

SUPPLEMENTARY INFORMATION

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR GOVERNMENTAL DEBT SERVICE AND CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	RSID Bond Fund				Capital Improvement Fund			
	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final Revised			Original	Final Revised		
REVENUES:								
Special assessments	\$ 215,000	\$ 215,000	\$ 144,625	\$ (70,375)	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services	0	0	0	0	30,000	30,000	28,523	(1,477)
Other	1,000	1,000	5,087	4,087	705,000	705,000	2,309,216	1,604,216
Total revenues	216,000	216,000	149,712	(66,288)	735,000	735,000	2,337,739	1,602,739
EXPENDITURES:								
Current:								
Capital outlay	0	0	0	0	9,646,025	11,146,025	3,973,514	7,172,511
Debt service:								
Principal	200,000	200,000	113,000	87,000	0	0	0	0
Interest	46,200	46,200	19,230	26,970	0	0	0	0
Total expenditures	246,200	246,200	132,230	113,970	9,646,025	11,146,025	3,973,514	7,172,511
Excess (deficiency) of revenues over (under) expenditures	(30,200)	(30,200)	17,482	47,682	(8,911,025)	(10,411,025)	(1,635,775)	8,775,250
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	0	0	(39,746)	(39,746)	6,250,000	6,250,000	8,875,000	2,625,000
Total other financing sources (uses)	0	0	(39,746)	(39,746)	6,250,000	6,250,000	8,875,000	2,625,000
Net change in fund balances	\$ (30,200)	\$ (30,200)	(22,264)	\$ 7,936	\$ (2,661,025)	\$ (4,161,025)	7,239,225	\$ 11,400,250
Fund balance July 1, 2023			226,429				42,105,994	
Fund balance June 30, 2024			\$ 204,165				\$49,345,219	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024**

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<u>ASSETS</u>				
Cash and demand investments, pooled	\$ 9,073,731	\$ 25,510	\$ 0	\$ 9,099,241
Cash investments, pooled	11,058,379	31,291	0	11,089,670
Receivables (net of allowance for uncollectibles):				
Property taxes	435,274	0	0	435,274
Accounts	470,440	0	0	470,440
Delinquent assessments	25,064	0	0	25,064
Accrued interest	40,044	0	0	40,044
Prepaid expenses	3,893	0	0	3,893
Inventories	85,640	0	0	85,640
Total assets	\$ 21,192,465	\$ 56,801	\$ 0	\$ 21,249,266
<u>LIABILITIES:</u>				
Accounts payable	\$ 1,130,289	\$ 0	\$ 0	\$ 1,130,289
Accrued liabilities	542,156	0	0	542,156
Due to other funds	58,360	0	0	58,360
Due to other taxing districts	406,611	0	0	406,611
Total liabilities	2,137,416	0	0	2,137,416
<u>DEFERRED INFLOW OF RESOURCES:</u>				
Uncollected tax revenue	460,338	0	0	460,338
Total deferred inflow of resources	460,338	0	0	460,338
<u>FUND BALANCES:</u>				
Nonspendable	89,533	0	0	89,533
Restricted	9,865,869	56,801	0	9,922,670
Committed	5,014,842	0	0	5,014,842
Assigned	3,624,467	0	0	3,624,467
Total fund balances	18,594,711	56,801	0	18,651,512
Total liabilities, deferred inflows and fund balances	\$ 21,192,465	\$ 56,801	\$ 0	\$ 21,249,266

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$22,192,971	\$22,012,082	\$ 0	\$ 0	\$ 0	\$ 0	\$22,192,971	\$ 22,012,082
Special assessments	1,500,050	1,413,729	0	0	40,000	45,646	1,540,050	1,459,375
Licenses and permits	950,000	950,000	0	0	0	0	950,000	950,000
Intergovernmental	5,182,638	4,111,614	0	0	0	0	5,182,638	4,111,614
Fines and forfeitures	42,000	22,143	0	0	0	0	42,000	22,143
Charges for services	2,065,893	1,904,161	0	0	0	0	2,065,893	1,904,161
Other	477,876	522,038	0	0	0	0	477,876	522,038
Total revenues	32,411,428	30,935,767	0	0	40,000	45,646	32,451,428	30,981,413
EXPENDITURES:								
Current:								
General government	186,000	54,545	0	0	0	0	186,000	54,545
Public safety	10,708,511	9,258,704	0	0	0	3,708	10,708,511	9,262,412
Public works	1,976,579	2,029,153	0	0	0	0	1,976,579	2,029,153
Public health	6,055,551	5,751,932	0	0	0	0	6,055,551	5,751,932
Social and economic services	2,341,272	2,262,592	0	0	0	0	2,341,272	2,262,592
Culture and recreation	2,525,238	2,274,407	0	0	0	0	2,525,238	2,274,407
Conservation of natural resources	132,820	132,820	0	0	0	0	132,820	132,820
Community development	500,000	11,861	0	0	0	0	500,000	11,861
Debt service:								
Principal	61,073	62,983	500,000	500,000	0	0	561,073	562,983
Interest	19,656	20,999	176,426	176,425	0	0	196,082	197,424
Capital outlay:								
Public safety	312,900	83,296	0	0	0	0	312,900	83,296
Public works	5,488,551	2,210,640	0	0	145,000	108,912	5,633,551	2,319,552
Culture and recreation	215,525	28,764	0	0	0	0	215,525	28,764
Total expenditures	30,523,676	24,182,696	676,426	676,425	145,000	112,620	31,345,102	24,971,741
Excess (deficiency) of revenues over (under) expenditures	1,887,752	6,753,071	(676,426)	(676,425)	(105,000)	(66,974)	1,106,326	6,009,672
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	895,790	855,814	676,426	676,426	30,000	27,228	1,602,216	1,559,468
Interfund transfers out	(5,683,654)	(5,703,124)	(305,000)	(302,716)	0	39,746	(5,988,654)	(5,966,094)
Long term debt proceeds	175,000	50,264	0	0	75,000	0	250,000	50,264
Total other financing sources (uses)	(4,612,864)	(4,797,046)	371,426	373,710	105,000	66,974	(4,136,438)	(4,356,362)
Net change in fund balances	\$ (2,725,112)	1,956,025	\$ (305,000)	(302,715)	\$ 0	0	\$ (3,030,112)	1,653,310
Fund balance July 1, 2023		16,638,686		359,516		0		16,998,202
Fund balance June 30, 2024		\$18,594,711		\$56,801		\$ 0		\$ 18,651,512

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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.

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.

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

Lockwood TEDD Fund - Accounts for taxes levied for the purpose of infrastructure development 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.

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).

GO Construction Fund - Accounts for the financing proceeds and the construction expenditures on general governmental activities.

INTERNAL SERVICE FUNDS

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

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.

Technology Fund - Accounts for the operations of the technology system acquisitions and updates, which is charged back to County departments based on various user metrics.

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024
(PAGE 1 OF 4)**

Assets	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund
Cash and demand investments, pooled	\$ 1,895,560	\$ 751,450	\$ 155	\$ 106,149	\$ 39,053	\$ 34,015
Cash investments, pooled	2,324,939	921,687	190	130,197	47,900	41,722
Receivables (net of allowance for uncollectibles):						
Property taxes	107,247	32,737	131	7,516	35,166	36,717
Accounts	82,655	77,695	0	9,422	0	0
Accrued interest	28	0	0	0	0	0
Prepaid expenses	3,893	0	0	0	0	0
Inventories	0	17,759	0	67,881	0	0
Total assets	\$ 4,414,322	\$ 1,801,328	\$ 476	\$ 321,165	\$ 122,119	\$ 112,454
 <u>Liabilities, Deferred Inflows and Fund Balances</u>						
LIABILITIES:						
Accounts payable	\$ 20,601	\$ 15,334	\$ 171	\$ 3,565	\$ 86,953	\$ 75,737
Accrued liabilities	334,206	0	0	29,084	0	0
Total liabilities	354,807	15,334	171	32,649	86,953	75,737
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	107,247	32,737	131	7,516	35,166	36,717
Total deferred inflow of resources	107,247	32,737	131	7,516	35,166	36,717
 FUND BALANCES:						
Nonspendable	3,893	17,759	0	67,881	0	0
Restricted	0	0	174	0	0	0
Committed	2,501,771	810,073	0	164,048	0	0
Assigned	1,446,604	925,425	0	49,071	0	0
Total fund balances	3,952,268	1,753,257	174	281,000	0	0
Total liabilities, deferred inflows and fund balances	\$ 4,414,322	\$ 1,801,328	\$ 476	\$ 321,165	\$ 122,119	\$ 112,454

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024
(PAGE 2 OF 4)**

<u>Assets</u>	County Extension Agent Fund	Public Safety Mental Health Levy Fund	PILT Fund	Parks Fund	Museum Fund	Health Services Fund
Cash and demand investments, pooled	\$ 99,588	\$ 332,323	\$ 381,587	\$ 214,380	\$ 222,180	\$ 193,842
Cash investments, pooled	122,149	407,610	468,034	262,946	272,514	236,037
Receivables (net of allowance for uncollectibles):						
Property taxes	6,856	28,666	0	0	16,997	63,669
Accounts	2,000	0	0	0	0	0
Accrued interest	0	0	0	0	0	970
Total assets	\$ 230,593	\$ 768,599	\$ 849,621	\$ 477,326	\$ 511,691	\$ 494,518
 <u>Liabilities, Deferred Inflows and Fund Balances</u>						
LIABILITIES:						
Accounts payable	\$ 4,000	\$ 571,500	\$ 0	\$ 1,611	\$ 417	\$ 26,020
Accrued liabilities	8,147	0	0	0	0	0
Due to other taxing districts	0	0	0	0	0	406,611
Total liabilities	12,147	571,500	0	1,611	417	432,631
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	6,856	28,666	0	0	16,997	63,669
Total deferred inflow of resources	6,856	28,666	0	0	16,997	63,669
 FUND BALANCES:						
Restricted	0	168,433	0	475,715	0	0
Committed	142,022	0	0	0	355,622	(1,782)
Assigned	69,568	0	849,621	0	138,655	0
Total fund balances	211,590	168,433	849,621	475,715	494,277	(1,782)
Total liabilities, deferred inflows and fund balances	\$ 230,593	\$ 768,599	\$ 849,621	\$ 477,326	\$ 511,691	\$ 494,518

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024
(PAGE 3 OF 4)**

	<u>Soil Conservation Fund</u>	<u>Alcohol Rehabilitation Fund</u>	<u>Drug Forfeiture Fund</u>	<u>Junk Vehicle Fund</u>	<u>Youth Services Fund</u>	<u>R.S.I.D. Maintenance Fund</u>
<u>Assets</u>						
Cash and demand investments, pooled	\$ 1,838	\$ 50,334	\$ 135,233	\$ 38,836	\$ 564,627	\$ 3,540,366
Cash investments, pooled	2,254	61,738	163,584	47,634	692,540	4,282,181
Receivables (net of allowance for uncollectibles):						
Property taxes	1,268	0	0	0	0	0
Accounts	0	128,712	20,229	0	128,740	0
Delinquent assessments	0	0	0	0	0	25,064
Accrued interest	0	0	1,289	0	0	33,992
Total assets	\$ 5,360	\$ 240,784	\$ 320,335	\$ 86,470	\$ 1,385,907	\$ 7,881,603
<u>Liabilities, Deferred Inflows and Fund Balances</u>						
LIABILITIES:						
Accounts payable	\$ 4,092	\$ 240,784	\$ 0	\$ 665	\$ 38,225	\$ 24,935
Accrued liabilities	0	0	0	5,899	159,071	5,749
Due to other funds	0	0	0	0	0	58,360
Total liabilities	4,092	240,784	0	6,564	197,296	89,044
<u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	1,268	0	0	0	0	25,064
Total deferred inflow of resources	1,268	0	0	0	0	25,064
FUND BALANCES:						
Restricted	0	0	320,335	79,906	0	7,767,495
Committed	0	0	0	0	1,043,088	0
Assigned	0	0	0	0	145,523	0
Total fund balances	0	0	320,335	79,906	1,188,611	7,767,495
Total liabilities, deferred inflows and fund balances	\$ 5,360	\$ 240,784	\$ 320,335	\$ 86,470	\$ 1,385,907	\$ 7,881,603

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024
(PAGE 4 OF 4)**

<u>Assets</u>	Traffic Safety Fund	Permissive Medical Levy Fund	Lockwood TEDD Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$ 15,667	\$ 0	\$ 300,905	\$ 155,643	\$ 9,073,731
Cash investments, pooled	18,938	0	365,516	188,069	11,058,379
Receivables (net of allowance for uncollectibles):					
Property taxes	0	91,971	563	5,770	435,274
Accounts	16,286	0	0	4,701	470,440
Delinquent assessments	0	0	0	0	25,064
Accrued interest	158	0	2,007	1,600	40,044
Prepaid expenses	0	0	0	0	3,893
Inventories	0	0	0	0	85,640
Total assets	\$ 51,049	\$ 91,971	\$ 668,991	\$ 355,783	\$ 21,192,465
<u>Liabilities, Deferred Inflows and Fund Balances</u>					
LIABILITIES:					
Accounts payable	\$ 12,353	\$ 0	\$ 0	\$ 3,326	\$ 1,130,289
Accrued liabilities	0	0	0	0	542,156
Due to other funds	0	0	0	0	58,360
Due to other taxing districts	0	0	0	0	406,611
Total liabilities	12,353	0	0	3,326	2,137,416
<u>Deferred Inflow of Resources</u>					
Uncollected tax revenue	0	91,971	563	5,770	460,338
Total deferred inflow of resources	0	91,971	563	5,770	460,338
FUND BALANCES:					
Nonspendable	0	0	0	0	89,533
Restricted	38,696	0	668,428	346,687	9,865,869
Committed	0	0	0	0	5,014,842
Assigned	0	0	0	0	3,624,467
Total fund balances	38,696	0	668,428	346,687	18,594,711
Total liabilities, deferred inflows and fund balances	\$ 51,049	\$ 91,971	\$ 668,991	\$ 355,783	\$ 21,192,465

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
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	<u>County Attorney</u>		<u>Bridge Fund</u>		<u>Predatory Animal Control Fund</u>		<u>Weed Control Fund</u>		<u>Library 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:										
Taxes	\$ 5,478,579	\$ 5,495,662	\$ 1,711,473	\$ 1,708,669	\$ 216	\$ 408	\$ 383,485	\$ 384,361	\$ 1,232,508	\$ 1,239,140
Special assessments	0	0	0	0	50	32	0	0	0	0
Intergovernmental	391,903	519,184	1,618,315	1,623,749	0	0	219,975	198,394	166,890	170,793
Charges for services	65,400	77,125	0	0	0	0	48,000	62,615	0	0
Other	1,000	2,741	0	0	0	0	1,500	1,340	0	0
Total revenues	5,936,882	6,094,712	3,329,788	3,332,418	266	440	652,960	646,710	1,399,398	1,409,933
EXPENDITURES:										
Current:										
Public safety	7,077,855	5,906,265	0	0	0	0	0	0	0	0
Public works	0	0	867,625	520,825	0	0	705,158	655,656	0	0
Social and economic services	0	0	0	0	447	447	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	1,424,398	1,409,933
Capital outlay:										
Public safety	266,400	56,386	0	0	0	0	0	0	0	0
Public works	0	0	2,269,220	1,900,259	0	0	16,000	0	0	0
Total expenditures	7,344,255	5,962,651	3,136,845	2,421,084	447	447	721,158	655,656	1,424,398	1,409,933
Excess (deficiency) of revenues over (under) expenditures	(1,407,373)	132,061	192,943	911,334	(181)	(7)	(68,198)	(8,946)	(25,000)	0
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	368,880	336,285	0	0	0	0	32,720	32,455	0	0
Interfund transfers out	(143,894)	(143,894)	(750,000)	(750,000)	0	0	0	0	0	0
Total other financing sources (uses)	224,986	192,391	(750,000)	(750,000)	0	0	32,720	32,455	0	0
Net change in fund balances	\$ (1,182,387)	324,452	\$ (557,057)	161,334	\$ (181)	(7)	\$ (35,478)	23,509	\$ (25,000)	0
Fund balance July 1, 2023		3,627,816		1,591,923		181		257,491		0
Fund balance June 30, 2024		\$ 3,952,268		\$ 1,753,257		\$ 174		\$ 281,000		\$ 0

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
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	Senior Citizens Fund		County Extension Agent Fund		Public Safety Mental Health Levy		PILT Fund		Parks Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 1,891,894	\$ 1,878,564	\$ 348,860	\$ 349,076	\$ 1,464,790	\$ 1,468,815	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	34,472	39,315	10,396	11,372	42,133	46,597	225,000	259,401	125,000	0
Other	0	0	0	0	0	0	0	0	17,000	66,453
Total revenues	1,926,366	1,917,879	359,256	360,448	1,506,923	1,515,412	225,000	259,401	142,000	66,453
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	186,000	54,545	0	0
Public health	0	0	0	0	1,926,000	1,909,876	0	0	0	0
Social and economic services	1,926,366	1,917,879	414,459	344,266	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	187,695	48,691
Capital outlay:										
Culture and recreation	0	0	0	0	0	0	0	0	143,525	28,764
Total expenditures	1,926,366	1,917,879	414,459	344,266	1,926,000	1,909,876	186,000	54,545	331,220	77,455
Excess (deficiency) of revenues over (under) expenditures	0	0	(55,203)	16,182	(419,077)	(394,464)	39,000	204,856	(189,220)	(11,002)
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	0	0	11,130	11,123	0	0	0	0	200,000	200,000
Interfund transfers out	0	0	0	0	0	0	(20,000)	(20,000)	0	0
Total other financing sources (uses)	0	0	11,130	11,123	0	0	(20,000)	(20,000)	200,000	200,000
Net change in fund balances	\$ 0	0	\$ (44,073)	27,305	\$ (419,077)	(394,464)	\$ 19,000	184,856	\$ 10,780	188,998
Fund balance July 1, 2023		0		184,285		562,897		664,765		286,717
Fund balance June 30, 2024	\$ 0	0	\$ 211,590		\$ 168,433		\$ 849,621		\$ 475,715	

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (PAGE 3 OF 5)

	<u>Museum Fund</u>		<u>Health Services Fund</u>		<u>Soil Conservation Fund</u>		<u>Alcohol Rehabilitation Fund</u>		<u>Drug Forfeiture Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 869,947	\$ 872,350	\$ 3,287,625	\$ 3,267,879	\$ 128,990	\$ 128,990	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	13,132	15,778	91,926	101,857	3,830	3,830	600,000	464,922	50,000	60,001
Fines and forfeitures	0	0	0	0	0	0	0	0	42,000	22,143
Other	0	0	11,000	17,553	0	0	0	0	4,000	14,078
Total revenues	883,079	888,128	3,390,551	3,387,289	132,820	132,820	600,000	464,922	96,000	96,222
EXPENDITURES:										
Current:										
Public safety	0	0	0	0	0	0	0	0	69,000	15,305
Public health	0	0	3,390,551	3,377,134	0	0	600,000	464,922	0	0
Culture and recreation	913,145	815,783	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	132,820	132,820	0	0	0	0
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	32,500	23,298
Culture and recreation	72,000	0	0	0	0	0	0	0	0	0
Total expenditures	985,145	815,783	3,390,551	3,377,134	132,820	132,820	600,000	464,922	101,500	38,603
Excess (deficiency) of revenues over (under) expenditures	(102,066)	72,345	0	10,155	0	0	0	0	(5,500)	57,619
OTHER FINANCING SOURCES (USES):										
Interfund transfers out	0	0	0	0	0	0	0	0	(9,000)	(9,000)
Total other financing sources (uses)	0	0	0	0	0	0	0	0	(9,000)	(9,000)
Net change in fund balances	\$ (102,066)	72,345	\$ 0	10,155	\$ 0	0	\$ 0	0	\$ (14,500)	48,619
Fund balance July 1, 2023		421,932		(11,937)		0		0		271,716
Fund balance June 30, 2024		<u>\$ 494,277</u>		<u>\$ (1,782)</u>		<u>\$ 0</u>		<u>\$ 0</u>		<u>\$ 320,335</u>

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (PAGE 4 OF 5)

	<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:								
Special assessments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 1,413,697	\$ 0	\$ 0
Licenses and permits	0	0	950,000	950,000	0	0	0	0
Intergovernmental	200,000	188,787	197,116	206,632	0	0	62,500	58,900
Charges for services	0	0	1,952,493	1,764,421	0	0	0	0
Other	0	0	1,000	620	110,000	375,515	162,688	2,406
Total revenues	200,000	188,787	3,100,609	2,921,673	1,610,000	1,789,212	225,188	61,306
EXPENDITURES:								
Current:								
Public safety	0	0	3,469,356	3,263,785	0	0	92,300	73,349
Public works	221,796	186,727	0	0	0	575,708	0	0
Debt service:								
Interest	0	0	0	0	0	2,772	0	0
Capital outlay:								
Public safety	0	0	14,000	3,612	0	0	0	0
Public works	38,500	30,541	0	0	1,500,000	(44,727)	0	0
Total expenditures	260,296	217,268	3,483,356	3,267,397	1,500,000	533,753	92,300	73,349
Excess (deficiency) of revenues over (under) expenditures	(60,296)	(28,481)	(382,747)	(345,724)	110,000	1,255,459	132,888	(12,043)
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	0	0	283,060	256,427	0	19,524	0	0
Interfund transfers out	0	0	0	0	0	(19,524)	0	0
Total other financing sources (uses)	0	0	283,060	256,427	0	0	0	0
Net change in fund balances	\$ (60,296)	(28,481)	\$ (99,687)	(89,297)	\$ 110,000	1,255,459	\$ 132,888	(12,043)
Fund balance July 1, 2023		108,387		1,277,908		6,512,036		50,739
Fund balance June 30, 2024	\$ 79,906		\$ 1,188,611		\$ 7,767,495		\$ 38,696	

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (PAGE 5 OF 5)

	Permissive Medical Levy Fund		Lockwood TEDD		Lockwood Pedestrian Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 4,813,853	\$ 4,662,024	\$ 276,647	\$ 258,107	\$ 304,104	\$ 298,037	\$ 22,192,971	\$ 22,012,082
Special assessments	0	0	0	0	0	0	1,500,050	1,413,729
Licenses and permits	0	0	0	0	0	0	950,000	950,000
Intergovernmental	85,907	98,682	0	37,539	1,044,143	5,881	5,182,638	4,111,614
Fines and forfeitures	0	0	0	0	0	0	42,000	22,143
Charges for services	0	0	0	0	0	0	2,065,893	1,904,161
Other	0	0	0	19,688	169,688	21,644	477,876	522,038
Total revenues	4,899,760	4,760,706	276,647	315,334	1,517,935	325,562	32,411,428	30,935,767
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	186,000	54,545
Public safety	0	0	0	0	0	0	10,708,511	9,258,704
Public works	0	0	0	0	182,000	90,237	1,976,579	2,029,153
Public health	139,000	0	0	0	0	0	6,055,551	5,751,932
Social and economic services	0	0	0	0	0	0	2,341,272	2,262,592
Culture and recreation	0	0	0	0	0	0	2,525,238	2,274,407
Conservation of natural resources	0	0	0	0	0	0	132,820	132,820
Community development	0	0	500,000	11,861			500,000	11,861
Debt service:								
Principal	0	0	0	0	61,073	62,983	61,073	62,983
Interest	0	0	0	0	19,656	18,227	19,656	20,999
Capital outlay:								
Public safety	0	0	0	0	0	0	312,900	83,296
Public works	0	0	0	0	1,664,831	324,567	5,488,551	2,210,640
Culture and recreation	0	0	0	0	0	0	215,525	28,764
Total expenditures	139,000	0	500,000	11,861	1,927,560	496,014	30,523,676	24,182,696
Excess (deficiency) of revenues over (under) expenditures	4,760,760	4,760,706	(223,353)	303,473	(409,625)	(170,452)	1,887,752	6,753,071
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	0	0	0	0	0	0	895,790	855,814
Interfund transfers out	(4,760,760)	(4,760,706)	0	0	0	0	(5,683,654)	(5,703,124)
Interfund loan proceeds	0	0	0	0	175,000	50,264	175,000	50,264
Total other financing sources (uses)	(4,760,760)	(4,760,706)	0	0	175,000	50,264	(4,612,864)	(4,797,046)
Net change in fund balances	\$ 0	0	\$ (223,353)	303,473	\$ (234,625)	(120,188)	\$ (2,725,112)	1,956,025
Fund balance July 1, 2023		0		364,955		466,875		16,638,686
Fund balance June 30, 2024		\$ 0		\$ 668,428		\$ 346,687		\$ 18,594,711

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2024**

<u>Assets</u>	R.S.I.D. Revolving Fund	Limited Tax G.O. Bond Fund	Total
Cash and demand investments, pooled	\$ 25,510	\$ 0	\$ 25,510
Cash investments, pooled	31,290	1	31,291
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	0	0	0
Total assets	\$ 56,800	\$ 1	\$ 56,801
<u>Fund Balances</u>			
FUND BALANCES, Restricted	56,800	1	56,801
Total liabilities and fund balances	\$ 56,800	\$ 1	\$ 56,801

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>R.S.I.D.</u> <u>Revolving Fund</u>		<u>Limited Tax G.O.</u> <u>Bond Fund</u>		<u>Total</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
Total revenues	0	0	0	0	0	0
EXPENDITURES:						
Debt service:						
Principal	0	0	500,000	500,000	500,000	500,000
Interest	0	0	176,426	176,425	176,426	176,425
Total expenditures	0	0	676,426	676,425	676,426	676,425
Excess (deficiency) of revenues over (under) expenditures	0	0	(676,426)	(676,425)	(676,426)	(676,425)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	0	0	676,426	676,426	676,426	676,426
Interfund transfers out	(305,000)	(302,716)	0	0	(305,000)	(302,716)
Total other financing sources (uses)	(305,000)	(302,716)	676,426	676,426	371,426	373,710
Net change in fund balances	\$ (305,000)	(302,716)	\$ 0	1	\$ (305,000)	(302,715)
Fund balance July 1, 2023		359,516		0		359,516
Fund balance June 30, 2024		\$ 56,800		\$ 1		\$ 56,801

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2024**

<u>Assets</u>	RSID		Total
	Construction Fund	GO Construction Fund	
Cash and demand investments, pooled	\$ 0	\$ 0	\$ 0
Cash investments, pooled	0	0	0
Receivables (net of allowance for uncollectibles):			
Accounts	0	0	0
Accrued interest	0	0	0
Prepaid expenses	0	0	0
Advances to other funds	0	0	0
Total assets	\$ 0	\$ 0	\$ 0
<u>Liabilities and Fund Balances</u>			
LIABILITIES:			
Accounts payable	\$ 0	\$ 0	\$ 0
Accrued liabilities	0	0	0
Total liabilities	0	0	0
FUND BALANCES:			
Reserved for advances	0		0
Reserved for capital improvements	0	0	0
Total fund balances	0	0	0
Total liabilities and fund balances	\$ 0	\$ 0	\$ 0

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, 2024

	<u>RSID Construction Fund</u>		<u>GO Construction Fund</u>		<u>Total</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:						
Special assessments	\$ 40,000	\$ 45,646	\$ 0	\$ 0	\$ 40,000	\$ 45,646
Total revenues	40,000	45,646	0	0	40,000	45,646
EXPENDITURES:						
Current:						
Public works	0	3,708	0	0	0	3,708
Capital outlay:						
Public works	145,000	108,912	0	0	145,000	108,912
Total expenditures	145,000	112,620	0	0	145,000	112,620
Excess (deficiency) of revenues over (under) expenditures	(105,000)	(66,974)	0	0	(105,000)	(66,974)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	30,000	27,228	0	0	30,000	27,228
Interfund transfers out	0	39,746	0	0	0	39,746
Special assessment loan proceeds	75,000	0	0	0	75,000	0
Total other financing sources (uses)	105,000	66,974	0	0	105,000	66,974
Net change in fund balances	\$ 0	0	\$ 0	0	\$ 0	0
Fund balance July 1, 2023		0		0		0
Fund balance June 30, 2024	\$ 0	0	\$ 0	0	\$ 0	0

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024**

<u>ASSETS</u>	Health Insurance Fund	GIS Fund	Technology Fund	Total
CURRENT ASSETS:				
Cash and demand investments, pooled	\$ 7,078,753	\$ 132,610	\$ 334,229	\$ 7,545,592
Cash investments, pooled	8,552,410	162,652	409,946	9,125,008
Receivables (net of allowance for uncollectibles):				
Accounts	159,649	2,000	1,363	163,012
Accrued interest	73,360	0	0	73,360
Prepaid expense	26,115	63,659	21,066	110,840
Total current assets	15,890,287	360,921	766,604	17,017,812
NONCURRENT ASSETS:				
Capital Assets:				
Equipment and vehicles	0	0	1,019,216	1,019,216
Accumulated depreciation	0	0	(604,886)	(604,886)
Total property and equipment (net)	0	0	414,330	414,330
Total assets	\$ 15,890,287	\$ 360,921	\$ 1,180,934	\$ 17,432,142
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$ 0	\$ 116	\$ 94,183	\$ 94,299
Accrued liabilities	900,000	14,580	3,545	918,125
Accrued compensated absences	0	4,822	1,246	6,068
Total current liabilities	900,000	19,518	98,974	1,018,492
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	14,467	3,738	18,205
<u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	414,330	414,330
Unrestricted	14,990,287	326,936	663,892	15,981,115
Total net position	14,990,287	326,936	1,078,222	16,395,445
Total liabilities and net position	\$ 15,890,287	\$ 360,921	\$ 1,180,934	\$ 17,432,142

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Health Insurance Fund	GIS Fund	Technology Fund	Total
OPERATING REVENUES:				
Charges for services	\$ 0	\$ 127,981	\$ 993,652	\$ 1,121,633
Health insurance premiums	7,924,434	0	0	7,924,434
Total operating revenues	7,924,434	127,981	993,652	9,046,067
OPERATING EXPENSES:				
Salaries and benefits	0	353,580	96,640	450,220
Supplies	0	7,094	75,399	82,493
Subscriptions	0	0	4,240	4,240
Contracted services	94,938	114,645	769,027	978,610
Health claims	10,319,638	0	0	10,319,638
Stop-loss insurance and administration	245,478	0	0	245,478
Depreciation	0	0	155,967	155,967
Total operating expenses	10,660,054	475,319	1,101,273	12,236,646
Operating income (loss)	(2,735,620)	(347,338)	(107,621)	(3,190,579)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	835,246	0	0	835,246
Other income	0	0	33	33
Total nonoperating revenues (expenses)	835,246	0	33	835,279
Income (loss)	(1,900,374)	(347,338)	(107,588)	(2,355,300)
Interfund transfers in	2,176,393	200,858	0	2,377,251
Change in net position	276,019	(146,480)	(107,588)	21,951
Net position July 1, 2023	14,714,268	473,416	1,185,810	16,373,494
Net position June 30, 2024	\$ 14,990,287	\$ 326,936	\$ 1,078,222	\$ 16,395,445

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$ 0	\$ 125,981	\$ 992,289	\$ 1,118,270
Cash received from health insurance premiums	7,764,784	0	0	7,764,784
Cash paid to other suppliers for goods or services	(101,754)	(119,832)	(792,402)	(1,013,988)
Cash paid to employees for services	0	(351,502)	(94,416)	(445,918)
Cash paid for health claims	(10,023,748)	0	0	(10,023,748)
Cash paid for stop-loss insurance and administration	(245,478)	0	0	(245,478)
Net cash provided (used) by operating activities	(2,606,196)	(345,353)	105,471	(2,846,078)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	2,176,393	200,858	0	2,377,251
Net cash provided (used) by noncapital financing activities	2,176,393	200,858	0	2,377,251
Cash flows from capital and related financing activities:				
Acquisition of capital assets	0	0	(186,847)	(186,847)
Net cash used for capital and related financing activities	0	0	(186,847)	(186,847)
Cash flows from investing activities:				
Deposits into cash investments	(1,855,231)	35,426	(38,115)	(1,857,920)
Interest received on investments	805,817	0	33	805,850
Net cash provided (used) by investing activities	(1,049,414)	35,426	(38,082)	(1,052,070)
Net increase (decrease) in cash and demand investments	(1,479,217)	(109,069)	(119,458)	(1,707,744)
Cash and demand investments, July 1, 2023	8,557,970	241,679	453,687	9,253,336
Cash and demand investments, June 30, 2024	\$ 7,078,753	\$ 132,610	\$ 334,229	\$ 7,545,592

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

Operating income (loss)	\$ (2,735,620)	\$ (347,338)	\$ (107,621)	\$ (3,190,579)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	155,967	155,967
(Increase) decrease in assets:				
Accounts receivable	(159,650)	(2,003)	(1,363)	(163,016)
Prepaid expenses	(6,816)	1,845	29,752	24,781
Increase (decrease) in liabilities:				
Accounts payable	0	62	41,891	41,953
Accrued liabilities	295,890	2,081	(13,155)	284,816
Total adjustments	129,424	1,985	213,092	344,501
Net cash provided (used) by operating activities	\$ (2,606,196)	\$ (345,353)	\$ 105,471	\$ (2,846,078)