

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 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

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, 2010
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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	\$213,204	\$193,627	\$22	\$25,016	\$4,372	\$1,292	\$12,015
Cash investments, pooled	1,295,024	1,176,107	133	151,948	26,559	7,848	72,979
Receivables (net of allowance for uncollectibles):							
Property taxes	113,749	126,460	2	25,976	75,464	74,762	22,583
Accounts	27,599	97,933	0	5,461	0	0	0
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0
Inventories	0	44,697	0	19,636	0	0	0
Total assets	\$1,653,226	\$1,638,824	\$157	\$228,153	\$106,395	\$83,902	\$107,577
<u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$9,591	\$101,453	\$155	\$1,987	\$30,931	\$9,140	\$11,336
Accrued liabilities	62,394	0	0	16,662	0	0	2,200
Deferred revenue	113,749	126,460	2	25,976	75,464	74,762	22,583
Total liabilities	185,734	227,913	157	44,625	106,395	83,902	36,119
FUND BALANCE:							
Reserved for inventories	0	44,697	0	19,636	0	0	0
Unreserved	1,467,492	1,366,214	0	163,892	0	0	71,458
Total fund balance	1,467,492	1,410,911	0	183,528	0	0	71,458
Total liabilities and fund balance	\$1,653,226	\$1,638,824	\$157	\$228,153	\$106,395	\$83,902	\$107,577

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010
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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	\$61,064	\$13,717	\$22,579	\$0	\$112,649	\$216
Cash investments, pooled	370,907	83,321	137,145	0	686,112	1,312
Receivables (net of allowance for uncollectibles):						
Property taxes	0	0	48,021	0	201,940	1,978
Accounts	0	0	0	4,604	0	0
Delinquent assessments	0	0	0	0	0	0
Accrued interest	0	0	0	0	1,676	0
Prepaid Expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Total assets	\$431,971	\$97,038	\$207,745	\$4,604	\$1,002,377	\$3,506
 <u>Liabilities and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$3,747	\$53	\$53,344	\$2,723	\$0	\$1,528
Accrued liabilities	0	0	0	0	0	0
Due to other funds	0	0	0	1,881	0	0
Deferred revenue	0	0	48,021	0	201,940	1,978
Due to other taxing districts	0	0	0	0	800,437	0
Total liabilities	3,747	53	101,365	4,604	1,002,377	3,506
 FUND BALANCE:						
Reserved for inventories	0	0	0	0	0	0
Unreserved	428,224	96,985	106,380	0	0	0
Total fund balance	428,224	96,985	106,380	0	0	0
Total liabilities and fund balance	\$431,971	\$97,038	\$207,745	\$4,604	\$1,002,377	\$3,506

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010
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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	\$5,870	\$9,015	\$1,604	\$60,612	\$314,155	\$13,269
Cash investments, pooled	35,658	54,772	9,746	368,165	1,914,257	80,896
Receivables (net of allowance for uncollectibles):						
Property taxes	0	0	0	0	0	0
Accounts	0	0	0	143,392	0	0
Delinquent assessments	0	0	0	0	41,676	0
Accrued interest	0	14	0	0	5,420	269
Deferred assessments	0	0	0	0	0	0
Prepaid Expenses	0	0	35	200	0	0
Inventories	0	0	0	0	0	0
Total assets	\$41,528	\$63,801	\$11,385	\$572,369	\$2,275,508	\$94,434
 <u>Liabilities and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$41,528	\$2,879	\$11,385	\$16,636	\$3,299	\$11,638
Accrued liabilities	0	0	0	23,020	204	0
Due to other funds	0	0	0	0	6,375	0
Deferred revenue	0	0	0	0	41,676	0
Due to other taxing districts	0	0	0	0	0	0
Total liabilities	41,528	2,879	11,385	39,656	51,554	11,638
 FUND BALANCE:						
Reserved for inventories	0	0	0	0	0	0
Unreserved	0	60,922	0	532,713	2,223,954	82,796
Total fund balance	0	60,922	0	532,713	2,223,954	82,796
Total liabilities and fund balance	\$41,528	\$63,801	\$11,385	\$572,369	\$2,275,508	\$94,434

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010
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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	\$18,784	\$7,521	\$1,090,603
Cash investments, pooled	0	0	114,099	45,682	6,632,670
Receivables (net of allowance for uncollectibles):					
Property taxes	2,665	312,280	22,390	0	1,028,270
Accounts	0	0	4,216	0	283,205
Delinquent assessments	0	0	0	0	41,676
Accrued interest	0	0	0	0	7,379
Deferred assessments					0
Inventories	0	0	0	0	64,333
Total assets	\$2,665	\$312,280	\$159,489	\$53,203	\$9,151,902
 <u>Liabilities and Fund Balance</u>					
LIABILITIES:					
Accounts payable	\$0	\$0	\$3,490	\$0	\$ 316,843
Accrued liabilities	0	0	0	0	104,480
Due to other funds	0	0	0	0	8,256
Deferred revenue	2,665	312,280	22,390	0	1,069,946
Due to other taxing districts	0	0	0	0	800,437
Total liabilities	2,665	312,280	25,880	0	2,299,962
 FUND BALANCE:					
Reserved for inventories	0	0	0	0	64,333
Unreserved	0	0	133,609	53,203	6,787,842
Total fund balance	0	0	133,609	53,203	6,852,175
Total liabilities and fund balance	\$2,665	\$312,280	\$159,489	\$53,203	\$9,152,137

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, 2010
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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>
REVENUES:								
Taxes	\$1,099,839	\$1,041,931	\$1,222,650	\$1,158,177	\$0	\$0	\$253,809	\$240,419
Special assessments	0	0	0	0	750	266	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	148,699	170,378	228,753	156,413	0	0	158,598	69,660
Charges for services	69,000	65,164	0	0	0	0	38,972	43,490
Other	400	1,385	0	0	0	0	101,500	60,879
Total revenues	1,317,938	1,278,858	1,451,403	1,314,590	750	266	552,879	414,448
EXPENDITURES:								
Current:								
Public safety	3,254,224	2,954,114	0	0	0	0	0	0
Public works	0	0	478,000	310,681	0	0	555,774	390,245
Social and economic services	0	0	0	0	750	266	0	0
Capital outlay:								
Public safety	81,600	27,762	0	0	0	0	0	0
Public works	0	0	1,232,100	553,178	0	0	7,000	0
Total expenditures	3,335,824	2,981,876	1,710,100	863,859	750	266	562,774	390,245
Excess (deficiency) of revenues over (under) expenditures	(2,017,886)	(1,703,018)	(258,697)	450,731	0	0	(9,895)	24,203
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	1,949,072	1,939,164	0	0	0	0	12,924	12,924
Interfund transfer out	(349,472)	(315,597)	(250,000)	(250,000)	0	0	(55,000)	(55,000)
Total other financing sources (uses)	1,599,600	1,623,567	(250,000)	(250,000)	0	0	(42,076)	(42,076)
Net change in fund balances	\$ (418,286)	(79,451)	\$ (508,697)	200,731	\$0	0	\$ (51,971)	(17,873)
Fund balances July 1, 2009		1,546,943		1,210,180		0		201,401
Fund balances June 30, 2010		<u>\$ 1,467,492</u>		<u>\$ 1,410,911</u>		<u>\$0</u>		<u>\$ 183,528</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, 2010
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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>
REVENUES:						
Taxes	\$ 576,783	\$ 526,124	\$ 734,136	\$ 695,838	\$ 215,601	\$ 204,812
Intergovernmental	90,241	90,241	0	0	0	0
Charges for services	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total revenues	667,024	616,365	734,136	695,838	215,601	204,812
EXPENDITURES:						
Current:						
General government	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Social and economic services	0	0	734,136	695,838	232,226	219,051
Culture and recreation	685,480	634,821	0	0	0	0
Capital outlay:						
Public safety	0	0	0	0	0	0
Social and economic services	0	0	0	0	2,000	1,167
Total expenditures	685,480	634,821	734,136	695,838	234,226	220,218
Excess (deficiency) of revenues over (under) expenditures	(18,456)	(18,456)	0	0	(18,625)	(15,406)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	0	0	0	9,585	4,308
Interfund transfer out	0	0	0	0	(10,000)	(10,000)
Total other financing sources (uses)	0	0	0	0	(415)	(5,692)
Net change in fund balances	(\$18,456)	(18,456)	\$0	0	\$ (19,040)	(21,098)
Fund balances July 1, 2009		18,456		0		92,556
Fund balances June 30, 2010		<u>\$0</u>		<u>\$0</u>		<u>\$ 71,458</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, 2010
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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>
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$ 463,952	\$ 439,463	\$0	\$0
Intergovernmental	165,000	186,018	0	0	42,500	27,400	179,436	155,720
Other	0	0	6,000	16,397	29,000	29,000	0	0
Total revenues	165,000	186,018	6,000	16,397	535,452	495,863	179,436	155,720
EXPENDITURES:								
Current:								
General government	150,000	69,162	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	258,528	231,845
Culture and recreation	0	0	44,000	37,006	588,629	558,077	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	0	0
Culture and recreation	0	0	0	0	111,195	79,610	0	0
Total expenditures	150,000	69,162	44,000	37,006	699,824	637,687	258,528	231,845
Excess (deficiency) of revenues over (under) expenditures	15,000	116,856	(38,000)	(20,609)	(164,372)	(141,824)	(79,092)	(76,125)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	24,000	24,000	20,000	20,000	79,092	76,125
Interfund transfer out	(27,000)	(27,000)	0	0	(42,008)	(27,305)	0	0
Total other financing sources (uses)	(27,000)	(27,000)	24,000	24,000	(22,008)	(7,305)	79,092	76,125
Net change in fund balances	(\$12,000)	89,856	\$ (14,000)	3,391	\$ (186,380)	(149,129)	\$0	0
Fund balances July 1, 2009		338,368		93,594		255,509		0
Fund balances June 30, 2010		<u>\$ 428,224</u>		<u>\$ 96,985</u>		<u>\$ 106,380</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, 2010
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	Health Services Fund		Soil Conservation Fund		Alcohol Rehabilitation Fund		Drug Forfeiture Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 1,943,141	\$ 1,840,688	\$ 99,888	\$ 98,278	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	2,387	2,387	210,000	124,584	0	0
Fines and forfeitures	0	0	0	0	0	0	22,500	49,293
Other	5,000	12,825	0	0	0	0	100	20
Total revenues	1,948,141	1,853,513	102,275	100,665	210,000	124,584	22,600	49,313
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	0	0	41,100	37,528
Public health	1,948,141	1,853,513	0	0	210,000	124,584	0	0
Conservation of natural resources	0	0	102,275	100,665	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	3,050	0
Culture and recreation	0	0	0	0	0	0	0	0
Total expenditures	1,948,141	1,853,513	102,275	100,665	210,000	124,584	44,150	37,528
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	0	0	(21,550)	11,785
OTHER FINANCING SOURCES (USES):								
Interfund transfer out	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0
Net change in fund balances	\$ 0	0	\$ 0	0	\$ 0	0	\$ (21,550)	11,785
Fund balances July 1, 2009		0		0		0		49,137
Fund balances June 30, 2010		\$ 0		\$ 0		\$ 0		\$ 60,922

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, 2010
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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>
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special assessments	0	0	0	0	625,000	632,525	0	0
Licenses and permits	0	0	145,000	145,000	0	0	0	0
Intergovernmental	189,011	189,011	241,475	226,475	0	0	70,000	74,200
Charges for services	870	870	1,664,252	1,571,521	0	0	0	0
Other	12,836	12,835	0	75	35,000	34,666	4,500	1,544
Total revenues	202,717	202,716	2,050,727	1,943,071	660,000	667,191	74,500	75,744
EXPENDITURES:								
Current:								
Public safety	0	0	2,383,217	2,210,114	0	0	144,500	87,677
Public works	151,245	151,244	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	2,000	160	0	0	15,000	0
Public works	1,300	1,300	0	0	800,000	154,928	0	0
Total expenditures	152,545	152,544	2,385,217	2,210,274	800,000	154,928	159,500	87,677
Excess (deficiency) of revenues over (under) expenditures	50,172	50,172	(334,490)	(267,203)	(140,000)	512,263	(85,000)	(11,933)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	150,780	143,241	0	0	0	0
Interfund transfer out	(38,466)	(50,172)	0	0	0	0	0	0
Total other financing sources (uses)	(38,466)	(50,172)	150,780	143,241	0	0	0	0
Net change in fund balances	\$11,706	0	\$ (183,710)	(123,962)	\$ (140,000)	512,263	\$ (85,000)	(11,933)
Fund balances July 1, 2009		0		656,675		1,711,691		94,729
Fund balances June 30, 2010		\$0		\$ 532,713		\$ 2,223,954		\$ 82,796

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, 2010
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	Emergency Levy Fund		Permissive Medical Levy Fund		Veteran's Cemetery		Benevolent Fund		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$214	\$214	\$3,015,689	\$2,862,748	\$223,789	\$212,393	\$0	\$0	\$9,849,491	\$9,321,085
Special assessments	0	0	0	0	0	0	0	0	625,750	632,791
Licenses and permits	0	0	0	0	0	0	0	0	145,000	145,000
Intergovernmental	0	0	0	0	0	0	0	0	1,726,100	1,472,487
Fines and forfeitures	0	0	0	0	0	0	0	0	22,500	49,293
Charges for services	0	0	0	0	0	15,156	0	0	1,773,094	1,696,201
Other	0	0	0	0	0	23,750	0	0	194,336	193,376
Total revenues	214	214	3,015,689	2,862,748	223,789	251,299	0	0	14,336,271	13,510,233
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	53,202	0	203,202	69,162
Public safety	0	0	0	0	0	0	0	0	6,081,569	5,521,278
Public works	214	214	0	0	55,000	39,372	0	0	1,240,233	891,756
Public health	0	0	0	0	0	0	0	0	2,158,141	1,978,097
Social and economic services	0	0	0	0	0	0	0	0	967,112	915,155
Culture and recreation	0	0	0	0	0	0	0	0	1,318,109	1,229,904
Conservation of natural resources	0	0	0	0	0	0	0	0	102,275	100,665
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	101,650	27,922
Public works	0	0	0	0	81,606	0	0	0	2,122,006	709,406
Social and economic services	0	0	0	0	0	0	0	0	2,000	1,167
Culture and recreation	0	0	0	0	0	0	0	0	111,195	79,610
Total expenditures	214	214	0	0	136,606	39,372	53,202	0	14,407,492	11,524,122
Excess (deficiency) of revenues over (under) expenditures	0	0	3,015,689	2,862,748	87,183	211,927	(53,202)	0	(71,221)	1,986,111
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	0	0	0	0	0	0	2,245,453	2,219,762
Interfund transfer out	0	0	(3,015,689)	(2,663,404)	(158,141)	(158,141)	0	0	(3,945,776)	(3,556,619)
Total other financing sources (uses)	0	0	(3,015,689)	(2,663,404)	(158,141)	(158,141)	0	0	(1,700,323)	(1,336,857)
Net change in fund balances	\$0	0	\$0	199,344	(\$70,958)	53,786	(\$53,202)	0	\$ (1,771,544)	649,254
Fund balances July 1, 2009		0		(199,344)		79,823		53,203		6,202,921
Fund balances June 30, 2010		\$0		\$ 0		\$ 133,609		\$ 53,203		\$ 6,852,175

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2010**

<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	\$37,030	\$23,000	\$0	\$60,030
Cash investments, pooled	224,922	140,943	0	365,865
Receivables (net of allowance for uncollectibles):				
Property taxes	0	58,502	0	58,502
Delinquent assessments	2,248	0	0	2,248
Accrued interest	0	1,113	0	1,113
Total assets	\$264,200	\$223,558	\$0	\$487,758
<u>Liabilities and Fund Balance</u>				
LIABILITIES:				
Deferred revenue	\$2,248	\$58,502	\$0	\$60,750
FUND BALANCE, reserved for debt service	261,952	165,056	0	427,008
Total liabilities and fund balance	\$264,200	\$223,558	\$0	\$487,758

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, 2010

	<u>R.S.I.D. Revolving Fund</u>		<u>METRA Expansion Bond Fund</u>		<u>\$3 Million G.O. Bond 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>
REVENUES:								
Taxes	\$0	\$0	\$513,076	\$488,414	\$0	\$0	\$513,076	\$488,414
Intergovernmental	0	0	218,422	218,422	0	0	218,422	218,422
Other	0	0	7,000	7,016	0	0	7,000	7,016
Total revenues	0	0	738,498	713,852	0	0	738,498	713,852
EXPENDITURES:								
Debt service:								
Principal	0	0	645,000	645,000	180,000	180,000	825,000	825,000
Interest	0	0	107,527	107,325	103,587	103,088	211,114	210,413
Total expenditures	0	0	752,527	752,325	283,587	283,088	1,036,114	1,035,413
Excess (deficiency) of revenues over (under) expenditures	0	0	(14,029)	(38,473)	(283,587)	(283,088)	(297,616)	(321,561)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	283,588	282,229	283,588	282,229
Interfund transfer out	(25,000)	0	0	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	0	0	0	283,588	282,229	258,588	282,229
Net change in fund balances	\$ (25,000)	0	\$ (14,029)	(38,473)	\$ 1	(859)	\$ (39,028)	(39,332)
Fund balance July 1, 2009		261,952		203,529		859		466,340
Fund balance June 30, 2010		\$ 261,952		\$ 165,056		\$0		\$ 427,008

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2010**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	\$3 Million G.O. Construction Fund	Total
Cash and demand investments, pooled	\$23,349	\$12,911	\$0	\$36,260
Cash investments, pooled	141,827	78,424	0	220,251
Total Assets	\$167,812	\$91,335	\$0	\$259,147
<u>Liabilities and Fund Balance</u>				
LIABILITIES:				
Accounts payable	\$775	\$10,402	\$0	\$11,177
Accrued liabilities	4,200	0	0	4,200
Total liabilities	4,975	10,402	0	15,377
FUND BALANCE:				
Reserved for capital improvements	162,837	80,933	0	243,770
Total fund balance	162,837	80,933	0	243,770
Total Liabilities and Fund Balance	\$167,812	\$91,335	\$0	\$259,147

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, 2010

	Geographical		RSID Construction Fund		\$3 Million		Total	
	Information System Fund		Budget	Actual	GO Construction Fund		Budget	Actual
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Intergovernmental	\$ 8,823	\$ 8,823	\$0	\$0	\$0	\$0	\$ 8,823	\$ 8,823
Charge for services	115,000	118,936	0	0	0	0	115,000	118,936
Other	0	0	91,522	91,522	1,342	1,342	92,864	92,864
Total revenues	123,823	127,759	91,522	91,522	1,342	1,342	216,687	220,623
EXPENDITURES:								
Current:								
General government	282,156	273,113	0	0	0	0	282,156	273,113
Public works	0	0	500	187	0	0	500	187
Capital outlay:								
General government	0	1,055					0	1,055
Public works	0	0	91,022	10,402	0	0	91,022	10,402
Culture and recreation	0	0	0	0	17,500	17,500	17,500	17,500
Total expenditures	282,156	274,168	91,522	10,589	17,500	17,500	391,178	302,257
Excess (deficiency) of revenues over (under) expenditures	(158,333)	(146,409)	0	80,933	(16,158)	(16,158)	(174,491)	(81,634)
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	171,081	171,081	0	0	0	0	171,081	171,081
Interfund transfers out	0	0	0	0	(13,283)	(13,283)	(13,283)	(13,283)
Total other financing sources (uses)	171,081	171,081	0	0	(13,283)	(13,283)	157,798	157,798
Net change in fund balances	\$ 12,748	24,672	\$0	80,933	(\$29,441)	(29,441)	\$ (16,693)	76,164
Fund balance July 1, 2009		138,165		0		29,441		167,606
Fund balance June 30, 2010		\$ 162,837		\$80,933		\$0		\$ 243,770

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2010**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$711,899	\$4,669	\$17,703	\$734,271
Cash investments, pooled	4,337,701	28,360	107,530	4,473,591
Receivables (net of allowance for uncollectibles):				
Accounts	26,000	0	0	26,000
Accrued interest	12,142	0	0	12,142
Total current assets	5,087,742	33,029	125,233	5,246,004
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	54,579	246,058	300,637
Accumulated depreciation	0	(43,651)	(129,477)	(173,128)
Total property and equipment (net)	0	10,928	116,581	127,509
Total assets	\$5,087,742	\$43,957	\$241,814	\$5,373,513
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$4,323	\$210	\$259	\$4,792
Accrued liabilities	564,756	0	0	564,756
Accrued compensated absences	0	0	631	631
Unearned premiums	307,422	0	0	307,422
Total current liabilities	876,501	210	890	877,601
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	0	1,894	1,894
<u>NET ASSETS</u>				
Investment in capital assets, net of related debt	0	10,928	116,581	127,509
Unrestricted	4,211,241	32,819	122,449	4,366,509
Total net assets	4,211,241	43,747	239,030	4,494,018
Total liabilities and net assets	\$5,087,742	\$43,957	\$241,814	\$5,373,513

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
OPERATING REVENUES:				
Charges for services	\$0	\$ 7,681	\$ 132,857	\$ 140,538
Health insurance premiums	5,427,444	0	0	5,427,444
Total operating revenues	5,427,444	7,681	132,857	5,567,982
OPERATING EXPENSES:				
Salaries and benefits	0	0	57,296	57,296
Supplies	0	2,301	20,999	23,300
Contracted services	44,163	1,058	29,732	74,953
Health claims	5,414,107	0	0	5,414,107
Stop-loss insurance and administration	363,456	0	0	363,456
Depreciation	0	5,232	24,605	29,837
Total operating expenses	5,821,726	8,591	132,632	5,962,949
Operating income (loss)	(394,282)	(910)	225	(394,967)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	75,586	0	0	75,586
Income (loss) before transfers	(318,696)	(910)	225	(319,381)
Interfund transfer in	1,031,903	0	0	1,031,903
Change in net assets	713,207	(910)	225	712,522
Net assets July 1, 2009	3,498,034	44,657	238,805	3,781,496
Net assets June 30, 2010	\$ 4,211,241	\$ 43,747	\$ 239,030	\$ 4,494,018

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$7,681	\$132,857	\$140,538
Cash received from health insurance premiums	5,446,750	0	0	5,446,750
Cash paid to other suppliers for goods or services	(44,163)	(3,734)	(50,659)	(98,556)
Cash paid to employees for services	0	0	(56,692)	(56,692)
Cash paid for health claims	(5,379,630)	0	0	(5,379,630)
Cash paid for stop-loss insurance and administration	(363,456)	0	0	(363,456)
Net cash provided (used) by operating activities	(340,499)	3,947	25,506	(311,046)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,031,903	0	0	1,031,903
Net cash provided (used) by noncapital financing activities	1,031,903	0	0	1,031,903
Cash flows from capital and related financing activities:				
Acquisition of capital assets	0	(13,659)	0	(13,659)
Net cash used for capital and related financing activities	0	(13,659)	0	(13,659)
Cash flows from investing activities:				
Deposits into investment pool	(768,473)	7,237	(24,472)	(785,708)
Interest received on investments	74,969	0	0	74,969
Net cash provided (used) by investing activities	(693,504)	7,237	(24,472)	(710,739)
Net increase (decrease) in cash and demand investments	(2,100)	(2,475)	1,034	(3,541)
Cash and demand investments, July 1, 2009	713,999	7,144	16,669	737,812
Cash and demand investments, June 30, 2010	\$711,899	\$4,669	\$17,703	\$734,271
Noncash transaction:				
Increase in cash investments market value	\$1,927	\$0	\$0	\$1,927

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

Operating income (loss)	(394,282)	(910)	\$225	\$ (394,967)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	5,232	24,605	29,837
(Increase) decrease in assets:				
Accounts receivable	(21,138)	0	0	(21,138)
Increase (decrease) in liabilities:				
Accounts payable	2,007	(375)	72	1,704
Accrued liabilities	32,470	0	604	33,074
Unearned premiums	40,444	0	0	40,444
Total adjustments	53,783	4,857	25,281	83,921
Net cash provided (used) by operating activities	(340,499)	\$3,947	\$25,506	\$ (311,046)