

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

District Court Fund - Accounts for the operation and maintenance of the Clerk of District Court. Fund was closed to general fund on June 30, 2008.

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 Levy 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 improvement 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, 2008
(PAGE 1 OF 4)**

<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	\$154,677	\$120,946	\$49	\$18,105	\$800	\$1,234	\$11,837
Cash investments, pooled	1,181,048	923,491	372	138,244	6,110	9,425	90,381
Receivables (net of allowance for uncollectibles):							
Property taxes	92,988	102,812	0	20,356	52,016	56,753	19,739
Accounts	0	0	0	2,898	0	0	0
Delinquent assessments	0	0	2	0	0	0	0
Accrued interest	0	0	0	0	0	0	0
Inventories	0	58,826	0	20,917	0	0	0
Total assets	\$1,428,713	\$1,206,075	\$423	\$200,520	\$58,926	\$67,412	\$121,957
 <u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$19,894	\$6,281	\$421	\$20,053	\$6,910	\$10,659	\$2,392
Accrued liabilities	50,000	0	0	13,320	0	0	2,769
Deferred revenue	92,988	102,812	2	20,356	52,016	56,753	19,739
Total liabilities	162,882	109,093	423	53,729	58,926	67,412	24,900
 FUND BALANCE:							
Reserved for inventories	0	58,826	0	20,917	0	0	0
Unreserved	1,265,831	1,038,156	0	125,874	0	0	97,057
Total fund balance	1,265,831	1,096,982	0	146,791	0	0	97,057
Total liabilities and fund balance	\$1,428,713	\$1,206,075	\$423	\$200,520	\$58,926	\$67,412	\$121,957

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2008
(PAGE 2 OF 4)**

<u>Assets</u>	District Court Fund	PILT Fund	Parks Fund	Museum Fund	Crime Control Fund	Health Services Fund
Cash and demand investments, pooled	\$0	\$21,036	\$13,965	\$25,358	\$0	\$73,229
Cash investments, pooled	0	160,619	106,634	193,623	0	559,364
Receivables (net of allowance for uncollectibles):						
Property taxes	0	0	0	38,935	0	164,622
Accounts	0	0	8,400	0	12,500	0
Accrued interest	0	0	0	0	0	733
Total assets	\$0	\$181,655	\$128,999	\$257,916	\$12,500	\$797,948
 <u>Liabilities and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$0	\$0	\$4,910	\$76,685	\$4,154	\$0
Accrued liabilities	0	0	0	0	2,730	0
Due to other funds	0	0	0	0	5,616	0
Deferred revenue	0	0	0	38,935	0	164,622
Due to other taxing districts	0	0	0	0	0	633,326
Total liabilities	0	0	4,910	115,620	12,500	797,948
 FUND BALANCE:						
Unreserved	0	181,655	124,089	142,296	0	0
Total fund balance	0	181,655	124,089	142,296	0	0
 Total liabilities and fund balance	 \$0	 \$181,655	 \$128,999	 \$257,916	 \$12,500	 \$797,948

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2008
(PAGE 3 OF 4)**

<u>Assets</u>	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund	Traffic Safety Fund
Cash and demand investments, pooled	\$128	\$6,397	\$5,896	\$140	\$82,048	\$215,609	\$11,376
Cash investments, pooled	974	48,841	45,054	1,068	626,479	1,648,630	87,047
Receivables (net of allowance for uncollectibles):							
Property taxes	1,010	0	0	0	0	0	0
Accounts	0	0	0	0	157,319	0	0
Delinquent assessments	0	0	0	0	0	9,669	0
Accrued interest	0	0	123	0	0	7,694	603
Deferred assessments	0	0	0	0	0	2,955	0
Total assets	\$2,112	\$55,238	\$51,073	\$1,208	\$865,846	\$1,884,557	\$99,026
 <u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$1,102	\$55,238	\$1,284	\$1,208	\$14,216	\$24,781	\$9,945
Accrued liabilities	0	0	0	0	24,653	106	0
Due to other funds	0	0	0	0	0	43,093	0
Deferred revenue	1,010	0	0	0	0	12,624	0
Total liabilities	2,112	55,238	1,284	1,208	38,869	80,604	9,945
 FUND BALANCE:							
Unreserved	0	0	49,789	0	826,977	1,803,953	89,081
Total fund balance	0	0	49,789	0	826,977	1,803,953	89,081
Total liabilities and fund balance	\$2,112	\$55,238	\$51,073	\$1,208	\$865,846	\$1,884,557	\$99,026

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2008
(PAGE 4 OF 4)**

<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	\$2,989	\$6,832	\$772,651
Cash investments, pooled	0	0	22,820	52,170	5,902,394
Receivables (net of allowance for uncollectibles):					
Property taxes	12,726	242,146	15,742	0	819,845
Accounts	0	0	0	0	181,117
Delinquent assessments	0	0	0	0	9,671
Accrued interest	0	0	0	0	9,153
Deferred assessments					2,955
Inventories	0	0	0	0	79,743
Total assets	\$12,726	\$242,146	\$41,551	\$59,002	\$7,777,529
 <u>Liabilities and Fund Balance</u>					
LIABILITIES:					
Accounts payable	\$0	\$0	\$5,049	\$0	\$ 265,182
Accrued liabilities	0	0	0	0	93,578
Due to other funds	0	256,991	0	0	305,700
Deferred revenue	12,726	242,146	15,742	0	832,471
Due to other taxing districts	0	0	0	0	633,326
Total liabilities	12,726	499,137	20,791	0	2,130,257
 FUND BALANCE:					
Reserved for inventories	0	0	0	0	79,743
Unreserved	0	(256,991)	20,760	59,002	5,567,529
Total fund balance	0	(256,991)	20,760	59,002	5,647,272
Total liabilities and fund balance	\$12,726	\$242,146	\$41,551	\$59,002	\$7,777,529

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, 2008
 (PAGE 1 OF 6)

	<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	\$980,460	\$933,372	\$1,083,270	\$1,031,758	\$0	\$0	\$225,681	\$212,681
Special assessments	0	0	0	0	1,500	400	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	81,000	148,287	102,885	102,881	0	0	66,140	19,743
Charges for services	110,355	72,040	0	0	0	0	40,000	44,027
Other	250	399	0	0	0	0	39,000	6,489
Total revenues	1,172,065	1,154,098	1,186,155	1,134,639	1,500	400	370,821	282,940
EXPENDITURES:								
Current:								
Public safety	2,837,453	2,526,511	0	0	0	0	0	0
Public works	0	0	488,000	389,134	0	0	371,613	250,804
Social and economic services	0	0	0	0	1,500	1,170	0	0
Capital outlay:								
Public safety	104,200	103,360	0	0	0	0	0	0
Public works	0	0	1,155,457	741,582	0	0	9,498	3,865
Total expenditures	2,941,653	2,629,871	1,643,457	1,130,716	1,500	1,170	381,111	254,669
Excess (deficiency) of revenues over (under) expenditures	<u>(1,769,588)</u>	<u>(1,475,773)</u>	<u>(457,302)</u>	<u>3,923</u>	<u>0</u>	<u>(770)</u>	<u>(10,290)</u>	<u>28,271</u>
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	1,779,635	1,776,379	172,157	172,157	0	0	8,028	8,028
Interfund transfer out	(147,754)	(147,605)	(71,826)	(57,880)	0	0	(15,000)	(15,000)
Total other financing sources (uses)	1,631,881	1,628,774	100,331	114,277	0	0	(6,972)	(6,972)
Net change in fund balances	\$ (137,707)	153,001	\$ (356,971)	118,200	\$0	(770)	\$ (17,262)	21,299
Fund balances July 1, 2007		<u>1,112,830</u>		<u>978,782</u>		<u>770</u>		<u>125,492</u>
Fund balances June 30, 2008		<u>\$ 1,265,831</u>		<u>\$ 1,096,982</u>		<u>\$0</u>		<u>\$ 146,791</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, 2008
 (PAGE 2 OF 6)

	<u>Library Fund</u>		<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>		<u>District Court 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	\$ 496,756	\$ 474,246	\$ 667,014	\$ 628,062	\$ 208,128	\$ 199,728	\$ 424,696	\$ 411,987
Intergovernmental	83,200	83,200	1,994	1,994	1,296	1,295	9,416	9,416
Charges for services	0	0	0	0	0	0	60,000	67,802
Other	0	0	0	0	0	0	0	12
Total revenues	579,956	557,446	669,008	630,056	209,424	201,023	494,112	489,217
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	783,090	768,565
Public safety	0	0	0	0	0	0	1,031	1,031
Social and economic services	0	0	669,008	630,056	219,832	184,524	0	0
Culture and recreation	579,956	576,556	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	0	0
Social and economic services	0	0	0	0	1,725	1,725	0	0
Total expenditures	579,956	576,556	669,008	630,056	221,557	186,249	784,121	769,596
Excess (deficiency) of revenues over (under) expenditures	0	(19,110)	0	0	(12,133)	14,774	(290,009)	(280,379)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	5,954	2,676	45,492	42,816
Interfund transfer out	0	0	0	0	(7,500)	(7,500)	(347,325)	(347,298)
Total other financing sources (uses)	0	0	0	0	(1,546)	(4,824)	(301,833)	(304,482)
Net change in fund balances	\$0	(19,110)	\$0	0	\$ (13,679)	9,950	\$ (591,842)	(584,861)
Fund balances July 1, 2007		19,110		0		87,107		584,861
Fund balances June 30, 2008		\$0		\$0		\$ 97,057		\$0

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2008
 (PAGE 3 OF 6)

	<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	\$ 411,241	\$ 391,617	\$0	\$0
Intergovernmental	105,000	107,244	0	0	34,600	19,082	212,519	124,834
Other	7,857	7,857	19,400	16,870	0	0	25,000	25,000
Total revenues	112,857	115,101	19,400	16,870	445,841	410,699	237,519	149,834
EXPENDITURES:								
Current:								
General government	81,000	46,540	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	333,124	245,916
Culture and recreation	0	0	43,000	33,252	437,220	393,252	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	0	0
Culture and recreation	0	0	5,500	740	56,048	0	0	0
Total expenditures	81,000	46,540	48,500	33,992	493,268	393,252	333,124	245,916
Excess (deficiency) of revenues over (under) expenditures	31,857	68,561	(29,100)	(17,122)	(47,427)	17,447	(95,605)	(96,082)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	12,000	12,000	20,000	20,000	95,605	96,082
Interfund transfer out	(21,000)	(21,000)	0	0	(38,245)	(38,245)	0	0
Total other financing sources (uses)	(21,000)	(21,000)	12,000	12,000	(18,245)	(18,245)	95,605	96,082
Net change in fund balances	\$10,857	47,561	\$ (17,100)	(5,122)	\$ (65,672)	(798)	\$0	0
Fund balances July 1, 2007		134,094		129,211		143,094		0
Fund balances June 30, 2008		\$ 181,655		\$ 124,089		\$ 142,296		\$0

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2008
 (PAGE 4 OF 6)

	Health Services Fund		Soil Conservation Fund		Alcohol Rehabilitation Fund		Drug Forfeiture Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 1,727,716	\$ 1,643,824	\$ 81,111	\$ 80,966	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	1,161	1,161	2,129	2,129	206,740	206,740	0	0
Fines and forfeitures	0	0	0	0	0	0	32,500	40,437
Other	5,000	7,130	0	0	0	0	500	1,130
Total revenues	1,733,877	1,652,115	83,240	83,095	206,740	206,740	33,000	41,567
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	0	0	97,500	83,026
Public health	1,733,877	1,652,115	0	0	206,740	206,740	0	0
Conservation of natural resources	0	0	83,240	83,095	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	27,000	25,967
Culture and recreation	0	0	0	0	0	0	0	0
Total expenditures	1,733,877	1,652,115	83,240	83,095	206,740	206,740	124,500	108,993
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	0	0	(91,500)	(67,426)
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	\$ (91,500)	(67,426)
Fund balances July 1, 2007		0		0		0		117,215
Fund balances June 30, 2008		\$0		\$0		\$0		\$ 49,789

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, 2008
 (PAGE 5 OF 6)

	<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	340,000	486,917	0	0
Licenses and permits	0	0	138,000	138,000	0	0	0	0
Intergovernmental	204,981	204,981	246,012	241,663	0	0	60,000	70,650
Charges for services	385	700	1,811,680	1,929,096	0	0	0	0
Other	4,150	4,760	0	989	55,000	74,778	10,000	9,721
Total revenues	209,516	210,441	2,195,692	2,309,748	395,000	561,695	70,000	80,371
EXPENDITURES:								
Current:								
Public safety	0	0	2,234,230	2,104,368	0	0	64,000	63,524
Public works	168,534	168,534	0	0	0	0	0	0
Debt service:								
Interest	0	0	0	0	2,500	2,194	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	45,500	43,361
Public works	0	0	0	0	397,500	150,634	0	0
Total expenditures	168,534	168,534	2,234,230	2,104,368	400,000	152,828	109,500	106,885
Excess (deficiency) of revenues over (under) expenditures	40,982	41,907	(38,538)	205,380	(5,000)	408,867	(39,500)	(26,514)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	6,690	6,690	94,998	91,430	0	2,229	0	0
Interfund transfer out	(48,597)	(48,597)	0	0	0	0	0	0
Total other financing sources (uses)	(41,907)	(41,907)	94,998	91,430	0	2,229	0	0
Net change in fund balances	(\$925)	0	\$ 56,460	296,810	\$ (5,000)	411,096	\$ (39,500)	(26,514)
Fund balances July 1, 2007		0		530,167		1,392,857		115,595
Fund balances June 30, 2008		\$0		\$ 826,977		\$ 1,803,953		\$ 89,081

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, 2008
(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>
REVENUES:										
Taxes	\$189,838	\$175,703	\$2,665,547	\$2,517,923	\$225,681	\$206,277	\$0	\$0	\$9,387,139	\$8,908,144
Special assessments	0	0	0	0	0	0	0	0	341,500	487,317
Licenses and permits	0	0	0	0	0	0	0	0	138,000	138,000
Intergovernmental	49,167	49,167	0	0	0	0	0	0	1,468,240	1,394,467
Fines and forfeitures	0	0	0	0	0	0	0	0	32,500	40,437
Charges for services	0	0	0	0	0	0	0	0	2,022,420	2,113,665
Other	0	0	0	0	0	0	0	0	166,157	155,135
Total revenues	239,005	224,870	2,665,547	2,517,923	225,681	206,277	0	0	13,555,956	13,237,165
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	59,002	0	923,092	815,105
Public safety	0	0	0	0	0	0	0	0	5,567,338	5,024,376
Public works	38,064	38,064	0	0	42,000	2,517	0	0	1,108,211	849,053
Public health	0	0	0	0	0	0	0	0	1,940,617	1,858,855
Social and economic services	0	0	0	0	0	0	0	0	890,340	815,750
Culture and recreation	0	0	0	0	0	0	0	0	1,060,176	1,003,060
Conservation of natural resources	0	0	0	0	0	0	0	0	83,240	83,095
Debt service:										
Interest	0	0	0	0	0	0	0	0	2,500	2,194
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	176,700	172,688
Public works	0	0	0	0	0	0	0	0	1,562,455	896,081
Social and economic services	0	0	0	0	0	0	0	0	1,725	1,725
Culture and recreation	0	0	0	0	0	0	0	0	61,548	740
Total expenditures	38,064	38,064	0	0	42,000	2,517	59,002	0	13,377,942	11,522,722
Excess (deficiency) of revenues over (under) expenditures	200,941	186,806	2,665,547	2,517,923	183,681	203,760	(59,002)	0	178,014	1,714,443
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	0	0	0	0	0	0	2,240,559	2,230,487
Interfund transfer out	(191,585)	(191,585)	(2,665,547)	(2,649,666)	(183,000)	(183,000)	0	0	(3,737,379)	(3,707,376)
Total other financing sources (uses)	(191,585)	(191,585)	(2,665,547)	(2,649,666)	(183,000)	(183,000)	0	0	(1,496,820)	(1,476,889)
Net change in fund balances	\$ 9,356	(4,779)	\$0	(131,743)	\$681	20,760	(\$59,002)	0	\$ (1,318,806)	237,554
Fund balances July 1, 2007		4,779		(125,248)		0		59,002		5,409,718
Fund balances June 30, 2008		\$0		\$ (256,991)		\$ 20,760		\$ 59,002		\$ 5,647,272

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2008**

<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	\$30,334	\$23,964	\$105	\$54,403
Cash investments, pooled	231,618	183,611	802	416,031
Receivables (net of allowance for uncollectibles):				
Property taxes	0	68,988	0	68,988
Delinquent assessments	2,248	0	0	2,248
Accrued interest	0	2,093	0	2,093
Total assets	\$264,200	\$278,656	\$907	\$543,763
<u>Liabilities and Fund Balance</u>				
LIABILITIES:				
Deferred revenue	\$2,248	\$68,988	\$0	\$71,236
FUND BALANCE, reserved for debt service	261,952	209,668	907	472,527
Total liabilities and fund balance	\$264,200	\$278,656	\$907	\$543,763

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, 2008

	<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	\$534,112	\$541,901	\$0	\$0	\$534,112	\$541,901
Special assessments	0	0	0	0			0	0
Intergovernmental	0	0	197,193	197,193			197,193	197,193
Charge for services	0	0	0	0			0	0
Other	0	0	15,000	20,038	0	907	15,000	20,945
Total revenues	0	0	746,305	759,132	0	907	746,305	760,039
EXPENDITURES:								
Debt service:								
Principal	0	0	610,000	610,000			610,000	610,000
Interest	0	0	182,379	182,178			182,379	182,178
Total expenditures	0	0	792,379	792,178	0	0	792,379	792,178
Excess (deficiency) of revenues over (under) expenditures	0	0	(46,074)	(33,046)	0	907	(46,074)	(32,139)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0			0	0
Interfund transfer out	(25,000)	0	0	0			(25,000)	0
Total other financing sources (uses)	(25,000)	0	0	0	0	0	(25,000)	0
Net change in fund balances	\$ (25,000)	0	\$ (46,074)	(33,046)	\$ -	907	\$ (71,074)	(32,139)
#REF!		<u>261,952</u>		<u>242,714</u>		<u>0</u>		<u>504,666</u>
#REF!		<u>\$ 261,952</u>		<u>\$ 209,668</u>		<u>\$ 907</u>		<u>\$ 472,527</u>

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2008**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	\$3 Million G.O. Construction Fund	Total
Cash and demand investments, pooled	\$18,617	\$0	\$326,444	\$345,061
Cash investments, pooled	142,155	0	2,492,576	2,634,731
Total Assets	\$160,772	\$0	\$2,819,020	\$2,979,792
<u>Liabilities and Fund Balance</u>				
LIABILITIES:				
Accounts payable	\$1,330	\$0	\$38,268	\$39,598
Accrued liabilities	4,500	0	0	4,500
Total liabilities	5,830	0	38,268	44,098
FUND BALANCE:				
Reserved for capital improvements	154,942	0	2,780,752	2,935,694
Total fund balance	154,942	0	2,780,752	2,935,694
Total Liabilities and Fund Balance	\$160,772	\$0	\$2,819,020	\$2,979,792

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, 2008

	Geographical						Total	
	Information System Fund							
	Budget	Actual	RSID Construction Fund	Actual	\$3 Million GO Construction Fund	Actual	Budget	Actual
REVENUES:								
Intergovernmental	\$ 7,869	\$ 7,869	\$0	\$0	\$0	\$0	\$ 7,869	\$ 7,869
Charge for services	99,500	100,279	0	0	0	0	99,500	100,279
Other	0	0	0	0	0	0	0	0
Total revenues	107,369	108,148	0	0	0	0	107,369	108,148
EXPENDITURES:								
Current:								
General government	268,211	257,016	0	0			268,211	257,016
Public works					13,500	12,906	13,500	12,906
Culture and recreation					12,000	11,294	12,000	11,294
Capital outlay:							0	0
General government							0	0
Public safety							0	0
Public works	7,000	6,773	0	0	3,312,500	533,048	3,319,500	539,821
Total expenditures	275,211	263,789	0	0	3,338,000	557,248	3,613,211	821,037
Excess (deficiency) of revenues over (under) expenditures	(167,842)	(155,641)	0	0	(3,338,000)	(557,248)	(3,505,842)	(712,889)
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	171,137	168,996			338,000	338,000	509,137	506,996
Interfund transfers out	0	0					0	0
Special assessment bond proceeds	0	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000
Total other financing sources (uses)	171,137	168,996	0	0	3,338,000	3,338,000	3,509,137	3,506,996
Net change in fund balances	\$ 3,295	13,355	\$0	0	\$0	2,780,752	\$ 3,295	2,794,107
#REF!		141,587		0		0		141,587
#REF!		\$ 154,942		\$ -		\$ 2,780,752		\$ 2,935,694

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2008**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$445,942	\$4,238	\$7,835	\$458,015
Cash investments, pooled	3,409,166	32,360	59,822	3,501,348
Receivables (net of allowance for uncollectibles):				
Accrued interest	13,691	0	0	13,691
Total current assets	3,868,799	36,598	67,657	3,973,054
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	57,776	346,777	404,553
Accumulated depreciation	0	(52,775)	(184,211)	(236,986)
Total property and equipment (net)	0	5,001	162,566	167,567
Total assets	\$3,868,799	\$41,599	\$230,223	\$4,140,621
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$524	\$520	\$532	\$1,576
Accrued liabilities	576,171	0	0	576,171
Accrued compensated absences	0	0	528	528
Unearned premiums	263,261	0	0	263,261
Total current liabilities	839,956	520	1,060	841,536
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	0	1,583	1,583
<u>NET ASSETS</u>				
Investment in capital assets, net of related debt	0	5,001	162,566	167,567
Unrestricted	3,028,843	36,078	65,014	3,129,935
Total net assets	3,028,843	41,079	227,580	3,297,502
Total liabilities and net assets	\$3,868,799	\$41,599	\$230,223	\$4,140,621

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
OPERATING REVENUES:				
Charges for services	\$0	\$ 8,102	\$ 138,188	\$ 146,290
Health insurance premiums	4,694,879	0	0	4,694,879
Total operating revenues	4,694,879	8,102	138,188	4,841,169
OPERATING EXPENSES:				
Salaries and benefits	0	0	50,958	50,958
Supplies	194	2,798	15,641	18,633
Contracted services	39,871	1,151	30,173	71,195
Health claims	4,841,479	0	0	4,841,479
Stop-loss insurance and administration	334,391	0	0	334,391
Depreciation	0	5,640	21,380	27,020
Total operating expenses	5,215,935	9,589	118,152	5,343,676
Operating income (loss)	(521,056)	(1,487)	20,036	(502,507)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	129,829	0	0	129,829
Income (loss) before transfers	(391,227)	(1,487)	20,036	(372,678)
Interfund transfer in	1,566,912	0	2,676	1,569,588
Change in net assets	1,175,685	(1,487)	22,712	1,196,910
Net assets July 1, 2007	1,853,158	42,566	204,868	2,100,592
Net assets June 30, 2008	\$ 3,028,843	\$ 41,079	\$ 227,580	\$ 3,297,502

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$8,102	\$138,188	\$146,290
Cash received from health insurance premiums	4,731,235	0	0	4,731,235
Cash paid to other suppliers for goods or services	(40,065)	(4,380)	(45,888)	(90,333)
Cash paid to employees for services	0	0	(52,444)	(52,444)
Cash paid for health claims	(4,862,680)	0	0	(4,862,680)
Cash paid for stop-loss insurance and administration	(334,391)	0	0	(334,391)
Net cash provided (used) by operating activities	(505,901)	3,722	39,856	(462,323)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,566,912	0	2,676	1,569,588
Net cash provided (used) by noncapital financing activities	1,566,912	0	2,676	1,569,588
Cash flows from investing activities:				
Deposits into investment pool	(2,207,164)	(17,462)	(48,437)	(2,273,063)
Interest received on investments	134,988	0	0	134,988
Net cash provided (used) by investing activities	(2,072,176)	(17,462)	(48,437)	(2,138,075)
Net increase (decrease) in cash and demand investments	(1,011,165)	(13,740)	(5,905)	(1,030,810)
Cash and demand investments, July 1, 2007	1,457,107	17,978	13,740	1,488,825
Cash and demand investments, June 30, 2008	\$445,942	\$4,238	\$7,835	\$458,015
Noncash transaction:				
Increase in cash investments market value	(\$9,568)	\$0	\$0	(\$9,568)
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>				
Operating income (loss)	(521,056)	(1,487)	\$20,036	\$ (\$502,507)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	5,640	21,380	27,020
Increase (decrease) in liabilities:				
Accounts payable	474	(431)	(74)	(31)
Accrued liabilities	(21,675)	0	(1,486)	(23,161)
Unearned premiums	36,356	0	0	36,356
Total adjustments	15,155	5,209	19,820	40,184
Net cash provided (used) by operating activities	(505,901)	\$3,722	\$39,856	\$ (\$462,323)