | 539,038 | 492,744 |
| Capital outlay: | | | | | | |
| Culture and recreation | 100,000 | 0 | 63,321 | 400 | 46,400 | 0 |
| Total expenditures | 286,500 | 86,092 | 138,745 | 43,939 | 585,438 | 492,744 |
| Excess (deficiency) of revenues over (under) expenditures | (111,500) | 111,688 | (122,920) | (6,839) | (10,849) | 62,681 |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Interfund transfer in | 0 | 0 | 36,000 | 36,000 | 20,000 | 20,000 |
| Interfund transfer out | (37,000) | (37,000) | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | (37,000) | (37,000) | 36,000 | 36,000 | 20,000 | 20,000 |
| Net change in fund balances | (\$148,500) | 74,688 | \$ (86,920) | 29,161 | \$ 9,151 | 82,681 |
| Fund balances July 1, 2013 | | 580,494 | | 117,470 | | 101,635 |
| Fund balances June 30, 2014 | | \$ 655,182 | | \$ 146,631 | | \$ 184,316 |

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, 2014
 (PAGE 4 OF 6)

| | <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 |
| REVENUES: | | | | | | | | |
| Taxes | \$2,352,527 | \$2,246,244 | \$ 100,646 | \$ 83,590 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | 27,252 | 54,111 | 2,614 | 2,614 | 210,000 | 208,524 | 0 | 0 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 128,526 |
| Other | 1,800 | 4,839 | 0 | 0 | 0 | 0 | 5 | 8 |
| Total revenues | <u>2,381,579</u> | <u>2,305,194</u> | <u>103,260</u> | <u>86,204</u> | <u>210,000</u> | <u>208,524</u> | <u>20,005</u> | <u>128,534</u> |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | 0 | 0 | 0 | 0 | 0 | 0 | 99,900 | 40,298 |
| Public health | 2,304,179 | 2,305,194 | 0 | 0 | 210,000 | 208,524 | 0 | 0 |
| Conservation of natural resources | 0 | 0 | 103,260 | 86,204 | 0 | 0 | 0 | 0 |
| Capital outlay: | | | | | | | | |
| Public safety | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 0 |
| Total expenditures | <u>2,304,179</u> | <u>2,305,194</u> | <u>103,260</u> | <u>86,204</u> | <u>210,000</u> | <u>208,524</u> | <u>109,900</u> | <u>40,298</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>77,400</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(89,895)</u> | <u>88,236</u> |
| Net change in fund balances | <u>\$77,400</u> | <u>0</u> | <u>\$0</u> | <u>0</u> | <u>\$0</u> | <u>0</u> | <u>\$ (89,895)</u> | <u>88,236</u> |
| Fund balances July 1, 2013 | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>194,409</u> |
| Fund balances June 30, 2014 | | <u>\$0</u> | | <u>\$0</u> | | <u>\$0</u> | | <u>\$ 282,645</u> |

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, 2014
 (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> |
| REVENUES: | | | | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Special assessments | 0 | 0 | 0 | 0 | 717,000 | 771,144 | 0 | 0 |
| Licenses and permits | 0 | 0 | 153,600 | 153,600 | 0 | 0 | 0 | 0 |
| Intergovernmental | 92,319 | 133,762 | 243,998 | 246,648 | 3,000 | 3,000 | 70,000 | 73,275 |
| Charges for services | 500 | 3,400 | 1,760,098 | 1,715,859 | 0 | 0 | 0 | 0 |
| Other | 1,200 | 153 | 0 | 760 | 18,000 | 31,889 | 500 | 1,126 |
| Total revenues | 94,019 | 137,315 | 2,157,696 | 2,116,867 | 738,000 | 806,033 | 70,500 | 74,401 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | 0 | 0 | 2,355,478 | 2,312,384 | 0 | 0 | 80,000 | 62,851 |
| Public works | 176,850 | 115,123 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital outlay: | | | | | | | | |
| Public safety | 0 | 0 | 8,650 | 4,873 | 0 | 0 | 0 | 0 |
| Public works | 17,000 | 15,615 | 0 | 0 | 806,000 | 256,473 | 0 | 0 |
| Total expenditures | 193,850 | 130,738 | 2,364,128 | 2,317,257 | 806,000 | 256,473 | 80,000 | 62,851 |
| Excess (deficiency) of revenues over (under) expenditures | (99,831) | 6,577 | (206,432) | (200,390) | (68,000) | 549,560 | (9,500) | 11,550 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Interfund transfer in | 0 | 0 | 209,360 | 195,711 | 0 | 0 | 0 | 0 |
| Interfund transfer out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 209,360 | 195,711 | 0 | 0 | 0 | 0 |
| Net change in fund balances | (\$99,831) | 6,577 | \$ 2,928 | (4,679) | \$ (68,000) | 549,560 | \$ (9,500) | 11,550 |
| Fund balances July 1, 2013 | | 99,831 | | 396,694 | | 3,496,989 | | 47,265 |
| Fund balances June 30, 2014 | | \$106,408 | | \$ 392,015 | | \$4,046,549 | | \$ 58,815 |

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, 2014
(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> |
| REVENUES: | | | | | | | | |
| Taxes | \$1,600 | \$1,596 | \$3,445,228 | \$3,289,976 | \$240,992 | \$230,224 | \$13,002,901 | \$12,389,941 |
| Special assessments | 0 | 0 | 0 | 0 | 0 | 0 | 717,750 | 772,049 |
| Licenses and permits | 0 | 0 | 0 | 0 | 0 | 0 | 153,600 | 153,600 |
| Intergovernmental | 0 | 0 | 0 | 39,271 | 2,907 | 5,648 | 1,565,386 | 1,700,939 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 128,526 |
| Charges for services | 0 | 0 | 0 | 0 | 41,000 | 44,755 | 1,909,098 | 1,868,139 |
| Other | 0 | 0 | 0 | 0 | 0 | 24,285 | 41,930 | 109,800 |
| Total revenues | 1,600 | 1,596 | 3,445,228 | 3,329,247 | 284,899 | 304,912 | 17,410,665 | 17,122,994 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General government | 0 | 0 | 0 | 0 | 0 | 0 | 186,500 | 86,092 |
| Public safety | 0 | 0 | 0 | 0 | 0 | 0 | 7,321,238 | 6,764,982 |
| Public works | 0 | 0 | 0 | 0 | 90,000 | 71,787 | 1,490,687 | 919,029 |
| Public health | 0 | 0 | 0 | 0 | 0 | 0 | 2,514,179 | 2,513,718 |
| Social and economic services | 0 | 0 | 0 | 0 | 0 | 0 | 1,139,077 | 1,099,164 |
| Culture and recreation | 0 | 0 | 0 | 0 | 0 | 0 | 1,544,775 | 1,466,596 |
| Conservation of natural resources | 0 | 0 | 0 | 0 | 0 | 0 | 103,260 | 86,204 |
| Capital outlay: | | | | | | | | |
| Public safety | 0 | 0 | 0 | 0 | 0 | 0 | 145,550 | 26,768 |
| Public works | 0 | 0 | 0 | 0 | 0 | 0 | 2,059,148 | 1,269,930 |
| Social and economic services | 0 | 0 | 0 | 0 | 7,428 | 0 | 12,028 | 4,447 |
| Culture and recreation | 0 | 0 | 0 | 0 | 0 | 0 | 209,721 | 400 |
| Total expenditures | 0 | 0 | 0 | 0 | 97,428 | 71,787 | 16,726,163 | 14,237,330 |
| Excess (deficiency) of revenues over (under) expenditures | 1,600 | 1,596 | 3,445,228 | 3,329,247 | 187,471 | 233,125 | 684,502 | 2,885,664 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Interfund transfer in | 0 | 0 | 0 | 0 | 0 | 0 | 2,517,807 | 2,474,802 |
| Interfund transfer out | (1,597) | (1,596) | (3,329,728) | (3,329,247) | (212,919) | (212,918) | (3,886,922) | (3,886,363) |
| Total other financing sources (uses) | (1,597) | (1,596) | (3,329,728) | (3,329,247) | (212,919) | (212,918) | (1,369,115) | (1,411,561) |
| Net change in fund balances | \$3 | 0 | \$115,500 | 0 | (\$25,448) | 20,207 | \$ (684,613) | 1,474,103 |
| Fund balances July 1, 2013 | | 0 | | 0 | | 134,197 | | 7,512,949 |
| Fund balances June 30, 2014 | | \$0 | | \$0 | | \$ 154,404 | | \$ 8,987,052 |

**YELLOWSTONE COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 JUNE 30, 2014**

| <u>Assets</u> | <u>R.S.I.D. Revolving Fund</u> | <u>METRA Expansion Bond Fund</u> | <u>Limited Tax G.O. Bond Fund</u> | <u>Total</u> |
|--|--|--|---|------------------|
| Cash and demand investments, pooled | \$102,744 | \$0 | \$0 | \$102,744 |
| Cash investments, pooled | 224,551 | 0 | 0 | 224,551 |
| Total assets | \$327,295 | \$0 | \$0 | \$327,295 |
| <u>Fund Balance</u> | | | | |
| FUND BALANCE, reserved for debt service | 327,295 | 0 | 0 | 327,295 |
| Total liabilities and fund balance | \$327,295 | \$0 | \$0 | \$327,295 |

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, 2014

| | R.S.I.D. | | METRA Expansion | | Limited Tax G.O. | | Total | |
|--|------------------------------|----------------------|-------------------------|----------------------|-------------------------|----------------------|----------------------|----------------------|
| | <u>Revolving Fund</u> | | <u>Bond 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> | <u>Budget</u> | <u>Actual</u> |
| REVENUES: | | | | | | | | |
| Taxes | \$0 | \$0 | \$503,464 | \$483,494 | \$0 | \$0 | \$503,464 | \$483,494 |
| Intergovernmental | 0 | 0 | 239,203 | 244,798 | 0 | 0 | 239,203 | 244,798 |
| Other | 0 | 0 | 2,500 | 3,710 | 0 | 0 | 2,500 | 3,710 |
| Total revenues | 0 | 0 | 745,167 | 732,002 | 0 | 0 | 745,167 | 732,002 |
| EXPENDITURES: | | | | | | | | |
| Debt service: | | | | | | | | |
| Principal | 0 | 0 | 735,000 | 735,000 | 500,000 | 500,000 | 1,235,000 | 1,235,000 |
| Interest | 0 | 0 | 19,427 | 19,275 | 127,921 | 127,920 | 147,348 | 147,195 |
| Protest Tax Contingency | 0 | 0 | 34,000 | 0 | 0 | 0 | 34,000 | 0 |
| Total expenditures | 0 | 0 | 788,427 | 754,275 | 627,921 | 627,920 | 1,416,348 | 1,382,195 |
| Excess (deficiency) of revenues over (under) expenditures | 0 | 0 | (43,260) | (22,273) | (627,921) | (627,920) | (671,181) | (650,193) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Interfund transfer in | 0 | 0 | 0 | 0 | 627,921 | 627,920 | 627,921 | 627,920 |
| Interfund transfer out | (25,000) | 0 | (145,000) | (144,843) | 0 | 0 | (170,000) | (144,843) |
| Total other financing sources (uses) | (25,000) | 0 | (145,000) | (144,843) | 627,921 | 627,920 | 457,921 | 483,077 |
| Net change in fund balances | \$ (25,000) | 0 | \$ (188,260) | (167,116) | \$0 | 0 | \$ (213,260) | (167,116) |
| Fund balance July 1, 2013 | | 327,295 | | 167,116 | | 0 | | 494,411 |
| Fund balance June 30, 2014 | | \$ 327,295 | | \$0 | | \$0 | | \$ 327,295 |

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2014**

| <u>Assets</u> | Geographical Information System Fund | RSID Construction Fund | Total |
|--|---|---------------------------------------|------------------|
| Cash and demand investments, pooled | \$92,526 | \$0 | \$92,526 |
| Cash investments, pooled | 202,217 | 0 | 202,217 |
| Prepaid expenses | 784 | 0 | 784 |
| Total Assets | \$295,527 | \$0 | \$295,527 |
| <u>Liabilities and Fund Balance</u> | | | |
| LIABILITIES: | | | |
| Accounts payable | \$296 | \$0 | \$296 |
| Accrued liabilities | 17,495 | 0 | 17,495 |
| Total liabilities | 17,791 | 0 | 17,791 |
| FUND BALANCE: | | | |
| Reserved for capital improvements | 277,736 | 0 | 277,736 |
| Total fund balance | 277,736 | 0 | 277,736 |
| Total Liabilities and Fund Balance | \$295,527 | \$0 | \$295,527 |

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, 2014

| | Geographical | | RSID Construction Fund | | Total | |
|--|--------------------------------|-------------------|-------------------------------|---------------|-------------------|-------------------|
| | Information System Fund | | | | | |
| | Budget | Actual | Budget | Actual | Budget | Actual |
| REVENUES: | | | | | | |
| Intergovernmental | \$54,251 | \$41,463 | \$0 | \$0 | \$ 54,251 | \$ 41,463 |
| Charge for services | 110,000 | 108,957 | 0 | 0 | 110,000 | 108,957 |
| Other | 0 | 109 | 0 | 0 | 0 | 109 |
| Total revenues | 164,251 | 150,529 | 0 | 0 | 164,251 | 150,529 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| General government | 379,056 | 357,262 | 0 | 0 | 379,056 | 357,262 |
| Capital outlay: | | | | | | |
| General government | 13,500 | 8,602 | | | 13,500 | 8,602 |
| Total expenditures | 392,556 | 365,864 | 0 | 0 | 392,556 | 365,864 |
| Excess (deficiency) of revenues over (under) expenditures | (228,305) | (215,335) | 0 | 0 | (228,305) | (215,335) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Interfund transfers in | 213,942 | 214,270 | 0 | 0 | 213,942 | 214,270 |
| Total other financing sources (uses) | 213,942 | 214,270 | 0 | 0 | 213,942 | 214,270 |
| Net change in fund balances | (\$14,363) | (1,065) | \$0 | 0 | (\$14,363) | (1,065) |
| Fund balance July 1, 2013 | | 278,801 | | 0 | | 278,801 |
| Fund balance June 30, 2014 | | \$ 277,736 | | \$0 | | \$ 277,736 |

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2014**

| <u>ASSETS</u> | Health Insurance Fund | Motor Pool Fund | Telephone Fund | Total |
|--|--------------------------------------|--------------------------------|---------------------------|------------------------|
| CURRENT ASSETS: | | | | |
| Cash and demand investments, pooled | \$2,357,820 | \$10,333 | \$54,552 | \$2,422,705 |
| Cash investments, pooled | 5,148,214 | 22,583 | 119,225 | 5,290,022 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Accounts | 11,884 | 0 | 0 | 11,884 |
| Accrued interest | 6,651 | 0 | 0 | 6,651 |
| Prepaid Expense | | | 8,622 | 8,622 |
| Total current assets | 7,524,569 | 32,916 | 182,399 | 7,739,884 |
| NONCURRENT ASSETS | | | | |
| Capital Assets: | | | | |
| Equipment and vehicles | 0 | 69,563 | 260,444 | 330,007 |
| Accumulated depreciation | 0 | (66,566) | (227,553) | (294,119) |
| Total property and equipment (net) | 0 | 2,997 | 32,891 | 35,888 |
| Total assets | \$7,524,569 | \$35,913 | \$215,290 | \$7,775,772 |
| <u>LIABILITIES</u> | | | | |
| CURRENT LIABILITIES: | | | | |
| Accounts payable | \$3,700 | \$743 | \$4,159 | \$8,602 |
| Accrued liabilities | 854,828 | 0 | 2,595 | 857,423 |
| Accrued compensated absences | 0 | 0 | 1,476 | 1,476 |
| Unearned premiums | 6,531 | 0 | 0 | 6,531 |
| Total current liabilities | 865,059 | 743 | 8,230 | 874,032 |
| NONCURRENT LIABILITIES: | | | | |
| Accrued compensated absences | 0 | 0 | 4,427 | 4,427 |
| <u>NET POSITION</u> | | | | |
| Investment in capital assets, net of related debt | 0 | 2,997 | 32,891 | 35,888 |
| Unrestricted | 6,659,510 | 32,173 | 169,742 | 6,861,425 |
| Total net position | 6,659,510 | 35,170 | 202,633 | 6,897,313 |
| Total liabilities and net position | \$7,524,569 | \$35,913 | \$215,290 | \$7,775,772 |

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

| | Health Insurance Fund | Motor Pool Fund | Telephone Fund | Total |
|--|--------------------------------------|--------------------------------|---------------------------|---------------------|
| OPERATING REVENUES: | | | | |
| Charges for services | \$0 | \$ 7,537 | \$ 130,456 | \$ 137,993 |
| Health insurance premiums | 5,771,353 | 0 | 0 | 5,771,353 |
| Total operating revenues | 5,771,353 | 7,537 | 130,456 | 5,909,346 |
| OPERATING EXPENSES: | | | | |
| Salaries and benefits | 0 | 0 | 64,887 | 64,887 |
| Supplies | 0 | 2,705 | 16,774 | 19,479 |
| Contracted services | 65,982 | 972 | 40,930 | 107,884 |
| Health claims | 6,725,061 | 0 | 0 | 6,725,061 |
| Stop-loss insurance and administration | 442,259 | 0 | 0 | 442,259 |
| Depreciation | 0 | 5,728 | 24,258 | 29,986 |
| Total operating expenses | 7,233,302 | 9,405 | 146,849 | 7,389,556 |
| Operating income (loss) | (1,461,949) | (1,868) | (16,393) | (1,480,210) |
| NONOPERATING REVENUES (EXPENSES): | | | | |
| Interest revenue | 55,838 | 0 | 0 | 55,838 |
| Income (loss) before transfers | (1,406,111) | (1,868) | (16,393) | (1,424,372) |
| Interfund transfer in | 1,606,262 | 0 | 0 | 1,606,262 |
| Change in net position | 200,151 | (1,868) | (16,393) | 181,890 |
| Net position July 1, 2013 | 6,459,359 | 37,038 | 219,026 | 6,715,423 |
| Net position June 30, 2014 | \$ 6,659,510 | \$ 35,170 | \$ 202,633 | \$ 6,897,313 |

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | Health Insurance Fund | Motor Pool Fund | Telephone Fund | Totals |
|--|-----------------------------|-----------------------|-------------------|--------------------|
| Cash flows from operating activities: | | | | |
| Cash received from users | \$0 | \$7,536 | \$131,968 | \$139,504 |
| Cash received from health insurance premiums | 5,587,667 | 0 | 0 | 5,587,667 |
| Cash paid to other suppliers for goods or services | (62,678) | (3,123) | (62,315) | (128,116) |
| Cash paid to employees for services | 0 | 0 | (62,969) | (62,969) |
| Cash paid for health claims | (6,169,234) | 0 | 0 | (6,169,234) |
| Cash paid for stop-loss insurance and administration | (442,259) | 0 | 0 | (442,259) |
| Net cash provided (used) by operating activities | (1,086,504) | 4,413 | 6,684 | (1,075,407) |
| Cash flows from noncapital financing activities: | | | | |
| Cash received (paid) from (to) interfund transfer | 1,606,262 | 0 | 0 | 1,606,262 |
| Net cash provided (used) by noncapital financing activities | 1,606,262 | 0 | 0 | 1,606,262 |
| Cash flows from capital and related financing activities: | | | | |
| Acquisition of capital assets | 0 | 0 | (14,386) | (14,386) |
| Net cash used for capital and related financing activities | 0 | 0 | (14,386) | (14,386) |
| Cash flows from investing activities: | | | | |
| Deposits into cash investments | (1,009,053) | (5,529) | (10,644) | (1,025,226) |
| Interest received on investments | 52,690 | 0 | 0 | 52,690 |
| Net cash provided (used) by investing activities | (956,363) | (5,529) | (10,644) | (972,536) |
| Net increase (decrease) in cash and demand investments | (436,605) | (1,116) | (18,346) | (456,067) |
| Cash and demand investments, July 1, 2013 | 2,794,425 | 11,449 | 72,898 | 2,878,772 |
| Cash and demand investments, June 30, 2014 | \$2,357,820 | \$10,333 | \$54,552 | \$2,422,705 |

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

| | | | | |
|--|--------------------|----------------|-----------------|-----------------------|
| Operating income (loss) | (1,461,949) | (1,868) | (16,393) | \$ (1,480,210) |
| Adjustments to reconcile net income (loss) to net cash from operating activities: | | | | |
| Depreciation expense | 0 | 5,728 | 24,258 | 29,986 |
| (Increase) decrease in assets: | | | | |
| Accounts receivable | 5,388 | 0 | 1,512 | 6,900 |
| Prepaid Expenses | | | (8,624) | (8,624) |
| Increase (decrease) in liabilities: | | | | |
| Accounts payable | 3,304 | 553 | 4,013 | 7,870 |
| Accrued liabilities | 555,827 | 0 | 1,918 | 557,745 |
| Unearned premiums | (189,074) | 0 | 0 | (189,074) |
| Total adjustments | 375,445 | 6,281 | 23,077 | 404,803 |
| Net cash provided (used) by operating activities | (1,086,504) | \$4,413 | \$6,684 | \$ (1,075,407) |