

SUPPLEMENTARY INFORMATION

YELLOWSTONE COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR GOVERNMENTAL DEBT SERVICE AND CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	RSID Bond Fund				Capital Improvement Fund			
	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final Revised			Original	Final Revised		
REVENUES:								
Special assessments	\$250,000	\$250,000	\$179,196	(\$70,804)	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0	24,000	24,000	30,524	6,524
Other	400	400	44	(356)	103,045	103,045	36,465	(66,580)
Total revenues	250,400	250,400	179,240	(71,160)	127,045	127,045	66,989	(60,056)
EXPENDITURES:								
Current:								
Public works	1,050	1,050	19,138	(18,088)	0	0	0	0
Capital outlay	0	0	0	0	6,365,175	12,716,175	1,392,682	11,323,493
Debt service:								
Principal	200,000	200,000	95,000	105,000	0	0	0	0
Interest	55,000	55,000	41,811	13,189	0	0	0	0
Total expenditures	256,050	256,050	155,949	100,101	6,365,175	12,716,175	1,392,682	11,323,493
Excess (deficiency) of revenues over (under) expenditures	(5,650)	(5,650)	23,291	28,941	(6,238,130)	(12,589,130)	(1,325,693)	11,263,437
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	25,000	25,000	(27,157)	(52,157)	1,795,000	11,295,000	11,295,000	0
Total other financing sources (uses)	25,000	25,000	(27,157)	(52,157)	1,795,000	11,295,000	11,295,000	0
Net change in fund balances	\$19,350	\$19,350	(3,866)	(\$23,216)	(\$4,443,130)	(\$1,294,130)	9,969,307	\$11,263,437
Fund balance July 1, 2020			159,404				24,810,231	
Fund balance June 30, 2021			\$155,538				\$34,779,538	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<u>ASSETS</u>				
Cash and demand investments, pooled	\$12,166,820	\$316,476	\$0	\$12,483,296
Cash investments, pooled	1,663,624	43,390	0	1,707,014
Receivables (net of allowance for uncollectibles):				
Property taxes	243,516	0	0	243,516
Accounts	919,524	0	0	919,524
Assessments	44,599	0	0	44,599
Accrued interest	1,112	0	0	1,112
Prepaid expenses	7,052	0	0	7,052
Inventories	52,797	0	0	52,797
Total assets	\$15,099,044	\$359,866	\$0	\$15,458,910
<u>LIABILITIES:</u>				
Accounts payable	\$315,375	\$0	\$0	\$315,375
Accrued liabilities	429,936	0	0	429,936
Due to other funds	126,881	0	0	126,881
Due to other taxing districts	198,003	0	0	198,003
Total liabilities	1,070,195	0	0	1,070,195
<u>DEFERRED INFLOW OF RESOURCES:</u>				
Uncollected tax revenue	288,115	0	0	288,115
Total deferred inflow of resources	288,115	0	0	288,115
<u>FUND BALANCE:</u>				
Nonspendable	59,849	0	0	59,849
Restricted	8,609,898	359,866	0	8,969,764
Committed	3,157,637	0	0	3,157,637
Assigned	1,913,350	0	0	1,913,350
Total fund balance	13,740,734	359,866	0	14,100,600
Total liabilities, deferred inflows and fund balance	\$15,099,044	\$359,866	\$0	\$15,458,910

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$19,151,241	\$19,384,914	\$0	\$0	\$0	\$0	\$19,151,241	\$19,384,914
Special assessments	800,142	1,203,364	0	0	0	107,327	800,142	1,310,691
Licenses and permits	450,000	450,000	0	0	0	0	450,000	450,000
Intergovernmental	2,149,592	2,555,858	0	0	290,000	200,753	2,439,592	2,756,611
Fines and forfeitures	30,000	35,391	0	0	0	0	30,000	35,391
Charges for services	2,456,064	2,029,728	0	19,955	0	0	2,456,064	2,049,683
Other	30,340	96,453	0	0	0	(1)	30,340	96,452
Total revenues	25,067,379	25,755,708	0	19,955	290,000	308,079	25,357,379	26,083,742
EXPENDITURES:								
Current:								
General government	233,600	193,088	0	0	0	0	233,600	193,088
Public safety	8,866,868	7,569,247	0	0	0	0	8,866,868	7,569,247
Public works	2,487,864	2,362,709	0	0	0	0	2,487,864	2,362,709
Public health	4,856,728	4,296,635	0	0	0	0	4,856,728	4,296,635
Social and economic services	2,127,232	2,019,563	0	0	0	0	2,127,232	2,019,563
Culture and recreation	2,060,835	1,913,519	0	0	0	0	2,060,835	1,913,519
Conservation of natural resources	0	117,935	0	0	0	0	0	117,935
Community development	157,273	32,896	0	0	0	0	157,273	32,896
Debt service:								
Principal	56,842	56,842	915,000	915,000	0	0	971,842	971,842
Interest	8,103	11,692	584,015	241,512	0	0	592,118	253,204
Capital outlay:								
Public safety	384,700	200,910	0	0	0	0	384,700	200,910
Public works	1,178,406	124,325	0	0	290,000	367,566	1,468,406	491,891
Social and economic services	1,600	1,410	0	0	0	0	1,600	1,410
Culture and recreation	176,101	108,331	0	0	0	0	176,101	108,331
Total expenditures	22,596,152	19,009,102	1,499,015	1,156,512	290,000	367,566	24,385,167	20,533,180
Excess (deficiency) of revenues over (under) expenditures	2,471,227	6,746,606	(1,499,015)	(1,136,557)	0	(59,487)	972,212	5,550,562
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	964,630	905,013	1,159,015	1,156,862	0	25,344	2,123,645	2,087,219
Interfund transfers out	(5,694,179)	(5,919,061)	25,000	0	0	27,157	(5,669,179)	(5,891,904)
Total other financing sources (uses)	(4,729,549)	(5,014,048)	1,184,015	1,156,862	0	52,501	(3,545,534)	(3,804,685)
Net change in fund balances	(\$2,258,322)	1,732,558	(\$315,000)	20,305	\$0	(6,986)	(\$2,573,322)	1,745,877
Fund balance July 1, 2020		12,008,176		339,561		6,986		12,354,723
Fund balance June 30, 2021		\$13,740,734		\$359,866		\$0		\$14,100,600

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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.

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, 2021
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Assets	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund
Cash and demand investments, pooled	\$2,719,501	\$784,373	\$209	\$172,265	\$71,952	\$62,985
Cash investments, pooled	372,856	107,541	29	23,618	9,865	8,635
Receivables (net of allowance for uncollectibles):						
Property taxes	58,248	15,463	348	4,382	11,860	20,602
Accounts	144,110	0	0	24,826	0	0
Prepaid expenses	7,052	0	0	0	0	0
Inventories	0	18,215	0	34,582	0	0
Total assets	\$3,301,767	\$925,592	\$586	\$259,673	\$93,677	\$92,222
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$6,124	\$10,005	\$0	\$1,345	\$81,817	\$71,620
Accrued liabilities	274,631	0	0	24,066	0	0
Total liabilities	280,755	10,005	0	25,411	81,817	71,620
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	58,248	15,463	348	4,382	11,860	20,602
Total deferred inflow of resources	58,248	15,463	348	4,382	11,860	20,602
 FUND BALANCE:						
Nonspendable	7,052	18,215	0	34,582	0	0
Restricted	0	0	238	0	0	0
Committed	2,055,733	567,903	0	138,996	0	0
Assigned	899,979	314,006	0	56,302	0	0
Total fund balance	2,962,764	900,124	238	229,880	0	0
Total liabilities, deferred inflows and fund balance	\$3,301,767	\$925,592	\$586	\$259,673	\$93,677	\$92,222

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021
(PAGE 2 OF 4)**

<u>Assets</u>	County Extension Agent Fund	Public Safety Mental Health Levy Fund	PILT Fund	Parks Fund	Museum Fund	Health Services Fund
Cash and demand investments, pooled	\$225,723	\$317,883	\$403,232	\$273,659	\$293,736	\$174,074
Cash investments, pooled	30,948	43,583	55,285	37,520	40,272	23,613
Receivables (net of allowance for uncollectibles):						
Property taxes	5,238	15,649	0	0	9,315	34,830
Accounts	2,000	0	0	0	0	0
Accrued interest	0	0	0	0	0	63
Total assets	\$263,909	\$377,115	\$458,517	\$311,179	\$343,323	\$232,580
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$1,941	\$9,570	\$146	\$3,233	\$165	\$0
Accrued liabilities	10,623	0	0	0	0	0
Due to other taxing districts	0	0	0	0	0	198,003
Total liabilities	12,564	9,570	146	3,233	165	198,003
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	5,238	15,649	0	0	9,315	34,830
Total deferred inflow of resources	5,238	15,649	0	0	9,315	34,830
 FUND BALANCE:						
Restricted	0	351,896	0	307,946	0	0
Committed	125,501	0	0	0	269,757	(253)
Assigned	120,606	0	458,371	0	64,086	0
Total fund balance	246,107	351,896	458,371	307,946	333,843	(253)
Total liabilities, deferred inflows and fund balance	\$263,909	\$377,115	\$458,517	\$311,179	\$343,323	\$232,580

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021
(PAGE 3 OF 4)**

<u>Assets</u>	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund
Cash and demand investments, pooled	\$3,219	\$0	\$152,461	\$71,161	\$842,971	\$5,021,643
Cash investments, pooled	441	0	20,811	9,757	115,575	684,676
Receivables (net of allowance for uncollectibles):						
Property taxes	1,354	0	0	0	0	34
Accounts	0	517,906	3,357	0	207,178	0
Delinquent assessments	0	0	0	0	0	44,599
Accrued interest	0	0	23	0	0	942
Total assets	\$5,014	\$517,906	\$176,652	\$80,918	\$1,165,724	\$5,751,894
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$3,660	\$0	\$0	\$1,552	\$12,460	\$61,506
Accrued liabilities	0	0	0	5,568	115,048	0
Due to other funds	0	0	0	0	0	126,881
Total liabilities	3,660	0	0	7,120	127,508	188,387
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	1,354	0	0	0	0	44,633
Total deferred inflow of resources	1,354	0	0	0	0	44,633
 FUND BALANCE:						
Restricted	0	517,906	176,652	73,798	1,038,216	5,518,874
Total fund balance	0	517,906	176,652	73,798	1,038,216	5,518,874
Total liabilities, deferred inflows and fund balance	\$5,014	\$517,906	\$176,652	\$80,918	\$1,165,724	\$5,751,894

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021
(PAGE 4 OF 4)**

<u>Assets</u>	Traffic Safety Fund	Permissive Medical Levy Fund	Veteran's Cemetery Levy Fund	Lockwood TEDD Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$40,308	\$0	\$47,960	\$136,891	\$350,615	\$12,166,820
Cash investments, pooled	5,474	0	6,575	18,690	47,859	1,663,624
Receivables (net of allowance for uncollectibles):						
Property taxes	0	56,997	393	4,129	4,674	243,516
Accounts	20,147	0	0	0	0	919,524
Delinquent assessments	0	0	0	0	0	44,599
Accrued interest	13	0	0	19	52	1,112
Prepaid expenses	0	0	0	0	0	7,052
Inventories	0	0	0	0	0	52,797
Total assets	\$65,942	\$56,997	\$54,928	\$159,729	\$403,200	\$15,099,044
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$882	\$0	\$0	\$4,811	\$44,538	\$ 315,375
Accrued liabilities	0	0	0	0	0	429,936
Due to other funds	0	0	0	0	0	126,881
Due to other taxing districts	0	0	0	0	0	198,003
Total liabilities	882	0	0	4,811	44,538	1,070,195
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	0	56,997	393	4,129	4,674	288,115
Total deferred inflow of resources	0	56,997	393	4,129	4,674	288,115
 FUND BALANCE:						
Nonspendable	0	0	0	0	0	59,849
Restricted	65,060	0	54,535	150,789	353,988	8,609,898
Committed	0	0	0	0	0	3,157,637
Assigned	0	0	0	0	0	1,913,350
Total fund balance	65,060	0	54,535	150,789	353,988	13,740,734
Total liabilities, deferred inflows and fund balance	\$65,942	\$56,997	\$54,928	\$159,729	\$403,200	15,099,044

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, 2021
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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	\$ 4,687,014	\$ 4,738,232	\$ 1,237,279	\$ 1,250,893	\$ 600	\$ 632	\$ 358,464	\$ 362,397	\$ 999,531	\$ 1,012,960
Special assessments	0	0	0	0	142	142	0	0	0	0
Intergovernmental	363,206	417,076	52,417	52,417	0	0	95,672	77,790	148,936	148,936
Charges for services	79,500	76,955	0	0	0	0	40,000	50,785	0	0
Other	1,500	2,536	0	0	0	0	1,800	6,796	0	0
Total revenues	5,131,220	5,234,799	1,289,696	1,303,310	742	774	495,936	497,768	1,148,467	1,161,896
EXPENDITURES:										
Current:										
Public safety	5,723,882	4,971,504	0	0	0	0	0	0	0	0
Public works	0	0	808,625	533,129	0	0	479,168	437,333	0	0
Social and economic services	0	0	0	0	1,251	1,045	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	1,161,896	1,161,896
Capital outlay:										
Public safety	266,500	140,912	0	0	0	0	0	0	0	0
Public works	0	0	116,000	111,556	0	0	12,000	8,000	0	0
Total expenditures	5,990,382	5,112,416	924,625	644,685	1,251	1,045	491,168	445,333	1,161,896	1,161,896
Excess (deficiency) of revenues over (under) expenditures	(859,162)	122,383	365,071	658,625	(509)	(271)	4,768	52,435	(13,429)	0
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	633,264	603,194	0	0	0	0	12,720	12,253	0	0
Interfund transfer out	(258,917)	(160,830)	(790,000)	(790,000)	0	0	(20,000)	(20,000)	0	0
Total other financing sources (uses)	374,347	442,364	(790,000)	(790,000)	0	0	(7,280)	(7,747)	0	0
Net change in fund balances	\$ (484,815)	564,747	\$ (424,929)	(131,375)	(\$509)	(271)	\$ (2,512)	44,688	(\$13,429)	0
Fund balance July 1, 2020		2,398,017		1,031,499		509		185,192		0
Fund balance June 30, 2021		\$ 2,962,764		\$ 900,124		\$ 238		\$ 229,880		\$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, 2021
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	Senior Citizens Fund		County Extension Agent Fund		Public Safety Mental Health Levy		PILT Fund		Parks Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 1,641,996	\$ 1,660,349	\$ 420,135	\$ 422,352	\$ 1,252,697	\$ 1,266,462	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	30,695	30,695	9,243	9,243	37,443	37,442	217,546	220,679	8,000	0
Other	800	0	0	0	800	0	0	100	23,200	64,514
Total revenues	1,673,491	1,691,044	429,378	431,595	1,290,940	1,303,904	217,546	220,779	31,200	64,514
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	233,600	193,088	0	0
Public health	0	0	0	0	1,290,940	952,008	0	0	0	0
Social and economic services	1,691,044	1,691,044	434,937	327,474	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	167,303	47,443
Capital outlay:										
Social and economic services	0	0	1,600	1,410	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	56,113	2,679
Total expenditures	1,691,044	1,691,044	436,537	328,884	1,290,940	952,008	233,600	193,088	223,416	50,122
Excess (deficiency) of revenues over (under) expenditures	(17,553)	0	(7,159)	102,711	0	351,896	(16,054)	27,691	(192,216)	14,392
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	14,946	6,095	0	0	0	0	37,000	37,000
Interfund transfer out	0	0	0	0	0	0	(113,000)	(113,000)	0	0
Total other financing sources (uses)	0	0	14,946	6,095	0	0	(113,000)	(113,000)	37,000	37,000
Net change in fund balances	(\$17,553)	0	\$ 7,787	108,806	\$ 0	351,896	(\$129,054)	(85,309)	\$ (155,216)	51,392
Fund balance July 1, 2020		0		137,301		0		543,680		256,554
Fund balance June 30, 2021		\$ 0		\$ 246,107		\$ 351,896		\$ 458,371		\$ 307,946

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, 2021
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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>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 740,055	\$ 748,099	\$ 2,790,624	\$ 2,821,171	\$ 113,569	\$ 114,638	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	11,685	11,685	82,076	82,076	3,297	3,297	459,648	959,113	75,000	11,955
Fines and forfeitures	0	0	0	0	0	0	0	0	30,000	35,391
Other	0	40	1,440	461	0	0	0	0	200	129
Total revenues	751,740	759,824	2,874,140	2,903,708	116,866	117,935	459,648	959,113	105,200	47,475
EXPENDITURES:										
Current:										
Public safety	0	0	0	0	0	0	0	0	63,000	51,287
Public health	0	0	2,874,140	2,903,420	0	0	459,648	441,207	0	0
Culture and recreation	731,636	704,180	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	117,935	117,935	0	0	0	0
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	90,000	41,570
Culture and recreation	119,988	105,652	0	0	0	0	0	0	0	0
Total expenditures	851,624	809,832	2,874,140	2,903,420	117,935	117,935	459,648	441,207	153,000	92,857
Excess (deficiency) of revenues over (under) expenditures	(99,884)	(50,008)	0	288	(1,069)	0	0	517,906	(47,800)	(45,382)
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	\$ (99,884)	(50,008)	\$ 0	288	(\$1,069)	0	\$ 0	517,906	(\$47,800)	(45,382)
Fund balance July 1, 2020		383,851		(541)		0		0		222,034
Fund balance June 30, 2021		<u>\$ 333,843</u>		<u>(\$ 253)</u>		<u>\$ 0</u>		<u>\$ 517,906</u>		<u>\$ 176,652</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, 2021
 (PAGE 4 OF 5)

	<u>Junk Vehicle Fund</u>		<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:								
Special assessments	\$0	\$0	\$0	\$0	\$ 800,000	\$ 1,203,222	\$0	\$0
Licenses and permits	0	0	450,000	450,000	0	0	0	0
Intergovernmental	185,000	174,385	202,134	180,930	0	0	85,000	55,546
Charges for services	0	250	2,336,564	1,901,738	0	0	0	0
Other	0	0	0	300	0	20,548	200	34
Total revenues	185,000	174,635	2,988,698	2,532,968	800,000	1,223,770	85,200	55,580
EXPENDITURES:								
Current:								
Public safety	0	0	2,972,466	2,473,096	0	0	107,520	73,360
Public works	237,571	166,380	0	0	750,000	1,131,146	0	0
Debt service:								
Interest	0	0	0	0	0	3,590	0	0
Capital outlay:								
Public safety	0	0	28,200	18,428	0	0	0	0
Public works	4,806	4,769	0	0	750,000	0	0	0
Total expenditures	242,377	171,149	3,000,666	2,491,524	1,500,000	1,134,736	107,520	73,360
Excess (deficiency) of revenues over (under) expenditures	(57,377)	3,486	(11,968)	41,444	(700,000)	89,034	(22,320)	(17,780)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	266,700	207,605	0	38,866	0	0
Interfund transfer out	(35,000)	(35,000)	0	0	0	(38,866)	0	0
Total other financing sources (uses)	(35,000)	(35,000)	266,700	207,605	0	0	0	0
Net change in fund balances	\$ (92,377)	(31,514)	\$254,732	249,049	\$ (700,000)	89,034	\$ (22,320)	(17,780)
Fund balance July 1, 2020		105,312		789,167		5,429,840		82,840
Fund balance June 30, 2021		<u>\$ 73,798</u>		<u>\$ 1,038,216</u>		<u>\$ 5,518,874</u>		<u>\$ 65,060</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, 2021
 (PAGE 5 OF 5)

	Permissive Medical Levy Fund		Veteran's Cemetery		Lockwood TEDD		Lockwood Pedestrian Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 4,563,672	\$ 4,615,775	\$ 19,272	\$ 23,965	\$ 66,040	\$ 92,218	\$ 260,293	\$ 254,771	\$ 19,151,241	\$ 19,384,914
Special assessments	0	0	0	0	0	0	0	0	800,142	1,203,364
Licenses and permits	0	0	0	0	0	0	0	0	450,000	450,000
Intergovernmental	76,620	76,620	5,974	5,973	0	0	0	0	2,149,592	2,555,858
Fines and forfeitures	0	0	0	0	0	0	0	0	30,000	35,391
Charges for services	0	0	0	0	0	0	0	0	2,456,064	2,029,728
Other	0	0	400	396	0	147	0	452	30,340	96,453
Total revenues	4,640,292	4,692,395	25,646	30,334	66,040	92,365	260,293	255,223	25,067,379	25,755,708
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	0	0	233,600	193,088
Public safety	0	0	0	0	0	0	0	0	8,866,868	7,569,247
Public works	0	0	21,000	0	0	0	191,500	94,721	2,487,864	2,362,709
Public health	232,000	0	0	0	0	0	0	0	4,856,728	4,296,635
Social and economic services	0	0	0	0	0	0	0	0	2,127,232	2,019,563
Culture and recreation	0	0	0	0	0	0	0	0	2,060,835	1,913,519
Conservation of natural resources	0	0	0	0	0	0	0	0	0	117,935
Community development	0	0	0	0	157,273	32,896	0	0	157,273	32,896
Debt service:										
Principal	0	0	0	0	0	0	56,842	56,842	56,842	56,842
Interest	0	0	0	0	0	0	8,103	8,102	8,103	11,692
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	384,700	200,910
Public works	0	0	0	0	0	0	295,600	0	1,178,406	124,325
Social and economic services	0	0	0	0	0	0	0	0	1,600	1,410
Culture and recreation	0	0	0	0	0	0	0	0	176,101	108,331
Total expenditures	232,000	0	21,000	0	157,273	32,896	552,045	159,665	22,596,152	19,009,102
Excess (deficiency) of revenues over (under) expenditures	4,408,292	4,692,395	4,646	30,334	(91,233)	59,469	(291,752)	95,558	2,471,227	6,746,606
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	0	0	0	0	0	0	964,630	905,013
Interfund transfer out	(4,408,292)	(4,692,395)	(68,970)	(68,970)	0	0	0	0	(5,694,179)	(5,919,061)
Total other financing sources (uses)	(4,408,292)	(4,692,395)	(68,970)	(68,970)	0	0	0	0	(4,729,549)	(5,014,048)
Net change in fund balances	\$0	(0)	(\$64,324)	(38,636)	(\$91,233)	59,469	(\$291,752)	95,558	\$ (2,258,322)	1,732,558
Fund balance July 1, 2020		0		93,171		91,320		258,430		12,008,176
Fund balance June 30, 2021		(\$0)	\$ 54,535		\$ 150,789		\$ 353,988		\$ 13,740,734	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2021**

<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	\$316,168	\$308	\$316,476
Cash investments, pooled	43,348	42	43,390
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	0	0	0
Total assets	\$359,516	\$350	\$359,866
<u>Fund Balance</u>			
FUND BALANCE, Restricted	359,516	350	359,866
Total liabilities and fund balance	\$359,516	\$350	\$359,866

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, 2021

	<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:						
Charge for services	\$0	\$19,955	\$0	\$0	\$0	\$19,955
Total revenues	0	19,955	0	0	0	19,955
EXPENDITURES:						
Debt service:						
Principal	0	0	915,000	915,000	915,000	915,000
Interest	0	0	584,015	241,512	584,015	241,512
Total expenditures	0	0	1,499,015	1,156,512	1,499,015	1,156,512
Excess (deficiency) of revenues over (under) expenditures	0	19,955	(1,499,015)	(1,156,512)	(1,499,015)	(1,136,557)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	0	1,159,015	1,156,862	1,159,015	1,156,862
Interfund transfer out	25,000	0	0	0	25,000	0
Total other financing sources (uses)	25,000	0	1,159,015	1,156,862	1,184,015	1,156,862
Net change in fund balances	\$ 25,000	19,955	\$ (340,000)	350	\$ (315,000)	20,305
Fund balance July 1, 2020		339,561		0		339,561
Fund balance June 30, 2021		\$ 359,516		\$ 350		\$ 359,866

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021**

<u>Assets</u>	RSID		Total
	Construction Fund	GO Construction Fund	
Cash and demand investments, pooled	\$0	\$0	\$0
Cash investments, pooled	0	0	0
Receivables (net of allowance for uncollectibles):			
Accounts	0	0	0
Accrued interest	0	0	0
Prepaid expenses	0	0	0
Advances to other funds	0	0	0
Total Assets	\$0	\$0	\$0
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$0	\$0	\$0
Accrued liabilities	0	0	0
Total liabilities	0	0	0
FUND BALANCE:			
Reserved for advances	0		0
Reserved for capital improvements	0	0	0
Total fund balance	0	0	0
Total Liabilities and Fund Balance	\$0	\$0	\$0

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, 2021

	<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	\$ 107,327	\$ 0	\$ 0	\$ 0	\$ 107,327
Intergovernmental	\$290,000	\$200,753	0	0	290,000	200,753
Other	0	(1)	0	0	0	(1)
Total revenues	290,000	308,079	0	0	290,000	308,079
EXPENDITURES:						
Capital outlay:						
Public works	290,000	367,566	0	0	290,000	367,566
Total expenditures	290,000	367,566	0	0	290,000	367,566
Excess (deficiency) of revenues over (under) expenditures	0	(59,487)	0	0	0	(59,487)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	0	25,344	0	0	0	25,344
Interfund transfers out	0	27,157	0	0	0	27,157
Total other financing sources (uses)	0	52,501	0	0	0	52,501
Net change in fund balances	\$0	(6,986)	\$0	0	\$0	(6,986)
Fund balance July 1, 2020		6,986		0		6,986
Fund balance June 30, 2021	\$ 0		\$ 0		\$ 0	

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021**

<u>ASSETS</u>	Health Insurance Fund	GIS Technology Fund	Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$11,638,494	\$483,688	\$735,624	\$12,857,806
Cash investments, pooled	1,587,198	66,316	100,857	1,754,371
Receivables (net of allowance for uncollectibles):				
Accounts	108,645	0	0	108,645
Accrued interest	2,097	0	0	2,097
Prepaid Expense	17,615	0	52,117	69,732
Total current assets	13,354,049	550,004	888,598	14,792,651
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	0	735,175	735,175
Accumulated depreciation	0	0	(508,532)	(508,532)
Total property and equipment (net)	0	0	226,643	226,643
Total assets	\$13,354,049	\$550,004	\$1,115,241	\$15,019,294
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$0	\$0	\$2,251	\$2,251
Accrued liabilities	1,014,000	9,583	3,268	1,026,851
Accrued compensated absences	0	2,748	1,036	3,784
Unearned premiums	232	0	0	232
Total current liabilities	1,014,232	12,331	6,555	1,033,118
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	8,245	3,107	11,352
<u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	226,643	226,643
Unrestricted	12,339,817	529,428	878,936	13,748,181
Total net position	12,339,817	529,428	1,105,579	13,974,824
Total liabilities and net position	\$13,354,049	\$550,004	\$1,115,241	\$15,019,294

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Health Insurance Fund	GIS Fund	Technology Fund	Total
OPERATING REVENUES:				
Charges for services	\$ 0	\$ 140,748	\$ 857,064	\$ 997,812
Intergovernmental	0	12,185	0	12,185
Health insurance premiums	7,677,127	0	0	7,677,127
Total operating revenues	7,677,127	152,933	857,064	8,687,124
OPERATING EXPENSES:				
Salaries and benefits	0	248,266	80,844	329,110
Supplies	0	5,500	32,730	38,230
Contracted services	81,630	46,168	395,617	523,415
Health claims	6,884,700	0	0	6,884,700
Stop-loss insurance and administration	201,006	0	0	201,006
Depreciation	0	0	87,808	87,808
Total operating expenses	7,167,336	299,934	596,999	8,064,269
Operating income (loss)	509,791	(147,001)	260,065	622,855
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	11,481	0	0	11,481
Other income	0	0	1,390	1,390
Income (loss) before transfers	521,272	(147,001)	261,455	635,726
Interfund transfer in	2,674,659	209,934	175,000	3,059,593
Change in net position	3,195,931	62,933	436,455	3,695,319
Net position July 1, 2020	9,143,886	466,495	669,124	10,279,505
Net position June 30, 2020	\$ 12,339,817	\$ 529,428	\$ 1,105,579	\$ 13,974,824

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$ 0	\$ 152,933	\$ 1,032,064	\$ 1,184,997
Cash received from health insurance premiums	7,568,714	0	0	7,568,714
Cash paid to other suppliers for goods or services	(98,175)	(51,930)	(454,604)	(604,709)
Cash paid to employees for services	0	(256,999)	(79,936)	(336,935)
Cash paid for health claims	(7,246,983)	0	0	(7,246,983)
Cash paid for stop-loss insurance and administration	(201,006)	0	0	(201,006)
Net cash provided (used) by operating activities	22,550	(155,996)	497,524	364,078
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	2,674,659	209,934	0	2,884,593
Net cash provided (used) by noncapital financing activities	2,674,659	209,934	0	2,884,593
Cash flows from investing activities:				
Deposits into cash investments	145,142	15,193	(15,436)	144,899
Interest received on investments	16,665	0	1,390	18,055
Net cash provided (used) by investing activities	161,807	15,193	(14,046)	162,954
Net increase (decrease) in cash and demand investments	2,859,016	69,131	301,168	3,229,315
Cash and demand investments, July 1, 2020	8,779,478	414,557	434,456	9,628,491
Cash and demand investments, June 30, 2021	\$ 11,638,494	\$ 483,688	\$ 735,624	\$ 12,857,806

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

Operating income (loss)	\$ 509,791	\$ (147,001)	\$ 435,065	\$ 797,855
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	87,808	87,808
(Increase) decrease in assets:				
Accounts receivable	(108,645)	0	0	(108,645)
Prepaid Expenses	(16,045)	0	(23,336)	(39,381)
Increase (decrease) in liabilities:				
Accounts payable	(500)	(262)	(1,680)	(2,442)
Accrued liabilities	(362,283)	(8,733)	(333)	(371,349)
Unearned premiums	232	0	0	232
Total adjustments	(487,241)	(8,995)	62,459	(433,777)
Net cash provided (used) by operating activities	\$ 22,550	\$ (155,996)	\$ 497,524	\$ 364,078