

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.

Lockwood Pedestrian Safety Fund - Accounts for taxes levied for the purpose of enhancing pedestrian safety in Lockwood.

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, 2015
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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	\$636,436	\$456,560	\$253	\$70,584	\$15,714	\$9,725	\$44,361
Cash investments, pooled	1,297,571	930,840	515	143,906	32,037	19,826	90,445
Receivables (net of allowance for uncollectibles):							
Property taxes	79,065	86,396	64	10,307	76,282	50,016	15,154
Accounts	37,272	0	0	20,084	0	0	2,000
Prepaid expenses	3,318	0	0	0	0	0	2,000
Inventories	0	40,389	0	9,512	0	0	0
Total assets	\$2,053,662	\$1,514,185	\$832	\$254,393	\$124,033	\$79,567	\$153,960
 <u>Liabilities, Deferred Inflows and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$80,436	\$307,116	\$369	\$3,103	\$47,751	\$29,551	\$2,661
Accrued liabilities	197,455	0	0	28,190	0	0	8,721
Total liabilities	277,891	307,116	369	31,293	47,751	29,551	11,382
 <u>Deferred Inflow of Resources</u>							
Uncollected tax revenue	79,065	86,396	64	10,307	76,282	50,016	15,154
Total deferred inflow of resources	79,065	86,396	64	10,307	76,282	50,016	15,154
 FUND BALANCE:							
Reserved for inventories	0	40,389	0	9,512	0	0	0
Unreserved	1,696,706	1,080,284	399	203,281	0	0	127,424
Total fund balance	1,696,706	1,120,673	399	212,793	0	0	127,424
Total liabilities, deferred inflows and fund balance	\$2,053,662	\$1,514,185	\$832	\$254,393	\$124,033	\$79,567	\$153,960

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
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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	\$12,008	\$171,979	\$59,592	\$80,506	\$28,919	\$985
Cash investments, pooled	24,483	350,632	121,497	164,137	59,116	2,009
Receivables (net of allowance for uncollectibles):						
Property taxes	61,398	0	0	32,768	134,305	1,095
Accounts	0	0	0	0	0	0
Accrued interest	0	0	0	0	432	0
Inventories	0	0	0	0	0	0
Total assets	\$97,889	\$522,611	\$181,089	\$277,411	\$222,772	\$4,089
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$36,491	\$97	\$2,988	\$0	\$0	\$2,994
Due to other taxing districts	0	0	0	0	88,467	0
Total liabilities	36,491	97	2,988	0	88,467	2,994
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	61,398	0	0	32,768	134,305	1,095
Total deferred inflow of resources	61,398	0	0	32,768	134,305	1,095
 FUND BALANCE:						
Unreserved	0	522,514	178,101	244,643	0	0
Total fund balance	0	522,514	178,101	244,643	0	0
Total liabilities, deferred inflows and fund balance	\$97,889	\$522,611	\$181,089	\$277,411	\$222,772	\$4,089

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015
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<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	\$108,754	\$25,508	\$152,644	\$1,332,426	\$23,212
Cash investments, pooled	0	221,728	52,005	311,213	2,718,060	47,352
Receivables (net of allowance for uncollectibles):						
Accounts	43,275	16,919	0	184,706	0	0
Delinquent assessments	0	0	0	0	14,965	0
Accrued interest	0	1	0	0	4,171	77
Prepaid Expenses	0	0	0	100	0	890
Total assets	\$43,275	\$347,402	\$77,513	\$648,663	\$4,079,192	\$71,531
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$43,275	\$4,020	\$418	\$19,498	\$11,184	\$13,942
Accrued liabilities	0	0	4,065	110,970	0	0
Due to other funds	0	0	0	0	25,347	0
Total liabilities	43,275	4,020	4,483	130,468	36,531	13,942
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	0	0	0	0	24,535	0
Total deferred inflow of resources	0	0	0	0	24,535	0
 FUND BALANCE:						
Unreserved	0	343,382	73,030	518,195	4,018,126	57,589
Total fund balance	0	343,382	73,030	518,195	4,018,126	57,589
Total liabilities, deferred inflows and fund balance	\$43,275	\$347,402	\$77,513	\$648,663	\$4,079,192	\$71,531

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Veteran's Cemetery Levy Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$0	\$0	\$40,047	\$1,833	\$3,272,046
Cash investments, pooled	0	0	81,647	3,738	6,672,757
Receivables (net of allowance for uncollectibles):					
Property taxes	0	196,897	7,226	0	750,973
Accounts	0	0	0	0	304,256
Delinquent assessments	0	0	0	0	14,965
Accrued interest	0	0	0	0	4,681
Prepaid expenses	0	0	0	0	6,308
Inventories	0	0	0	0	49,901
Total assets	\$0	\$196,897	\$128,920	\$5,571	\$11,085,457
 <u>Liabilities, Deferred Inflows and Fund Balance</u>					
LIABILITIES:					
Accounts payable	\$0	\$0	\$0	\$164	\$ 606,058
Accrued liabilities	0	0	0	0	349,401
Due to other funds	0	0	0	81,000	106,347
Due to other taxing districts	0	0	0	0	88,467
Total liabilities	0	0	-	81,164	1,150,273
 <u>Deferred Inflow of Resources</u>					
Uncollected tax revenue	0	196,897	7,226	0	775,508
Total deferred inflow of resources	0	196,897	7,226	0	775,508
 FUND BALANCE:					
Reserved for inventories	0	0	0	0	49,901
Unreserved	0	0	121,694	(75,593)	9,109,775
Total fund balance	0	0	121,694	(75,593)	9,159,676
Total liabilities, deferred inflows and fund balance	\$0	\$196,897	\$128,920	\$5,571	\$11,085,457

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, 2015
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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>
REVENUES:								
Taxes	\$1,462,433	\$1,390,039	\$1,590,484	\$1,511,863	0	666	\$176,447	\$170,023
Special assessments	0	0	0	0	750	178	0	0
Intergovernmental	269,243	253,863	43,538	43,538	0	0	140,447	76,616
Charges for services	62,500	67,981	0	0	0	0	46,500	41,926
Other	2,600	1,792	0	0	0	0	3,000	9,781
Total revenues	1,796,776	1,713,675	1,634,022	1,555,401	750	844	366,394	298,346
EXPENDITURES:								
Current:								
Public safety	3,765,561	3,491,217	0	0	0	0	0	0
Public works	0	0	792,000	519,741	0	0	457,843	350,805
Social and economic services	0	0	0	0	750	738	0	0
Capital outlay:								
Public safety	343,400	176,189	0	0	0	0	0	0
Public works	0	0	1,151,500	881,596	0	0	1,550	1,501
Total expenditures	4,108,961	3,667,406	1,943,500	1,401,337	750	738	459,393	352,306
Excess (deficiency) of revenues over (under) expenditures	(2,312,185)	(1,953,731)	(309,478)	154,064	0	106	(92,999)	(53,960)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	2,279,209	2,269,639	0	0	0	0	10,440	10,440
Interfund transfer out	(223,910)	(217,762)	0	0	0	0	(23,000)	(23,000)
Total other financing sources (uses)	2,055,299	2,051,877	0	0	0	0	(12,560)	(12,560)
Net change in fund balances	\$ (256,886)	98,146	\$ (309,478)	154,064	\$0	106	\$ (105,559)	(66,520)
Fund balance July 1, 2014		1,598,560		966,609		293		279,313
Fund balance June 30, 2015		\$ 1,696,706		\$ 1,120,673		\$399		\$ 212,793

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, 2015
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	Library Fund		Senior Citizens Fund		County Extension Agent Fund		Public Safety Mental Health Levy	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 812,381	\$ 737,773	\$ 920,184	\$ 874,979	\$ 280,089	\$ 266,095	\$ 1,105,202	\$ 1,055,413
Intergovernmental	123,708	123,708	25,318	25,496	7,678	7,678	31,100	31,100
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0	0	0
Other	0	4,787	0	3,741	0	20	0	4,482
Total revenues	936,089	866,268	945,502	904,216	287,767	273,793	1,136,302	1,090,995
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	0	0	1,111,004	1,091,003
Social and economic services	0	0	920,224	904,223	286,362	265,968	0	0
Culture and recreation	864,502	866,281	0	0	0	0	0	0
Capital outlay:								
Social and economic services	0	0	0	0	16,000	905	0	0
Total expenditures	864,502	866,281	920,224	904,223	302,362	266,873	1,111,004	1,091,003
Excess (deficiency) of revenues over (under) expenditures	71,587	(13)	25,278	(7)	(14,595)	6,920	25,298	(8)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	11,615	5,220	0	0
Total other financing sources (uses)	0	0	0	0	11,615	5,220	0	0
Net change in fund balances	\$71,587	(13)	\$25,278	(7)	\$ (2,980)	12,140	\$25,298	(8)
Fund balance July 1, 2014		13		7		115,284		8
Fund balance June 30, 2015		\$0		\$0		\$ 127,424		\$0

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, 2015
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	<u>PILT Fund</u>		<u>Parks Fund</u>		<u>Museum Fund</u>		<u>Health Services 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	\$ 603,301	\$ 573,332	\$2,450,488	\$2,329,215
Intergovernmental	175,000	183,519	0	0	9,706	9,706	68,173	68,173
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0	0	0
Other	0	500	43,000	35,273	0	0	2,500	13,089
Total revenues	175,000	184,019	43,000	35,273	613,007	583,038	2,521,161	2,410,477
EXPENDITURES:								
Current:								
General government	224,600	154,687	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	0
Public works	0	0	0	0	0	0	0	0
Public health	0	0	0	0	0	0	2,443,561	2,410,477
Social and economic services	0	0	0	0	0	0	0	0
Culture and recreation	0	0	71,948	39,803	542,871	519,291	0	0
Capital outlay:								
Culture and recreation	0	0	63,321	0	87,694	23,420	0	0
Total expenditures	224,600	154,687	135,269	39,803	630,565	542,711	2,443,561	2,410,477
Excess (deficiency) of revenues over (under) expenditures	(49,600)	29,332	(92,269)	(4,530)	(17,558)	40,327	77,600	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	36,000	36,000	20,000	20,000		
Interfund transfer out	(195,000)	(162,000)	0	0	0	0		
Total other financing sources (uses)	(195,000)	(162,000)	36,000	36,000	20,000	20,000	0	0
Net change in fund balances	(\$244,600)	(132,668)	\$ (56,269)	31,470	\$ 2,442	60,327	\$ 77,600	0
Fund balance July 1, 2014		655,182		146,631		184,316		0
Fund balance June 30, 2015	\$ 522,514		\$ 178,101		\$ 244,643			\$0

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, 2015
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	<u>Soil Conservation Fund</u>		<u>Alcohol Rehabilitation Fund</u>		<u>Drug Forfeiture Fund</u>		<u>Junk Vehicle Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 101,997	\$ 101,215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	2,692	2,738	323,683	323,508	0	0	204,911	168,503
Fines and forfeitures	0	0	0	0	50,000	168,378	0	0
Charges for services	0	0	0	0	0	0	2,000	2,740
Other	0	3	0	0	5	9	1,200	60
Total revenues	104,689	103,956	323,683	323,508	50,005	168,387	208,111	171,303
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	60,700	33,206	0	0
Public works	0	0	0	0	0	0	183,867	119,281
Public health	0	0	323,683	323,508	0	0	0	0
Conservation of natural resources	104,689	103,956	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	79,000	74,444	0	0
Public works	0	0	0	0	0	0	85,400	85,400
Total expenditures	104,689	103,956	323,683	323,508	139,700	107,650	269,267	204,681
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	(89,695)	60,737	(61,156)	(33,378)
Net change in fund balances	\$0	0	\$0	0	(\$89,695)	60,737	\$ (61,156)	(33,378)
Fund balance July 1, 2014		0		0		282,645		106,408
Fund balance June 30, 2015		\$0		\$0		\$343,382		\$ 73,030

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, 2015
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	Youth Services Fund		R.S.I.D. Maintenance Fund		Traffic Safety Fund		Emergency Levy Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
Special assessments	0	0	750,000	835,096	0	0	0	0
Licenses and permits	153,600	153,600	0	0	0	0	0	0
Intergovernmental	246,846	246,702	0	0	70,000	75,000	0	0
Charges for services	1,725,308	1,785,878	0	0	0	0	0	0
Other	10,000	10,692	20,000	33,721	200	613	0	0
Total revenues	2,135,754	2,196,872	770,000	868,817	70,200	75,613	0	165
EXPENDITURES:								
Current:								
Public safety	2,437,834	2,302,939	0	0	83,500	76,359	0	0
Public works	0	0	0	0	0	0	0	0
Capital outlay:								
Public safety	23,000	16,426	0	0	1,500	480	0	0
Public works	0	0	1,000,000	899,437	0	0	0	0
Total expenditures	2,460,834	2,319,365	1,000,000	899,437	85,000	76,839	0	0
Excess (deficiency) of revenues over (under) expenditures	(325,080)	(122,493)	(230,000)	(30,620)	(14,800)	(1,226)	0	165
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	267,040	248,673	0	2,222	0	0	0	0
Interfund transfer out	0	0	0	(25)	0	0	0	(165)
Total other financing sources (uses)	267,040	248,673	0	2,197	0	0	0	(165)
Net change in fund balances	(\$58,040)	126,180	\$ (230,000)	(28,423)	\$ (14,800)	(1,226)	\$ -	0
Fund balance July 1, 2014		392,015		4,046,549		58,815		0
Fund balance June 30, 2015		\$518,195		\$ 4,018,126		\$ 57,589		\$0

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, 2015
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	Permissive Medical Levy Fund		Veteran's Cemetery		Lockwood Pedestrian Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$3,593,270	\$3,415,399	\$119,985	\$116,726	\$0	\$0	\$13,216,261	\$12,542,903
Special assessments	0	0	0	0	0	0	750,750	835,274
Licenses and permits	0	0	0	0	0	0	153,600	153,600
Intergovernmental	63,641	63,641	4,962	4,962	0	0	1,810,646	1,708,451
Fines and forfeitures	0	0	0	0	0	0	50,000	168,378
Charges for services	0	0	0	(609)	0	0	1,836,308	1,897,916
Other	0	4,166	0	2,929	0	0	82,505	125,658
Total revenues	3,656,911	3,483,206	124,947	124,008	0	0	17,900,070	17,432,180
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	224,600	154,687
Public safety	0	0	0	0	0	0	7,458,599	6,994,724
Public works	0	0	31,000	125	2,500	432	1,467,210	990,384
Public health	64,000	0	0	0	0	0	2,831,244	2,733,985
Social and economic services	0	0	0	0	0	0	1,207,336	1,170,929
Culture and recreation	0	0	0	0	0	0	1,479,321	1,425,375
Conservation of natural resources	0	0	0	0	0	0	104,689	103,956
Capital outlay:								
Public safety	0	0	0	0	0	0	446,900	267,539
Public works	0	0	0	0	75,000	75,161	2,313,450	1,943,095
Social and economic services	0	0	0	0	0	0	16,000	905
Culture and recreation	0	0	0	0	0	0	151,015	23,420
Total expenditures	64,000	0	31,000	125	77,500	75,593	17,700,364	15,808,999
Excess (deficiency) of revenues over (under) expenditures	3,592,911	3,483,206	93,947	123,883	(77,500)	(75,593)	199,706	1,623,181
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	2,624,304	2,592,194
Interfund transfer out	(3,479,711)	(3,483,206)	(156,594)	(156,593)	0	0	(4,078,215)	(4,042,751)
Interfund loan proceeds	0	0	0	0	0	0	0	0
Total other financing sources (uses)	(3,479,711)	(3,483,206)	(156,594)	(156,593)	0	0	(1,453,911)	(1,450,557)
Net change in fund balances	\$113,200	0	(\$62,647)	(32,710)	(\$77,500)	(75,593)	\$ (1,254,205)	172,624
Fund balance July 1, 2014		0		154,404		0		8,987,052
Fund balance June 30, 2015		\$0		\$121,694		\$ (75,593)		\$ 9,159,676

**YELLOWSTONE COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 JUNE 30, 2015**

<u>Assets</u>	<u>R.S.I.D. Revolving Fund</u>	<u>Limited Tax G.O. Bond Fund</u>	<u>Total</u>
Cash and demand investments, pooled	\$107,710	\$0	\$107,710
Cash investments, pooled	219,599	0	219,599
Total assets	\$327,309	\$0	\$327,309
<u>Fund Balance</u>			
FUND BALANCE, reserved for debt service	327,309	0	327,309
Total liabilities and fund balance	\$327,309	\$0	\$327,309

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, 2015

	R.S.I.D.		Limited Tax G.O.		Total	
	Revolving Fund		Bond Fund		Budget	Actual
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0	0	0
Other	0	0	1	0	1	(118)
Total revenues	0	0	1	0	1	(118)
EXPENDITURES:						
Debt service:						
Principal	0	0	515,000	515,000	515,000	515,000
Interest	0	0	116,121	116,120	116,121	116,120
Protest Tax Contingency	0	0	0	0	0	0
Total expenditures	0	0	631,121	631,120	631,121	631,120
Excess (deficiency) of revenues						
over (under) expenditures	0	0	(631,120)	(631,120)	(631,120)	(631,238)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	14	631,120	631,120	631,120	631,252
Interfund transfer out	(25,000)	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	14	631,120	631,120	606,120	631,252
Net change in fund balances	\$ (25,000)	14	\$0	0	\$ (25,000)	14
Fund balance July 1, 2014		327,295		0		327,295
Fund balance June 30, 2015		\$ 327,309		\$0		\$ 327,309

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	Total
Cash and demand investments, pooled	\$101,919	\$0	\$101,919
Cash investments, pooled	207,793	0	207,793
Prepaid expenses	1,406	0	1,406
Total Assets	\$311,118	\$0	\$311,118
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$1,708	\$0	\$1,708
Accrued liabilities	18,428	70	18,498
Total liabilities	20,136	70	20,206
FUND BALANCE:			
Reserved for capital improvements	290,982	(70)	290,912
Total fund balance	290,982	(70)	290,912
Total Liabilities and Fund Balance	\$311,118	\$0	\$311,118

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, 2015

	Geographical		RSID Construction Fund		Total	
	Information System Fund					
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Intergovernmental	\$23,023	\$19,810	\$0	\$0	\$ 23,023	\$ 19,810
Charge for services	110,000	111,693	0	0	110,000	111,693
Other	0	41	0	0	0	41
Total revenues	133,023	131,544	0	0	133,023	131,544
EXPENDITURES:						
Current:						
General government	342,531	338,749	0	0	342,531	338,749
Public works	0	0	0	70	0	70
Capital outlay:						
General government	9,000	6,795			9,000	6,795
Total expenditures	351,531	345,544	0	70	351,531	345,614
Excess (deficiency) of revenues over (under) expenditures	(218,508)	(214,000)	0	(70)	(218,508)	(214,070)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	219,862	227,246	0	0	219,862	227,246
Total other financing sources (uses)	219,862	227,246	0	0	219,862	227,246
Net change in fund balances	\$1,354	13,246	\$0	(70)	\$1,354	13,176
Fund balance July 1, 2014		277,736		0		277,736
Fund balance June 30, 2015	\$ 290,982		(\$70)		\$ 290,912	

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2015**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$2,331,510	\$11,804	\$60,173	\$2,403,487
Cash investments, pooled	4,756,251	24,066	122,682	4,902,999
Receivables (net of allowance for uncollectibles):				
Accounts	15,068	0	221	15,289
Accrued interest	7,642	0	0	7,642
Prepaid Expense	12,963		4,311	17,274
Total current assets	7,123,434	35,870	187,387	7,346,691
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	69,564	260,444	330,008
Accumulated depreciation	0	(69,564)	(251,806)	(321,370)
Total property and equipment (net)	0	0	8,638	8,638
Total assets	\$7,123,434	\$35,870	\$196,025	\$7,355,329
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$0	\$917	\$1,417	\$2,334
Accrued liabilities	567,893	0	2,663	570,556
Accrued compensated absences	0	0	1,710	1,710
Unearned premiums	2,732	0	0	2,732
Total current liabilities	570,625	917	5,790	577,332
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	0	5,130	5,130
<u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	8,638	8,638
Unrestricted	6,552,809	34,953	176,467	6,764,229
Total net position	6,552,809	34,953	185,105	6,772,867
Total liabilities and net position	\$7,123,434	\$35,870	\$196,025	\$7,355,329

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
OPERATING REVENUES:				
Charges for services	\$0	\$ 7,758	\$ 147,933	\$ 155,691
Health insurance premiums	5,818,662	0	0	5,818,662
Total operating revenues	5,818,662	7,758	147,933	5,974,353
OPERATING EXPENSES:				
Salaries and benefits	0	0	66,948	66,948
Supplies	0	2,326	8,966	11,292
Contracted services	53,343	2,651	65,294	121,288
Health claims	7,128,625	0	0	7,128,625
Stop-loss insurance and administration	422,699	0	0	422,699
Depreciation	0	2,998	24,253	27,251
Total operating expenses	7,604,667	7,975	165,461	7,778,103
Operating income (loss)	(1,786,005)	(217)	(17,528)	(1,803,750)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	71,930	0	0	71,930
Income (loss) before transfers	(1,714,075)	(217)	(17,528)	(1,731,820)
Interfund transfer in	1,607,374	0	0	1,607,374
Change in net position	(106,701)	(217)	(17,528)	(124,446)
Net position July 1, 2014	6,659,510	35,170	202,633	6,897,313
Net position June 30, 2015	\$ 6,552,809	\$ 34,953	\$ 185,105	\$ 6,772,867

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$7,758	\$147,712	\$155,470
Cash received from health insurance premiums	5,811,678	0	0	5,811,678
Cash paid to other suppliers for goods or services	(70,006)	(4,803)	(72,691)	(147,500)
Cash paid to employees for services	0	0	(65,943)	(65,943)
Cash paid for health claims	(7,415,560)	0	0	(7,415,560)
Cash paid for stop-loss insurance and administration	(422,699)	0	0	(422,699)
Net cash provided (used) by operating activities	(2,096,587)	2,955	9,078	(2,084,554)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,607,374	0	0	1,607,374
Net cash provided (used) by noncapital financing activities	1,607,374	0	0	1,607,374
Cash flows from capital and related financing activities:				
Gain on sale of fixed assets	0	0	0	0
Acquisition of capital assets	0	0	0	0
Net cash used for capital and related financing activities	0	0	0	0
Cash flows from investing activities:				
Withdrawals from cash investments	0	0	0	0
Deposits into cash investments	391,963	(1,483)	(3,457)	387,023
Interest received on investments	70,939	0	0	70,939
Net cash provided (used) by investing activities	462,902	(1,483)	(3,457)	457,962
Net increase (decrease) in cash and demand investments	(26,311)	1,472	5,621	(19,218)
Cash and demand investments, July 1, 2014	2,357,820	10,333	54,552	2,422,705
Cash and demand investments, June 30, 2015	\$2,331,510	\$11,804	\$60,173	\$2,403,487

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

Operating income (loss)	(1,786,005)	(217)	(17,528)	\$ (1,803,750)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	2,998	24,253	27,251
(Increase) decrease in assets:				
Accounts receivable	(3,184)	0	(221)	(3,405)
Prepaid Expenses	(12,963)		4,311	(8,652)
Increase (decrease) in liabilities:				
Accounts payable	(3,700)	174	(2,742)	(6,268)
Accrued liabilities	(286,935)	0	1,005	(285,930)
Unearned premiums	(3,800)	0	0	(3,800)
Total adjustments	(310,582)	3,172	26,606	(280,804)
Net cash provided (used) by operating activities	(2,096,587)	\$2,955	\$9,078	\$ (2,084,554)