

NONMAJOR GOVERNMENTAL AND INTERNAL SERVICE FUNDS

Nonmajor governmental funds include special revenue funds, debt service funds and capital projects funds that do not meet the financial requirements to be classified as a major fund.

Special revenue funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for particular purposes.

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessments bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

NONMAJOR SPECIAL REVENUE FUNDS

County Attorney Fund - Accounts for the prosecutorial and public administrator functions of the county attorney's office.

Bridge Fund - Accounts for the construction, maintenance, and improvements of all public County bridges

Predatory Animal Control Fund - Accounts for a special tax on livestock in the County for the purpose of paying bounties on predatory animals killed in the county

Weed Control Fund - Accounts for the control and management of noxious weeds

Library Fund - Accounts for the collection of property taxes levied on rural residents. Proceeds are forwarded to the City of Billings for operation of the Billings Library

Senior Citizens Fund - Accounts for the collection of property taxes used to promote, establish, and maintain recreational, educational, and other activities of the elderly

County Extension Agent Fund - Accounts for extension work in agriculture and home economics within the County in cooperation with Montana State University and the U.S. Department of Agriculture

Public Safety Mental Health Levy Fund - Accounts for the collection of voter approved property taxes used promote mental health services within the County

Payment in Lieu of Taxes (PILT) Fund - Accounts for payments to the County in lieu of taxing federally owned lands

Parks Fund - Accounts for the maintenance and operation of all County owned parks

Museum Fund - Accounts for the County assisted maintenance and operation of four museums: the Yellowstone Art Museum, Western Heritage Center, Yellowstone County Museum, and the Huntley Project Museum

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

Limited Tax G.O. Bond Fund - Accounts for the debt service of two limited general obligation bond issues.

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)

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, 2011
(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	\$265,977	\$231,978	\$102	\$31,186	\$4,048	\$4,860	\$12,785
Cash investments, pooled	1,317,093	1,148,730	505	154,428	20,043	24,064	63,308
Receivables (net of allowance for uncollectibles):							
Property taxes	125,012	138,895	80	28,601	120,235	81,739	24,713
Accounts	33,164	0	0	14,800	0	4,903	59
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0
Inventories	0	44,812	0	65,002	0	0	0
Total assets	\$1,746,499	\$1,564,415	\$687	\$294,017	\$144,326	\$115,566	\$100,865
 <u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$8,655	\$169,239	\$607	\$1,644	\$24,091	\$33,827	\$1,864
Accrued liabilities	56,900	0	0	19,591	0	0	2,300
Deferred revenue	125,012	138,895	80	28,601	120,235	81,739	24,713
Total liabilities	190,567	308,134	687	49,836	144,326	115,566	28,877
 FUND BALANCE:							
Reserved for inventories	0	44,812	0	65,002	0	0	0
Unreserved	1,555,932	1,211,469	0	179,179	0	0	71,988
Total fund balance	1,555,932	1,256,281	0	244,181	0	0	71,988
 Total liabilities and fund balance	 \$1,746,499	 \$1,564,415	 \$687	 \$294,017	 \$144,326	 \$115,566	 \$100,865

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2011
(PAGE 2 OF 4)**

<u>Assets</u>	Public Safety Mental Health Levy Fund	PILT Fund	Parks Fund	Museum Fund	Crime Control Fund	Health Services Fund	Soil Conservation Fund
Cash and demand investments, pooled	\$4,769	\$87,014	\$16,941	\$13,416	\$0	\$79,356	\$256
Cash investments, pooled	23,614	430,887	83,891	66,436	0	393,727	1,266
Receivables (net of allowance for uncollectibles):							
Property taxes	65,517	0	0	52,672	0	221,834	1,511
Accounts	5,898	3,300	0	0	0	0	0
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	516	0
Prepaid Expenses	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Total assets	\$99,798	\$521,201	\$100,832	\$132,524	\$0	\$695,433	\$3,033
 <u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$34,281	\$5,000	\$811	\$168	\$0	\$0	\$0
Accrued liabilities	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	65,517	0	0	52,672	0	221,834	1,511
Due to other taxing districts	0	0	0	0	0	473,599	0
Total liabilities	99,798	5,000	811	52,840	0	695,433	1,511
 FUND BALANCE:							
Reserved for inventories	0	0	0	0	0	0	0
Unreserved	0	516,201	100,021	79,684	0	0	1,522
Total fund balance	0	516,201	100,021	79,684	0	0	1,522
Total liabilities and fund balance	\$99,798	\$521,201	\$100,832	\$132,524	\$0	\$695,433	\$3,033

YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2011
(PAGE 3 OF 4)

<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	\$0	\$14,629	\$1,786	\$51,015	\$466,137	\$7,005
Cash investments, pooled	0	72,455	8,845	252,624	2,311,936	34,800
Receivables (net of allowance for uncollectibles):						
Property taxes	0	0	0	0	0	0
Accounts	41,528	0	0	141,422	0	0
Delinquent assessments	0	0	0	0	37,978	0
Accrued interest	0	16	0	0	4,555	75
Deferred assessments	0	0	0	0	8,727	0
Prepaid Expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Total assets	\$41,528	\$87,100	\$10,631	\$445,061	\$2,829,333	\$41,880
 <u>Liabilities and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$41,528	\$2,067	\$10,631	\$27,506	\$13,857	\$7,093
Accrued liabilities	0	0	0	25,715	0	0
Due to other funds	0	0	0	0	4,250	0
Deferred revenue	0	0	0	0	46,705	0
Due to other taxing districts	0	0	0	0	0	0
Total liabilities	41,528	2,067	10,631	53,221	64,812	7,093
 FUND BALANCE:						
Reserved for inventories	0	0	0	0	0	0
Unreserved	0	85,033	0	391,840	2,764,521	34,787
Total fund balance	0	85,033	0	391,840	2,764,521	34,787
Total liabilities and fund balance	\$41,528	\$87,100	\$10,631	\$445,061	\$2,829,333	\$41,880

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2011
(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	\$20,947	\$6,557	\$1,320,764
Cash investments, pooled	0	0	103,730	32,468	6,544,850
Receivables (net of allowance for uncollectibles):					
Property taxes	1,957	333,403	24,025	0	1,220,194
Accounts	0	0	0	0	245,074
Delinquent assessments	0	0	0	0	37,978
Accrued interest	0	0	0	0	5,162
Deferred assessments					8,727
Inventories	0	0	0	0	109,814
Total assets	\$1,957	\$333,403	\$148,702	\$39,025	\$9,497,816

Liabilities and Fund Balance

LIABILITIES:

Accounts payable	\$0	\$0	\$1,484	\$0	\$ 384,353
Accrued liabilities	0	0	0	0	104,506
Due to other funds	0	0	0	0	4,250
Deferred revenue	1,957	333,403	24,025	0	1,266,899
Due to other taxing districts	0	0	0	0	473,599
Total liabilities	1,957	333,403	25,509	0	2,233,607

FUND BALANCE:

Reserved for inventories	0	0	0	0	109,814
Unreserved	0	0	123,193	39,025	7,154,395
Total fund balance	0	0	123,193	39,025	7,264,209

Total liabilities and fund balance	\$1,957	\$333,403	\$148,702	\$39,025	\$9,497,816
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YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (PAGE 1 OF 6)

	County Attorney		Bridge Fund		Predatory Animal Control Fund		Weed Control Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$1,149,323	\$1,117,395	\$1,274,497	\$1,247,505	\$0	\$0	\$264,572	\$257,222
Special assessments	0	0	0	0	750	608	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	150,216	180,539	0	0	0	0	112,014	67,712
Charges for services	64,500	65,703	0	0	0	0	42,000	45,833
Other	750	2,381	0	0	0	0	82,000	75,806
Total revenues	1,364,789	1,366,018	1,274,497	1,247,505	750	608	500,586	446,573
EXPENDITURES:								
Current:								
Public safety	3,264,194	2,847,411	0	0	0	0	0	0
Public works	0	0	517,500	482,618	0	0	489,101	338,015
Social and economic services	0	0	0	0	750	608	0	0
Capital outlay:								
Public safety	59,755	54,829	0	0	0	0	0	0
Public works	0	0	1,261,700	669,517	0	0	12,000	0
Total expenditures	3,323,949	2,902,240	1,779,200	1,152,135	750	608	501,101	338,015
Excess (deficiency) of revenues over (under) expenditures	(1,959,160)	(1,536,222)	(504,703)	95,370	0	0	(515)	108,558
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	1,957,691	1,949,476	0	0	0	0	13,608	12,095
Interfund transfer out	(324,929)	(324,814)	(250,000)	(250,000)	0	0	(60,000)	(60,000)
Total other financing sources (uses)	1,632,762	1,624,662	(250,000)	(250,000)	0	0	(46,392)	(47,905)
Net change in fund balances	\$ (326,398)	88,440	\$ (754,703)	(154,630)	\$0	0	\$ (46,907)	60,653
Fund balances July 1, 2010		1,467,492		1,410,911		0		183,528
Fund balances June 30, 2011		\$ 1,555,932		\$ 1,256,281		\$0		\$ 244,181

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, 2011
 (PAGE 2 OF 6)

	<u>Library Fund</u>		<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>		<u>Public Safety Mental Health Levy</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	\$ 639,497	\$ 573,194	\$ 756,733	\$ 736,487	\$ 224,744	\$ 218,735	\$ 910,355	\$ 821,672
Intergovernmental	95,948	95,948	0	0	0	0	0	0
Total revenues	735,445	669,142	756,733	736,487	224,744	218,735	910,355	821,672
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	0	0	910,355	821,672
Social and economic services	0	0	756,733	736,487	240,442	221,431	0	0
Culture and recreation	735,445	669,142	0	0	0	0	0	0
Capital outlay:								
Social and economic services	0	0	0	0	2,000	1,310	0	0
Total expenditures	735,445	669,142	756,733	736,487	242,442	222,741	910,355	821,672
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	(17,698)	(4,006)	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	10,093	4,536	0	0
Total other financing sources (uses)	0	0	0	0	10,093	4,536	0	0
Net change in fund balances	\$0	0	\$0	0	\$ (7,605)	530	\$0	0
Fund balances July 1, 2010		0		0		71,458		0
Fund balances June 30, 2011		<u>\$0</u>		<u>\$0</u>		<u>\$ 71,988</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, 2011
 (PAGE 3 OF 6)

	<u>PILT Fund</u>		<u>Parks Fund</u>		<u>Museum Fund</u>		<u>Crime Control Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$ 483,626	\$ 470,243	\$0	\$0
Intergovernmental	185,000	178,906	0	0	15,100	4,136	95,666	87,930
Other	0	3,000	15,000	12,093	0	0	0	0
Total revenues	185,000	181,906	15,000	12,093	498,726	474,379	95,666	87,930
EXPENDITURES:								
Current:								
General government	153,980	66,929	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	212,219	204,301
Culture and recreation	0	0	50,560	33,057	489,808	473,783	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	0	0
Culture and recreation	0	0	0	0	68,390	32,685	0	0
Total expenditures	153,980	66,929	50,560	33,057	558,198	506,468	212,219	204,301
Excess (deficiency) of revenues over (under) expenditures	31,020	114,977	(35,560)	(20,964)	(59,472)	(32,089)	(116,553)	(116,371)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	24,000	24,000	20,000	20,000	116,553	116,371
Interfund transfer out	(27,000)	(27,000)	0	0	(14,607)	(14,607)	0	0
Total other financing sources (uses)	(27,000)	(27,000)	24,000	24,000	5,393	5,393	116,553	116,371
Net change in fund balances	\$4,020	87,977	\$ (11,560)	3,036	\$ (54,079)	(26,696)	\$0	0
Fund balances July 1, 2010		428,224		96,985		106,380		0
Fund balances June 30, 2011		<u>\$ 516,201</u>		<u>\$ 100,021</u>		<u>\$ 79,684</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, 2011
 (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	\$ 2,025,540	\$ 1,969,505	\$ 91,951	\$ 93,473	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	2,538	2,538	210,000	190,861	0	0
Fines and forfeitures	0	0	0	0	0	0	25,000	49,134
Other	10,000	3,422	0	0	0	0	25	132
Total revenues	2,035,540	1,972,927	94,489	96,011	210,000	190,861	25,025	49,266
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	0	0	59,000	25,155
Public health	2,035,540	1,972,927	0	0	210,000	190,861	0	0
Conservation of natural resources	0	0	94,489	94,489	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0
Total expenditures	2,035,540	1,972,927	94,489	94,489	210,000	190,861	59,000	25,155
Excess (deficiency) of revenues over (under) expenditures	0	0	0	1,522	0	0	(33,975)	24,111
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	1,522	\$0	0	\$ (33,975)	24,111
Fund balances July 1, 2010	0	0	0	0	0	0	0	60,922
Fund balances June 30, 2011	<u>\$0</u>	<u>0</u>	<u>\$1,522</u>	<u>0</u>	<u>\$0</u>	<u>0</u>	<u>\$ (33,975)</u>	<u>85,033</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, 2011
 (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	650,000	675,291	0	0
Licenses and permits	0	0	145,000	145,000	0	0	0	0
Intergovernmental	187,503	187,503	230,903	220,812	0	0	70,000	77,900
Charges for services	800	4,315	1,739,629	1,565,945	0	0	0	0
Other	1,200	1,868	1,300	294	35,000	29,221	1,500	494
Total revenues	189,503	193,686	2,116,832	1,932,051	685,000	704,512	71,500	78,394
EXPENDITURES:								
Current:								
Public safety	0	0	2,327,546	2,203,829	0	0	150,600	126,403
Public works	167,914	150,239	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	14,300	9,711	0	0	0	0
Public works	3,450	900	0	0	800,000	156,374	0	0
Total expenditures	171,364	151,139	2,341,846	2,213,540	800,000	156,417	150,600	126,403
Excess (deficiency) of revenues over (under) expenditures	18,139	42,547	(225,014)	(281,489)	(115,000)	548,095	(79,100)	(48,009)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	158,760	140,616	0	1,099	0	0
Interfund transfer out	(18,139)	(42,547)	0	0	0	(8,627)	0	0
Total other financing sources (uses)	(18,139)	(42,547)	158,760	140,616	0	(7,528)	0	0
Net change in fund balances	\$0	0	\$ (66,254)	(140,873)	\$ (115,000)	540,567	\$ (79,100)	(48,009)
Fund balances July 1, 2010		0		532,713		2,223,954		82,796
Fund balances June 30, 2011		\$0		\$ 391,840		\$ 2,764,521		\$ 34,787

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, 2011
 (PAGE 6 OF 6)

	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	\$563	\$563	\$3,015,552	\$2,941,990	\$224,744	\$219,288	\$0	\$0	\$11,061,697	\$10,667,272
Special assessments	0	0	0	0	0	0	0	0	650,750	675,899
Licenses and permits	0	0	0	0	0	0	0	0	145,000	145,000
Intergovernmental	0	0	0	0	0	0	0	0	1,354,888	1,294,785
Fines and forfeitures	0	0	0	0	0	0	0	0	25,000	49,134
Charges for services	0	0	0	0	20,500	32,914	0	0	1,867,429	1,714,710
Other	0	0	0	0	0	15,563	0	0	146,775	144,274
Total revenues	563	563	3,015,552	2,941,990	245,244	267,765	0	0	15,251,539	14,691,074
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	39,024	0	193,004	66,929
Public safety	0	0	0	0	0	0	0	0	6,923,914	6,228,771
Public works	563	563	0	0	62,700	43,946	0	0	1,237,778	1,015,381
Public health	0	0	0	0	0	0	0	0	2,245,540	2,163,788
Social and economic services	0	0	0	0	0	0	0	0	997,925	958,526
Culture and recreation	0	0	0	0	0	0	0	0	1,275,813	1,175,982
Conservation of natural resources	0	0	0	0	0	0	0	0	94,489	94,489
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	74,055	64,540
Public works	0	0	0	0	112,500	47,198	0	0	2,189,650	873,989
Social and economic services	0	0	0	0	0	0	0	0	2,000	1,310
Culture and recreation	0	0	0	0	0	0	0	0	68,390	32,685
Total expenditures	563	563	0	0	175,200	91,144	53,202	14,178	15,316,736	12,690,611
Excess (deficiency) of revenues over (under) expenditures	0	0	3,015,552	2,941,990	70,044	176,621	(53,202)	(14,178)	(65,197)	2,000,463
OTHER FINANCING SOURCES (USES):										
Interfund transfer in	0	0	0	0	0	0	0	0	2,300,705	2,268,193
Interfund transfer out	0	0	(3,015,552)	(2,941,990)	(187,303)	(187,037)	0	0	(3,897,530)	(3,856,622)
Total other financing sources (uses)	0	0	(3,015,552)	(2,941,990)	(187,303)	(187,037)	0	0	(1,596,825)	(1,588,429)
Net change in fund balances	\$0	0	\$0	0	(\$117,259)	(10,416)	(\$53,202)	(14,178)	\$ (1,662,022)	412,034
Fund balances July 1, 2010		0		0		133,609		53,203		6,852,175
Fund balances June 30, 2011		\$0		\$0		\$ 123,193		\$ 39,025		\$ 7,264,209

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2011**

<u>Assets</u>	R.S.I.D. Revolving Fund	METRA Expansion Bond Fund	Limited Tax G.O. Bond Fund	Total
Cash and demand investments, pooled	\$46,466	\$26,001	\$0	\$72,467
Cash investments, pooled	230,094	129,301	0	359,395
Receivables (net of allowance for uncollectibles):				
Property taxes	0	61,073	0	61,073
Delinquent assessments	0	0	0	0
Accrued interest	0	1,047	0	1,047
Total assets	\$276,560	\$217,422	\$0	\$493,982
<u>Liabilities and Fund Balance</u>				
LIABILITIES:				
Deferred revenue	\$0	\$61,073	\$0	\$61,073
FUND BALANCE, reserved for debt service	276,560	156,349	0	432,909
Total liabilities and fund balance	\$276,560	\$217,422	\$0	\$493,982

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, 2011

	<u>R.S.I.D. Revolving Fund</u>		<u>METRA Expansion Bond Fund</u>		<u>Limited Tax 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	\$512,075	\$500,439	\$0	\$0	\$512,075	\$500,439
Intergovernmental	0	0	232,236	232,236	0	0	232,236	232,236
Other	0	0	4,000	4,643	0	0	4,000	4,643
Total revenues	20,000	14,608	748,311	737,318	0	0	768,311	751,926
EXPENDITURES:								
Debt service:								
Principal	0	0	665,000	665,000	190,000	190,000	855,000	855,000
Interest	0	0	81,272	81,025	97,287	96,788	178,559	177,813
Total expenditures	0	0	746,272	746,025	287,287	286,788	1,033,559	1,032,813
Excess (deficiency) of revenues over (under) expenditures	20,000	14,608	2,039	(8,707)	(287,287)	(286,788)	(265,248)	(280,887)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	287,287	286,788	287,287	286,788
Interfund transfer out	(25,000)	0	0	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	0	0	0	287,287	286,788	262,287	286,788
Net change in fund balances	\$ (5,000)	14,608	\$ 2,039	(8,707)	\$0	0	\$ (2,961)	5,901
Fund balance July 1, 2010		261,952		165,056		0		427,008
Fund balance June 30, 2011		\$ 276,560		\$ 156,349		\$0		\$ 432,909

**YELLOWSTONE COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2011**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	Total
Cash and demand investments, pooled	\$35,871	\$84	\$35,955
Cash investments, pooled	177,628	416	178,044
Total Assets	\$213,499	\$500	\$213,999
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$3,250	\$0	\$3,250
Accrued liabilities	4,600	500	5,100
Total liabilities	7,850	500	8,350
FUND BALANCE:			
Reserved for capital improvements	205,649	0	205,649
Total fund balance	205,649	0	205,649
Total Liabilities and Fund Balance	\$213,499	\$500	\$213,999

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, 2011

	Geographical		RSID Construction Fund		Total	
	Information System Fund					
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Special assessments	\$0	\$0	\$40,389	\$34,939	\$ 40,389	\$ 34,939
Intergovernmental	9,381	9,381	0	0	9,381	9,381
Charge for services	118,000	113,957	0	0	118,000	113,957
Other	0	0	0	6,537	0	6,537
Total revenues	127,381	123,338	40,389	41,476	167,770	164,814
EXPENDITURES:						
Current:						
General government	287,982	282,811	0	0	287,982	282,811
Capital outlay:						
Public works	2,000	1,920	376,746	371,493	378,746	373,413
Total expenditures	289,982	284,731	376,746	371,493	666,728	656,224
Excess (deficiency) of revenues over (under) expenditures	(162,601)	(161,393)	(336,357)	(330,017)	(498,958)	(491,410)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	204,290	204,205	8,556	8,556	212,846	212,761
Interfund transfers out	0	0	(6,853)	(6,853)	(6,853)	(6,853)
Special assessment bond proceeds	0	0	253,722	247,381	253,722	247,381
Total other financing sources (uses)	204,290	204,205	255,425	249,084	459,715	453,289
Net change in fund balances	\$41,689	42,812	(\$80,932)	(80,933)	(\$39,243)	(38,121)
Fund balance July 1, 2010		162,837		80,933		243,770
Fund balance June 30, 2011		\$ 205,649		\$0		\$ 205,649

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2011**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$900,835	\$3,509	\$25,868	\$930,212
Cash investments, pooled	4,468,273	17,376	128,098	4,613,747
Receivables (net of allowance for uncollectibles):				
Accounts	47,734	0	0	47,734
Accrued interest	8,777	0	0	8,777
Total current assets	5,425,619	20,885	153,966	5,600,470
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	69,563	246,056	315,619
Accumulated depreciation	0	(49,380)	(154,082)	(203,462)
Total property and equipment (net)	0	20,183	91,974	112,157
Total assets	\$5,425,619	\$41,068	\$245,940	\$5,712,627
LIABILITIES				
CURRENT LIABILITIES:				
Accounts payable	\$516	\$165	\$1,636	\$2,317
Accrued liabilities	320,475	0	0	320,475
Accrued compensated absences	0	0	972	972
Unearned premiums	295,335	0	0	295,335
Total current liabilities	616,326	165	2,608	619,099
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	0	2,917	2,917
NET ASSETS				
Investment in capital assets, net of related debt	0	20,183	91,974	112,157
Unrestricted	4,809,293	20,720	148,441	4,978,454
Total net assets	4,809,293	40,903	240,415	5,090,611
Total liabilities and net assets	\$5,425,619	\$41,068	\$245,940	\$5,712,627

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
OPERATING REVENUES:				
Charges for services	\$0	\$ 7,648	\$ 147,597	\$ 155,245
Health insurance premiums	5,441,970	0	0	5,441,970
Total operating revenues	5,441,970	7,648	147,597	5,597,215
OPERATING EXPENSES:				
Salaries and benefits	0	0	59,341	59,341
Supplies	77	3,006	24,408	27,491
Contracted services	57,495	1,756	37,856	97,107
Health claims	5,708,477	0	0	5,708,477
Stop-loss insurance and administration	392,547	0	0	392,547
Depreciation	0	5,730	24,607	30,337
Total operating expenses	6,158,596	10,492	146,212	6,315,300
Operating income (loss)	(716,626)	(2,844)	1,385	(718,085)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	54,749	0	0	54,749
Income (loss) before transfers	(661,877)	(2,844)	1,385	(663,336)
Interfund transfer in	1,259,929	0	0	1,259,929
Change in net assets	598,052	(2,844)	1,385	596,593
Net assets July 1, 2010	4,211,241	43,747	239,030	4,494,018
Net assets June 30, 2011	\$ 4,809,293	\$ 40,903	\$ 240,415	\$ 5,090,611

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$7,648	\$147,597	\$155,245
Cash received from health insurance premiums	5,408,149	0	0	5,408,149
Cash paid to other suppliers for goods or services	(57,572)	(4,807)	(60,887)	(123,266)
Cash paid to employees for services	0	0	(57,977)	(57,977)
Cash paid for health claims	(5,956,565)	0	0	(5,956,565)
Cash paid for stop-loss insurance and administration	(392,547)	0	0	(392,547)
Net cash provided (used) by operating activities	(998,535)	2,841	28,733	(966,961)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,259,929	0	0	1,259,929
Net cash provided (used) by noncapital financing activities	1,259,929	0	0	1,259,929
Cash flows from capital and related financing activities:				
Acquisition of capital assets	0	(14,985)	0	(14,985)
Net cash used for capital and related financing activities	0	(14,985)	0	(14,985)
Cash flows from investing activities:				
Deposits into investment pool	(130,572)	10,984	(20,568)	(140,156)
Interest received on investments	58,114	0	0	58,114
Net cash provided (used) by investing activities	(72,458)	10,984	(20,568)	(82,042)
Net increase (decrease) in cash and demand investments	188,936	(1,160)	8,165	195,941
Cash and demand investments, July 1, 2010	711,899	4,669	17,703	734,271
Cash and demand investments, June 30, 2011	<u>\$900,835</u>	<u>\$3,509</u>	<u>\$25,868</u>	<u>\$930,212</u>
Noncash transaction:				
Increase in cash investments market value	(\$6,128)	\$0	\$0	(\$6,128)
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	(\$716,626)	(\$2,844)	\$1,385	\$ (\$718,085)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	5,730	24,607	30,337
(Increase) decrease in assets:				
Accounts receivable	(21,734)	0	0	(21,734)
Increase (decrease) in liabilities:				
Accounts payable	(3,807)	(45)	1,377	(2,475)
Accrued liabilities	(244,281)	0	1,364	(242,917)
Unearned premiums	(12,087)	0	0	(12,087)
Total adjustments	(281,909)	5,685	27,348	(248,876)
Net cash provided (used) by operating activities	(998,535)	\$2,841	\$28,733	\$ (\$966,961)