

## **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

**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

**Crime Control Fund** - Accounts for state and federal grants dedicated to public safety efforts

**Health Services Fund** - Accounts for the collection of a levy designated for the operations of the City/County Health Department, which operates programs designated for promoting public health. Funds collected by the levy are forwarded to the Health Department.

**Soil Conservation Fund** - Accounts for a special assessment levied within the district for the conservation of soil resources and prevention of soil erosion

**Alcohol Rehabilitation Fund** - Accounts for the distribution of alcohol taxes from the state to be used for the treatment, rehabilitation, and prevention of alcoholism

**Drug Forfeiture Fund** - Accounts for the proceeds and disbursement of funds associated with property seized in connection with illegal activities involving controlled substances.

## **NONMAJOR SPECIAL REVENUE FUNDS, continued**

**Junk Vehicle Fund** - Accounts for the state allocation of the motor vehicle disposal fee, which is used for the control, collection, recycling, and disposal of junk vehicles

**Youth Services Fund** - Accounts for the secure detention of delinquent and troubled youths and a shelter care program for youths transitioning to other placement programs.

**R.S.I.D. Maintenance Fund** - Accounts for special assessments levied to finance improvements, repairs, or services which benefit the assessed properties

**Traffic Safety Fund** - Accounts for state and federal grants and allocations that are required to benefit highway safety projects, such as DUI enforcement

**Emergency Levy Fund** - Accounts for a levy on property outside Billings, Laurel, and Broadview used to fund eligible declared emergency expenditures

**Permissive Medical Levy Fund** - Accounts for taxes levied for funding costs related to the inflationary cost of the County's medical plan that are statutorily permitted.

**Veteran's Cemetery Levy Fund** - Accounts for taxes levied for funding costs related to the County's voter approved new veteran's cemetery in Laurel.

**Benevolent Fund** - Accounts for funds bequested or contributed to the County for general purposes.

## **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

**\$3 Million G.O. Bond Fund** - Accounts for the debt service of the \$3 million limited general obligation bond issued to do \$1.6 million in veteran's cemetery capital improvements and \$1.4 million in Metra seating improvements

## **NONMAJOR CAPITAL PROJECTS FUNDS**

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

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

**\$3 Million G.O. Construction Fund** - Accounts for the capital expenditure of the \$3 million limited general obligation bond and other funding for veteran's cemetery capital improvements and Metra seating improvements

## **INTERNAL SERVICE FUNDS**

**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

**Motor Pool Fund** - Accounts for the operations of the County motor pool, which charges the use of the vehicles to County departments based on mileage

**Telephone Fund** - Accounts for the operations of the telephone system, which is charged back to County departments based on the quantity and type of phones being used

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2009  
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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	\$265,361	\$201,227	\$36	\$30,984	\$5,239	\$2,035	\$18,961
Cash investments, pooled	1,322,201	1,002,643	181	154,380	26,106	10,139	94,476
Receivables (net of allowance for uncollectibles):							
Property taxes	71,096	79,009	0	16,170	37,863	46,541	14,649
Accounts	27,894	0	0	21,948	0	0	0
Delinquent assessments	0	0	2	0	0	0	0
Accrued interest	0	0	0	0	0	0	0
Inventories	0	57,937	0	32,738	0	0	0
<b>Total assets</b>	<b>\$1,686,552</b>	<b>\$1,340,816</b>	<b>\$219</b>	<b>\$256,220</b>	<b>\$69,208</b>	<b>\$58,715</b>	<b>\$128,086</b>
 <b><u>Liabilities and Fund Balance</u></b>							
<b>LIABILITIES:</b>							
Accounts payable	\$9,513	\$51,627	\$217	\$26,299	\$12,889	\$12,174	\$17,592
Accrued liabilities	59,000	0	0	12,350	0	0	3,289
Deferred revenue	71,096	79,009	2	16,170	37,863	46,541	14,649
<b>Total liabilities</b>	<b>139,609</b>	<b>130,636</b>	<b>219</b>	<b>54,819</b>	<b>50,752</b>	<b>58,715</b>	<b>35,530</b>
 <b>FUND BALANCE:</b>							
Reserved for inventories	0	57,937	0	32,738	0	0	0
Unreserved	1,546,943	1,152,243	0	168,663	18,456	0	92,556
<b>Total fund balance</b>	<b>1,546,943</b>	<b>1,210,180</b>	<b>0</b>	<b>201,401</b>	<b>18,456</b>	<b>0</b>	<b>92,556</b>
<b>Total liabilities and fund balance</b>	<b>\$1,686,552</b>	<b>\$1,340,816</b>	<b>\$219</b>	<b>\$256,220</b>	<b>\$69,208</b>	<b>\$58,715</b>	<b>\$128,086</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2009**  
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<u>Assets</u>	PILT Fund	Parks Fund	Museum Fund	Crime Control Fund	Health Services Fund	Soil Conservation Fund
Cash and demand investments, pooled	\$56,558	\$15,716	\$43,166	\$0	\$137,828	\$369
Cash investments, pooled	281,810	78,307	215,078	0	688,037	1,838
Receivables (net of allowance for uncollectibles):						
Property taxes	0	0	29,971	0	126,547	1,143
Accounts	0	0	0	6,253	0	0
Delinquent assessments	0	0	0	0	0	0
Accrued interest	0	0	0	0	1,279	0
Prepaid Expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
<b>Total assets</b>	<b>\$338,368</b>	<b>\$94,023</b>	<b>\$288,215</b>	<b>\$6,253</b>	<b>\$953,691</b>	<b>\$3,350</b>
 <b><u>Liabilities and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$0	\$429	\$2,735	\$5,916	\$0	\$2,207
Accrued liabilities	0	0	0	0	0	0
Due to other funds	0	0	0	337	0	0
Deferred revenue	0	0	29,971	0	126,547	1,143
Due to other taxing districts	0	0	0	0	827,144	0
<b>Total liabilities</b>	<b>0</b>	<b>429</b>	<b>32,706</b>	<b>6,253</b>	<b>953,691</b>	<b>3,350</b>
 <b>FUND BALANCE:</b>						
Reserved for inventories	0	0	0	0	0	0
Unreserved	338,368	93,594	255,509	0	0	0
<b>Total fund balance</b>	<b>338,368</b>	<b>93,594</b>	<b>255,509</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total liabilities and fund balance</b>	<b>\$338,368</b>	<b>\$94,023</b>	<b>\$288,215</b>	<b>\$6,253</b>	<b>\$953,691</b>	<b>\$3,350</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2009  
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<u>Assets</u>	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund	Traffic Safety Fund
Cash and demand investments, pooled	\$10,229	\$8,221	\$542	\$89,794	\$295,084	\$16,444
Cash investments, pooled	50,965	41,014	2,703	447,411	1,475,268	82,255
Receivables (net of allowance for uncollectibles):						
Property taxes	0	0	0	0	0	0
Accounts	0	0	0	160,509	0	0
Delinquent assessments	0	0	0	0	31,619	0
Accrued interest	0	48	0	0	4,927	321
Deferred assessments	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
<b>Total assets</b>	<b>\$61,194</b>	<b>\$49,283</b>	<b>\$3,245</b>	<b>\$697,714</b>	<b>\$1,806,898</b>	<b>\$99,020</b>
<b><u>Liabilities and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$61,194	\$146	\$3,245	\$17,839	\$38,819	\$4,291
Accrued liabilities	0	0	0	23,200	51	0
Due to other funds	0	0	0	0	24,718	0
Deferred revenue	0	0	0	0	31,619	0
Due to other taxing districts	0	0	0	0	0	0
<b>Total liabilities</b>	<b>61,194</b>	<b>146</b>	<b>3,245</b>	<b>41,039</b>	<b>95,207</b>	<b>4,291</b>
<b>FUND BALANCE:</b>						
Reserved for inventories	0	0	0	0	0	0
Unreserved	0	49,137	0	656,675	1,711,691	94,729
<b>Total fund balance</b>	<b>0</b>	<b>49,137</b>	<b>0</b>	<b>656,675</b>	<b>1,711,691</b>	<b>94,729</b>
<b>Total liabilities and fund balance</b>	<b>\$61,194</b>	<b>\$49,283</b>	<b>\$3,245</b>	<b>\$697,714</b>	<b>\$1,806,898</b>	<b>\$99,020</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2009  
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Veteran's Cemetery Levy Fund	Benevolent Fund	Total
Cash and demand investments, pooled	\$0	\$0	\$14,548	\$8,893	\$1,221,235
Cash investments, pooled	0	0	72,490	44,310	6,091,612
Receivables (net of allowance for uncollectibles):					
Property taxes	2,773	199,344	13,998	0	639,104
Accounts	0	0	0	0	216,604
Delinquent assessments	0	0	0	0	31,621
Accrued interest	0	0	0	0	6,575
Deferred assessments					0
Inventories	0	0	0	0	90,675
<b>Total assets</b>	<b>\$2,773</b>	<b>\$199,344</b>	<b>\$101,036</b>	<b>\$53,203</b>	<b>\$8,297,426</b>
 <b><u>Liabilities and Fund Balance</u></b>					
<b>LIABILITIES:</b>					
Accounts payable	\$0	\$0	\$7,215	\$0	\$ 274,347
Accrued liabilities	0	0	0	0	97,890
Due to other funds	0	199,344	0	0	224,399
Deferred revenue	2,773	199,344	13,998	0	670,725
Due to other taxing districts	0	0	0	0	827,144
<b>Total liabilities</b>	<b>2,773</b>	<b>398,688</b>	<b>21,213</b>	<b>0</b>	<b>2,094,505</b>
 <b>FUND BALANCE:</b>					
Reserved for inventories	0	0	0	0	90,675
Unreserved	0	(199,344)	79,823	53,203	6,112,246
<b>Total fund balance</b>	<b>0</b>	<b>(199,344)</b>	<b>79,823</b>	<b>53,203</b>	<b>6,202,921</b>
<b>Total liabilities and fund balance</b>	<b>\$2,773</b>	<b>\$199,344</b>	<b>\$101,036</b>	<b>\$53,203</b>	<b>\$8,297,426</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, 2009  
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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	\$1,060,035	\$1,071,459	\$1,176,931	\$1,188,987	\$0	\$0	\$244,419	\$246,067
Special assessments	0	0	0	0	870	844	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	143,570	188,249	0	0	0	0	123,744	58,083
Charges for services	72,000	67,817	0	0	0	0	46,500	46,250
Other	250	796	0	0	0	0	117,600	91,459
<b>Total revenues</b>	<b>1,275,855</b>	<b>1,328,321</b>	<b>1,176,931</b>	<b>1,188,987</b>	<b>870</b>	<b>844</b>	<b>532,263</b>	<b>441,859</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	3,120,196	2,744,191	0	0	0	0	0	0
Public works	0	0	478,000	366,445	0	0	530,880	368,243
Social and economic services	0	0	0	0	870	844	0	0
<b>Capital outlay:</b>								
Public safety	67,500	28,280	0	0	0	0	0	0
Public works	0	0	1,021,200	406,259	0	0	20,633	13,510
<b>Total expenditures</b>	<b>3,187,696</b>	<b>2,772,471</b>	<b>1,499,200</b>	<b>772,704</b>	<b>870</b>	<b>844</b>	<b>551,513</b>	<b>381,753</b>
Excess (deficiency) of revenues over (under) expenditures	(1,911,841)	(1,444,150)	(322,269)	416,283	0	0	(19,250)	60,106
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	1,905,980	1,899,565	0	0	0	0	9,504	9,504
Interfund transfer out	(191,435)	(174,303)	(303,085)	(303,085)	0	0	(15,000)	(15,000)
<b>Total other financing sources (uses)</b>	<b>1,714,545</b>	<b>1,725,262</b>	<b>(303,085)</b>	<b>(303,085)</b>	<b>0</b>	<b>0</b>	<b>(5,496)</b>	<b>(5,496)</b>
<b>Net change in fund balances</b>	<b>\$ (197,296)</b>	<b>281,112</b>	<b>\$ (625,354)</b>	<b>113,198</b>	<b>\$0</b>	<b>0</b>	<b>\$ (24,746)</b>	<b>54,610</b>
<b>Fund balances July 1, 2008</b>		<b>1,265,831</b>		<b>1,096,982</b>		<b>0</b>		<b>146,791</b>
<b>Fund balances June 30, 2009</b>		<b>\$ 1,546,943</b>		<b>\$ 1,210,180</b>		<b>\$0</b>		<b>\$ 201,401</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, 2009  
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	<u>Library Fund</u>		<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>						
Taxes	\$ 556,442	\$ 569,898	\$ 716,616	\$ 716,615	\$ 217,852	\$ 220,804
Intergovernmental	84,865	84,865	0	0	0	0
Charges for services	0	0	0	0	0	0
Other	0	0	0	0	0	0
<b>Total revenues</b>	<b>641,307</b>	<b>654,763</b>	<b>716,616</b>	<b>716,615</b>	<b>217,852</b>	<b>220,804</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Social and economic services	0	0	716,616	716,615	227,024	211,317
Culture and recreation	641,307	636,307	0	0	0	0
<b>Capital outlay:</b>						
Public safety	0	0	0	0	0	0
Social and economic services	0	0	0	0	2,200	2,156
<b>Total expenditures</b>	<b>641,307</b>	<b>636,307</b>	<b>716,616</b>	<b>716,615</b>	<b>229,224</b>	<b>213,473</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>18,456</b>	<b>0</b>	<b>0</b>	<b>(11,372)</b>	<b>7,331</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfer in	0	0	0	0	7,049	3,168
Interfund transfer out	0	0	0	0	(15,000)	(15,000)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,951)</b>	<b>(11,832)</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>18,456</b>	<b>\$0</b>	<b>0</b>	<b>\$ (19,323)</b>	<b>(4,501)</b>
<b>Fund balances July 1, 2008</b>		<b>0</b>		<b>0</b>		<b>97,057</b>
<b>Fund balances June 30, 2009</b>		<b>\$18,456</b>		<b>\$0</b>		<b>\$ 92,556</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, 2009  
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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	\$ 446,331	\$ 450,932	\$0	\$0
Intergovernmental	105,000	245,958	0	0	169,500	157,000	227,447	138,618
Other	0	352	28,000	12,980	0	0	22,971	22,971
<b>Total revenues</b>	<b>105,000</b>	<b>246,310</b>	<b>28,000</b>	<b>12,980</b>	<b>615,831</b>	<b>607,932</b>	<b>250,418</b>	<b>161,589</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	88,000	68,597	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	346,006	254,457
Culture and recreation	0	0	42,900	38,136	607,560	469,342	0	0
<b>Capital outlay:</b>								
Public safety	0	0	0	0	0	0	0	0
Culture and recreation	0	0	17,400	17,339	75,450	5,372	0	0
<b>Total expenditures</b>	<b>88,000</b>	<b>68,597</b>	<b>60,300</b>	<b>55,475</b>	<b>683,010</b>	<b>474,714</b>	<b>346,006</b>	<b>254,457</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>17,000</b>	<b>177,713</b>	<b>(32,300)</b>	<b>(42,495)</b>	<b>(67,179)</b>	<b>133,218</b>	<b>(95,588)</b>	<b>(92,868)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	12,000	12,000	20,000	20,000	95,588	92,868
Interfund transfer out	(21,000)	(21,000)	0	0	(40,005)	(40,005)	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>(20,005)</b>	<b>(20,005)</b>	<b>95,588</b>	<b>92,868</b>
<b>Net change in fund balances</b>	<b>(\$4,000)</b>	<b>156,713</b>	<b>\$ (20,300)</b>	<b>(30,495)</b>	<b>\$ (87,184)</b>	<b>113,213</b>	<b>\$0</b>	<b>0</b>
<b>Fund balances July 1, 2008</b>		<b>181,655</b>		<b>124,089</b>		<b>142,296</b>		<b>0</b>
<b>Fund balances June 30, 2009</b>		<b>\$ 338,368</b>		<b>\$ 93,594</b>		<b>\$ 255,509</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, 2009  
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	Health Services Fund		Soil Conservation Fund		Alcohol Rehabilitation Fund		Drug Forfeiture Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>								
Taxes	\$ 1,870,338	\$ 1,889,798	\$ 84,886	\$ 84,544	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	2,245	2,245	202,283	202,283	0	0
Fines and forfeitures	0	0	0	0	0	0	32,500	28,617
Other	5,000	14,059	0	0	0	0	300	407
<b>Total revenues</b>	<b>1,875,338</b>	<b>1,903,857</b>	<b>87,131</b>	<b>86,789</b>	<b>202,283</b>	<b>202,283</b>	<b>32,800</b>	<b>29,024</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	0	0	0	0	45,950	29,676
Public health	1,940,668	1,903,857	0	0	202,283	202,283	0	0
Conservation of natural resources	0	0	87,131	86,789	0	0	0	0
<b>Capital outlay:</b>								
Public safety	0	0	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>1,940,668</b>	<b>1,903,857</b>	<b>87,131</b>	<b>86,789</b>	<b>202,283</b>	<b>202,283</b>	<b>45,950</b>	<b>29,676</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(65,330)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,150)</b>	<b>(652)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer out	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>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>\$ (13,150)</b>	<b>(652)</b>
Fund balances July 1, 2008		0		0		0		49,789
Fund balances June 30, 2009		\$0		\$0		\$0		\$ 49,137

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, 2009  
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	Junk Vehicle Fund		Youth Services Fund		R.S.I.D. Maintenance Fund		Traffic Safety Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special assessments	0	0	0	0	625,000	602,601	0	0
Licenses and permits	0	0	145,000	145,000	0	0	0	0
Intergovernmental	192,398	192,398	240,012	236,059	0	0	60,000	81,050
Charges for services	800	580	1,685,964	1,685,775	0	0	0	0
Other	1,205	0	0	186	55,000	47,838	6,000	3,091
<b>Total revenues</b>	<b>194,403</b>	<b>192,978</b>	<b>2,070,976</b>	<b>2,067,020</b>	<b>680,000</b>	<b>650,439</b>	<b>66,000</b>	<b>84,141</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	2,320,963	2,241,389	0	0	110,500	70,633
Public works	159,637	157,561	0	0	0	0	0	0
<b>Debt service:</b>								
Interest	0	0	0	0	0	0	0	0
<b>Capital outlay:</b>								
Public safety	0	0	9,500	7,201	0	0	25,000	7,860
Public works	0	0	0	0	400,000	742,701	0	0
<b>Total expenditures</b>	<b>159,637</b>	<b>157,561</b>	<b>2,330,463</b>	<b>2,248,590</b>	<b>400,000</b>	<b>742,701</b>	<b>135,500</b>	<b>78,493</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>34,766</b>	<b>35,417</b>	<b>(259,487)</b>	<b>(181,570)</b>	<b>280,000</b>	<b>(92,262)</b>	<b>(69,500)</b>	<b>5,648</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	7,920	7,260	110,880	108,768	0	0	0	0
Interfund transfer out	(42,686)	(42,677)	(97,500)	(97,500)	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(34,766)</b>	<b>(35,417)</b>	<b>13,380</b>	<b>11,268</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>\$ (246,107)</b>	<b>(170,302)</b>	<b>\$ 280,000</b>	<b>(92,262)</b>	<b>\$ (69,500)</b>	<b>5,648</b>
Fund balances July 1, 2008		0		826,977		1,803,953		89,081
Fund balances June 30, 2009		\$0		\$ 656,675		\$ 1,711,691		\$ 94,729

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, 2009  
 (PAGE 6 OF 6)

	<u>Emergency Levy Fund</u>		<u>Permissive Medical Levy Fund</u>		<u>Veteran's Cemetery</u>		<u>Benevolent Fund</u>		<u>Total</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>
<b>REVENUES:</b>										
Taxes	\$13,000	\$10,148	\$3,015,389	\$3,024,906	\$223,165	\$221,634	\$0	\$0	\$9,625,404	\$9,695,792
Special assessments	0	0	0	0	0	0	0	0	625,870	603,445
Licenses and permits	0	0	0	0	0	0	0	0	145,000	145,000
Intergovernmental	0	0	0	0	0	0	0	0	1,551,064	1,586,808
Fines and forfeitures	0	0	0	0	0	0	0	0	32,500	28,617
Charges for services	0	0	0	0	15,000	7,632	0	0	1,820,264	1,808,054
Other	0	0	0	0	25,000	43,827	0	0	261,326	237,966
<b>Total revenues</b>	<b>13,000</b>	<b>10,148</b>	<b>3,015,389</b>	<b>3,024,906</b>	<b>263,165</b>	<b>273,093</b>	<b>0</b>	<b>0</b>	<b>14,061,428</b>	<b>14,105,682</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
General government	0	0	0	0	0	0	59,002	5,799	147,002	74,396
Public safety	0	0	0	0	0	0	0	0	5,943,615	5,340,346
Public works	13,000	10,148	0	0	57,700	49,179	0	0	1,239,217	951,576
Public health	0	0	0	0	0	0	0	0	2,142,951	2,106,140
Social and economic services	0	0	0	0	0	0	0	0	944,510	928,776
Culture and recreation	0	0	0	0	0	0	0	0	1,291,767	1,143,785
Conservation of natural resources	0	0	0	0	0	0	0	0	87,131	86,789
<b>Capital outlay:</b>										
Public safety	0	0	0	0	0	0	0	0	102,000	43,341
Public works	0	0	0	0	80,000	18,791	0	0	1,521,833	1,181,261
Social and economic services	0	0	0	0	0	0	0	0	2,200	2,156
Culture and recreation	0	0	0	0	0	0	0	0	92,850	22,711
<b>Total expenditures</b>	<b>13,000</b>	<b>10,148</b>	<b>0</b>	<b>0</b>	<b>137,700</b>	<b>67,970</b>	<b>59,002</b>	<b>5,799</b>	<b>13,515,076</b>	<b>11,881,277</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>3,015,389</b>	<b>3,024,906</b>	<b>125,465</b>	<b>205,123</b>	<b>(59,002)</b>	<b>(5,799)</b>	<b>546,352</b>	<b>2,224,405</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	0	0	0	0	0	0	0	0	2,168,921	2,153,133
Interfund transfer out	0	0	(3,015,389)	(2,967,259)	(146,060)	(146,060)	0	0	(3,887,160)	(3,821,889)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>(3,015,389)</b>	<b>(2,967,259)</b>	<b>(146,060)</b>	<b>(146,060)</b>	<b>0</b>	<b>0</b>	<b>(1,718,239)</b>	<b>(1,668,756)</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>57,647</b>	<b>(\$20,595)</b>	<b>59,063</b>	<b>(\$59,002)</b>	<b>(5,799)</b>	<b>\$ (1,171,887)</b>	<b>555,649</b>
<b>Fund balances July 1, 2008</b>		<b>0</b>		<b>(256,991)</b>		<b>20,760</b>		<b>59,002</b>		<b>5,647,272</b>
<b>Fund balances June 30, 2009</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (199,344)</b>	<b>\$ (199,344)</b>	<b>\$ 79,823</b>	<b>\$ 79,823</b>	<b>\$ 53,203</b>	<b>\$ 53,203</b>	<b>\$ 6,202,921</b>	<b>\$ 6,202,921</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2009**

<u>Assets</u>	R.S.I.D. Revolving Fund	METRA Expansion Bond Fund	\$3 Million G.O. Bond Fund	Total
Cash and demand investments, pooled	\$43,785	\$33,606	\$144	\$77,535
Cash investments, pooled	218,167	168,691	715	387,573
Receivables (net of allowance for uncollectibles):				
Property taxes	0	40,473	0	40,473
Delinquent assessments	2,248	0	0	2,248
Accrued interest	0	1,232	0	1,232
<b>Total assets</b>	<b>\$264,200</b>	<b>\$244,002</b>	<b>\$859</b>	<b>\$509,061</b>
<b><u>Liabilities and Fund Balance</u></b>				
<b>LIABILITIES:</b>				
Deferred revenue	\$2,248	\$40,473	\$0	\$42,721
<b>FUND BALANCE, reserved for debt service</b>	<b>261,952</b>	<b>203,529</b>	<b>859</b>	<b>466,340</b>
<b>Total liabilities and fund balance</b>	<b>\$264,200</b>	<b>\$244,002</b>	<b>\$859</b>	<b>\$509,061</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, 2009**

	<u>R.S.I.D.</u>		<u>METRA Expansion</u>		<u>\$3 Million G.O.</u>		<u>Total</u>	
	<u>Revolving Fund</u>		<u>Bond Fund</u>		<u>Bond Fund</u>		<u>Budget</u>	<u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES:</b>								
Taxes	\$0	\$0	\$534,003	\$561,946	\$0	\$0	\$534,003	\$561,946
Intergovernmental	0	0	207,799	205,411	0	0	207,799	205,411
Other	0	0	15,000	11,944	0	0	15,000	11,944
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>756,802</b>	<b>779,301</b>	<b>0</b>	<b>0</b>	<b>756,802</b>	<b>779,301</b>
<b>EXPENDITURES:</b>								
Debt service:								
Principal	0	0	625,000	625,000	165,000	165,000	790,000	790,000
Interest	0	0	161,333	164,975	109,363	108,911	270,696	273,886
Refunding bond issuance costs	0	0	21,443	55,150	0	0	21,443	55,150
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>807,776</b>	<b>845,125</b>	<b>274,363</b>	<b>273,911</b>	<b>1,082,139</b>	<b>1,119,036</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>(50,974)</b>	<b>(65,824)</b>	<b>(274,363)</b>	<b>(273,911)</b>	<b>(325,337)</b>	<b>(339,735)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	0	0	273,863	273,863	273,863	273,863
Interfund transfer out	(25,000)	0	0	0	0	0	(25,000)	0
Long term debt proceeds	0	0	21,443	3,440,000	0	0	21,443	3,440,000
Refunding bonds - reoffering premium	0	0	0	149,685	0	0	0	149,685
Payment to refunded bond escrow agent	0	0	0	(3,530,000)	0	0	0	(3,530,000)
<b>Total other financing sources (uses)</b>	<b>(25,000)</b>	<b>0</b>	<b>21,443</b>	<b>59,685</b>	<b>273,863</b>	<b>273,863</b>	<b>270,306</b>	<b>333,548</b>
<b>Net change in fund balances</b>	<b>\$ (25,000)</b>	<b>0</b>	<b>\$ (29,531)</b>	<b>(6,139)</b>	<b>\$ (500)</b>	<b>(48)</b>	<b>\$ (55,031)</b>	<b>(6,187)</b>
<b>Fund balance July 1, 2008</b>		<b>261,952</b>		<b>209,668</b>		<b>907</b>		<b>472,527</b>
<b>Fund balance June 30, 2009</b>		<b>\$ 261,952</b>		<b>\$ 203,529</b>		<b>\$ 859</b>		<b>\$ 466,340</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2009**

<u>Assets</u>	<b>Geographical Information System Fund</b>	<b>RSID Construction Fund</b>	<b>\$3 Million G.O. Construction Fund</b>	<b>Total</b>
Cash and demand investments, pooled	\$15,000	\$0	\$19,711	\$34,711
Cash investments, pooled	74,738	0	98,213	172,951
<b>Total Assets</b>	<b>\$142,668</b>	<b>\$0</b>	<b>\$117,924</b>	<b>\$260,592</b>
<b><u>Liabilities and Fund Balance</u></b>				
<b>LIABILITIES:</b>				
Accounts payable	\$3	\$0	\$47,961	\$47,964
Accrued liabilities	4,500	0	40,522	45,022
<b>Total liabilities</b>	<b>4,503</b>	<b>0</b>	<b>88,483</b>	<b>92,986</b>
<b>FUND BALANCE:</b>				
Reserved for capital improvements	138,165	0	29,441	167,606
<b>Total fund balance</b>	<b>138,165</b>	<b>0</b>	<b>29,441</b>	<b>167,606</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$142,668</b>	<b>\$0</b>	<b>\$117,924</b>	<b>\$260,592</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	Geographical		\$3 Million		Total	
	Information System Fund	GO Construction Fund	Budget	Actual	Budget	Actual
	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>						
Intergovernmental	\$ 65,613	\$ 65,613	\$0	\$0	\$ 65,613	\$ 65,613
Charge for services	100,000	106,022	0	0	100,000	106,022
Other	0	0	114,500	123,576	114,500	123,576
<b>Total revenues</b>	<b>165,613</b>	<b>171,635</b>	<b>114,500</b>	<b>123,576</b>	<b>280,113</b>	<b>295,211</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	348,133	343,571	0	0	348,133	343,571
Public works	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
<b>Capital outlay:</b>						
General government	6,040	5,815			6,040	5,815
Public works	0	0	1,613,269	1,634,504	1,613,269	1,634,504
Culture and recreation	0	0	1,281,983	1,240,383	1,281,983	1,240,383
<b>Total expenditures</b>	<b>354,173</b>	<b>349,386</b>	<b>2,895,252</b>	<b>2,874,887</b>	<b>3,249,425</b>	<b>3,224,273</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(188,560)</b>	<b>(177,751)</b>	<b>(2,780,752)</b>	<b>(2,751,311)</b>	<b>(2,969,312)</b>	<b>(2,929,062)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfers in	181,455	160,974	0	0	181,455	160,974
Special assessment bond proceeds	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>181,455</b>	<b>160,974</b>	<b>0</b>	<b>0</b>	<b>181,455</b>	<b>160,974</b>
<b>Net change in fund balances</b>	<b>\$ (7,105)</b>	<b>(16,777)</b>	<b>(\$2,780,752)</b>	<b>(2,751,311)</b>	<b>\$ (2,787,857)</b>	<b>(2,768,088)</b>
<b>Fund balance July 1, 2008</b>		<b>154,942</b>		<b>2,780,752</b>		<b>2,935,694</b>
<b>Fund balance June 30, 2009</b>		<b>\$ 138,165</b>		<b>\$29,441</b>		<b>\$ 167,606</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
JUNE 30, 2009**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$713,999	\$7,144	\$16,669	\$737,812
Cash investments, pooled	3,569,228	35,597	83,058	3,687,883
Receivables (net of allowance for uncollectibles):				
Accounts	4,862	0	0	4,862
Accrued interest	11,525	0	0	11,525
<b>Total current assets</b>	<b>4,299,614</b>	<b>42,741</b>	<b>99,727</b>	<b>4,442,082</b>
<b>NONCURRENT ASSETS</b>				
<b>Capital Assets:</b>				
Equipment and vehicles	0	57,776	246,058	303,834
Accumulated depreciation	0	(55,275)	(104,872)	(160,147)
<b>Total property and equipment (net)</b>	<b>0</b>	<b>2,501</b>	<b>141,186</b>	<b>143,687</b>
<b>Total assets</b>	<b>\$4,299,614</b>	<b>\$45,242</b>	<b>\$240,913</b>	<b>\$4,585,769</b>
<b><u>LIABILITIES</u></b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$2,316	\$585	\$187	\$3,088
Accrued liabilities	532,286	0	0	532,286
Accrued compensated absences	0	0	480	480
Unearned premiums	266,978	0	0	266,978
<b>Total current liabilities</b>	<b>801,580</b>	<b>585</b>	<b>667</b>	<b>802,832</b>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	0	0	1,441	1,441
<b><u>NET ASSETS</u></b>				
Investment in capital assets, net of related debt	0	2,501	141,186	143,687
Unrestricted	3,498,034	42,156	97,619	3,637,809
<b>Total net assets</b>	<b>3,498,034</b>	<b>44,657</b>	<b>238,805</b>	<b>3,781,496</b>
<b>Total liabilities and net assets</b>	<b>\$4,299,614</b>	<b>\$45,242</b>	<b>\$240,913</b>	<b>\$4,585,769</b>

**YELLOWSTONE COUNTY, MONTANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
<b>OPERATING REVENUES:</b>				
Charges for services	\$0	\$ 9,460	\$ 136,434	\$ 145,894
Health insurance premiums	4,960,434	0	0	4,960,434
<b>Total operating revenues</b>	<b>4,960,434</b>	<b>9,460</b>	<b>136,434</b>	<b>5,106,328</b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	0	0	54,003	54,003
Supplies	0	2,584	22,047	24,631
Contracted services	41,179	798	30,947	72,924
Health claims	5,993,897	0	0	5,993,897
Stop-loss insurance and administration	348,880	0	0	348,880
Depreciation	0	2,500	21,380	23,880
<b>Total operating expenses</b>	<b>6,383,956</b>	<b>5,882</b>	<b>128,377</b>	<b>6,518,215</b>
<b>Operating income (loss)</b>	<b>(1,423,522)</b>	<b>3,578</b>	<b>8,057</b>	<b>(1,411,887)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	117,422	0	0	117,422
<b>Income (loss) before transfers</b>	<b>(1,306,100)</b>	<b>3,578</b>	<b>8,057</b>	<b>(1,294,465)</b>
Interfund transfer in	1,775,291	0	3168	1,778,459
<b>Change in net assets</b>	<b>469,191</b>	<b>3,578</b>	<b>11,225</b>	<b>483,994</b>
<b>Net assets July 1, 2008</b>	<b>3,028,843</b>	<b>41,079</b>	<b>227,580</b>	<b>3,297,502</b>
<b>Net assets June 30, 2009</b>	<b>\$ 3,498,034</b>	<b>\$ 44,657</b>	<b>\$ 238,805</b>	<b>\$ 3,781,496</b>

**YELLOWSTONE COUNTY, MONTANA**  
**Internal Service Funds**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
<b>Cash flows from operating activities:</b>				
Cash received from users	\$0	\$9,460	\$136,434	\$145,894
Cash received from health insurance premiums	4,959,289	0	0	4,959,289
Cash paid to other suppliers for goods or services	(41,179)	(3,317)	(53,339)	(97,835)
Cash paid to employees for services	0	0	(54,193)	(54,193)
Cash paid for health claims	(6,035,990)	0	0	(6,035,990)
Cash paid for stop-loss insurance and administration	(348,880)	0	0	(348,880)
<b>Net cash provided (used) by operating activities</b>	<b>(1,466,760)</b>	<b>6,143</b>	<b>28,902</b>	<b>(1,431,715)</b>
<b>Cash flows from noncapital financing activities:</b>				
Cash received (paid) from (to) interfund transfer	1,775,291	0	3,168	1,778,459
<b>Net cash provided (used) by noncapital financing activities</b>	<b>1,775,291</b>	<b>0</b>	<b>3,168</b>	<b>1,778,459</b>
<b>Cash flows from investing activities:</b>				
Deposits into investment pool	(160,062)	(3,237)	(23,236)	(186,535)
Interest received on investments	119,588	0	0	119,588
<b>Net cash provided (used) by investing activities</b>	<b>(40,474)</b>	<b>(3,237)</b>	<b>(23,236)</b>	<b>(66,947)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>268,057</b>	<b>2,906</b>	<b>8,834</b>	<b>279,797</b>
<b>Cash and demand investments, July 1, 2008</b>	<b>445,942</b>	<b>4,238</b>	<b>7,835</b>	<b>458,015</b>
<b>Cash and demand investments, June 30, 2009</b>	<b>\$713,999</b>	<b>\$7,144</b>	<b>\$16,669</b>	<b>\$737,812</b>
<b>Noncash transaction:</b>				
Increase in cash investments market value	\$7,473	\$0	\$0	\$7,473

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

<b>Operating income (loss)</b>	<b>(1,423,522)</b>	<b>\$3,578</b>	<b>\$8,057</b>	<b>\$ (\$1,411,887)</b>
<b>Adjustments to reconcile net income (loss) to net cash from operating activities:</b>				
Depreciation expense	0	2,500	21,380	23,880
Increase (decrease) in liabilities:				
Accounts payable	1,792	65	(345)	1,512
Accrued liabilities	(43,885)	0	(190)	(44,075)
Unearned premiums	3,717	0	0	3,717
<b>Total adjustments</b>	<b>(43,238)</b>	<b>2,565</b>	<b>20,845</b>	<b>(19,828)</b>
<b>Net cash provided (used) by operating activities</b>	<b>(1,466,760)</b>	<b>\$6,143</b>	<b>\$28,902</b>	<b>\$ (\$1,431,715)</b>