

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 (COVID-19) - Accounts for a possible levy on property outside Billings, Laurel, and Broadview and 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.

Lockwood TEDD Fund - Accounts for taxes levies for the purpose of infrastructure development 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

RSID Construction Fund - Accounts for the financing proceeds and the construction expenditures on Rural Special Improvement Districts (RSID).

INTERNAL SERVICE FUNDS

Geographical Information System (GIS) Fund - Accounts for the monies used to develop and implement the County's property management data base system.

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.

Technology Fund - Accounts for the operations of the technology system acquisitions and updates, which is charged back to County departments based on various user metrics.

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020
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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	\$2,183,488	\$921,535	\$425	\$118,995	\$16,143	\$33,516	\$123,660
Cash investments, pooled	429,309	181,189	84	23,396	3,174	6,590	24,314
Receivables (net of allowance for uncollectibles):							
Property taxes	144,029	38,384	143	11,019	43,517	50,917	10,865
Accounts	62,197	0	0	25,928	0	0	2,000
Prepaid expenses	1,049	0	0	0	0	0	0
Inventories	0	36,501	0	45,705	0	0	0
Total assets	\$2,820,072	\$1,177,609	\$652	\$225,043	\$62,834	\$91,023	\$160,839
 <u>Liabilities, Deferred Inflows and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$4,275	\$107,726	\$0	\$1,779	\$19,317	\$40,106	\$2,574
Accrued liabilities	273,751	0	0	27,053	0	0	10,099
Total liabilities	278,026	107,726	0	28,832	19,317	40,106	12,673
 <u>Deferred Inflow of Resources</u>							
Uncollected tax revenue	144,029	38,384	143	11,019	43,517	50,917	10,865
Total deferred inflow of resources	144,029	38,384	143	11,019	43,517	50,917	10,865
 FUND BALANCE:							
Nonspendable	1,049	36,501	0	45,705	0	0	0
Restricted	0	0	509	0	0	0	0
Committed	1,961,707	570,069	0	136,976	0	0	137,301
Assigned	435,261	424,929	0	2,511	0	0	0
Total fund balance	2,398,017	1,031,499	509	185,192	0	0	137,301
Total liabilities, deferred inflows and fund balance	\$2,820,072	\$1,177,609	\$652	\$225,043	\$62,834	\$91,023	\$160,839

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020
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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	\$25,433	\$454,701	\$224,880	\$320,780	\$210,023	\$1,608
Cash investments, pooled	5,001	89,402	44,215	63,071	41,548	316
Receivables (net of allowance for uncollectibles):						
Property taxes	38,752	0	0	22,739	86,085	2,093
Accrued interest	0	0	0	0	301	0
Total assets	\$69,186	\$544,103	\$269,095	\$406,590	\$337,957	\$4,017
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$30,434	\$423	\$12,541	\$0	\$0	\$1,924
Due to other taxing districts	0	0	0	0	252,413	0
Total liabilities	30,434	423	12,541	0	252,413	1,924
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	38,752	0	0	22,739	86,085	2,093
Total deferred inflow of resources	38,752	0	0	22,739	86,085	2,093
 FUND BALANCE:						
Restricted	0	0	256,554	0	0	0
Committed	0	0	0	283,967	(541)	0
Assigned	0	543,680	0	99,884	0	0
Total fund balance	0	543,680	256,554	383,851	(541)	0
Total liabilities, deferred inflows and fund balance	\$69,186	\$544,103	\$269,095	\$406,590	\$337,957	\$4,017

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020
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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	\$188,583	\$93,582	\$595,244	\$4,799,521	\$55,046
Cash investments, pooled	0	37,139	18,400	117,034	947,388	10,869
Receivables (net of allowance for uncollectibles):						
Property taxes	0	0	0	0	34	0
Accounts	64,912	0	0	208,274	0	21,092
Delinquent assessments	0	0	0	0	39,466	0
Accrued interest	0	73	0	0	4,407	55
Prepaid Expenses	0	0	0	150	0	0
Total assets	\$64,912	\$225,795	\$111,982	\$920,702	\$5,790,816	\$87,062
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$64,912	\$3,761	\$1,245	\$10,169	\$210,296	\$4,222
Accrued liabilities	0	0	5,425	121,366	45,422	0
Due to other funds	0	0	0	0	65,758	0
Total liabilities	64,912	3,761	6,670	131,535	321,476	4,222
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	0	0	0	0	39,500	0
Total deferred inflow of resources	0	0	0	0	39,500	0
 FUND BALANCE:						
Nonspendable	0	0	0	150	0	0
Restricted	0	222,034	105,312	0	5,429,840	82,840
Committed	0	0	0	789,017	0	0
Total fund balance	0	222,034	105,312	789,167	5,429,840	82,840
Total liabilities, deferred inflows and fund balance	\$64,912	\$225,795	\$111,982	\$920,702	\$5,790,816	\$87,062

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020
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<u>Assets</u>	COVID-19 Fund	Permissive Medical Levy Fund	Lockwood TEDD Fund	Veteran's Cemetery Levy Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	(\$1,761,089)	\$0	\$76,243	\$77,862	\$216,825	\$8,977,003
Cash investments, pooled	(346,258)	0	15,030	15,309	42,713	1,769,234
Receivables (net of allowance for uncollectibles):						
Property taxes	0	142,569	5,278	4,556	4,325	605,305
Accounts	2,112,352	0	0	0	0	2,496,755
Delinquent assessments	0	0	0	0	0	39,466
Accrued interest	0	0	47	0	97	4,980
Prepaid expenses	0	0	0	0	0	1,199
Inventories	0	0	0	0	0	82,206
Total assets	\$5,005	\$142,569	\$96,598	\$97,727	\$263,960	\$13,976,148
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$2,879	\$0	\$0	\$0	\$1,205	\$ 519,788
Accrued liabilities	2,126	0	0	0	0	485,242
Due to other funds	0	0	0	0	0	65,758
Due to other taxing districts	0	0	0	0	0	252,413
Total liabilities	5,005	0	0	0	1,205	1,323,201
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	0	142,569	5,278	4,556	4,325	644,771
Total deferred inflow of resources	0	142,569	5,278	4,556	4,325	644,771
 FUND BALANCE:						
Nonspendable	0	0	0	0	0	83,405
Restricted	0	0	91,320	93,171	258,430	6,540,010
Committed	0	0	0	0	0	3,878,496
Assigned	0	0	0	0	0	1,506,265
Total fund balance	0	0	91,320	93,171	258,430	12,008,176
Total liabilities, deferred inflows and fund balance	\$5,005	\$142,569	\$96,598	\$97,727	\$263,960	13,976,148

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, 2020
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	<u>County Attorney</u>		<u>Bridge Fund</u>		<u>Predatory Animal Control Fund</u>		<u>Weed Control Fund</u>		<u>Library 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	\$4,554,666	\$4,464,800	\$1,203,191	\$1,179,893	\$480	\$785	\$349,191	\$341,145	\$ 971,848	\$ 942,585
Special assessments	0	0	0	0	142	152	0	0	0	0
Intergovernmental	361,363	377,569	50,695	50,695	0	0	184,342	106,711	144,042	144,042
Charges for services	79,500	87,783	0	0	0	0	40,000	60,764	0	0
Other	1,500	9,786	0	534	0	0	1,800	8,841	0	5,928
Total revenues	4,997,029	4,939,938	1,253,886	1,231,122	622	937	575,333	517,461	1,115,890	1,092,555
EXPENDITURES:										
Current:										
Public safety	5,451,285	4,904,467	0	0	0	0	0	0	0	0
Public works	0	0	893,625	532,265	0	0	560,190	451,960	0	0
Social and economic services	0	0	0	0	622	911	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	1,115,890	1,092,555
Capital outlay:										
Public safety	43,900	42,299	0	0	0	0	0	0	0	0
Public works	0	0	995,000	828,964	0	0	0	0	0	0
Total expenditures	5,495,185	4,946,766	1,888,625	1,361,229	622	911	560,190	451,960	1,115,890	1,092,555
Excess (deficiency) of revenues over (under) expenditures	(498,156)	(6,828)	(634,739)	(130,107)	0	26	15,143	65,501	0	0
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	328,812	326,040	0	0	0	0	12,720	13,209	0	0
Interfund transfer out	(255,294)	(147,234)	(40,000)	(40,000)	0	0	(130,000)	(130,000)	0	0
Total other financing sources (uses)	73,518	178,806	(40,000)	(40,000)	0	0	(117,280)	(116,791)	0	0
Net change in fund balances	\$ (424,638)	171,978	\$ (674,739)	(170,107)	\$0	26	\$ (102,137)	(51,290)	\$0	0
Fund balance July 1, 2019		2,226,039		1,201,606		483		236,482		0
Fund balance June 30, 2020		\$ 2,398,017		\$ 1,031,499		\$ 509		\$ 185,192		\$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, 2020
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	<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>		<u>Public Safety Mental Health Levy</u>		<u>PILT Fund</u>		<u>Parks 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	\$ 1,605,520	\$ 1,574,831	\$ 341,600	\$ 335,875	\$ 1,218,373	\$ 1,194,929	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	29,686	29,687	8,939	8,939	36,212	36,212	210,246	223,101	8,250	8,038
Other	0	3,336	0	230	0	3,476	0	2,629	28,850	33,185
Total revenues	1,635,206	1,607,854	350,539	345,044	1,254,585	1,234,617	210,246	225,730	37,100	41,223
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	275,320	86,715	0	0
Public health	0	0	0	0	1,254,585	1,234,617	0	0	0	0
Social and economic services	1,635,206	1,607,854	392,910	313,383	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	131,981	51,369
Capital outlay:										
Social and economic services	0	0	2,900	2,889	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	46,577	18,700
Total expenditures	1,635,206	1,607,854	395,810	316,272	1,254,585	1,234,617	275,320	86,715	178,558	70,069
Excess (deficiency) of revenues over (under) expenditures	0	0	(45,271)	28,772	0	0	(65,074)	139,015	(141,458)	(28,846)
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	14,946	7,969	0	0	0	0	37,000	37,000
Interfund transfer out	0	0	(50,000)	(50,000)	0	0	(13,000)	(13,000)	0	0
Total other financing sources (uses)	0	0	(35,054)	(42,031)	0	0	(13,000)	(13,000)	37,000	37,000
Net change in fund balances	\$ 0	0	\$ (80,325)	(13,259)	\$ 0	0	(\$78,074)	126,015	\$ (104,458)	8,154
Fund balance July 1, 2019		0		150,560		0		417,665		248,400
Fund balance June 30, 2020		\$ 0		\$ 137,301		\$ 0		\$ 543,680		\$ 256,554

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, 2020
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	<u>Museum Fund</u>		<u>Health Services Fund</u>		<u>Soil Conservation Fund</u>		<u>Alcohol Rehabilitation Fund</u>		<u>Drug Forfeiture 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	\$ 717,360	\$ 703,601	\$2,710,026	\$2,657,989	\$ 111,063	\$ 104,547	\$0	\$0	\$0	\$0
Intergovernmental	11,301	11,301	79,379	79,379	3,188	3,188	240,868	271,918	0	95,743
Fines and forfeitures	0	0	0	0	0	0	0	0	52,000	32,111
Other	0	0	7,200	13,427	0	0	0	0	500	1,613
Total revenues	728,661	714,902	2,796,605	2,750,795	114,251	107,735	240,868	271,918	52,500	129,467
EXPENDITURES:										
Current:										
Public safety	0	0	0	0	0	0	0	0	49,738	33,940
Public health	0	0	2,910,067	2,751,336	0	0	240,868	271,918	0	0
Culture and recreation	677,681	648,607	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	112,960	107,735	0	0	0	0
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	369,500	272,244
Culture and recreation	125,300	18,000	0	0	0	0	0	0	0	0
Total expenditures	802,981	666,607	2,910,067	2,751,336	112,960	107,735	240,868	271,918	419,238	306,184
Excess (deficiency) of revenues over (under) expenditures	(74,320)	48,295	(113,462)	(541)	1,291	0	0	0	(366,738)	(176,717)
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0	0
Net change in fund balances	\$ (74,320)	48,295	(\$113,462)	(541)	\$1,291	0	\$0	0	(\$366,738)	(176,717)
Fund balance July 1, 2019		335,556		0		0		0		398,751
Fund balance June 30, 2020		\$ 383,851		(\$541)		\$0		\$0		\$222,034

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, 2020
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	<u>Junk Vehicle Fund</u>		<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety Fund</u>		<u>COVID-19 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:										
Special assessments	\$0	\$0	\$0	\$0	\$800,000	\$1,208,614	\$0	\$0	\$0	\$0
Licenses and permits	0	0	450,000	450,000	0	0	0	0	0	0
Intergovernmental	167,250	179,080	198,152	197,770	0	0	85,000	83,992	0	2,112,351
Charges for services	0	100	2,310,200	1,962,573	0	0	0	0	0	0
Other	0	767	0	7,179	0	99,053	6,000	1,204	0	52,000
Total revenues	167,250	179,947	2,958,352	2,617,522	800,000	1,307,667	91,000	85,196	0	2,164,351
EXPENDITURES:										
Current:										
Public safety	0	0	2,923,252	2,658,233	0	0	107,520	71,375	0	0
Public works	222,350	154,715	0	0	750,000	1,349,506	0	0	0	0
Public health	0	0	0	0	0	0	0	0	0	2,164,351
Debt service:										
Interest	0	0	0	0	0	4,857	0	0	0	0
Capital outlay:										
Public safety	0	0	6,500	0	0	0	0	0	0	0
Public works	0	0	0	0	750,000	0	0	0	0	0
Total expenditures	222,350	154,715	2,929,752	2,658,233	1,500,000	1,354,363	107,520	71,375	0	2,164,351
Excess (deficiency) of revenues over (under) expenditures	(55,100)	25,232	28,600	(40,711)	(700,000)	(46,696)	(16,520)	13,821	0	0
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	206,700	180,105	0	115,333	0	0	0	0
Interfund transfer out	0	0	0	0	0	(145,624)	0	0	0	0
Total other financing sources (uses)	0	0	206,700	180,105	0	(30,291)	0	0	0	0
Net change in fund balances	\$ (55,100)	25,232	\$235,300	139,394	\$ (700,000)	(76,987)	\$ (16,520)	13,821	\$0	0
Fund balance July 1, 2019		80,080		649,773		5,506,827		69,019		0
Fund balance June 30, 2020		\$ 105,312		\$789,167		\$ 5,429,840		\$ 82,840		\$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, 2020
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	Permissive Medical Levv Fund		Veteran's Cemetery		Lockwood TEDD		Lockwood Pedestrian Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$4,493,937	\$4,403,485	\$144,231	\$142,406	\$68,400	\$63,264	\$256,316	\$252,978	\$18,746,202	\$18,363,113
Special assessments	0	0	0	0	0	0	0	0	800,142	1,208,766
Licenses and permits	0	0	0	0	0	0	0	0	450,000	450,000
Intergovernmental	74,102	74,102	5,777	5,777	0	0	0	0	1,898,792	4,099,595
Fines and forfeitures	0	0	0	0	0	0	0	0	52,000	32,111
Charges for services	0	0	0	0	0	0	0	0	2,429,700	2,111,220
Other	0	0	400	396	0	1,279	0	2,624	46,250	247,487
Total revenues	4,568,039	4,477,587	150,408	148,579	68,400	64,543	256,316	255,602	24,423,086	26,512,292
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	0	0	275,320	86,715
Public safety	0	0	0	0	0	0	0	0	8,531,795	7,668,015
Public works	0	0	42,000	14,122	0	0	84,000	15,897	2,552,165	2,518,465
Public health	180,000	0	0	0	0	0	0	0	4,585,520	6,422,222
Social and economic services	0	0	0	0	0	0	0	0	2,028,738	1,922,148
Culture and recreation	0	0	0	0	0	0	0	0	1,925,552	1,792,531
Conservation of natural resources	0	0	0	0	0	0	0	0	0	107,735
Community development	0	0	0	0	143,125	47,948	0	0	143,125	47,948
Debt service:					0					
Principal	0	0	0	0	0	0	46,616	46,616	46,616	46,616
Interest	0	0	0	0	0	0	15,822	15,821	15,822	20,678
Capital outlay:					0					
Public safety	0	0	0	0	0	0	0	0	419,900	314,543
Public works	0	0	0	0	0	0	225,000	4,480	1,970,000	833,444
Social and economic services	0	0	0	0	0	0	0	0	2,900	2,889
Culture and recreation	0	0	0	0	0	0	0	0	171,877	36,700
Total expenditures	180,000	0	42,000	14,122	143,125	47,948	371,438	82,814	22,669,330	21,820,649
Excess (deficiency) of revenues over (under) expenditures	4,388,039	4,477,587	108,408	134,457	(74,725)	16,595	(115,122)	172,788	1,753,756	4,691,643
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	0	0	0	0	0	0	600,178	679,656
Interfund transfer out	(4,388,039)	(4,477,587)	(160,114)	(160,114)	0	0	0	0	(5,036,447)	(5,163,559)
Total other financing sources (uses)	(4,388,039)	(4,477,587)	(160,114)	(160,114)	0	0	0	0	(4,436,269)	(4,483,903)
Net change in fund balances	\$0	0	(\$51,706)	(25,657)	(\$74,725)	16,595	(\$115,122)	172,788	\$ (2,682,513)	207,740
Fund balance July 1, 2019		0		118,828		74,725		85,642		11,800,436
Fund balance June 30, 2020		\$0		\$93,171		\$91,320		\$ 258,430		\$ 12,008,176

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2020**

<u>Assets</u>	R.S.I.D. Revolving Fund	Limited Tax G.O. Bond Fund	Total
Cash and demand investments, pooled	\$283,768	\$0	\$283,768
Cash investments, pooled	55,793	0	55,793
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	0	0	0
Total assets	\$339,561	\$0	\$339,561
<u>Fund Balance</u>			
FUND BALANCE, Restricted	339,561	0	339,561
Total liabilities and fund balance	\$339,561	\$0	\$339,561

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, 2020

	<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>	<u>Budget</u>	<u>Actual</u>
REVENUES:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Other	0	1,537	0	0	0	1,537
Total revenues	0	1,537	0	0	0	1,537
EXPENDITURES:						
Debt service:						
Principal	0	0	605,000	605,000	605,000	605,000
Interest	0	0	157,599	157,598	157,599	157,598
Total expenditures	0	0	762,599	762,598	762,599	762,598
Excess (deficiency) of revenues						
over (under) expenditures	0	1,537	(762,599)	(762,598)	(762,599)	(761,061)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	0	762,599	762,598	762,599	762,598
Interfund transfer out	25,000	0	0	0	25,000	0
Total other financing sources (uses)	25,000	0	762,599	762,598	787,599	762,598
Net change in fund balances	\$ 25,000	1,537	\$0	0	\$ 25,000	1,537
Fund balance July 1, 2019		338,024		0		338,024
Fund balance June 30, 2020		\$ 339,561		\$0		\$ 339,561

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020**

<u>Assets</u>	RSID	GO Construction	Total
	Construction	Fund	
	Fund	Fund	Total
Cash and demand investments, pooled	\$5,838	\$0	\$5,838
Cash investments, pooled	1,148	0	1,148
Total Assets	\$6,986	\$0	\$6,986
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$0	\$0	\$0
Total liabilities	0	0	0
FUND BALANCE:			
Reserved for capital improvements	6,986	0	6,986
Total fund balance	6,986	0	6,986
 Total Liabilities and Fund Balance	\$6,986	\$0	\$6,986

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, 2020

	<u>RSID Construction Fund</u>		<u>GO Construction Fund</u>		<u>Total</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:						
Special assessments	\$0	\$31,986	\$0	\$0	\$0	\$31,986
Other	0	0	1	0	1	0
Total revenues	0	31,986	1	0	1	31,986
EXPENDITURES:						
Current:						
General government	0	0	0	0	0	0
Capital outlay:						
Public works	0	25,000	0	0	0	25,000
Total expenditures	0	25,000	0	0	0	25,000
Excess (deficiency) of revenues over (under) expenditures	0	6,986	1	0	1	6,986
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	0	0	0	0	0	0
Interfund transfers out	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0
Net change in fund balances	\$0	6,986	\$1	0	\$1	6,986
Fund balance July 1, 2019		0		0		0
Fund balance June 30, 2020		\$6,986		\$0		\$6,986

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2020**

<u>ASSETS</u>	Health Insurance Fund	GIS Technology Fund	Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$8,779,478	\$414,557	\$434,456	\$9,628,491
Cash investments, pooled	1,732,340	81,509	85,421	1,899,270
Receivables (net of allowance for uncollectibles):				
Accrued interest	7,281	0	0	7,281
Prepaid Expense	1,570	0	28,781	30,351
Total current assets	10,520,669	496,066	548,658	11,565,393
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	0	552,865	552,865
Accumulated depreciation	0	0	(420,724)	(420,724)
Total property and equipment (net)	0	0	132,141	132,141
Total assets	\$10,520,669	\$496,066	\$680,799	\$11,697,534
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$500	\$262	\$3,931	\$4,693
Accrued liabilities	1,376,283	12,880	4,509	1,393,672
Accrued compensated absences	0	4,108	808	4,916
Total current liabilities	1,376,783	17,250	9,248	1,403,281
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	12,321	2,427	14,748
<u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	132,141	132,141
Unrestricted	9,143,886	466,495	536,983	10,147,364
Total net position	9,143,886	466,495	669,124	10,279,505
Total liabilities and net position	\$10,520,669	\$496,066	\$680,799	\$11,697,534

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Health Insurance Fund	GIS Fund	Technology Fund	Total
OPERATING REVENUES:				
Charges for services	\$ 0	\$ 134,871	\$ 825,599	\$ 960,470
Intergovernmental	0	11,785	0	11,785
Health insurance premiums	7,603,126	0	0	7,603,126
Total operating revenues	<u>7,603,126</u>	<u>146,656</u>	<u>825,599</u>	<u>8,575,381</u>
OPERATING EXPENSES:				
Salaries and benefits	0	292,430	108,244	400,674
Supplies	0	11,037	110,715	121,752
Contracted services	74,550	50,087	396,679	521,316
Health claims	8,614,863	0	0	8,614,863
Stop-loss insurance and administration	367,164	0	0	367,164
Depreciation	0	0	58,485	58,485
Total operating expenses	<u>9,056,577</u>	<u>353,554</u>	<u>674,123</u>	<u>10,084,254</u>
Operating income (loss)	(1,453,451)	(206,898)	151,476	(1,508,873)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	172,876	0	0	172,876
Other income	0	771	226	997
Income (loss) before transfers	<u>(1,280,575)</u>	<u>(206,127)</u>	<u>151,702</u>	<u>(1,335,000)</u>
Interfund transfer in	1,878,462	202,162	200,000	2,280,624
Change in net position	<u>597,887</u>	<u>(3,965)</u>	<u>351,702</u>	<u>945,624</u>
Net position July 1, 2019	<u>8,545,999</u>	<u>470,460</u>	<u>317,422</u>	<u>9,333,881</u>
Net position June 30, 2020	<u>\$ 9,143,886</u>	<u>\$ 466,495</u>	<u>\$ 669,124</u>	<u>\$ 10,279,505</u>

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$146,656	\$825,599	\$972,255
Cash received from health insurance premiums	7,603,126	0	0	7,603,126
Cash paid to other suppliers for goods or services	(59,394)	(58,950)	(546,563)	(664,907)
Cash paid to employees for services	0	(288,171)	(107,813)	(395,984)
Cash paid for health claims	(7,988,580)	0	0	(7,988,580)
Cash paid for stop-loss insurance and administration	(367,164)	0	0	(367,164)
Net cash provided (used) by operating activities	(812,012)	(200,465)	171,223	(841,254)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,878,462	202,162	200,000	2,280,624
Net cash provided (used) by noncapital financing activities	1,878,462	202,162	200,000	2,280,624
Cash flows from investing activities:				
Deposits into cash investments	2,293,096	133,267	(20,837)	2,405,526
Interest received on investments	181,393	771	226	182,390
Net cash provided (used) by investing activities	2,474,489	134,038	(20,611)	2,587,916
Net increase (decrease) in cash and demand investments	3,540,939	135,735	350,612	4,027,286
Cash and demand investments, July 1, 2019	5,238,539	278,822	83,844	5,601,205
Cash and demand investments, June 30, 2020	\$8,779,478	\$414,557	\$434,456	\$9,628,491

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

Operating income (loss)	(\$1,453,451)	(\$206,898)	\$151,476	\$ (\$1,508,873)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	58,485	58,485
(Increase) decrease in assets:				
Prepaid Expenses	15,456	2,029	(17,065)	420
Increase (decrease) in liabilities:				
Accounts payable	(300)	145	(23,816)	(23,971)
Accrued liabilities	626,283	4,259	2,143	632,685
Total adjustments	641,439	6,433	19,747	667,619
Net cash provided (used) by operating activities	(812,012)	(200,465)	\$171,223	\$ (\$841,254)