

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

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.

Lockwood Pedestrian Safety Fund - Accounts for taxes levied for the purpose of enhancing pedestrian safety in Lockwood.

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

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

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

Technology 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, 2018
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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	\$828,782	\$431,305	\$167	\$71,864	\$38,511	\$42,036	\$43,841
Cash investments, pooled	1,128,640	587,355	227	97,864	52,444	57,245	59,703
Receivables (net of allowance for uncollectibles):							
Property taxes	191,675	207,915	247	38,006	239,624	164,251	38,350
Accounts	62,461	0	0	32,340	0	0	2,000
Inventories	0	35,274	0	44,860	0	0	0
Total assets	\$2,211,558	\$1,261,849	\$641	\$284,934	\$330,579	\$263,532	\$143,894
 <u>Liabilities, Deferred Inflows and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$31,357	\$169,184	\$394	\$9,372	\$90,955	\$99,281	\$5,836
Accrued liabilities	230,606	0	0	29,792	0	0	8,593
Due to other funds	0	0	0	0	0	0	0
Due to other taxing districts	0	0	0	0	0	0	0
Total liabilities	261,963	169,184	394	39,164	90,955	99,281	14,429
 <u>Deferred Inflow of Resources</u>							
Uncollected tax revenue	191,675	207,915	247	38,006	239,624	164,251	38,350
Total deferred inflow of resources	191,675	207,915	247	38,006	239,624	164,251	38,350
 FUND BALANCE:							
Reserved for inventories	0	35,274	0	44,860	0	0	0
Unreserved	1,757,920	849,476	0	162,904	0	0	91,115
Total fund balance	1,757,920	884,750	0	207,764	0	0	91,115
Total liabilities, deferred inflows and fund balance	\$2,211,558	\$1,261,849	\$641	\$284,934	\$330,579	\$263,532	\$143,894

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
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<u>Assets</u>	Public Safety Mental Health Levy Fund	PILT Fund	Parks Fund	Museum Fund	Health Services Fund	Soil Conservation Fund
Cash and demand investments, pooled	\$32,990	\$123,840	\$112,593	\$115,385	\$81,093	\$1,257
Cash investments, pooled	44,925	168,645	153,331	157,133	106,466	1,711
Receivables (net of allowance for uncollectibles):						
Property taxes	147,888	0	0	78,958	328,545	1,483
Accrued interest	0	0	0	0	957	0
Total assets	\$225,803	\$292,485	\$265,924	\$351,476	\$517,061	\$4,451
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$77,915	\$1,773	\$14,610	\$62	\$0	\$2,968
Accrued liabilities	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Due to other taxing districts	0	0	0	0	188,516	0
Total liabilities	77,915	1,773	14,610	62	188,516	2,968
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	147,888	0	0	78,958	328,545	1,483
Total deferred inflow of resources	147,888	0	0	78,958	328,545	1,483
 FUND BALANCE:						
Unreserved	0	290,712	251,314	272,456	0	0
Total fund balance	0	290,712	251,314	272,456	0	0
Total liabilities, deferred inflows and fund balance	\$225,803	\$292,485	\$265,924	\$351,476	\$517,061	\$4,451

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018
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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	\$0	\$169,757	(\$13,449)	\$376,290	\$2,175,750	\$31,554
Cash investments, pooled	0	230,911	(18,314)	512,433	2,913,938	42,182
Receivables (net of allowance for uncollectibles):						
Accounts	64,912	0	163,552	217,407	0	1,207
Delinquent assessments	0	0	0	0	16,338	0
Accrued interest	0	64	0	0	11,815	190
Prepaid Expenses	0	0	0	0	0	0
Total assets	\$64,912	\$400,732	\$131,789	\$1,106,130	\$5,117,841	\$75,133
 <u>Liabilities, Deferred Inflows and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$0	\$0	\$275	\$39,041	\$306,842	\$9,089
Accrued liabilities	64,912	2,266	4,199	131,799	6,530	0
Due to other funds	0	0	0	0	73,001	0
Total liabilities	64,912	2,266	4,474	170,840	386,373	9,089
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	0	0	0	0	16,338	0
Total deferred inflow of resources	0	0	0	0	16,338	0
 FUND BALANCE:						
Unreserved	0	398,466	127,315	935,290	4,715,130	66,044
Total fund balance	0	398,466	127,315	935,290	4,715,130	66,044
Total liabilities, deferred inflows and fund balance	\$64,912	\$400,732	\$131,789	\$1,106,130	\$5,117,841	\$75,133

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Veteran's Cemetery Levy Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$0	\$0	\$33,360	\$91,963	\$4,788,889
Cash investments, pooled	0	0	45,430	125,235	6,467,504
Receivables (net of allowance for uncollectibles):					
Property taxes	55	492,024	18,576	7,384	1,954,981
Accounts	0	0	0	0	543,879
Delinquent assessments	0	0	0	0	16,338
Accrued interest	0	0	0	0	13,026
Prepaid expenses	0	0	0	0	0
Inventories	0	0	0	0	80,134
Total assets	\$55	\$492,024	\$97,366	\$224,582	\$13,864,751
 <u>Liabilities, Deferred Inflows and Fund Balance</u>					
LIABILITIES:					
Accounts payable	\$0	\$0	\$0	\$24,214	\$ 883,168
Accrued liabilities	0	0	0	0	478,697
Due to other funds	0	0	0	0	73,001
Due to other taxing districts	0	0	0	0	188,516
Total liabilities	0	0	0	24,214	1,623,382
 <u>Deferred Inflow of Resources</u>					
Uncollected tax revenue	55	492,024	18,576	7,384	1,971,319
Total deferred inflow of resources	55	492,024	18,576	7,384	1,971,319
 FUND BALANCE:					
Reserved for inventories	0	0	0	0	80,134
Unreserved	0	0	78,790	192,984	10,189,916
Total fund balance	0	0	78,790	192,984	10,270,050
Total liabilities, deferred inflows and fund balance	\$55	\$492,024	\$97,366	\$224,582	\$13,864,751

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, 2018
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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	\$1,557,530	\$1,488,713	\$1,583,489	\$1,508,681	\$574	\$546	\$327,494	\$311,988
Special assessments	0	0	0	0	158	121	0	0
Intergovernmental	281,340	353,026	47,869	47,869	0	0	164,113	83,242
Charges for services	60,500	75,569	0	0	0	0	44,000	49,659
Other	1,200	2,698	0	0	0	0	3,000	2,410
Total revenues	1,900,570	1,920,006	1,631,358	1,556,550	732	667	538,607	447,299
EXPENDITURES:								
Current:								
Public safety	4,806,054	4,267,071	0	0	0	0	0	0
Public works	0	0	918,000	243,174	0	0	522,658	362,083
Social and economic services	0	0	0	0	732	687	0	0
Capital outlay:								
Public safety	39,000	37,823	0	0	0	0	0	0
Public works	0	0	895,554	852,606	0	0	13,309	11,921
Total expenditures	4,845,054	4,304,894	1,813,554	1,095,780	732	687	535,967	374,004
Excess (deficiency) of revenues over (under) expenditures	(2,944,484)	(2,384,888)	(182,196)	460,770	0	(20)	2,640	73,295
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	2,906,096	2,894,126	0	0	0	0	11,544	10,535
Interfund transfer out	(215,070)	(200,958)	0	(400,000)	0	0	(51,500)	(86,500)
Total other financing sources (uses)	2,691,026	2,693,168	0	(400,000)	0	0	(39,956)	(75,965)
Net change in fund balances	\$ (253,458)	308,280	\$ (182,196)	60,770	\$0	(20)	\$ (37,316)	(2,670)
Fund balance July 1, 2017		1,449,640		823,980		20		210,434
Fund balance June 30, 2018	\$ 1,757,920		\$ 884,750		\$0		\$ 207,764	

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, 2018
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	<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	\$ 875,914	\$ 786,905	\$ 1,507,914	\$ 1,436,711	\$ 316,698	\$ 300,866	\$ 1,133,634	\$ 1,080,011
Intergovernmental	136,012	136,012	28,032	28,032	8,441	8,441	34,193	34,193
Total revenues	1,011,926	922,917	1,535,946	1,464,743	325,139	309,307	1,167,827	1,114,204
EXPENDITURES:								
Current:								
Public health	0	0	0	0	0	0	1,167,827	1,114,204
Social and economic services	0	0	1,535,946	1,464,743	338,913	299,118	0	0
Culture and recreation	1,011,926	922,917	0	0	0	0	0	0
Social and economic services	0	0	0	0	3,900	3,810	0	0
Total expenditures	1,011,926	922,917	1,535,946	1,464,743	342,813	302,928	1,167,827	1,114,204
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	(17,674)	6,379	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	13,564	8,789	0	0
Interfund transfer out	0	0	0	0	0	0	0	0
Interfund loan proceeds	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	13,564	8,789	0	0
Net change in fund balances	\$0	0	\$0	0	\$ (4,110)	15,168	\$0	0
Fund balance July 1, 2017		0		0		75,947		0
Fund balance June 30, 2018		\$0		\$0		\$ 91,115		\$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, 2018
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	<u>PILT Fund</u>		<u>Parks Fund</u>		<u>Museum Fund</u>		<u>Health Services Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$ 601,006	\$ 572,634	\$2,519,187	\$2,400,263
Intergovernmental	203,000	207,329	0	0	10,671	10,671	74,405	74,954
Other	0	0	34,150	49,133	0	1,621	1,500	2,149
Total revenues	203,000	207,329	34,150	49,133	611,677	584,926	2,595,092	2,477,366
EXPENDITURES:								
Current:								
General government	129,900	87,486	0	0	0	0	0	0
Public health	0	0	0	0	0	0	2,595,092	2,477,366
Culture and recreation	0	0	78,344	38,678	619,820	568,080	0	0
Capital outlay:								
Culture and recreation	0	0	116,281	16,050	33,363	0	0	0
Total expenditures	129,900	87,486	194,625	54,728	653,183	568,080	2,595,092	2,477,366
Excess (deficiency) of revenues over (under) expenditures	73,100	119,843	(160,475)	(5,595)	(41,506)	16,846	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	33,000	33,000	20,000	20,000	0	0
Interfund transfer out	(263,000)	(263,000)	0	0	0	0	0	0
Total other financing sources (uses)	(263,000)	(263,000)	33,000	33,000	20,000	20,000	0	0
Net change in fund balances	(\$189,900)	(143,157)	\$ (127,475)	27,405	\$ (21,506)	36,846	\$0	0
Fund balance July 1, 2017		433,869		223,909		235,610		0
Fund balance June 30, 2018	\$	290,712	\$	251,314	\$	272,456		\$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, 2018
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	<u>Soil</u>		<u>Alcohol</u>		<u>Drug Forfeiture Fund</u>		<u>Junk Vehicle Fund</u>	
	<u>Conservation Fund</u>		<u>Rehabilitation Fund</u>		<u>Drug Forfeiture Fund</u>		<u>Junk Vehicle Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 106,786	\$ 106,345	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	3,011	3,011	194,736	254,822	0	8,811	175,000	163,552
Fines and forfeitures	0	0	0	0	50,000	64,957	0	0
Charges for services	0	0	0	0	0	0	2,000	5,900
Other	0	0	0	0	5	115	60	2
Total revenues	109,797	109,356	194,736	254,822	50,005	73,883	177,060	169,454
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	76,614	48,758	0	0
Public works	0	0	0	0	0	0	198,464	127,965
Public health	0	0	194,736	254,822	0	0	0	0
Conservation of natural resources	109,797	109,356	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	250,000	0	0	0
Public works	0	0	0	0	0	0	15,800	13,356
Total expenditures	109,797	109,356	194,736	254,822	326,614	48,758	214,264	141,321
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	(276,609)	25,125	(37,204)	28,133
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	0	0
Interfund transfer out	0	0	0	0	0	0	0	0
Interfund loan proceeds	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	(\$276,609)	25,125	\$ (37,204)	28,133
Fund balance July 1, 2017		0		0		373,341		99,182
Fund balance June 30, 2018		\$0		\$0		\$398,466		\$ 127,315

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, 2018
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	<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety Fund</u>		<u>Emergency Levv Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Special assessments	\$0	\$0	\$1,000,000	\$1,031,443	\$0	\$0	\$0	\$0
Licenses and permits	70,000	70,000	0	0	0	0	0	0
Intergovernmental	184,385	186,855	0	0	85,300	66,008	0	0
Charges for services	2,144,549	2,059,839	0	0	0	0	0	0
Other	0	180	10,000	13,391	480	571	0	0
Total revenues	2,398,934	2,316,874	1,010,000	1,044,834	85,780	66,579	0	0
EXPENDITURES:								
Current:								
Public safety	2,788,050	2,681,222	0	0	80,780	63,266	0	0
Public works	0	0	1,000,000	706,360	0	0	0	0
Debt service:								
Interest	0	0	0	110	0	0	0	0
Capital outlay:								
Public safety	50,755	41,753	0	14,700	0	0	0	0
Public works	0	0	1,000,000	0	0	0	0	0
Total expenditures	2,838,805	2,722,975	2,000,000	721,170	80,780	63,266	0	0
Excess (deficiency) of revenues over (under) expenditures	(439,871)	(406,101)	(990,000)	323,664	5,000	3,313	0	0
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	187,590	180,289	0	21,956	0	0	0	0
Interfund transfer out	0	0	0	0	0	0	0	0
Interfund loan proceeds	0	0	0	0	0	0	0	0
Total other financing sources (uses)	187,590	180,289	0	21,956	0	0	0	0
Net change in fund balances	(\$252,281)	(225,812)	\$ (990,000)	345,620	\$ 5,000	3,313	\$0	0
Fund balance July 1, 2017		1,161,102		4,369,510		62,731		0
Fund balance June 30, 2018		\$935,290		\$ 4,715,130		\$ 66,044		\$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, 2018
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	Permissive Medical Levy Fund		Veteran's Cemetery		Lockwood Pedestrian Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$3,814,769	\$3,633,193	\$176,343	\$167,484	\$242,577	\$240,559	\$14,763,915	\$14,034,899
Special assessments	0	0	0	0	0	0	1,000,158	1,031,564
Licenses and permits	0	0	0	0	0	0	70,000	70,000
Intergovernmental	69,971	69,971	5,455	5,455	0	0	1,705,934	1,742,254
Fines and forfeitures	0	0	0	0	0	0	50,000	64,957
Charges for services	0	0	0	4,381	0	0	2,251,049	2,195,348
Other	0	0	400	400	0	0	50,795	72,670
Total revenues	3,884,740	3,703,164	182,198	177,720	242,577	240,559	19,891,851	19,211,692
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	129,900	87,486
Public safety	0	0	0	0	0	0	7,751,498	7,060,317
Public works	0	0	23,000	389	135,412	129,079	2,797,534	1,569,050
Public health	177,000	0	0	0	0	0	4,134,655	3,846,392
Social and economic services	0	0	0	0	0	0	1,875,591	1,764,548
Culture and recreation	0	0	0	0	0	0	1,710,090	1,529,675
Conservation of natural resources	0	0	0	0	0	0	109,797	109,356
Debt service:								
Principal	0	0	0	0	24,038	24,038	24,038	24,038
Interest	0	0	0	0	5,528	5,528	5,528	5,638
Capital outlay:								
Public safety	0	0	0	0	0	0	339,755	94,276
Public works	0	0	0	0	201,588	11,679	2,126,251	889,562
Social and economic services	0	0	0	0	0	0	3,900	3,810
Culture and recreation	0	0	0	0	0	0	149,644	16,050
Total expenditures	177,000	0	23,000	389	366,566	170,324	21,158,181	17,000,198
Excess (deficiency) of revenues over (under) expenditures	3,707,740	3,703,164	159,198	177,331	(123,989)	70,235	(1,266,330)	2,211,494
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	3,171,794	3,168,695
Interfund transfer out	(3,707,740)	(3,703,164)	(159,643)	(159,643)	0	0	(4,396,953)	(4,813,265)
Interfund loan proceeds	0	0	0	0	0	0	0	0
Total other financing sources (uses)	(3,707,740)	(3,703,164)	(159,643)	(159,643)	0	0	(1,225,159)	(1,644,570)
Net change in fund balances	\$0	0	(\$445)	17,688	(\$123,989)	70,235	\$ (2,491,489)	566,924
Fund balance July 1, 2017		0		61,102		122,749		9,703,126
Fund balance June 30, 2018		\$0		\$78,790		\$ 192,984		\$ 10,270,050

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2018**

<u>Assets</u>	R.S.I.D. Revolving Fund	METRA Expansion Bond Fund	Total
Cash and demand investments, pooled	\$143,121	\$0	\$143,121
Cash investments, pooled	194,903	0	194,903
Receivables (net of allowance for uncollectibles):			
Property taxes	0	118	118
Total assets	\$338,024	\$118	\$338,142
<u>Fund Balance</u>			
FUND BALANCE, reserved for debt service	338,024	0	338,024
Total liabilities and fund balance	\$338,024	\$118	\$338,142

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, 2018

	R.S.I.D.		Limited Tax G.O.		Total	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:						
Charge for services	0	3,349	0	0	0	3,349
Total revenues	0	3,349	0	0	0	3,349
EXPENDITURES:						
Debt service:						
Principal	0	0	1,040,000	1,040,000	1,040,000	1,040,000
Interest	0	0	251,387	251,736	251,387	251,736
Total expenditures	0	0	1,291,387	1,291,736	1,291,387	1,291,736
Excess (deficiency) of revenues over (under) expenditures	0	3,349	(1,291,387)	(1,291,736)	(1,291,387)	(1,288,387)
OTHER FINANCING SOURCES (USES):						
Interfund transfer in	0	0	1,291,387	1,291,736	1,291,387	1,291,736
Interfund transfer out	25,000	0	0	0	25,000	0
Total other financing sources (uses)	25,000	0	1,291,387	1,291,736	1,316,387	1,291,736
Net change in fund balances	\$ 25,000	3,349	\$0	0	\$ 25,000	3,349
Fund balance July 1, 2017		334,675		0		334,675
Fund balance June 30, 2018		\$ 338,024		\$0		\$ 338,024

**YELLOWSTONE COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2018**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	Total
Cash and demand investments, pooled	\$0	\$3,268	\$3,268
Cash investments, pooled	0	4,450	4,450
Total Assets	\$0	\$7,718	\$7,718
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$0	\$7,718	\$7,718
Accrued liabilities	0	0	0
Total liabilities	0	7,718	7,718
FUND BALANCE:			
Reserved for capital improvements	0	0	0
Total fund balance	0	0	0
Total Liabilities and Fund Balance	\$0	\$7,718	\$7,718

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, 2018

	<u>Geographical</u>		<u>RSID Construction Fund</u>		<u>\$3 Million</u>		<u>Total</u>	
	<u>Information System Fund</u>				<u>GO Construction Fund</u>		<u>Budget</u>	<u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:								
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charge for services	0	0	0	0	0	0	0	0
Other	0	0	0	0	1	0	1	0
Total revenues	0	0	0	0	1	0	1	0
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	0	0
Capital outlay:								
Public works	0	0	0	154,360	0	0	0	154,360
Total expenditures	0	0	0	154,360	0	0	0	154,360
Excess (deficiency) of revenues over (under) expenditures	0	0	0	(154,360)	1	0	1	(154,360)
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	0	0	0	154,444	0	0	0	154,444
Interfund transfers out	0	(381,097)	0	(84)	0	0	0	(381,181)
Total other financing sources (uses)	0	(381,097)	0	154,360	0	0	0	(226,737)
Net change in fund balances	\$0	(381,097)	\$0	0	\$1	0	\$1	(381,097)
Fund balance July 1, 2017	381,097		0		0		381,097	
Fund balance June 30, 2018	\$0		\$0		\$0		\$0	

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2018**

<u>ASSETS</u>	Health Insurance Fund	GIS Fund	Motor Pool Technology Fund	Fund	Total
CURRENT ASSETS:					
Cash and demand investments, pooled	\$3,360,324	\$189,980	\$0	\$122,176	\$3,672,480
Cash investments, pooled	4,489,059	258,715	0	166,381	4,914,155
Receivables (net of allowance for uncollectibles):					
Accounts	107,798	350	0	0	108,148
Accrued interest	20,985	0	0	0	20,985
Prepaid Expense	15,087	0	0	2,493	17,580
Total current assets	7,993,253	449,045	0	291,050	8,733,348
NONCURRENT ASSETS					
Capital Assets:					
Equipment and vehicles	0	0	0	405,624	405,624
Accumulated depreciation	0	0	0	(303,749)	(303,749)
Total property and equipment (net)	0	0	0	101,875	101,875
Total assets	\$7,993,253	\$449,045	\$0	\$392,925	\$8,835,223
<u>LIABILITIES</u>					
CURRENT LIABILITIES:					
Accounts payable	\$2,914	\$555	\$0	\$48,754	\$52,223
Accrued liabilities	650,000	9,773	0	0	659,773
Accrued compensated absences	0	14,007	0	0	14,007
Unearned premiums	0	0	0	0	0
Total current liabilities	652,914	24,335	0	48,754	726,003
NONCURRENT LIABILITIES:					
Accrued compensated absences	0	0	0	0	0
<u>NET POSITION</u>					
Investment in capital assets, net of related debt	0	0	0	101,875	101,875
Unrestricted	7,340,339	424,710	0	242,296	8,007,345
Total net position	7,340,339	424,710	0	344,171	8,109,220
Total liabilities and net position	\$7,993,253	\$449,045	\$0	\$392,925	\$8,835,223

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Health Insurance Fund	GIS Fund	Motor Pool Fund	Technology Fund	Total
OPERATING REVENUES:					
Charges for services	\$0	\$ 111,379	\$0	\$ 334,602	\$ 445,981
Intergovernmental	0	11,128	0	0	11,128
Health insurance premiums	6,735,515	0	0	0	6,735,515
Total operating revenues	6,735,515	122,507	0	334,602	7,192,624
OPERATING EXPENSES:					
Salaries and benefits	0	261,156	0	46,751	307,907
Supplies	0	3,779	0	27,584	31,363
Contracted services	46,800	38,966	0	82,127	167,893
Health claims	8,456,634	0	0	0	8,456,634
Stop-loss insurance and administration	449,136	0	0	0	449,136
Depreciation	0	0	0	33,297	33,297
Total operating expenses	8,952,570	303,901	0	189,759	9,446,230
Operating income (loss)	(2,217,055)	(181,394)	0	144,843	(2,253,606)
NONOPERATING REVENUES (EXPENSES):					
Interest revenue	65,791	0	0	0	65,791
Income (loss) before transfers	(2,151,264)	(181,394)	0	144,843	(2,187,815)
Interfund transfer in	1,494,704	606,104	0	0	2,100,808
Interfund transfer out	0	0	(42,045)	0	(42,045)
Change in net position	(656,560)	424,710	(42,045)	144,843	(129,052)
Net position July 1, 2017	7,996,899	0	42,045	199,328	8,238,272
Net position June 30, 2018	\$ 7,340,339	\$ 424,710	\$ 0	\$ 344,171	\$ 8,109,220

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$122,157	\$334,602	\$456,759
Cash received from health insurance premiums	6,637,655	0	0	6,637,655
Cash paid to other suppliers for goods or services	(48,022)	(42,190)	(66,880)	(157,092)
Cash paid to employees for services	0	(237,376)	(56,068)	(293,444)
Cash paid for health claims	(8,106,634)	0	0	(8,106,634)
Cash paid for stop-loss insurance and administration	(449,136)	0	0	(449,136)
Net cash provided (used) by operating activities	(1,966,137)	(157,409)	211,654	(1,911,893)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	1,494,704	606,105	0	2,100,809
Net cash provided (used) by noncapital financing activities	1,494,704	606,105	0	2,100,809
Cash flows from investing activities:				
Deposits into cash investments	(314,175)	(258,716)	(71,806)	(644,697)
Interest received on investments	56,121	0	0	56,121
Net cash provided (used) by investing activities	(258,054)	(258,716)	(71,806)	(588,576)
Net increase (decrease) in cash and demand investments	(729,487)	189,980	30,356	(509,152)
Cash and demand investments, July 1, 2017	4,089,811	0	91,820	4,181,631
Cash and demand investments, June 30, 2018	\$3,360,324	\$189,980	\$122,176	\$3,672,479

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

Operating income (loss)	(\$2,217,055)	(\$181,394)	\$144,843	\$ (\$2,253,606)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	33,297	33,297
(Increase) decrease in assets:				
Accounts receivable	(95,621)	(350)	0	(95,971)
Prepaid Expenses	(1,521)	0	(2,493)	(4,014)
Increase (decrease) in liabilities:				
Accounts payable	299	555	48,258	49,112
Accrued liabilities	350,000	23,780	(12,251)	361,529
Unearned premiums	(2,239)	0	0	(2,239)
Total adjustments	250,918	23,985	66,811	341,714
Net cash provided (used) by operating activities	(1,966,137)	(157,409)	\$211,654	\$ (\$1,911,892)