

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, 2016
(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	\$875,756	\$892,414	\$41	\$104,467	\$32,745	\$18,157	\$63,739
Cash investments, pooled	760,257	774,717	35	90,690	28,427	15,763	55,332
Receivables (net of allowance for uncollectibles):							
Property taxes	99,967	108,417	157	17,259	117,160	62,945	19,059
Accounts	41,260	0	0	36,389	0	0	2,000
Prepaid expenses	709	0	0	0	0	0	2,472
Inventories	0	39,127	0	27,098	0	0	0
Total assets	\$1,777,949	\$1,814,675	\$233	\$275,903	\$178,332	\$96,865	\$142,602
 <u>Liabilities, Deferred Inflows and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$16,775	\$96,629	\$0	\$18,681	\$61,172	\$0	\$8,432
Accrued liabilities	215,348	0	0	19,932	0	0	8,573
Total liabilities	232,123	96,629	0	38,613	61,172	0	17,005
 <u>Deferred Inflow of Resources</u>							
Uncollected tax revenue	99,967	108,417	157	17,259	117,160	62,945	19,059
Total deferred inflow of resources	99,967	108,417	157	17,259	117,160	62,945	19,059
 FUND BALANCE:							
Reserved for inventories	0	39,127	0	27,098	0	0	0
Unreserved	1,445,859	1,570,502	76	192,933	0	33,920	106,538
Total fund balance	1,445,859	1,609,629	76	220,031	0	33,920	106,538
Total liabilities, deferred inflows and fund balance	\$1,777,949	\$1,814,675	\$233	\$275,903	\$178,332	\$96,865	\$142,602

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016
(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	\$22,487	\$173,288	\$118,197	\$127,583	\$10,767	\$1,569
Cash investments, pooled	19,522	150,433	102,609	110,757	8,833	1,363
Receivables (net of allowance for uncollectibles):						
Property taxes	77,415	0	0	41,202	169,999	990
Accrued interest	0	0	0	0	173	0
Total assets	\$119,424	\$323,721	\$220,806	\$279,542	\$189,772	\$3,922
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$0	\$4,798	\$5,665	\$5,746	\$0	\$0
Due to other taxing districts	0	0	0	0	19,773	0
Total liabilities	0	4,798	5,665	5,746	19,773	0
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	77,415	0	0	41,202	169,999	990
Total deferred inflow of resources	77,415	0	0	41,202	169,999	990
 FUND BALANCE:						
Unreserved	42,009	318,923	215,141	232,594	0	2,932
Total fund balance	42,009	318,923	215,141	232,594	0	2,932
Total liabilities, deferred inflows and fund balance	\$119,424	\$323,721	\$220,806	\$279,542	\$189,772	\$3,922

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016
(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	\$177,868	\$41,048	\$411,126	\$2,520,523	\$39,578
Cash investments, pooled	0	154,408	35,635	356,905	2,177,501	34,169
Receivables (net of allowance for uncollectibles):						
Accounts	64,912	0	0	190,818	0	0
Delinquent assessments	0	0	0	0	16,258	0
Accrued interest	0	1	0	0	3,562	64
Deferred assessments	0	0	0	0	4,894	0
Prepaid Expenses	0	1,100	0	100	0	0
Total assets	\$64,912	\$333,377	\$76,683	\$958,949	\$4,722,738	\$73,811
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$64,912	\$0	\$2,828	\$25,227	\$155,841	\$10,384
Accrued liabilities	0	0	4,216	121,667	0	0
Due to other funds	0	0	0	0	24,537	0
Total liabilities	64,912	0	7,044	146,894	180,378	10,384
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	0	0	0	0	21,152	0
Total deferred inflow of resources	0	0	0	0	21,152	0
 FUND BALANCE:						
Unreserved	0	333,377	69,639	812,055	4,521,208	63,427
Total fund balance	0	333,377	69,639	812,055	4,521,208	63,427
Total liabilities, deferred inflows and fund balance	\$64,912	\$333,377	\$76,683	\$958,949	\$4,722,738	\$73,811

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

JUNE 30, 2016

(PAGE 4 OF 4)

<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	\$37,982	\$64,295	\$5,733,630
Cash investments, pooled	0	0	32,973	55,815	4,966,144
Receivables (net of allowance for uncollectibles):					
Property taxes	0	253,837	7,275	6,603	982,285
Accounts	0	0	0	0	335,379
Delinquent assessments	0	0	0	0	16,258
Accrued interest	0	0	0	0	3,800
Deferred assessments					4,894
Prepaid expenses	0	0	0	0	4,381
Inventories	0	0	0	0	66,225
Total assets	\$0	\$253,837	\$78,230	\$126,713	\$12,112,996

Liabilities, Deferred Inflows and Fund Balance

LIABILITIES:

Accounts payable	\$0	\$0	\$0	\$7,499	\$ 484,589
Accrued liabilities	0	0	0	0	369,736
Due to other funds	0	0	0	0	24,537
Due to other taxing districts	0	0	0	0	19,773
Total liabilities	0	0	-	7,499	898,635

Deferred Inflow of Resources

Uncollected tax revenue	0	253,837	7,275	6,603	1,003,437
Total deferred inflow of resources	0	253,837	7,275	6,603	1,003,437

FUND BALANCE:

Reserved for inventories	0	0	0	0	66,225
Unreserved	0	0	70,955	112,611	10,144,699
Total fund balance	0	0	70,955	112,611	10,210,924

Total liabilities, deferred inflows and fund balance	\$0	\$253,837	\$78,230	\$126,713	\$12,112,996
---	------------	------------------	-----------------	------------------	---------------------

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, 2016
(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	\$1,347,221	\$1,308,662	\$1,460,882	\$1,419,448	0	485	\$300,868	\$288,259
Special assessments	0	0	0	0	750	172	0	0
Intergovernmental	271,848	274,060	693,961	45,486	0	0	149,538	91,862
Charges for services	62,500	66,991	0	0	0	0	46,500	44,544
Other	2,600	1,206	0	0	0	0	3,000	5,358
Total revenues	1,684,169	1,650,919	2,154,843	1,464,934	750	657	499,906	430,023
EXPENDITURES:								
Current:								
Public safety	3,972,184	3,752,953	0	0	0	0	0	0
Public works	0	0	788,072	581,624	0	0	492,983	333,004
Social and economic services	0	0	0	0	1,960	980	0	0
Capital outlay:								
Public safety	280,365	231,504	0	0	0	0	0	0
Public works	0	0	1,760,880	394,354	0	0	38,500	35,186
Total expenditures	4,252,549	3,984,457	2,548,952	975,978	1,960	980	531,483	368,190
Excess (deficiency) of revenues over (under) expenditures	(2,568,380)	(2,333,538)	(394,109)	488,956	(1,210)	(323)	(31,577)	61,833
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	2,336,773	2,330,569	0	0	0	0	10,968	9,405
Interfund transfer out	(260,547)	(247,878)	0	0	0	0	(64,000)	(64,000)
Total other financing sources (uses)	2,076,226	2,082,691	0	0	0	0	(53,032)	(54,595)
Net change in fund balances	\$ (492,154)	(250,847)	\$ (394,109)	488,956	(\$1,210)	(323)	\$ (84,609)	7,238
Fund balance July 1, 2015		1,696,706		1,120,673		399		212,793
Fund balance June 30, 2016	\$ 1,445,859		\$ 1,609,629		\$76		\$ 220,031	

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, 2016
 (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>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 791,350	\$ 738,189	\$ 839,088	\$ 815,607	\$ 257,409	\$ 250,074	\$ 1,043,010	\$ 1,013,264
Intergovernmental	129,241	129,242	26,636	26,636	8,021	8,021	32,491	32,491
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	16	0	0
Total revenues	920,591	867,431	865,724	842,243	265,430	258,111	1,075,501	1,045,755
EXPENDITURES:								
Current:								
Public health	0	0	0	0	0	0	1,075,501	1,003,746
Social and economic services	0	0	865,724	808,323	303,304	277,068	0	0
Culture and recreation	920,591	867,431	0	0	0	0	0	0
Social and economic services	0	0	0	0	7,500	7,438	0	0
Total expenditures	920,591	867,431	865,724	808,323	310,804	284,506	1,075,501	1,003,746
Excess (deficiency) of revenues over (under) expenditures	0	0	0	33,920	(45,374)	(26,395)	0	42,009
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	12,202	5,509	0	0
Total other financing sources (uses)	0	0	0	0	12,202	5,509	0	0
Net change in fund balances	\$0	0	\$0	33,920	\$ (33,172)	(20,886)	\$0	42,009
Fund balance July 1, 2015		0		0		127,424		0
Fund balance June 30, 2016		\$0		\$33,920		\$ 106,538		\$42,009

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, 2016
 (PAGE 3 OF 6)

	<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	\$ 554,935	\$ 539,151	\$2,326,714	\$2,258,158
Intergovernmental	175,000	214,826	0	0	10,140	10,140	71,222	71,223
Other	0	0	33,000	41,636	0	0	2,500	1,651
Total revenues	175,000	214,826	33,000	41,636	565,075	549,291	2,400,436	2,331,032
EXPENDITURES:								
Current:								
General government	401,960	105,417	0	0	0	0	0	0
Public health	0	0	0	0	0	0	2,400,436	2,331,032
Culture and recreation	0	0	72,134	40,634	559,968	526,503	0	0
Capital outlay:								
Culture and recreation	0	0	63,321	962	75,499	54,837	0	0
Total expenditures	401,960	105,417	135,455	41,596	635,467	581,340	2,400,436	2,331,032
Excess (deficiency) of revenues over (under) expenditures	(226,960)	109,409	(102,455)	40	(70,392)	(32,049)	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	37,000	37,000	20,000	20,000		
Interfund transfer out	(71,000)	(313,000)	0	0	0	0		
Total other financing sources (uses)	(71,000)	(313,000)	37,000	37,000	20,000	20,000	0	0
Net change in fund balances	(\$297,960)	(203,591)	\$ (65,455)	37,040	\$ (50,392)	(12,049)	\$ -	0
Fund balance July 1, 2015		522,514		178,101		244,643		0
Fund balance June 30, 2016	\$ 318,923		\$ 215,141		\$ 232,594			\$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, 2016
 (PAGE 4 OF 6)

	<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	\$ 103,881	\$ 102,967	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	2,860	2,860	210,000	308,514	0	0	204,911	131,881
Fines and forfeitures	0	0	0	0	50,000	125,944	0	0
Charges for services	0	0	0	0	0	0	2,000	2,600
Other	0	0	0	0	5	11	1,200	59
Total revenues	106,741	105,827	210,000	308,514	50,005	125,955	208,111	134,540
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	60,700	35,960	0	0
Public works	0	0	0	0	0	0	194,723	125,086
Public health	0	0	210,000	308,514	0	0	0	0
Conservation of natural resources	106,741	102,895	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	100,000	0	0	0
Public works	0	0	0	0	0	0	13,390	12,845
Total expenditures	106,741	102,895	210,000	308,514	160,700	35,960	208,113	137,931
Excess (deficiency) of revenues over (under) expenditures	0	2,932	0	0	(110,695)	89,995	(2)	(3,391)
Net change in fund balances	\$0	2,932	\$0	0	(\$110,695)	-10,005	\$ (2)	(3,391)
Fund balance July 1, 2015		0		0		343,382		73,030
Fund balance June 30, 2016		<u>\$2,932</u>		<u>\$0</u>		<u>\$333,377</u>		<u>\$ 69,639</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, 2016
 (PAGE 5 OF 6)

	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	\$0
Special assessments	0	0	750,000	946,841	0	0	0	0
Licenses and permits	161,280	161,280	0	0	0	0	0	0
Intergovernmental	247,000	254,662	0	0	81,000	83,901	0	0
Charges for services	1,719,908	1,975,206	0	0	0	0	0	0
Other	0	183	20,000	41,985	200	749	0	0
Total revenues	2,128,188	2,391,331	770,000	988,826	81,200	84,650	0	0
EXPENDITURES:								
Current:								
Public safety	2,513,581	2,400,305	0	0	80,780	78,812	0	0
Capital outlay:								
Public safety	10,855	7,170	0	0	0	0	0	0
Public works	0	0	800,000	485,484	0	0	0	0
Total expenditures	2,524,436	2,407,475	800,000	485,744	80,780	78,812	0	0
Excess (deficiency) of revenues over (under) expenditures	(396,248)	(16,144)	(30,000)	503,082	420	5,838	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	325,488	310,004	0	0	0	0	0	0
Interfund transfer out	0	0	0	0	0	0	0	0
Total other financing sources (uses)	325,488	310,004	0	0	0	0	0	0
Net change in fund balances	(\$70,760)	293,860	\$ (30,000)	503,082	\$ 420	5,838	\$ -	0
Fund balance July 1, 2015		518,195		4,018,126		57,589		0
Fund balance June 30, 2016		<u>\$812,055</u>		<u>\$ 4,521,208</u>		<u>\$ 63,427</u>		<u>\$0</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, 2016
(PAGE 6 OF 6)

	<u>Permissive Medical Levy Fund</u>		<u>Veteran's Cemetery</u>		<u>Lockwood Pedestrian Safety</u>		<u>Total</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$3,530,187	\$3,421,922	\$100,289	\$98,743	\$233,650	\$224,764	\$12,889,484	\$12,479,693
Special assessments	0	0	0	0	0	0	750,750	947,013
Licenses and permits	0	0	0	0	0	0	161,280	161,280
Intergovernmental	66,487	66,488	5,183	5,184	0	0	2,385,539	1,757,477
Fines and forfeitures	0	0	0	0	0	0	50,000	125,944
Charges for services	0	0	0	0	0	0	1,830,908	2,089,341
Other	0	0	0	395	0	0	62,505	93,249
Total revenues	3,596,674	3,488,410	105,472	104,322	233,650	224,764	18,130,466	17,653,997
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	401,960	105,417
Public safety	0	0	0	0	0	0	6,627,245	6,268,030
Public works	0	0	16,000	0	51,250	1,706	1,543,028	1,041,420
Public health	0	0	0	0	0	0	3,685,937	3,643,292
Social and economic services	0	0	0	0	0	0	1,170,988	1,086,371
Culture and recreation	0	0	0	0	0	0	1,552,693	1,434,568
Conservation of natural resources	0	0	0	0	0	0	106,741	102,895
Capital outlay:								
Public safety	0	0	0	0	0	0	391,220	238,674
Public works	0	0	0	0	159,390	320,819	2,772,160	1,248,688
Social and economic services	0	0	0	0	0	0	7,500	7,438
Culture and recreation	0	0	0	0	0	0	138,820	55,799
Total expenditures	0	0	16,000	0	210,640	322,525	18,398,292	15,232,852
Excess (deficiency) of revenues over (under) expenditures	3,596,674	3,488,410	89,472	104,322	23,010	(97,761)	(267,826)	2,421,145
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	2,742,431	2,712,487
Interfund transfer out	(3,596,674)	(3,488,410)	(155,060)	(155,061)	0	0	(4,147,281)	(4,368,349)
Interfund loan proceeds	0	0	0	0	0	285,965	0	285,965
Total other financing sources (uses)	(3,596,674)	(3,488,410)	(155,060)	(155,061)	0	285,965	(1,404,850)	(1,369,897)
Net change in fund balances	\$0	0	(\$65,588)	(50,739)	\$23,010	188,204	\$ (1,672,676)	1,051,248
Fund balance July 1, 2015		0		121,694		(75,593)		9,159,676
Fund balance June 30, 2016		\$0		\$70,955		\$ 112,611		\$10,210,924

**YELLOWSTONE COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 JUNE 30, 2016**

	R.S.I.D. Revolving Fund	Limited Tax G.O. Bond Fund	Total
<u>Assets</u>			
Cash and demand investments, pooled	\$175,284	\$0	\$175,284
Cash investments, pooled	152,167	0	152,167
Total assets	\$327,451	\$0	\$327,451
 <u>Fund Balance</u>			
FUND BALANCE, reserved for debt service	327,451	0	327,451
Total liabilities and fund balance	\$327,451	\$0	\$327,451

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, 2016

	<u>R.S.I.D.</u>		<u>Limited Tax G.O.</u>		<u>Total</u>	
	<u>Revolving Fund</u>		<u>Bond 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	\$0	\$0
Intergovernmental	0	0	0	0	0	0
Other	0	0	1	0	1	0
Total revenues	0	0	1	0	1	0
EXPENDITURES:						
Debt service:						
Principal	0	0	525,000	525,000	525,000	525,000
Interest	0	0	104,186	104,185	104,186	104,185
Protest Tax Contingency	0	0	0	0	0	0
Total expenditures	0	0	629,186	629,185	629,186	629,185
Excess (deficiency) of revenues over (under) expenditures	0	0	(629,185)	(629,185)	(629,185)	(629,185)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	142	629,185	629,185	629,185	629,327
Interfund transfer out	(25,000)	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	142	629,185	629,185	604,185	629,327
Net change in fund balances	\$ (25,000)	142	\$0	0	\$ (25,000)	142
Fund balance July 1, 2015		327,309		0		327,309
Fund balance June 30, 2016		\$ 327,451		\$0		\$ 327,451

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2016**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	Total
Cash and demand investments, pooled	\$174,855	\$0	\$174,855
Cash investments, pooled	151,795	0	151,795
Total Assets	\$326,650	\$0	\$326,650
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$477	\$0	\$477
Accrued liabilities	19,216	0	19,216
Total liabilities	19,693	0	19,693
FUND BALANCE:			
Reserved for capital improvements	306,957	0	306,957
Total fund balance	306,957	0	306,957
Total Liabilities and Fund Balance	\$326,650	\$0	\$326,650

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, 2016

	Geographical		RSID Construction Fund		\$3 Million		Total	
	Information System Fund				GO Construction Fund			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Intergovernmental	\$10,574	\$10,574	\$0	\$0	\$0	\$0	\$ 10,574	\$ 10,574
Charge for services	110,000	115,146	0	0	0	0	110,000	115,146
Other	0	36	0	0	1	0	1	36
Total revenues	120,574	125,756	0	0	1	0	120,575	125,756
EXPENDITURES:								
Current:								
General government	345,936	343,640	0	0	0	0	345,936	343,640
Capital outlay:								
General government	4,000	0					4,000	0
Public works	0	0	0	81,550	0	0	0	81,550
Total expenditures	349,936	343,640	0	81,550	0	0	349,936	425,190
Excess (deficiency) of revenues								
over (under) expenditures	(229,362)	(217,884)	0	(81,550)	1	0	(229,361)	(299,434)
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	230,966	233,859	0	22,823	0	0	230,966	256,682
Interfund transfers out	0	0	0	0	0	0	0	0
Special assessment bond proceeds	0	0	0	58,797	0	0	0	58,797
Total other financing sources (uses)	230,966	233,859	0	81,620	0	0	230,966	315,479
Net change in fund balances	\$1,604	15,975	\$0	70	\$1	0	\$1,605	16,045
Fund balance July 1, 2015		290,982		(70)		0		290,912
Fund balance June 30, 2016		\$ 306,957		\$0		\$0		\$ 306,957

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2016**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$4,225,747	\$20,854	\$81,977	\$4,328,578
Cash investments, pooled	3,650,469	18,103	71,165	3,739,737
Receivables (net of allowance for uncollectibles):				
Accounts	14,449	0	0	14,449
Accrued interest	6,035	0	0	6,035
Prepaid Expense	12,831		0	12,831
Total current assets	7,909,531	38,957	153,142	8,101,630
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	69,564	296,132	365,696
Accumulated depreciation	0	(69,564)	(258,252)	(327,816)
Total property and equipment (net)	0	0	37,880	37,880
 Total assets	 \$7,909,531	 \$38,957	 \$191,022	 \$8,139,510
 <u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$100	\$134	\$1,296	\$1,530
Accrued liabilities	200,000	0	2,849	202,849
Accrued compensated absences	0	0	2,318	2,318
Unearned premiums	3,321	0	0	3,321
Total current liabilities	203,421	134	6,463	210,018
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	0	6,953	6,953
 <u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	37,880	37,880
Unrestricted	7,706,110	38,823	139,726	7,884,659
Total net position	7,706,110	38,823	177,606	7,922,539
 Total liabilities and net position	 \$7,909,531	 \$38,957	 \$191,022	 \$8,139,510

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
OPERATING REVENUES:				
Charges for services	\$0	\$ 5,561	\$ 156,789	\$ 162,350
Health insurance premiums	6,185,939	0	0	6,185,939
Total operating revenues	6,185,939	5,561	156,789	6,348,289
OPERATING EXPENSES:				
Salaries and benefits	0	0	71,648	71,648
Supplies	0	1,371	13,057	14,428
Contracted services	49,845	320	73,137	123,302
Health claims	6,031,963	0	0	6,031,963
Stop-loss insurance and administration	471,048	0	0	471,048
Depreciation	0	0	6,446	6,446
Total operating expenses	6,552,856	1,691	164,288	6,718,835
Operating income (loss)	(366,918)	3,870	(7,499)	(370,547)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	69,856	0	0	69,856
Income (loss) before transfers	(297,062)	3,870	(7,499)	(300,691)
Interfund transfer in	1,450,362	0	0	1,450,362
Change in net position	1,153,301	3,870	(7,499)	1,149,672
Net position July 1, 2015	6,552,809	34,953	185,105	6,772,867
Net position June 30, 2016	\$ 7,706,110	\$ 38,823	\$ 177,606	\$ 7,922,539

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$5,561	\$157,010	\$162,571
Cash received from health insurance premiums	6,187,146	0	0	6,187,146
Cash paid to other suppliers for goods or services	(49,613)	(2,475)	(82,004)	(134,092)
Cash paid to employees for services	0	0	(69,031)	(69,031)
Cash paid for health claims	(6,399,856)	0	0	(6,399,856)
Cash paid for stop-loss insurance and administration	(471,048)	0	0	(471,048)
Net cash provided (used) by operating activities	(733,371)	3,086	5,975	(724,310)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,450,363	0	0	1,450,363
Net cash provided (used) by noncapital financing activities	1,450,363	0	0	1,450,363
Cash flows from capital and related financing activities:				
Gain on sale of fixed assets	0	0	0	0
Acquisition of capital assets	0	0	(35,688)	(35,688)
Net cash used for capital and related financing activities	0	0	(35,688)	(35,688)
Cash flows from investing activities:				
Deposits into cash investments	1,105,782	5,964	51,517	1,163,263
Interest received on investments	71,463	0	0	71,463
Net cash provided (used) by investing activities	1,177,245	5,964	51,517	1,234,726
Net increase (decrease) in cash and demand investments	1,894,237	9,050	21,804	1,925,091
Cash and demand investments, July 1, 2015	2,331,510	11,804	60,173	2,403,487
Cash and demand investments, June 30, 2016	\$4,225,747	\$20,854	\$81,977	\$4,328,578

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

Operating income (loss)	(366,918)	\$3,870	(\$7,499)	\$ (370,547)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	6,446	6,446
(Increase) decrease in assets:				
Accounts receivable	619	0	221	840
Prepaid Expenses	132		4,311	4,443
Increase (decrease) in liabilities:				
Accounts payable	100	(784)	(121)	(805)
Accrued liabilities	(367,893)	0	2,617	(365,276)
Unearned premiums	589	0	0	589
Total adjustments	(366,453)	(784)	13,474	(353,763)
Net cash provided (used) by operating activities	(733,371)	\$3,086	\$5,975	\$ (724,310)