

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, 2022

	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	\$142,944	(\$107,056)	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0	24,000	24,000	30,144	6,144
Other	200	200	(1,197)	(1,397)	60,205	60,205	(409,285)	(469,490)
Total revenues	250,200	250,200	141,747	(108,453)	84,205	84,205	(379,141)	(463,346)
EXPENDITURES:								
Current:								
Public works	20,000	20,000	0	20,000	0	0	0	0
Capital outlay	0	0	0	0	11,675,898	11,725,198	6,561,899	5,163,299
Debt service:								
Principal	175,000	175,000	55,000	120,000	0	0	0	0
Interest	41,050	41,050	28,506	12,544	0	0	0	0
Total expenditures	236,050	236,050	83,506	152,544	11,675,898	11,725,198	6,561,899	5,163,299
Excess (deficiency) of revenues over (under) expenditures	14,150	14,150	58,241	44,091	(11,591,693)	(11,640,993)	(6,941,040)	4,699,953
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	25,000	25,000	0	(25,000)	5,610,000	5,610,000	7,110,000	1,500,000
Total other financing sources (uses)	25,000	25,000	0	(25,000)	5,610,000	5,610,000	7,110,000	1,500,000
Net change in fund balances	\$39,150	\$39,150	58,241	\$19,091	(\$5,981,693)	(\$6,030,993)	168,960	\$6,199,953
Fund balance July 1, 2021			155,538				34,779,538	
Fund balance June 30, 2022			\$213,779				\$34,948,498	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<u>ASSETS</u>				
Cash and demand investments, pooled	\$10,679,068	\$237,534	\$0	\$10,916,602
Cash investments, pooled	5,374,918	121,982	0	5,496,900
Receivables (net of allowance for uncollectibles):				
Property taxes	273,443	0	0	273,443
Accounts	363,255	0	0	363,255
Assessments	24,176	0	0	24,176
Accrued interest	6,568	0	0	6,568
Prepaid expenses	6,149	0	0	6,149
Inventories	91,910	0	0	91,910
Total assets	\$16,819,487	\$359,516	\$0	\$17,179,003
<u>LIABILITIES:</u>				
Accounts payable	\$682,286	\$0	\$0	\$682,286
Accrued liabilities	462,690	0	0	462,690
Due to other funds	80,231	0	0	80,231
Due to other taxing districts	309,182	0	0	309,182
Total liabilities	1,534,389	0	0	1,534,389
<u>DEFERRED INFLOW OF RESOURCES:</u>				
Uncollected tax revenue	297,619	0	0	297,619
Total deferred inflow of resources	297,619	0	0	297,619
<u>FUND BALANCE:</u>				
Nonspendable	98,059	0	0	98,059
Restricted	7,990,781	359,516	0	8,350,297
Committed	4,443,496	0	0	4,443,496
Assigned	2,455,143	0	0	2,455,143
Total fund balance	14,987,479	359,516	0	15,346,995
Total liabilities, deferred inflows and fund balance	\$16,819,487	\$359,516	\$0	\$17,179,003

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, 2022

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$19,864,343	\$19,984,414	\$0	\$0	\$0	\$0	\$19,864,343	\$19,984,414
Special assessments	1,200,140	1,261,070	0	0	0	0	1,200,140	1,261,070
Licenses and permits	550,000	450,000	0	0	0	0	550,000	450,000
Intergovernmental	2,536,352	2,033,262	0	0	0	0	2,536,352	2,033,262
Fines and forfeitures	32,000	20,703	0	0	0	0	32,000	20,703
Charges for services	2,286,591	2,064,416	0	0	0	0	2,286,591	2,064,416
Other	31,525	(16,420)	0	0	0	0	31,525	(16,420)
Total revenues	26,500,951	25,797,445	0	0	0	0	26,500,951	25,797,445
EXPENDITURES:								
Current:								
General government	184,825	110,456	0	0	0	0	184,825	110,456
Public safety	9,574,073	7,797,139	0	0	0	0	9,574,073	7,797,139
Public works	1,756,082	1,545,181	0	0	0	0	1,756,082	1,545,181
Public health	5,183,268	4,878,155	0	0	0	0	5,183,268	4,878,155
Social and economic services	2,134,890	2,039,383	0	0	0	0	2,134,890	2,039,383
Culture and recreation	2,159,501	2,011,093	0	0	0	0	2,159,501	2,011,093
Conservation of natural resources	0	125,313	0	0	0	0	0	125,313
Community development	182,040	59,222	0	0	0	0	182,040	59,222
Debt service:								
Principal	58,211	58,209	720,000	720,000	0	0	778,211	778,209
Interest	6,778	10,429	217,850	210,450	0	0	224,628	220,879
Capital outlay:								
Public safety	180,900	9,101	0	0	0	0	180,900	9,101
Public works	1,225,975	837,397	0	0	0	0	1,225,975	837,397
Public health	360,000	305,781	0	0	0	0	360,000	305,781
Culture and recreation	170,387	53,810	0	0	0	0	170,387	53,810
Total expenditures	23,176,930	19,840,669	937,850	930,450	0	0	24,114,780	20,771,119
Excess (deficiency) of revenues over (under) expenditures	3,324,021	5,956,776	(937,850)	(930,450)	0	0	2,386,171	5,026,326
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	668,270	585,273	937,850	930,100	0	0	1,606,120	1,515,373
Interfund transfers out	(5,135,196)	(5,302,479)	(25,000)	0	0	0	(5,160,196)	(5,302,479)
Gain on disposal of assets	0	7,175	0	0	0	0	0	7,175
Total other financing sources (uses)	(4,466,926)	(4,710,031)	912,850	930,100	0	0	(3,554,076)	(3,779,931)
Net change in fund balances	(\$1,142,905)	1,246,745	(\$25,000)	(350)	\$0	0	(\$1,167,905)	1,246,395
Fund balance July 1, 2021		13,740,734		359,866		0		14,100,600
Fund balance June 30, 2022		\$14,987,479		\$359,516		\$0		\$15,346,995

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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 levied 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, 2022
(PAGE 1 OF 4)**

Assets	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund
Cash and demand investments, pooled	\$2,343,579	\$775,917	\$145	\$132,300	\$69,706	\$55,727
Cash investments, pooled	1,203,505	398,459	75	67,941	35,797	28,617
Receivables (net of allowance for uncollectibles):						
Property taxes	65,325	20,943	197	3,785	13,262	22,757
Accounts	54,701	0	0	29,680	0	0
Prepaid expenses	6,149	0	0	0	0	0
Inventories	0	17,759	0	74,151	0	0
Total assets	\$3,673,259	\$1,213,078	\$417	\$307,857	\$118,765	\$107,101
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$19,661	\$224,390	\$220	\$6,022	\$105,503	\$84,344
Accrued liabilities	283,459	0	0	23,111	0	0
Total liabilities	303,120	224,390	220	29,133	105,503	84,344
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	65,325	20,943	197	3,785	13,262	22,757
Total deferred inflow of resources	65,325	20,943	197	3,785	13,262	22,757
 FUND BALANCE:						
Nonspendable	6,149	17,759	0	74,151	0	0
Committed	2,236,691	582,179	0	160,832	0	0
Assigned	1,061,974	367,807	0	39,956	0	0
Total fund balance	3,304,814	967,745	0	274,939	0	0
Total liabilities, deferred inflows and fund balance	\$3,673,259	\$1,213,078	\$417	\$307,857	\$118,765	\$107,101

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022
(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	\$150,158	\$257,063	\$352,189	\$189,233	\$265,225	\$203,561
Cash investments, pooled	77,111	132,010	180,861	97,178	136,202	98,010
Receivables (net of allowance for uncollectibles):						
Property taxes	4,032	17,499	0	0	10,370	38,929
Accounts	2,000	0	0	0	0	0
Accrued interest	0	0	0	0	0	392
Total assets	\$233,301	\$406,572	\$533,050	\$286,411	\$411,797	\$340,892
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$4,283	\$32,627	\$0	\$12,264	\$2,113	\$0
Accrued liabilities	7,275	13,445	0	0	0	0
Due to other taxing districts	0	0	0	0	0	309,182
Total liabilities	11,558	46,072	0	12,264	2,113	309,182
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	4,032	17,499	0	0	10,370	38,929
Total deferred inflow of resources	4,032	17,499	0	0	10,370	38,929
 FUND BALANCE:						
Restricted	0	343,001	0	274,147	0	0
Committed	132,811	0	0	0	302,071	(7,219)
Assigned	84,900	0	533,050	0	97,243	0
Total fund balance	217,711	343,001	533,050	274,147	399,314	(7,219)
Total liabilities, deferred inflows and fund balance	\$233,301	\$406,572	\$533,050	\$286,411	\$411,797	\$340,892

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022
(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	\$2,474	\$0	\$175,483	\$81,507	\$866,837	\$4,301,078
Cash investments, pooled	1,270	0	87,745	41,857	445,150	2,117,135
Receivables (net of allowance for uncollectibles):						
Property taxes	1,455	0	0	0	0	0
Accounts	0	105,477	3,400	0	147,439	0
Delinquent assessments	0	0	0	0	0	24,176
Accrued interest	0	0	143	0	0	5,514
Total assets	\$5,199	\$105,477	\$266,771	\$123,364	\$1,459,426	\$6,447,903
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$3,744	\$105,477	\$8,220	\$5,944	\$32,646	\$27,576
Accrued liabilities	0	0	0	5,696	120,436	6,268
Due to other funds	0	0	0	0	0	80,231
Total liabilities	3,744	105,477	8,220	11,640	153,082	114,075
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	1,455	0	0	0	0	24,176
Total deferred inflow of resources	1,455	0	0	0	0	24,176
 FUND BALANCE:						
Restricted	0	0	258,551	111,724	0	6,309,652
Committed	0	0	0	0	1,036,131	0
Assigned	0	0	0	0	270,213	0
Total fund balance	0	0	258,551	111,724	1,306,344	6,309,652
Total liabilities, deferred inflows and fund balance	\$5,199	\$105,477	\$266,771	\$123,364	\$1,459,426	\$6,447,903

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022
(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	\$33,321	\$0	\$7,167	\$129,122	\$287,276	\$10,679,068
Cash investments, pooled	16,289	0	3,681	64,181	141,844	5,374,918
Receivables (net of allowance for uncollectibles):						
Property taxes	0	62,186	1,190	6,857	4,656	273,443
Accounts	20,558	0	0	0	0	363,255
Delinquent assessments	0	0	0	0	0	24,176
Accrued interest	49	0	0	128	342	6,568
Prepaid expenses	0	0	0	0	0	6,149
Inventories	0	0	0	0	0	91,910
Total assets	\$70,217	\$62,186	\$12,038	\$200,288	\$434,118	\$16,819,487

Liabilities, Deferred Inflows and Fund Balance

LIABILITIES:

Accounts payable	\$3,779	\$0	\$0	\$0	\$3,473	\$ 682,286
Accrued liabilities	3,000	0	0	0	0	462,690
Due to other funds	0	0	0	0	0	80,231
Due to other taxing districts	0	0	0	0	0	309,182
Total liabilities	6,779	0	0	0	3,473	1,534,389

Deferred Inflow of Resources

Uncollected tax revenue	0	62,186	1,190	6,857	4,656	297,619
Total deferred inflow of resources	0	62,186	1,190	6,857	4,656	297,619

FUND BALANCE:

Nonspendable	0	0	0	0	0	98,059
Restricted	63,438	0	10,848	193,431	425,989	7,990,781
Committed	0	0	0	0	0	4,443,496
Assigned	0	0	0	0	0	2,455,143
Total fund balance	63,438	0	10,848	193,431	425,989	14,987,479

Total liabilities, deferred inflows and fund balance	\$70,217	\$62,186	\$12,038	\$200,288	\$434,118	16,819,487
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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, 2022
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	County Attorney		Bridge Fund		Predatory Animal Control Fund		Weed Control Fund		Library Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 4,855,904	\$ 4,885,897	\$ 1,581,455	\$ 1,584,692	\$ 793	\$ 577	\$ 270,879	\$ 274,905	\$ 1,056,503	\$ 1,056,503
Special assessments	0	0	0	0	140	90	0	0	0	0
Licenses and permits	100,000	0	0	0	0	0	0	0	0	0
Intergovernmental	404,272	399,164	53,414	53,414	0	0	60,014	48,192	153,595	153,595
Charges for services	70,200	71,739	0	0	0	0	45,000	45,839	0	0
Other	1,500	3,076	0	0	0	0	6,500	2,379	0	0
Total revenues	5,431,876	5,359,876	1,634,869	1,638,106	933	667	382,393	371,315	1,210,098	1,210,098
EXPENDITURES:										
Current:										
Public safety	6,526,581	5,164,184	0	0	0	0	0	0	0	0
Public works	0	0	911,625	523,635	0	0	451,305	344,218	0	0
Social and economic services	0	0	0	0	933	905	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	1,210,098	1,210,098
Capital outlay:										
Public safety	5,500	0	0	0	0	0	0	0	0	0
Public works	0	0	812,250	821,850	0	0	10,110	11,933	0	0
Total expenditures	6,532,081	5,164,184	1,723,875	1,345,485	933	905	461,415	356,151	1,210,098	1,210,098
Excess (deficiency) of revenues over (under) expenditures	(1,100,205)	195,692	(89,006)	292,621	0	(238)	(79,022)	15,164	0	0
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	333,264	303,681	0	0	0	0	22,720	22,720	0	0
Interfund transfer out	(133,038)	(157,323)	(225,000)	(225,000)	0	0	0	0	0	0
Gain on disposal of assets	0	0	0	0	0	0	0	7,175	0	0
Total other financing sources (uses)	200,226	146,358	(225,000)	(225,000)	0	0	22,720	29,895	0	0
Net change in fund balances	\$ (899,979)	342,050	\$ (314,006)	67,621	\$0	(238)	\$ (56,302)	45,059	\$0	0
Fund balance July 1, 2021		2,962,764		900,124		238		229,880		0
Fund balance June 30, 2022		\$ 3,304,814		\$ 967,745		\$0		\$ 274,939		\$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, 2022
 (PAGE 2 OF 5)

	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	\$ 1,699,878	\$ 1,699,879	\$ 282,829	\$ 288,095	\$ 1,298,626	\$ 1,306,881	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	31,279	31,279	9,419	9,419	38,154	38,154	217,546	232,135	8,000	0
Other	0	0	0	50	0	0	0	0	22,000	19,100
Total revenues	1,731,157	1,731,158	292,248	297,564	1,336,780	1,345,035	217,546	232,135	30,000	19,100
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	184,825	110,456	0	0
Public health	0	0	0	0	1,250,600	1,048,149	0	0	0	0
Social and economic services	1,731,158	1,731,158	402,799	307,320	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	196,090	80,759
Capital outlay:										
Public health	0	0	0	0	360,000	305,781	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	78,887	9,140
Total expenditures	1,731,158	1,731,158	402,799	307,320	1,610,600	1,353,930	184,825	110,456	274,977	89,899
Excess (deficiency) of revenues over (under) expenditures	(1)	0	(110,551)	(9,756)	(273,820)	(8,895)	32,721	121,679	(244,977)	(70,799)
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	14,946	6,360	0	0	0	0	37,000	37,000
Interfund transfer out	0	0	(25,000)	(25,000)	0	0	(47,000)	(47,000)	0	0
Total other financing sources (uses)	0	0	(10,054)	(18,640)	0	0	(47,000)	(47,000)	37,000	37,000
Net change in fund balances	(\$1)	0	\$ (120,605)	(28,396)	(\$273,820)	(8,895)	(\$14,279)	74,679	\$ (207,977)	(33,799)
Fund balance July 1, 2021		0		246,107		351,896		458,371		307,946
Fund balance June 30, 2022		\$0		\$ 217,711		\$ 343,001		\$ 533,050		\$ 274,147

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, 2022
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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	\$ 768,818	\$ 773,641	\$ 2,892,031	\$ 2,910,437	\$ 121,954	\$ 121,954	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	11,908	11,908	83,636	83,636	3,359	3,359	841,576	316,431	75,000	102,722
Fines and forfeitures	0	0	0	0	0	0	0	0	32,000	20,703
Other	0	44,828	425	(5,370)	0	0	0	0	250	(1,984)
Total revenues	780,726	830,377	2,976,092	2,988,703	125,313	125,313	841,576	316,431	107,250	121,441
EXPENDITURES:										
Current:										
Public safety	0	0	0	0	0	0	0	0	76,000	32,360
Public health	0	0	2,976,092	2,995,669	0	0	841,576	834,337	0	0
Culture and recreation	753,313	720,236	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	125,314	125,313	0	0	0	0
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	165,000	7,182
Culture and recreation	91,500	44,670	0	0	0	0	0	0	0	0
Total expenditures	844,813	764,906	2,976,092	2,995,669	125,314	125,313	841,576	834,337	241,000	39,542
Excess (deficiency) of revenues over (under) expenditures	(64,087)	65,471	0	(6,966)	(1)	0	0	(517,906)	(133,750)	81,899
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	\$ (64,087)	65,471	\$ 0	(6,966)	(\$1)	0	\$ 0	(517,906)	(\$133,750)	81,899
Fund balance July 1, 2021		333,843		(253)		0		517,906		176,652
Fund balance June 30, 2022		<u>\$ 399,314</u>		<u>\$ (7,219)</u>		<u>\$ 0</u>		<u>\$ 0</u>		<u>\$ 258,551</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, 2022
 (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	\$ 1,200,000	\$ 1,260,980	\$0	\$0
Licenses and permits	0	0	450,000	450,000	0	0	0	0
Intergovernmental	175,000	209,359	201,017	196,813	0	0	85,000	58,958
Charges for services	0	0	2,171,391	1,946,838	0	0	0	0
Other	0	531	300	1,565	0	(73,834)	150	(666)
Total revenues	175,000	209,890	2,822,708	2,595,216	1,200,000	1,187,146	85,150	58,292
EXPENDITURES:								
Current:								
Public safety	0	0	2,887,492	2,540,681	0	0	84,000	59,914
Public works	227,152	168,350	0	0	0	392,716	0	0
Debt service:								
Interest	0	0	0	0	0	3,652	0	0
Capital outlay:								
Public safety	0	0	10,400	1,919	0	0	0	0
Public works	3,615	3,614	0	0	0	0	0	0
Total expenditures	230,767	171,964	2,897,892	2,542,600	0	396,368	84,000	59,914
Excess (deficiency) of revenues over (under) expenditures	(55,767)	37,926	(75,184)	52,616	1,200,000	790,778	1,150	(1,622)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	260,340	215,512	0	0	0	0
Total other financing sources (uses)	0	0	260,340	215,512	0	0	0	0
Net change in fund balances	\$ (55,767)	37,926	\$185,156	268,128	\$ 1,200,000	790,778	\$ 1,150	(1,622)
Fund balance July 1, 2021		73,798		1,038,216		5,518,874		65,060
Fund balance June 30, 2022	\$ 111,724		\$ 1,306,344		\$ 6,309,652		\$ 63,438	

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, 2022
 (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	\$ 4,604,942	\$ 4,637,070	\$ 83,654	\$ 82,840	\$ 90,440	\$ 103,632	\$ 255,637	\$ 257,411	\$ 19,864,343	\$ 19,984,414
Special assessments	0	0	0	0	0	0	0	0	1,200,140	1,261,070
Licenses and permits	0	0	0	0	0	0	0	0	550,000	450,000
Intergovernmental	78,076	78,076	6,087	6,087	0	0	0	561	2,536,352	2,033,262
Fines and forfeitures	0	0	0	0	0	0	0	0	32,000	20,703
Charges for services	0	0	0	0	0	0	0	0	2,286,591	2,064,416
Other	0	0	400	396	0	(1,768)	0	(4,723)	31,525	(16,420)
Total revenues	4,683,018	4,715,146	90,141	89,323	90,440	101,864	255,637	253,249	26,500,951	25,797,445
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	0	0	184,825	110,456
Public safety	0	0	0	0	0	0	0	0	9,574,073	7,797,139
Public works	0	0	2,000	0	0	0	164,000	116,262	1,756,082	1,545,181
Public health	115,000	0	0	0	0	0	0	0	5,183,268	4,878,155
Social and economic services	0	0	0	0	0	0	0	0	2,134,890	2,039,383
Culture and recreation	0	0	0	0	0	0	0	0	2,159,501	2,011,093
Conservation of natural resources	0	0	0	0	0	0	0	0	125,314	125,313
Community development	0	0	0	0	182,040	59,222	0	0	182,040	59,222
Debt service:										
Principal	0	0	0	0	0	0	58,211	58,209	58,211	58,209
Interest	0	0	0	0	0	0	6,778	6,777	6,778	10,429
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	180,900	9,101
Public works	0	0	0	0	0	0	400,000	0	1,225,975	837,397
Public health	0	0	0	0	0	0	0	0	360,000	305,781
Culture and recreation	0	0	0	0	0	0	0	0	170,387	53,810
Total expenditures	115,000	0	2,000	0	182,040	59,222	628,989	181,248	23,302,244	19,840,669
Excess (deficiency) of revenues over (under) expenditures	4,568,018	4,715,146	88,141	89,323	(91,600)	42,642	(373,352)	72,001	3,198,707	5,956,776
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	0	0	0	0	0	0	668,270	585,273
Interfund transfer out	(4,568,018)	(4,715,146)	(137,140)	(133,010)	0	0	0	0	(5,135,196)	(5,302,479)
Gain on disposal of assets	0	0	0	0	0	0	0	0	0	7,175
Interfund loan proceeds	0	0	0	0	0	0	40,000	0	40,000	0
Total other financing sources (uses)	(4,568,018)	(4,715,146)	(137,140)	(133,010)	0	0	40,000	0	(4,426,926)	(4,710,031)
Net change in fund balances	\$0	0	(\$48,999)	(43,687)	(\$91,600)	42,642	(\$333,352)	72,001	\$ (1,228,219)	1,246,745
Fund balance July 1, 2021		0		54,535		150,789		353,988		13,740,734
Fund balance June 30, 2022		\$0		\$ 10,848		\$ 193,431		\$ 425,989		\$ 14,987,479

**YELLOWSTONE COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 JUNE 30, 2022**

<u>Assets</u>	R.S.I.D. Revolving Fund	Limited Tax G.O. Bond Fund	Total
Cash and demand investments, pooled	\$237,534	\$0	\$237,534
Cash investments, pooled	121,982	0	121,982
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	0	0	0
Total assets	\$359,516	\$0	\$359,516
<u>Fund Balance</u>			
FUND BALANCE, Restricted	359,516	0	359,516
Total liabilities and fund balance	\$359,516	\$0	\$359,516

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, 2022

	<u>R.S.I.D.</u> <u>Revolving Fund</u>		<u>Limited Tax G.O.</u> <u>Bond Fund</u>		<u>Total</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
Total revenues	0	0	0	0	0	0
EXPENDITURES:						
Debt service:						
Principal	0	0	720,000	720,000	720,000	720,000
Interest	0	0	217,850	210,450	217,850	210,450
Total expenditures	0	0	937,850	930,450	937,850	930,450
Excess (deficiency) of revenues over (under) expenditures	0	0	(937,850)	(930,450)	(937,850)	(930,450)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	0	937,850	930,100	937,850	930,100
Interfund transfer out	(25,000)	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	0	937,850	930,100	912,850	930,100
Net change in fund balances	\$ (25,000)	0	\$ 0	(350)	\$ (25,000)	(350)
Fund balance July 1, 2021		359,516		350		359,866
Fund balance June 30, 2022		\$ 359,516		\$ 0		\$ 359,516

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022**

<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, 2022

	<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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other	0	0	0	0	0	0
Total revenues	0	0	0	0	0	0
EXPENDITURES:						
Capital outlay:						
Public works	0	0	0	0	0	0
Total expenditures	0	0	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	0	0
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	0	\$0	0	\$0	0
Fund balance July 1, 2021		0		0		0
Fund balance June 30, 2022	\$ 0	0	\$ 0	0	\$ 0	0

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022**

<u>ASSETS</u>	Health Insurance Fund	GIS Technology Fund	Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$9,886,745	\$372,846	\$659,461	\$10,919,052
Cash investments, pooled	4,858,758	191,468	338,655	5,388,881
Receivables (net of allowance for uncollectibles):				
Accrued interest	13,147	0	0	13,147
Prepaid Expense	20,627	7,295	17,900	45,822
Due from other funds	0			0
Total current assets	14,779,277	571,609	1,016,016	16,366,902
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	0	660,131	660,131
Accumulated depreciation	0	0	(395,998)	(395,998)
Total property and equipment (net)	0	0	264,133	264,133
Total assets	\$14,779,277	\$571,609	\$1,280,149	\$16,631,035
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$5,810	\$0	\$6,604	\$12,414
Accrued liabilities	750,000	12,626	3,358	765,984
Accrued compensated absences	0	3,666	648	4,314
Total current liabilities	755,810	16,292	10,610	782,712
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	10,999	1,943	12,942
<u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	264,133	264,133
Unrestricted	14,023,467	544,318	1,003,463	15,571,248
Total net position	14,023,467	544,318	1,267,596	15,835,381
Total liabilities and net position	\$14,779,277	\$571,609	\$1,280,149	\$16,631,035

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Health Insurance Fund	GIS Fund	Technology Fund	Total
OPERATING REVENUES:				
Charges for services	\$ 0	\$ 171,592	\$ 812,432	\$ 984,024
Intergovernmental	0	12,417	0	12,417
Health insurance premiums	7,625,669	0	0	7,625,669
Total operating revenues	7,625,669	184,009	812,432	8,622,110
OPERATING EXPENSES:				
Salaries and benefits	0	304,933	80,655	385,588
Supplies	0	7,094	14,930	22,024
Contracted services	80,985	39,103	435,729	555,817
Health claims	7,721,851	0	0	7,721,851
Stop-loss insurance and administration	208,999	0	0	208,999
Depreciation	0	0	119,134	119,134
Total operating expenses	8,011,835	351,130	650,448	9,013,413
Operating income (loss)	(386,166)	(167,121)	161,984	(391,303)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	(181,657)	0	0	(181,657)
Other income	1,800	114	33	1,947
Income (loss) before transfers	(566,023)	(167,007)	162,017	(571,013)
Interfund transfer in	2,249,673	181,897	0	2,431,570
Change in net position	1,683,650	14,890	162,017	1,860,557
Net position July 1, 2021	12,339,817	529,428	1,105,579	13,974,824
Net position June 30, 2022	\$ 14,023,467	\$ 544,318	\$ 1,267,596	\$ 15,835,381

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$ 0	\$ 184,009	\$ 812,432	\$ 996,441
Cash received from health insurance premiums	7,734,082	0	0	7,734,082
Cash paid to other suppliers for goods or services	(78,187)	(53,492)	(411,999)	(543,678)
Cash paid to employees for services	0	(298,218)	(82,206)	(380,424)
Cash paid for health claims	(7,985,851)	0	0	(7,985,851)
Cash paid for stop-loss insurance and administration	(208,999)	0	0	(208,999)
Net cash provided (used) by operating activities	(538,955)	(167,701)	318,227	(388,429)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	2,249,673	181,897	0	2,431,570
Net cash provided (used) by noncapital financing activities	2,249,673	181,897	0	2,431,570
Cash flows from capital and related financing activities:				
Acquisition of capital assets	0	0	(156,624)	(156,624)
Net cash used for capital and related financing activities	0	0	(156,624)	(156,624)
Cash flows from investing activities:				
Deposits into cash investments	(3,271,560)	(125,152)	(237,798)	(3,634,510)
Interest received on investments	(190,907)	114	32	(190,761)
Net cash provided (used) by investing activities	(3,462,467)	(125,038)	(237,766)	(3,825,271)
Net increase (decrease) in cash and demand investments	(1,751,749)	(110,842)	(76,163)	(1,938,754)
Cash and demand investments, July 1, 2021	11,638,494	483,688	735,624	12,857,806
Cash and demand investments, June 30, 2022	<u>\$ 9,886,745</u>	<u>\$ 372,846</u>	<u>\$ 659,461</u>	<u>\$ 10,919,052</u>

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

Operating income (loss)	\$ (386,166)	\$ (167,121)	\$ 161,984	\$ (391,303)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	119,134	119,134
(Increase) decrease in assets:				
Accounts receivable	108,645	0	0	108,645
Prepaid Expenses	(3,012)	(7,295)	34,217	23,910
Increase (decrease) in liabilities:				
Accounts payable	5,810	0	4,353	10,163
Accrued liabilities	(264,000)	6,715	(1,461)	(258,746)
Unearned premiums	(232)	0	0	(232)
Total adjustments	(152,789)	(580)	156,243	2,874
Net cash provided (used) by operating activities	\$ (538,955)	\$ (167,701)	\$ 318,227	\$ (388,429)