

SUPPLEMENTARY INFORMATION

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT 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, 2023**

	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		
<b>REVENUES:</b>								
Special assessments	\$135,000	\$144,791	\$167,709	\$22,918	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0	2,600	2,600	28,289	25,689
Other	200	200	2,353	2,153	257,000	257,000	909,439	652,439
<b>Total revenues</b>	<b>135,200</b>	<b>144,991</b>	<b>170,062</b>	<b>25,071</b>	<b>259,600</b>	<b>259,600</b>	<b>937,728</b>	<b>678,128</b>
<b>EXPENDITURES:</b>								
Current:								
Public works	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	7,683,356	7,733,356	1,795,232	5,938,124
Debt service:								
Principal	105,000	114,791	132,000	(17,209)	0	0	0	0
Interest	33,200	33,200	25,412	7,788	0	0	0	0
<b>Total expenditures</b>	<b>138,200</b>	<b>147,991</b>	<b>157,412</b>	<b>(9,421)</b>	<b>7,683,356</b>	<b>7,733,356</b>	<b>1,795,232</b>	<b>5,938,124</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>12,650</b>	<b>15,650</b>	<b>(7,423,756)</b>	<b>(7,473,756)</b>	<b>(857,504)</b>	<b>6,616,252</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	25,000	25,000	0	(25,000)	7,030,000	7,030,000	8,015,000	985,000
<b>Total other financing sources (uses)</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>(25,000)</b>	<b>7,030,000</b>	<b>7,030,000</b>	<b>8,015,000</b>	<b>985,000</b>
<b>Net change in fund balances</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>12,650</b>	<b>(\$9,350)</b>	<b>(\$393,756)</b>	<b>(\$443,756)</b>	<b>7,157,496</b>	<b>\$7,601,252</b>
<b>Fund balance July 1, 2022</b>			<b>213,779</b>				<b>34,948,498</b>	
<b>Fund balance June 30, 2023</b>			<b>\$226,429</b>				<b>\$42,105,994</b>	

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>
<b><u>ASSETS</u></b>				
Cash and demand investments, pooled	\$9,587,900	\$197,582	\$0	\$9,785,482
Cash investments, pooled	7,699,389	161,934	0	7,861,323
Receivables (net of allowance for uncollectibles):				
Property taxes	355,664	0	0	355,664
Accounts	545,218	0	0	545,218
Delinquent Assessments	21,607	0	0	21,607
Accrued interest	22,003	0	0	22,003
Prepaid expenses	12,383	0	0	12,383
Inventories	76,135	0	0	76,135
<b>Total assets</b>	<b>\$18,320,299</b>	<b>\$359,516</b>	<b>\$0</b>	<b>\$18,679,815</b>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$527,421	\$0	\$0	\$527,421
Accrued liabilities	579,982	0	0	579,982
Due to other funds	84,860	0	0	84,860
Due to other taxing districts	112,079	0	0	112,079
<b>Total liabilities</b>	<b>1,304,342</b>	<b>0</b>	<b>0</b>	<b>1,304,342</b>
<b><u>DEFERRED INFLOW OF RESOURCES:</u></b>				
Uncollected tax revenue	377,271	0	0	377,271
<b>Total deferred inflow of resources</b>	<b>377,271</b>	<b>0</b>	<b>0</b>	<b>377,271</b>
<b><u>FUND BALANCE:</u></b>				
Nonspendable	88,518	0	0	88,518
Restricted	8,624,503	359,516	0	8,984,019
Committed	5,240,153	0	0	5,240,153
Assigned	2,685,512	0	0	2,685,512
<b>Total fund balance</b>	<b>16,638,686</b>	<b>359,516</b>	<b>0</b>	<b>16,998,202</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$18,320,299</b>	<b>\$359,516</b>	<b>\$0</b>	<b>\$18,679,815</b>

**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, 2023**

	<b>Special Revenue</b>		<b>Debt Service</b>		<b>Capital Projects</b>		<b>Total Nonmajor Governmental Funds</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>								
Taxes	\$20,138,691	\$20,223,784	\$0	\$0	\$0	\$0	\$20,138,691	\$20,223,784
Special assessments	1,327,907	1,329,913	0	0	0	0	1,327,907	1,329,913
Licenses and permits	450,000	450,000	0	0	0	0	450,000	450,000
Intergovernmental	2,284,222	2,410,752	0	0	0	0	2,284,222	2,410,752
Fines and forfeitures	40,000	45,198	0	0	0	0	40,000	45,198
Charges for services	2,031,586	2,050,803	0	0	0	0	2,031,586	2,050,803
Other	59,394	439,554	0	0	0	0	59,394	439,554
<b>Total revenues</b>	<b>26,331,800</b>	<b>26,950,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,331,800</b>	<b>26,950,004</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	189,700	65,100	0	0	0	0	189,700	65,100
Public safety	9,709,499	8,527,655	0	0	0	0	9,709,499	8,527,655
Public works	2,056,360	2,515,224	0	0	0	0	2,056,360	2,515,224
Public health	5,267,179	4,965,640	0	0	0	0	5,267,179	4,965,640
Social and economic services	2,183,058	2,132,989	0	0	0	0	2,183,058	2,132,989
Culture and recreation	2,217,081	2,067,060	0	0	0	0	2,217,081	2,067,060
Conservation of natural resources	126,396	126,395	0	0	0	0	126,396	126,395
Community development	215,000	139	0	0	0	0	215,000	139
<b>Debt service:</b>								
Principal	59,615	59,668	485,000	485,000	0	0	544,615	544,668
Interest	5,512	7,972	191,201	191,200	0	0	196,713	199,172
<b>Capital outlay:</b>								
Public safety	502,200	66,613	0	0	0	0	502,200	66,613
Public works	769,405	232,686	0	0	0	0	769,405	232,686
Public health	0	1,115	0	0	0	0	0	1,115
Culture and recreation	194,948	66,358	0	0	0	0	194,948	66,358
<b>Total expenditures</b>	<b>23,495,953</b>	<b>20,834,614</b>	<b>676,201</b>	<b>676,200</b>	<b>0</b>	<b>0</b>	<b>24,172,154</b>	<b>21,510,814</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,835,847</b>	<b>6,115,390</b>	<b>(676,201)</b>	<b>(676,200)</b>	<b>0</b>	<b>0</b>	<b>2,159,646</b>	<b>5,439,190</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	664,454	617,614	676,201	676,200	0	0	1,340,655	1,293,814
Interfund transfers out	(5,250,525)	(5,093,097)	(25,000)	0	0	0	(5,275,525)	(5,093,097)
Gain on disposal of assets	0	11,300	0	0	0	0	0	11,300
<b>Total other financing sources (uses)</b>	<b>(4,586,071)</b>	<b>(4,464,183)</b>	<b>651,201</b>	<b>676,200</b>	<b>0</b>	<b>0</b>	<b>(3,934,870)</b>	<b>(3,787,983)</b>
<b>Net change in fund balances</b>	<b>(\$1,750,224)</b>	<b>1,651,207</b>	<b>(\$25,000)</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>(\$1,775,224)</b>	<b>1,651,207</b>
<b>Fund balance July 1, 2022</b>		<b>14,987,479</b>		<b>359,516</b>		<b>0</b>		<b>15,346,995</b>
<b>Fund balance June 30, 2023</b>		<b>\$16,638,686</b>		<b>\$359,516</b>		<b>\$0</b>		<b>\$16,998,202</b>

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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, 2023  
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<b>Assets</b>	<b>County Attorney Fund</b>	<b>Bridge Fund</b>	<b>Predatory Animal Control Fund</b>	<b>Weed Control Fund</b>	<b>Library Fund</b>	<b>Senior Citizens Fund</b>
Cash and demand investments, pooled	\$2,132,501	\$879,269	\$99	\$110,886	\$45,685	\$49,668
Cash investments, pooled	1,747,750	720,629	82	90,880	37,442	40,707
Receivables (net of allowance for uncollectibles):						
Property taxes	88,715	24,688	69	6,114	24,039	30,612
Accounts	98,130	0	0	33,358	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	17,759	0	58,376	0	0
<b>Total assets</b>	<b>\$4,067,096</b>	<b>\$1,642,345</b>	<b>\$250</b>	<b>\$299,614</b>	<b>\$107,166</b>	<b>\$120,987</b>
 <b><u>Liabilities, Deferred Inflows and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$29,599	\$25,734	\$0	\$8,649	\$83,127	\$90,375
Accrued liabilities	320,966	0	0	27,360	0	0
<b>Total liabilities</b>	<b>350,565</b>	<b>25,734</b>	<b>0</b>	<b>36,009</b>	<b>83,127</b>	<b>90,375</b>
 <b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	88,715	24,688	69	6,114	24,039	30,612
<b>Total deferred inflow of resources</b>	<b>88,715</b>	<b>24,688</b>	<b>69</b>	<b>6,114</b>	<b>24,039</b>	<b>30,612</b>
 <b>FUND BALANCE:</b>						
Nonspendable	0	17,759	0	58,376	0	0
Restricted	0	0	181	0	0	0
Committed	2,445,430	1,017,107	0	163,637	0	0
Assigned	1,182,386	557,057	0	35,478	0	0
<b>Total fund balance</b>	<b>3,627,816</b>	<b>1,591,923</b>	<b>181</b>	<b>257,491</b>	<b>0</b>	<b>0</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$4,067,096</b>	<b>\$1,642,345</b>	<b>\$250</b>	<b>\$299,614</b>	<b>\$107,166</b>	<b>\$120,987</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023  
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<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	\$100,541	\$309,356	\$365,340	\$158,676	\$233,711	\$60,544
Cash investments, pooled	82,401	253,541	299,425	130,048	191,544	37,984
Receivables (net of allowance for uncollectibles):						
Property taxes	5,427	23,630	0	0	14,042	52,759
Accounts	2,000	0	0	0	0	0
Delinquent assessments	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	1,614
Due from other taxing districts	0	0	0	0	0	0
Prepaid Expenses	12,333	0	0	0	0	0
Inventories	0	0	0	0	0	0
<b>Total assets</b>	<b>\$202,702</b>	<b>\$586,527</b>	<b>\$664,765</b>	<b>\$288,724</b>	<b>\$439,297</b>	<b>\$152,901</b>
 <b><u>Liabilities, Deferred Inflows and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$3,932	\$0	\$0	\$230	\$1,545	\$0
Accrued liabilities	9,058	0	0	1,777	1,778	0
Due to other taxing districts	0	0	0	0	0	112,079
<b>Total liabilities</b>	<b>12,990</b>	<b>0</b>	<b>0</b>	<b>2,007</b>	<b>3,323</b>	<b>112,079</b>
 <b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	5,427	23,630	0	0	14,042	52,759
<b>Total deferred inflow of resources</b>	<b>5,427</b>	<b>23,630</b>	<b>0</b>	<b>0</b>	<b>14,042</b>	<b>52,759</b>
 <b>FUND BALANCE:</b>						
Nonspendable	12,333	0	0	0	0	0
Restricted	0	562,897	0	286,717	0	0
Committed	127,878	0	0	0	319,866	(11,937)
Assigned	44,074	0	664,765	0	102,066	0
<b>Total fund balance</b>	<b>184,285</b>	<b>562,897</b>	<b>664,765</b>	<b>286,717</b>	<b>421,932</b>	<b>(11,937)</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$202,702</b>	<b>\$586,527</b>	<b>\$664,765</b>	<b>\$288,724</b>	<b>\$439,297</b>	<b>\$152,901</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023  
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	<b>Soil Conservation Fund</b>	<b>Alcohol Rehabilitation Fund</b>	<b>Drug Forfeiture Fund</b>	<b>Junk Vehicle Fund</b>	<b>Youth Services Fund</b>	<b>R.S.I.D. Maintenance Fund</b>
<b><u>Assets</u></b>						
Cash and demand investments, pooled	\$2,758	(\$65,214)	\$151,551	\$64,119	\$706,392	\$3,745,141
Cash investments, pooled	2,261	(53,448)	119,287	52,551	578,942	2,943,200
Receivables (net of allowance for uncollectibles):						
Property taxes	1,198	0	0	0	0	0
Accounts	0	232,709	1,700	0	158,395	0
Delinquent assessments	0	0	0	0	0	21,607
Accrued interest	0	0	683	0	0	17,507
Prepaid Expenses	0	0	0	0	50	0
<b>Total assets</b>	<b>\$6,217</b>	<b>\$114,047</b>	<b>\$273,221</b>	<b>\$116,670</b>	<b>\$1,443,779</b>	<b>\$6,727,455</b>
<b><u>Liabilities, Deferred Inflows and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$5,019	\$114,047	\$1,505	\$2,660	\$22,411	\$44,827
Accrued liabilities	0	0	0	5,623	143,460	64,125
Due to other funds	0	0	0	0	0	84,860
<b>Total liabilities</b>	<b>5,019</b>	<b>114,047</b>	<b>1,505</b>	<b>8,283</b>	<b>165,871</b>	<b>193,812</b>
<b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	1,198	0	0	0	0	21,607
<b>Total deferred inflow of resources</b>	<b>1,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,607</b>
<b>FUND BALANCE:</b>						
Nonspendable	0	0	0	0	50	0
Restricted	0	0	271,716	108,387	0	6,512,036
Committed	0	0	0	0	1,178,172	0
Assigned	0	0	0	0	99,686	0
<b>Total fund balance</b>	<b>0</b>	<b>0</b>	<b>271,716</b>	<b>108,387</b>	<b>1,277,908</b>	<b>6,512,036</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$6,217</b>	<b>\$114,047</b>	<b>\$273,221</b>	<b>\$116,670</b>	<b>\$1,443,779</b>	<b>\$6,727,455</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023  
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<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	\$27,619	\$0	\$0	\$203,098	\$306,160	\$9,587,900
Cash investments, pooled	21,558	0	0	161,278	241,327	7,699,389
Receivables (net of allowance for uncollectibles):						
Property taxes	0	80,020	0	763	3,588	355,664
Accounts	18,926	0	0	0	0	545,218
Delinquent assessments	0	0	0	0	0	21,607
Accrued interest	150	0	0	718	1,331	22,003
Prepaid expenses	0	0	0	0	0	12,383
Inventories	0	0	0	0	0	76,135
<b>Total assets</b>	<b>\$68,253</b>	<b>\$80,020</b>	<b>\$0</b>	<b>\$365,857</b>	<b>\$552,406</b>	<b>\$18,320,299</b>

**Liabilities, Deferred Inflows and Fund Balance**

**LIABILITIES:**

Accounts payable	\$15,519	\$0	\$0	\$139	\$78,103	\$ 527,421
Accrued liabilities	1,995	0	0	0	3,840	579,982
Due to other funds	0	0	0	0	0	84,860
Due to other taxing districts	0	0	0	0	0	112,079
<b>Total liabilities</b>	<b>17,514</b>	<b>0</b>	<b>0</b>	<b>139</b>	<b>81,943</b>	<b>1,304,342</b>

**Deferred Inflow of Resources**

Uncollected tax revenue	0	80,020	0	763	3,588	377,271
<b>Total deferred inflow of resources</b>	<b>0</b>	<b>80,020</b>	<b>0</b>	<b>763</b>	<b>3,588</b>	<b>377,271</b>

**FUND BALANCE:**

Nonspendable	0	0	0	0	0	88,518
Restricted	50,739	0	0	364,955	466,875	8,624,503
Committed	0	0	0	0	0	5,240,153
Assigned	0	0	0	0	0	2,685,512
<b>Total fund balance</b>	<b>50,739</b>	<b>0</b>	<b>0</b>	<b>364,955</b>	<b>466,875</b>	<b>16,638,686</b>

<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$68,253</b>	<b>\$80,020</b>	<b>\$0</b>	<b>\$365,857</b>	<b>\$552,406</b>	<b>18,320,299</b>
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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, 2023  
 (PAGE 1 OF 5)

	County Attorney		Bridge Fund		Predatory Animal Control Fund		Weed Control Fund		Library Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>										
Taxes	\$ 5,069,035	\$ 5,071,356	\$ 1,400,174	\$ 1,403,541	\$ 793	\$ 508	\$ 353,087	\$ 352,599	\$ 1,086,420	\$ 1,079,760
Special assessments	0	0	0	0	140	91	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0	0	0
Intergovernmental	349,132	474,861	59,644	59,644	0	0	162,151	61,376	159,055	159,055
Charges for services	63,900	78,788	0	0	0	0	48,000	50,115	0	0
Other	2,400	149,758	0	0	0	0	1,500	1,420	0	3,633
<b>Total revenues</b>	<b>5,484,467</b>	<b>5,774,763</b>	<b>1,459,818</b>	<b>1,463,185</b>	<b>933</b>	<b>599</b>	<b>564,738</b>	<b>465,510</b>	<b>1,245,475</b>	<b>1,242,448</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
Public safety	6,453,365	5,556,785	0	0	0	0	0	0	0	0
Public works	0	0	1,024,625	445,096	0	0	619,408	502,103	0	0
Social and economic services	0	0	0	0	933	418	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	1,245,475	1,242,448
<b>Capital outlay:</b>										
Public safety	287,980	66,613	0	0	0	0	0	0	0	0
Public works	0	0	303,000	143,911	0	0	8,005	3,575	0	0
<b>Total expenditures</b>	<b>6,741,345</b>	<b>5,623,398</b>	<b>1,327,625</b>	<b>589,007</b>	<b>933</b>	<b>418</b>	<b>627,413</b>	<b>505,678</b>	<b>1,245,475</b>	<b>1,242,448</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(1,256,878)</b>	<b>151,365</b>	<b>132,193</b>	<b>874,178</b>	<b>0</b>	<b>181</b>	<b>(62,675)</b>	<b>(40,168)</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	333,264	309,997	0	0	0	0	22,720	22,720	0	0
Interfund transfer out	(138,360)	(138,360)	(500,000)	(250,000)	0	0	0	0	0	0
Gain on disposal of assets	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>194,904</b>	<b>171,637</b>	<b>(500,000)</b>	<b>(250,000)</b>	<b>0</b>	<b>0</b>	<b>22,720</b>	<b>22,720</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (1,061,974)</b>	<b>323,002</b>	<b>\$ (367,807)</b>	<b>624,178</b>	<b>\$0</b>	<b>181</b>	<b>\$ (39,955)</b>	<b>(17,448)</b>	<b>\$0</b>	<b>0</b>
<b>Fund balance July 1, 2022</b>		<b>3,304,814</b>		<b>967,745</b>		<b>0</b>		<b>274,939</b>		<b>0</b>
<b>Fund balance June 30, 2023</b>		<b>\$ 3,627,816</b>		<b>\$ 1,591,923</b>		<b>\$181</b>		<b>\$ 257,491</b>		<b>\$0</b>

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, 2023  
 (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
<b>REVENUES:</b>										
Taxes	\$ 1,750,404	\$ 1,750,404	\$ 296,269	\$ 296,571	\$ 1,355,530	\$ 1,356,307	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	36,122	36,122	10,505	10,505	42,981	42,981	225,000	243,815	0	0
Other	2,794	2,794	0	0	0	2,137	0	0	17,000	59,490
<b>Total revenues</b>	<b>1,789,320</b>	<b>1,789,320</b>	<b>306,774</b>	<b>307,076</b>	<b>1,398,511</b>	<b>1,401,425</b>	<b>225,000</b>	<b>243,815</b>	<b>17,000</b>	<b>59,490</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
General government	0	0	0	0	0	0	189,700	65,100	0	0
Public health	0	0	0	0	1,505,000	1,180,414	0	0	0	0
Social and economic services	1,789,320	1,789,320	392,805	343,251	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	148,218	64,422
<b>Capital outlay:</b>										
Public health	0	0	0	0	0	1,115	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	103,148	30,798
<b>Total expenditures</b>	<b>1,789,320</b>	<b>1,789,320</b>	<b>392,805</b>	<b>343,251</b>	<b>1,505,000</b>	<b>1,181,529</b>	<b>189,700</b>	<b>65,100</b>	<b>251,366</b>	<b>95,220</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>(86,031)</b>	<b>(36,175)</b>	<b>(106,489)</b>	<b>219,896</b>	<b>35,300</b>	<b>178,715</b>	<b>(234,366)</b>	<b>(35,730)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	0	0	11,130	7,749	0	0	0	0	37,000	37,000
Interfund transfer out	0	0	(10,000)	(5,000)	0	0	(47,000)	(47,000)	0	0
Gain on disposal of assets	0	0	0	0	0	0	0	0	0	11,300
Interfund loan proceeds	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>1,130</b>	<b>2,749</b>	<b>0</b>	<b>0</b>	<b>(47,000)</b>	<b>(47,000)</b>	<b>37,000</b>	<b>48,300</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ (84,901)</b>	<b>(33,426)</b>	<b>(\$106,489)</b>	<b>219,896</b>	<b>(\$11,700)</b>	<b>131,715</b>	<b>\$ (197,366)</b>	<b>12,570</b>
Fund balance July 1, 2022		0		217,711		343,001		533,050		274,147
Fund balance June 30, 2023		<u>\$ 0</u>		<u>\$ 184,285</u>		<u>\$ 562,897</u>		<u>\$ 664,765</u>		<u>\$ 286,717</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, 2023  
 (PAGE 3 OF 5)

	<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
<b>REVENUES:</b>										
Taxes	\$ 803,578	\$ 804,001	\$ 3,017,215	\$ 3,017,216	\$ 122,793	\$ 122,792	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	14,367	14,367	93,931	93,931	3,592	3,592	538,198	652,245	50,000	7,279
Fines and forfeitures	0	0	0	0	0	0	0	0	40,000	45,198
Other	0	0	21,835	17,116	11	11	0	0	1,000	4,833
<b>Total revenues</b>	<b>817,945</b>	<b>818,368</b>	<b>3,132,981</b>	<b>3,128,263</b>	<b>126,396</b>	<b>126,395</b>	<b>538,198</b>	<b>652,245</b>	<b>91,000</b>	<b>57,310</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
Public safety	0	0	0	0	0	0	0	0	73,500	44,145
Public health	0	0	3,132,981	3,132,981	0	0	538,198	652,245	0	0
Culture and recreation	823,388	760,190	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	126,396	126,395	0	0	0	0
<b>Capital outlay:</b>										
Public safety	0	0	0	0	0	0	0	0	205,000	0
Culture and recreation	91,800	35,560	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>915,188</b>	<b>795,750</b>	<b>3,132,981</b>	<b>3,132,981</b>	<b>126,396</b>	<b>126,395</b>	<b>538,198</b>	<b>652,245</b>	<b>278,500</b>	<b>44,145</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(97,243)</b>	<b>22,618</b>	<b>0</b>	<b>(4,718)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(187,500)</b>	<b>13,165</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (97,243)</b>	<b>22,618</b>	<b>\$ 0</b>	<b>(4,718)</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>	<b>(\$187,500)</b>	<b>13,165</b>
Fund balance July 1, 2022		399,314		(7,219)		0		0		258,551
Fund balance June 30, 2023		<u>\$ 421,932</u>		<u>\$ (11,937)</u>		<u>\$ 0</u>		<u>\$ 0</u>		<u>\$ 271,716</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, 2023  
 (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>
<b>REVENUES:</b>								
Special assessments	\$0	\$0	\$0	\$0	\$ 1,327,767	\$ 1,329,822	\$0	\$0
Licenses and permits	0	0	450,000	450,000	0	0	0	0
Intergovernmental	200,000	180,463	197,116	214,161	0	0	50,000	63,927
Charges for services	0	0	1,919,686	1,921,254	0	0	0	646
Other	0	604	500	680	11,994	173,135	360	1,347
<b>Total revenues</b>	<b>200,000</b>	<b>181,067</b>	<b>2,567,302</b>	<b>2,586,095</b>	<b>1,339,761</b>	<b>1,502,957</b>	<b>50,360</b>	<b>65,920</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	3,088,634	2,848,106	0	0	94,000	78,619
Public works	249,327	176,004	0	0	0	1,298,059	0	0
<b>Debt service:</b>								
Interest	0	0	0	0	0	2,514	0	0
<b>Capital outlay:</b>								
Public safety	0	0	9,220	0	0	0	0	0
Public works	8,400	8,400	0	0	0	0	0	0
<b>Total expenditures</b>	<b>257,727</b>	<b>184,404</b>	<b>3,097,854</b>	<b>2,848,106</b>	<b>0</b>	<b>1,300,573</b>	<b>94,000</b>	<b>78,619</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(57,727)</b>	<b>(3,337)</b>	<b>(530,552)</b>	<b>(262,011)</b>	<b>1,339,761</b>	<b>202,384</b>	<b>(43,640)</b>	<b>(12,699)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	260,340	233,575	0	6,573	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>260,340</b>	<b>233,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (57,727)</b>	<b>(3,337)</b>	<b>(\$270,212)</b>	<b>(28,436)</b>	<b>\$ 1,339,761</b>	<b>202,384</b>	<b>\$ (43,640)</b>	<b>(12,699)</b>
Fund balance July 1, 2022		111,724		1,306,344		6,309,652		63,438
Fund balance June 30, 2023	<b>\$ 108,387</b>		<b>\$ 1,277,908</b>		<b>\$ 6,512,036</b>		<b>\$ 50,739</b>	

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, 2023  
 (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
<b>REVENUES:</b>										
Taxes	\$ 4,535,160	\$ 4,535,159	\$ 1,020	\$ 1,020	\$ 90,440	\$ 167,206	\$ 256,773	\$ 265,344	\$ 20,138,691	\$ 20,223,784
Special assessments	0	0	0	0	0	0	0	0	1,327,907	1,329,913
Licenses and permits	0	0	0	0	0	0	0	0	450,000	450,000
Intergovernmental	91,557	91,557	0	0	0	0	871	871	2,284,222	2,410,752
Fines and forfeitures	0	0	0	0	0	0	0	0	40,000	45,198
Charges for services	0	0	0	0	0	0	0	0	2,031,586	2,050,803
Other	0	7,580	0	0	0	4,457	0	10,559	59,394	439,554
<b>Total revenues</b>	<b>4,626,717</b>	<b>4,634,296</b>	<b>1,020</b>	<b>1,020</b>	<b>90,440</b>	<b>171,663</b>	<b>257,644</b>	<b>276,774</b>	<b>26,331,800</b>	<b>26,950,004</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
General government	0	0	0	0	0	0	0	0	189,700	65,100
Public safety	0	0	0	0	0	0	0	0	9,709,499	8,527,655
Public works	0	0	0	0	0	0	163,000	93,962	2,056,360	2,515,224
Public health	91,000	0	0	0	0	0	0	0	5,267,179	4,965,640
Social and economic services	0	0	0	0	0	0	0	0	2,183,058	2,132,989
Culture and recreation	0	0	0	0	0	0	0	0	2,217,081	2,067,060
Conservation of natural resources	0	0	0	0	0	0	0	0	126,396	126,395
Community development	0	0	0	0	215,000	139	0	0	215,000	139
<b>Debt service:</b>										
Principal	0	0	0	0	0	0	59,615	59,668	59,615	59,668
Interest	0	0	0	0	0	0	5,512	5,458	5,512	7,972
<b>Capital outlay:</b>										
Public safety	0	0	0	0	0	0	0	0	502,200	66,613
Public works	0	0	0	0	0	0	450,000	76,800	769,405	232,686
Public health	0	0	0	0	0	0	0	0	0	1,115
Culture and recreation	0	0	0	0	0	0	0	0	194,948	66,358
<b>Total expenditures</b>	<b>91,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,000</b>	<b>139</b>	<b>678,127</b>	<b>235,888</b>	<b>23,495,953</b>	<b>20,834,614</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,535,717</b>	<b>4,634,296</b>	<b>1,020</b>	<b>1,020</b>	<b>(124,560)</b>	<b>171,524</b>	<b>(420,483)</b>	<b>40,886</b>	<b>2,835,847</b>	<b>6,115,390</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	0	0	0	0	0	0	0	0	664,454	617,614
Interfund transfer out	(4,543,297)	(4,634,296)	(11,868)	(11,868)	0	0	0	0	(5,250,525)	(5,093,097)
Gain on disposal of assets	0	0	0	0	0	0	0	0	0	11,300
Interfund loan proceeds	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(4,543,297)</b>	<b>(4,634,296)</b>	<b>(11,868)</b>	<b>(11,868)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,586,071)</b>	<b>(4,464,183)</b>
<b>Net change in fund balances</b>	<b>(\$7,580)</b>	<b>0</b>	<b>(\$10,848)</b>	<b>(10,848)</b>	<b>(\$124,560)</b>	<b>171,524</b>	<b>(\$420,483)</b>	<b>40,886</b>	<b>\$ (1,750,224)</b>	<b>1,651,207</b>
<b>Fund balance July 1, 2022</b>		<b>0</b>		<b>10,848</b>		<b>193,431</b>		<b>425,989</b>		<b>14,987,479</b>
<b>Fund balance June 30, 2023</b>		<b>\$0</b>		<b>\$0</b>		<b>\$ 364,955</b>		<b>\$ 466,875</b>		<b>\$ 16,638,686</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2023**

<u>Assets</u>	R.S.I.D. Revolving Fund	Limited Tax G.O. Bond Fund	Total
Cash and demand investments, pooled	\$197,582	\$0	\$197,582
Cash investments, pooled	161,934	0	161,934
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	0	0	0
<b>Total assets</b>	<b>\$359,516</b>	<b>\$0</b>	<b>\$359,516</b>
<b><u>Fund Balance</u></b>			
<b>FUND BALANCE, Restricted</b>	<b>359,516</b>	<b>0</b>	<b>359,516</b>
<b>Total liabilities and fund balance</b>	<b>\$359,516</b>	<b>\$0</b>	<b>\$359,516</b>

**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, 2023**

	<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>
<b>REVENUES:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>						
Debt service:						
Principal	0	0	485,000	485,000	485,000	485,000
Interest	0	0	191,201	191,200	191,201	191,200
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>676,201</b>	<b>676,200</b>	<b>676,201</b>	<b>676,200</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>(676,201)</b>	<b>(676,200)</b>	<b>(676,201)</b>	<b>(676,200)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfer in	0	0	676,201	676,200	676,201	676,200
Interfund transfer out	(25,000)	0	0	0	(25,000)	0
<b>Total other financing sources (uses)</b>	<b>(25,000)</b>	<b>0</b>	<b>676,201</b>	<b>676,200</b>	<b>651,201</b>	<b>676,200</b>
<b>Net change in fund balances</b>	<b>\$ (25,000)</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ (25,000)</b>	<b>0</b>
<b>Fund balance July 1, 2022</b>		<b>359,516</b>		<b>0</b>		<b>359,516</b>
<b>Fund balance June 30, 2023</b>		<b>\$ 359,516</b>		<b>\$ 0</b>		<b>\$ 359,516</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023**

<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
<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Liabilities and Fund Balance</u></b>			
<b>LIABILITIES:</b>			
Accounts payable	\$0	\$0	\$0
Accrued liabilities	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE:</b>			
Reserved for advances	0		0
Reserved for capital improvements	0	0	0
<b>Total fund balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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, 2023**

	<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>
<b>REVENUES:</b>						
Special assessments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other	0	0	0	0	0	0
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>						
<b>Capital outlay:</b>						
Public works	0	0	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfers in	0	0	0	0	0	0
Interfund transfers out	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>
<b>Fund balance July 1, 2022</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Fund balance June 30, 2023</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2023**

<b><u>ASSETS</u></b>	<b>Health Insurance Fund</b>	<b>GIS Fund</b>	<b>Technology Fund</b>	<b>Total</b>
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$8,557,970	\$241,679	\$453,687	\$9,253,336
Cash investments, pooled	6,697,179	198,075	371,831	7,267,085
Receivables (net of allowance for uncollectibles):				
Accounts		0	0	0
Accrued interest	43,930	0	0	43,930
Prepaid Expense	19,299	65,504	50,818	135,621
Due from other funds	0			0
<b>Total current assets</b>	<b>15,318,378</b>	<b>505,258</b>	<b>876,336</b>	<b>16,699,972</b>
<b>NONCURRENT ASSETS</b>				
<b>Capital Assets:</b>				
Equipment and vehicles	0	0	842,418	842,418
Accumulated depreciation	0	0	(458,968)	(458,968)
<b>Total property and equipment (net)</b>	<b>0</b>	<b>0</b>	<b>383,450</b>	<b>383,450</b>
<b>Total assets</b>	<b>\$15,318,378</b>	<b>\$505,258</b>	<b>\$1,259,786</b>	<b>\$17,083,422</b>
<b><u>LIABILITIES</u></b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$0	\$54	\$52,292	\$52,346
Accrued liabilities	604,110	13,502	18,867	636,479
Accrued compensated absences	0	4,571	704	5,275
Unearned premiums	0	0	0	0
Due to general fund	0	0	0	0
<b>Total current liabilities</b>	<b>604,110</b>	<b>18,127</b>	<b>71,863</b>	<b>694,100</b>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	0	13,715	2,113	15,828
<b><u>NET POSITION</u></b>				
Investment in capital assets, net of related debt	0	0	383,450	383,450
Unrestricted	14,714,268	473,416	802,360	15,990,044
<b>Total net position</b>	<b>14,714,268</b>	<b>473,416</b>	<b>1,185,810</b>	<b>16,373,494</b>
<b>Total liabilities and net position</b>	<b>\$15,318,378</b>	<b>\$505,258</b>	<b>\$1,259,786</b>	<b>\$17,083,422</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Health Insurance Fund	GIS Fund	Technology Fund	Total
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 0	\$ 131,993	\$ 885,585	\$ 1,017,578
Intergovernmental	0	0	0	0
Health insurance premiums	7,652,177	0	0	7,652,177
<b>Total operating revenues</b>	<b><u>7,652,177</u></b>	<b><u>131,993</u></b>	<b><u>885,585</u></b>	<b><u>8,669,755</u></b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	0	318,248	86,207	404,455
Supplies	0	6,923	64,075	70,998
Contracted services	89,494	67,449	665,717	822,660
Health claims	9,094,593	0	0	9,094,593
Stop-loss insurance and administration	329,933	0	0	329,933
Depreciation	0	0	142,638	142,638
<b>Total operating expenses</b>	<b><u>9,514,020</u></b>	<b><u>392,620</u></b>	<b><u>958,637</u></b>	<b><u>10,865,277</u></b>
<b>Operating income (loss)</b>	<b>(1,861,843)</b>	<b>(260,627)</b>	<b>(73,052)</b>	<b>(2,195,522)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	377,981	0	0	377,981
Other income	0	14	0	14
Loss on disposal of fixed assets	0	0	(8,734)	(8,734)
<b>Income (loss) before transfers</b>	<b><u>(1,483,862)</u></b>	<b><u>(260,613)</u></b>	<b><u>(81,786)</u></b>	<b><u>(1,826,261)</u></b>
Interfund transfer in	2,174,663	189,711	0	2,364,374
<b>Change in net position</b>	<b><u>690,801</u></b>	<b><u>(70,902)</u></b>	<b><u>(81,786)</u></b>	<b><u>538,113</u></b>
<b>Net position July 1, 2022</b>	<b><u>14,023,467</u></b>	<b><u>544,318</u></b>	<b><u>1,267,596</u></b>	<b><u>15,835,381</u></b>
<b>Net position June 30, 2023</b>	<b><u>\$ 14,714,268</u></b>	<b><u>\$ 473,416</u></b>	<b><u>\$ 1,185,810</u></b>	<b><u>\$ 16,373,494</u></b>



**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
<b>Cash flows from operating activities:</b>				
Cash received from users	\$ 0	\$ 131,993	\$ 885,585	\$ 1,017,578
Cash received from health insurance premiums	7,652,177	0	0	7,652,177
Cash paid to other suppliers for goods or services	(93,976)	(132,527)	(701,643)	(928,146)
Cash paid to employees for services	0	(313,751)	(85,850)	(399,601)
Cash paid for health claims	(9,240,483)	0	0	(9,240,483)
Cash paid for stop-loss insurance and administration	(329,933)	0	0	(329,933)
<b>Net cash provided (used) by operating activities</b>	<b>(2,012,215)</b>	<b>(314,285)</b>	<b>98,092</b>	<b>(2,228,408)</b>
<b>Cash flows from noncapital financing activities:</b>				
Cash received (paid) from (to) interfund transfer	2,174,663	189,711	0	2,364,374
<b>Net cash provided (used) by noncapital financing activities</b>	<b>2,174,663</b>	<b>189,711</b>	<b>0</b>	<b>2,364,374</b>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets	0	0	(270,690)	(270,690)
<b>Net cash used for capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>(270,690)</b>	<b>(270,690)</b>
<b>Cash flows from investing activities:</b>				
Deposits into cash investments	(1,838,421)	(6,607)	(33,176)	(1,878,204)
Interest received on investments	347,198	14	0	347,212
<b>Net cash provided (used) by investing activities</b>	<b>(1,491,223)</b>	<b>(6,593)</b>	<b>(33,176)</b>	<b>(1,530,992)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>(1,328,775)</b>	<b>(131,167)</b>	<b>(205,774)</b>	<b>(1,665,716)</b>
Cash and demand investments, July 1, 2022	9,886,745	372,846	659,461	10,919,052
Cash and demand investments, June 30, 2023	<u>\$ 8,557,970</u>	<u>\$ 241,679</u>	<u>\$ 453,687</u>	<u>\$ 9,253,336</u>

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

<b>Operating income (loss)</b>	<b>\$ (1,861,843)</b>	<b>\$ (260,627)</b>	<b>\$ (73,052)</b>	<b>\$ (2,195,522)</b>
<b>Adjustments to reconcile net income (loss) to net cash from operating activities:</b>				
Loss on disposal of fixed assets	0	0	0	0
Depreciation expense	0	0	142,638	142,638
(Increase) decrease in assets:				
Accounts receivable	0	0	0	0
Prepaid Expenses	1,328	(58,209)	(32,918)	(89,799)
Increase (decrease) in liabilities:				
Accounts payable	(5,810)	54	45,688	39,932
Accrued liabilities	(145,890)	4,497	15,736	(125,657)
Unearned premiums	0	0	0	0
<b>Total adjustments</b>	<b>(150,372)</b>	<b>(53,658)</b>	<b>171,144</b>	<b>(32,886)</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ (2,012,215)</b>	<b>\$ (314,285)</b>	<b>\$ 98,092</b>	<b>\$ (2,228,408)</b>