

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2006**  
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<u>Assets</u>	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund	County Extension Agent Fund
Cash and demand investments, pooled	\$366,862	\$399,940	\$260	\$47,656	\$14,108	\$12,626	\$36,795
Cash investments, pooled	609,246	664,179	433	79,143	23,428	20,967	61,104
Receivables (net of allowance for uncollectibles):							
Property taxes	41,235	44,942	136	7,271	23,997	15,369	8,092
Accounts	0	10,836	0	3,181	0	0	0
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0
Inventories	0	57,057	0	7,372	0	0	0
<b>Total assets</b>	<b>\$1,017,343</b>	<b>\$1,176,954</b>	<b>\$829</b>	<b>\$144,623</b>	<b>\$61,533</b>	<b>\$48,962</b>	<b>\$105,991</b>
<b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$8,257	\$69,046	\$0	\$6,308	\$19,651	\$33,593	\$1,453
Accrued liabilities	40,000	0	0	13,057	0	0	3,077
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	41,235	44,942	136	7,271	23,997	15,369	8,092
Due to other taxing districts	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>89,492</b>	<b>113,988</b>	<b>136</b>	<b>26,636</b>	<b>43,648</b>	<b>48,962</b>	<b>12,622</b>
<b>FUND BALANCE:</b>							
Reserved for inventories	0	57,057	0	7,372	0	0	0
Unreserved	927,851	1,005,909	693	110,615	17,885	0	93,369
<b>Total fund balance</b>	<b>927,851</b>	<b>1,062,966</b>	<b>693</b>	<b>117,987</b>	<b>17,885</b>	<b>0</b>	<b>93,369</b>
<b>Total liabilities and fund balance</b>	<b>\$1,017,343</b>	<b>\$1,176,954</b>	<b>\$829</b>	<b>\$144,623</b>	<b>\$61,533</b>	<b>\$48,962</b>	<b>\$105,991</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2006**  
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<u>Assets</u>	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund	Traffic Safety Fund
Cash and demand investments, pooled	\$661	\$2,906	\$41,199	\$3,384	\$122,782	\$489,007	\$47,372
Cash investments, pooled	1,099	4,825	68,241	5,619	203,904	799,715	77,479
Receivables (net of allowance for uncollectibles):							
Property taxes	1,308	0	0	0	0	0	0
Accounts	0	0	0	0	152,249	0	0
Delinquent assessments	0	0	0	0	0	6,858	0
Accrued interest	0	0	83	0	0	5,771	556
Deferred assessments	0	0	0	0	0	22,565	0
Inventories	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$3,068</b>	<b>\$7,731</b>	<b>\$109,523</b>	<b>\$9,003</b>	<b>\$478,935</b>	<b>\$1,323,916</b>	<b>\$125,407</b>
<b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$1,750	\$7,731	\$2,246	\$9,003	\$19,605	\$33,720	\$4,409
Accrued liabilities	0	0	0	0	23,949	270	0
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	1,308	0	0	0	0	29,423	0
Due to other taxing districts	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>3,058</b>	<b>7,731</b>	<b>2,246</b>	<b>9,003</b>	<b>43,554</b>	<b>63,413</b>	<b>4,409</b>
<b>FUND BALANCE:</b>							
Reserved for inventories	0	0	0	0	0	0	0
Unreserved	10	0	107,277	0	435,381	1,260,503	120,998
<b>Total fund balance</b>	<b>10</b>	<b>0</b>	<b>107,277</b>	<b>0</b>	<b>435,381</b>	<b>1,260,503</b>	<b>120,998</b>
<b>Total liabilities and fund balance</b>	<b>\$3,068</b>	<b>\$7,731</b>	<b>\$109,523</b>	<b>\$9,003</b>	<b>\$478,935</b>	<b>\$1,323,916</b>	<b>\$125,407</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, 2006**  
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	<u>County Attorney</u>		<u>Bridge Fund</u>		<u>Predatory Animal Control Fund</u>		<u>Weed Control Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>								
Taxes	\$840,747	\$830,698	\$919,008	\$907,836	\$0	\$0	\$147,578	\$145,754
Intergovernmental	64,000	74,634	205,208	28,243	0	0	101,578	84,759
Charges for services	18,000	54,473	0	0	0	0	67,000	60,790
Other	250	2,412	0	37	850	897	31,619	7,038
<b>Total revenues</b>	<b>922,997</b>	<b>962,217</b>	<b>1,124,216</b>	<b>936,116</b>	<b>850</b>	<b>897</b>	<b>347,775</b>	<b>298,341</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	2,370,169	2,246,825	0	0	0	0	0	0
Public works	0	0	466,400	301,644	0	0	371,940	303,278
Social and economic services	0	0	0	0	850	850	0	0
<b>Capital outlay:</b>								
Public safety	63,425	57,073	0	0	0	0	0	0
Public works	0	0	1,180,200	594,202	0	0	6,200	1,112
<b>Total expenditures</b>	<b>2,433,594</b>	<b>2,303,898</b>	<b>1,646,600</b>	<b>895,846</b>	<b>850</b>	<b>850</b>	<b>378,140</b>	<b>304,390</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(1,510,597)</b>	<b>(1,341,681)</b>	<b>(522,384)</b>	<b>40,270</b>	<b>0</b>	<b>47</b>	<b>(30,365)</b>	<b>(6,049)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	1,581,968	1,544,976	0	0	0	0	5,328	5,328
Interfund transfer out	(123,281)	(113,363)	0	0	0	0	(12,500)	(12,500)
<b>Total other financing sources (uses)</b>	<b>1,458,687</b>	<b>1,431,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,172)</b>	<b>(7,172)</b>
<b>Net change in fund balances</b>	<b>\$ (51,910)</b>	<b>89,932</b>	<b>\$ (522,384)</b>	<b>40,270</b>	<b>\$0</b>	<b>47</b>	<b>\$ (37,537)</b>	<b>(13,221)</b>
Fund balances July 1, 2005		837,919		1,022,696		646		131,208
Fund balances June 30, 2006		<b>\$ 927,851</b>		<b>\$ 1,062,966</b>		<b>\$ 693</b>		<b>\$ 117,987</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, 2006**  
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	<u>PILT Fund</u>		<u>Parks Fund</u>		<u>Museum Fund</u>		<u>Crime Control Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$0	\$0	\$ 348,821	\$ 344,564	\$0	\$0
Intergovernmental	100,000	109,997	0	0	36,554	23,855	176,342	175,250
Other	0	0	12,500	33,584	0	0	0	0
<b>Total revenues</b>	<b>100,000</b>	<b>109,997</b>	<b>12,500</b>	<b>33,584</b>	<b>385,375</b>	<b>368,419</b>	<b>176,342</b>	<b>175,250</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	126,250	127,167	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	242,266	241,174
Culture and recreation	0	0	36,565	36,052	364,656	344,026	0	0
<b>Capital outlay:</b>								
General government	8,535	8,535	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	3,665	3,665
Culture and recreation	0	0	1,950	1,950	44,653	16,224	0	0
<b>Total expenditures</b>	<b>134,785</b>	<b>135,702</b>	<b>38,515</b>	<b>38,002</b>	<b>409,309</b>	<b>360,250</b>	<b>245,931</b>	<b>244,839</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(34,785)</b>	<b>(25,705)</b>	<b>(26,015)</b>	<b>(4,418)</b>	<b>(23,934)</b>	<b>8,169</b>	<b>(69,589)</b>	<b>(69,589)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	12,000	12,000	20,000	21,776	69,589	69,589
Interfund transfer out	(21,000)	(21,000)	0	0	(36,520)	(36,520)	0	0
<b>Total other financing sources (uses)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>12,000</b>	<b>12,000</b>	<b>(16,520)</b>	<b>(14,744)</b>	<b>69,589</b>	<b>69,589</b>
<b>Net change in fund balances</b>	<b>\$ (55,785)</b>	<b>(46,705)</b>	<b>\$ (14,015)</b>	<b>7,582</b>	<b>\$ (40,454)</b>	<b>(6,575)</b>	<b>\$0</b>	<b>0</b>
Fund balances July 1, 2005		159,178		107,676		124,530		0
Fund balances June 30, 2006		<u>\$ 112,473</u>		<u>\$ 115,258</u>		<u>\$ 117,955</u>		<u>\$0</u>

YELLOWSTONE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006  
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	<u>Junk Vehicle Fund</u>		<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety Fund</u>	
	<u>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	\$250,000	\$385,350	\$0	\$0
Licenses and permits	0	0	125,000	125,000	0	0	0	0
Intergovernmental	176,170	176,170	235,000	236,637	0	0	40,000	57,650
Charges for services	2,100	1,544	1,489,955	1,591,613	0	0	0	0
Other	4,582	2,400	0	881	25,000	34,895	2,500	3,334
<b>Total revenues</b>	<b>182,852</b>	<b>180,114</b>	<b>1,849,955</b>	<b>1,954,131</b>	<b>275,000</b>	<b>420,245</b>	<b>42,500</b>	<b>60,984</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	1,915,730	1,876,146	0	0	62,450	34,457
Public works	166,989	164,251	0	0	0	0	0	0
<b>Debt service:</b>								
Principal	8,517	8,517	0	0	0	0	0	0
Interest	1,088	1,088	0	0	0	0	0	0
<b>Capital outlay:</b>								
Public safety	0	0	3,000	1,950	0	0	0	0
Public works	848	848	0	0	350,000	208,856	0	0
<b>Total expenditures</b>	<b>177,442</b>	<b>174,704</b>	<b>1,918,730</b>	<b>1,878,096</b>	<b>350,000</b>	<b>208,856</b>	<b>62,450</b>	<b>34,457</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,410</b>	<b>5,410</b>	<b>(68,775)</b>	<b>76,035</b>	<b>(75,000)</b>	<b>211,389</b>	<b>(19,950)</b>	<b>26,527</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	5,328	5,328	61,272	57,424	0	21,779	0	0
Interfund transfer out	(10,738)	(10,738)	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(5,410)</b>	<b>(5,410)</b>	<b>61,272</b>	<b>57,424</b>	<b>0</b>	<b>21,779</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$ (7,503)</b>	<b>133,459</b>	<b>\$ (75,000)</b>	<b>233,168</b>	<b>\$ (19,950)</b>	<b>26,527</b>
<b>Fund balances July 1, 2005</b>		<b>0</b>		<b>301,922</b>		<b>1,027,335</b>		<b>94,471</b>
<b>Fund balances June 30, 2006</b>		<b>\$0</b>		<b>\$ 435,381</b>		<b>\$ 1,260,503</b>		<b>\$ 120,998</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2006**

<u>Assets</u>	R.S.I.D. Revolving Fund	METRA Expansion Bond Fund	Total
Cash and demand investments, pooled	\$90,770	\$81,710	\$172,480
Cash investments, pooled	150,740	131,128	281,868
Receivables (net of allowance for uncollectibles):			
Property taxes	0	30,011	30,011
Delinquent assessments	5,154	0	5,154
Deferred assessments	0	0	0
Accrued interest	0	2,130	2,130
<b>Total assets</b>	<b>\$246,664</b>	<b>\$244,979</b>	<b>\$491,643</b>
 <u>Liabilities and Fund Balance</u>			
<b>LIABILITIES:</b>			
Deferred revenue	\$5,154	\$30,011	\$35,165
 <b>FUND BALANCE, reserved for debt service</b>	 <b>241,510</b>	 <b>214,968</b>	 <b>456,478</b>
<b>Total liabilities and fund balance</b>	<b>\$246,664</b>	<b>\$244,979</b>	<b>\$491,643</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2006**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	Total
Cash and demand investments, pooled	\$57,085	\$16,940	\$74,025
Cash investments, pooled	94,800	28,131	122,931
Receivables (net of allowance for uncollectibles):			
Accounts	900	0	900
<b>Total Assets</b>	<b>\$152,785</b>	<b>\$45,071</b>	<b>\$197,856</b>
<b><u>Liabilities and Fund Balance</u></b>			
<b>LIABILITIES:</b>			
Accounts payable	\$237	\$19,866	\$20,103
Accrued liabilities	4,000	0	4,000
<b>Total liabilities</b>	<b>4,237</b>	<b>19,866</b>	<b>24,103</b>
<b>FUND BALANCE:</b>			
Reserved for capital improvements	148,548	25,205	173,753
<b>Total fund balance</b>	<b>148,548</b>	<b>25,205</b>	<b>173,753</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$152,785</b>	<b>\$45,071</b>	<b>\$197,856</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
JUNE 30, 2006**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$1,098,819	\$11,116	\$23	\$1,109,958
Cash investments, pooled	1,801,237	18,460	37	1,819,734
Receivables (net of allowance for uncollectibles):				
Accounts	0	0	5,582	5,582
Accrued interest	10,990	0	0	10,990
<b>Total current assets</b>	<u>2,911,046</u>	<u>29,576</u>	<u>5,642</u>	<u>2,946,264</u>
<b>NONCURRENT ASSETS</b>				
<b>Capital Assets:</b>				
Equipment and vehicles	0	69,682	346,777	416,459
Accumulated depreciation	0	(53,401)	(141,452)	(194,853)
<b>Total property and equipment (net)</b>	<u>0</u>	<u>16,281</u>	<u>205,325</u>	<u>221,606</u>
<b>Total assets</b>	<u><u>\$2,911,046</u></u>	<u><u>\$45,857</u></u>	<u><u>\$210,967</u></u>	<u><u>\$3,167,870</u></u>
 <u>LIABILITIES</u>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$1,129	\$217	\$537	\$1,883
Accrued liabilities	422,531	0	0	422,531
Accrued compensated absences	0	0	1,024	1,024
Unearned premiums	215,818	0	0	215,818
Due to general fund	0	0	877	877
<b>Total current liabilities</b>	<u>639,478</u>	<u>217</u>	<u>2,438</u>	<u>642,133</u>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	<u>0</u>	<u>0</u>	<u>3,072</u>	<u>3,072</u>
 <u>NET ASSETS</u>				
Investment in capital assets, net of related debt	0	16,281	205,325	221,606
Unrestricted	2,271,568	29,359	132	2,301,059
<b>Total net assets</b>	<u>2,271,568</u>	<u>45,640</u>	<u>205,457</u>	<u>2,522,665</u>
<b>Total liabilities and net assets</b>	<u><u>\$2,911,046</u></u>	<u><u>\$45,857</u></u>	<u><u>\$210,967</u></u>	<u><u>\$3,167,870</u></u>

**YELLOWSTONE COUNTY, MONTANA**  
**Internal Service Funds**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
<b>Cash flows from operating activities:</b>				
Cash received from users	\$0	\$7,894	\$163,096	\$170,990
Cash received from health insurance premiums	4,173,636	0	0	4,173,636
Cash paid to other suppliers for goods or services	(13,689)	(3,082)	(57,544)	(74,315)
Cash paid to employees for services	0	0	(47,494)	(47,494)
Cash paid for health claims	(3,901,674)	0	0	(3,901,674)
Cash paid for stop-loss insurance and administration	(311,663)	0	0	(311,663)
<b>Net cash provided (used) by operating activities</b>	<b>(53,390)</b>	<b>4,812</b>	<b>58,058</b>	<b>9,480</b>
<b>Cash flows from noncapital financing activities:</b>				
Cash received (paid) from (to) interfund transfer	1,153,305	0	(128,224)	1,025,081
Cash received from general fund loan	0	0	877	877
<b>Net cash provided (used) by noncapital financing activities</b>	<b>1,153,305</b>	<b>0</b>	<b>(127,347)</b>	<b>1,025,958</b>
<b>Cash flows from capital and related financing activities:</b>				
Gain on sale of fixed assets	0	0	0	0
Acquisition of capital assets	0	(12,500)	(213,805)	(226,305)
<b>Net cash used for capital and related financing activities</b>	<b>0</b>	<b>(12,500)</b>	<b>(213,805)</b>	<b>(226,305)</b>
<b>Cash flows from investing activities:</b>				
Withdrawals from investment pool	0	4,218	172,284	176,502
Deposits into investment pool	(742,833)	0	0	(742,833)
Interest received on investments	57,443	0	0	57,443
<b>Net cash provided (used) by investing activities</b>	<b>(685,390)</b>	<b>4,218</b>	<b>172,284</b>	<b>(508,888)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>414,525</b>	<b>(3,470)</b>	<b>(110,810)</b>	<b>300,245</b>
Cash and demand investments, July 1, 2005	684,294	14,586	110,833	809,713
Cash and demand investments, June 30, 2006	<b>\$1,098,819</b>	<b>\$11,116</b>	<b>\$23</b>	<b>\$1,109,958</b>
<b>Noncash transaction:</b>				
Increase in cash investments market value	(18,045)	\$0	\$0	(18,045)
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	(25,560)	(739)	\$40,750	\$ 14,451
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Loss on disposal of fixed assets	0	0	0	0
Depreciation expense	0	5,640	24,606	30,246
(Increase) decrease in assets:				
Accounts receivable	0	0	(2,918)	(2,918)
Increase (decrease) in liabilities:				
Accounts payable	(540)	(89)	(5,327)	(5,956)
Accrued liabilities	(12,286)	0	947	(11,339)
Unearned premiums	(15,004)	0	0	(15,004)
<b>Total adjustments</b>	<b>(27,830)</b>	<b>5,551</b>	<b>17,308</b>	<b>(4,971)</b>
<b>Net cash provided (used) by operating activities</b>	<b>(53,390)</b>	<b>\$4,812</b>	<b>\$58,058</b>	<b>\$ 9,480</b>