

**OFFICIAL AGENDA**  
**TUESDAY January 16, 2024**  
**Meeting Start Time: 9:30 a.m.**  
**Board of County Commissioners**  
**Yellowstone County, Montana**  
**Stillwater Building**  
**316 N. 26th Street, Room 3108**  
**Billings, MT**  
**9:15 a.m. Agenda Setting**

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Pledge to the Flag: Moment of Silence: Minutes

**REGULAR AGENDA**

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**PUBLIC COMMENTS ON REGULAR, CONSENT AND FILED AGENDA ITEMS**

**CLAIMS**

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**CONSENT AGENDA**

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**1. COMMISSIONERS**

- a. Board Openings - Updated List
- b. Park Board Administrator Transition Letter

**2. COUNTY ATTORNEY**

2024 VOCA Grant Signature Page

**3. EMERGENCY AND GENERAL SERVICES**

Emergency Management Performance Grant (EMPG) Application for FY24/25

**4. FINANCE**

- a. MetraPark Soft Drink Pouring Rights Contract with Pepsi
- b. Sheriff's Office Invitation For Bid - Shallow Water Jet Boat
- c. ARPA Project Tracking Sheet through 1/9/24
- d. Resolution No. 24-05 Resolution of Intent to Change Boundary RSID 664M Daniels Sub
- e. Resolution 24-06 Resolution of Intent to Expand RSID #872M Ingraham Sub
- f. Yellowstone County Personal Identifiable Information Policy
- g. Bond for Lost Warrant on Lost/Stale Dated Check
- h. Metra Invitation For Bid, Ride-On Floor Scrubber/Sweeper
- i. MetraPark Invitation for Bid - Small Ride-On Floor Scrubber

5. **SHERIFF**

Agreement between YCSO & MHP for use of MHP Drugs Disposal Incinerators

6. **HUMAN RESOURCES**

**PERSONNEL ACTION REPORTS Detention Facility** - 1 Appointments; **Youth Services Center** - 1 Appointment; **County Attorney** - 1 Termination

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**FILE ITEMS**

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1. **AUDITOR**

Payroll Audit December 16 to December 31, 2023

2. **FINANCE**

- a. District 7 HRDC Audited Financial Statement for the Years Ended June 30, 2023 and 2022
- b. Yellowstone County's Annual Comprehensive Financial Report for FY2022-2023.
- c. Fixed Assets FY23
- d. ARPA SLFRF Compliance Report
- e. Detailed Cash Investment Report December 2023
- f. DPHHS Notice of Title IV-E Funding

3. **HUMAN RESOURCES**

December 16 - December 31 Payroll Audit

**PUBLIC COMMENTS ON COUNTY BUSINESS**

**B.O.C.C. Regular**

1. a.

**Meeting Date:** 01/16/2024

**Title:** Board Openings

**Submitted By:** Erika Guy

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**TOPIC:**

Board Openings - Updated List

**BACKGROUND:**

See Attachment

**RECOMMENDED ACTION:**

Post

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**Attachments**

Board Openings

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# YELLOWSTONE COUNTY BOARD OPENINGS

January 16, 2024

AREA II AGENCY ON AGING	1 year	1 partial to 6/30/24
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HUNTLEY PUBLIC CEMETERY	3 year	1 full to 6/30/26
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- NOTE: To be eligible for the above special district boards, applicants must live OR own property within the boundaries of the district.

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APPLICATIONS FOR THE ABOVE POSITIONS WILL BE ACCEPTED  
UNTIL 5:00PM ON THURSDAY, February 15, 2024

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January 2, 2024

CITY/COUNTY PLANNING: DIST 3	2 year	1 partial to 12/31/24
CITY/COUNTY PLANNING: DIST 4	2 year	1 partial to 12/31/24

- NOTE: To be eligible for the above special district boards, applicants must live AND own property within the boundaries of the district. To find which planning district you live in, please contact the City/County Planning Division at 247-8676.

LAUREL URBAN FIRE SERVICE AREA	3 year	1 partial to 6/30/25 1 full to 6/30/26
BROADVIEW CEMETERY	3 year	1 full to 6/30/26

- NOTE: To be eligible for the above special district boards, applicants must live OR own property within the boundaries of the district.

FUEGO FIRE SERVICE AREA	3 year	1 partial to 12/31/25
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- NOTE: To be eligible for the above special district boards, applicants must live OR own property within the boundaries of the district.

HISTORIC PRESERVATION BOARD	2 year	1 full to 12/31/25
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- NOTE: Eligible applicants for the above board must have professional expertise in history, planning, archaeology, architecture, or historic preservation-related disciplines.

LOCKWOOD TEDD ADVISORY BOARD	3 year	1 full to 3/31/26
LOCKWOOD PEDESTRIAN SAFETY DISTRICT ADV.	3 year	2 full to 12/31/26 1 partial to 12/31/24 1 partial to 12/31/25
PARK BOARD	3 year	1 full to 6/30/26 1 partial to 6/30/25 1 partial to 6/30/24
YOUTH SERVICES CENTER	2 year	2 full to 12/31/25

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APPLICATIONS FOR THE ABOVE POSITIONS WILL BE ACCEPTED  
UNTIL 5:00PM ON THURSDAY, February 1, 2024

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**B.O.C.C. Regular**

1. b.

**Meeting Date:** 01/16/2024

**Title:** Park Board Administrator Transition Letter

**Submitted By:** Erika Guy

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**TOPIC:**

Park Board Administrator Transition Letter

**BACKGROUND:**

See Attachment

**RECOMMENDED ACTION:**

Approve or Deny

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**Attachments**

Park Board

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# Yellowstone County

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**COMMISSIONERS**  
(406) 256-2701  
(406) 256-2777 (FAX)

P.O. Box 35000  
Billings, MT 59107-5000  
bocc@yellowstonecountymt.gov

January 16, 2024

Dear Mr. Matteson,

The Board of County Commissioners would like to extend our sincere appreciation for your service to the Park Board as the Administrator. As you know, Yellowstone County budgeted to include this role under our Public Works Department when staffing allowed. At this time, we would like to officially make that transition on March 1, 2024.

Again, thank you for your time and service to the Park Board during this last year. Your dedication and expertise have been invaluable, and we appreciate your continued guidance during this transition.

Sincerely,

**BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA**

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John Ostlund, Chair

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Mark Morse, Member

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Donald W. Jones, Member

**B.O.C.C. Regular**

**Meeting Date:** 01/16/2024

**Title:** 2024 VOCA Grant Signature Page

**Submitted For:** Angie Fox

**Submitted By:** Angie Fox

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**TOPIC:**

2024 VOCA Grant Signature Page

**BACKGROUND:**

I am applying for renewal of the VOCA grant that substantially funds two of the County Attorney Victim/Witness Coordinator positions. The included signature page is a requirement of the application. The application is due for submission by January 26th at noon.

**RECOMMENDED ACTION:**

Chairman, Ostlund, please sign where indicated.  
Finance Director, Jones, please sign where indicated.

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**Attachments**

Signature Page

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## Signature Page

(for current subgrantees)

Grant No.:

**The officials who sign this document agree to adhere to all terms and conditions relating to this application. Duplication of responsibilities by one individual for any position listed below is NOT acceptable. Electronic and stamped signatures are not acceptable.**

**A change in any of these positions requires submission of a new signature page with ALL signers.**

Original Signatures are Required			
<b>A. Official Budget Representative</b>			
<i>Must be a person with budget-setting authority (i.e. City/County Commissioner, Mayor, Department Head, or President of Board Directors)</i>			
Name	John Ostlund	Title	Chair, County Commission
Address	P.O. Box 35000	City/State/Zip	Billings, MT 59107
Email	Jostlund@yellowstonecountymt.gov	Telephone	406-256-2701
Date	Signature		
<b>B. Project Director</b>			
<i>Must be an employee of the applicant agency</i>			
Name	Angeline Fox	Title	Victim/Witness Supervisor
Address	P.O. Box 35025	City/State/Zip	Billings, MT 59107
Email	afox@yellowstonecountymt.gov	Telephone	406-256-2993
Date	01/19/2024	Signature	<i>Angeline Fox</i>
<b>C. Financial Officer</b>			
Name	Jennifer Jones	Title	Finance Director
Address	P.O. Box 35003	City/State/Zip	Billings, MT 59107
Email	jjones@yellowstonecountymt.gov	Telephone	406-256-2816
Date	Signature		
<b>D. Primary Grant Activities Point of Contact</b>			
<i>This individual does not have any authority pertaining to the grant and is simply the main point of contact for day-to-day communication. Signatures and official decision-making must come from the Official Budget Representative, Project Director, and Financial Officer.</i>			
Name	Angeline Fox	Title	Victim/Witness Supervisor
Address	P.O. Box 35025	City/State/Zip	Billings, MT 59107
Email	afox@yellowstonecountymt.gov	Telephone	406-256-2993
Date	01/19/2024	Signature	<i>Angeline Fox</i>

Date Received by MBCC: \_\_\_\_\_



**B.O.C.C. Regular**

**Meeting Date:** 01/16/2024

**Title:** Emergency Management Performance Grant (EMPG) Application for FY24/25

**Submitted For:** Kenneth Williams

**Submitted By:** Annemarie Overcast, DES  
Coordinator

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**TOPIC:**

Emergency Management Performance Grant (EMPG) Application for FY24/25

**BACKGROUND:**

Grant application period opened 1/3/2024

2024 state grant funding covers 50% of eligible DES expenses, such as DES employee salaries and benefits.

**RECOMMENDED ACTION:**

Approve submission of application.

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**Attachments**

EMPG FY24-25 Application

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**FY 24 EMPG Yellowstone County**

Prepared by Yellowstone County DES  
for Montana Disaster and Emergency Services FY24 EMPG

**Submitted by KC Williams**

**Submitted on 01/05/2024 10:20 AM Mountain Standard Time**

## Opportunity Details

### Opportunity Information

#### Title

FY24 EMPG

#### Description

##### Grant Overview

The purpose of the Emergency Management Performance Grant (EMPG) Program is to provide federal funds to states to assist state, local, territorial, and tribal governments in preparing for all hazards, as authorized by Section 662 of the Post Katrina Emergency Management Reform Act (6 U.S.C. § 762) and the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. §§ 5121 et seq.). Title VI of the Stafford Act authorizes DHS/FEMA to make grants for the purpose of providing a system of emergency preparedness for the protection of life and property in the United States from hazards and to vest responsibility for emergency preparedness jointly in the Federal Government, states, and their political subdivisions. The Federal Government, through the EMPG program, provides necessary direction, coordination, and guidance, and provides necessary assistance, as authorized in this title, to support a comprehensive all hazards emergency preparedness system.

This year's EMPG will provide federal funds to assist state, local, tribal, and territorial emergency management agencies to obtain the resources required to support the national preparedness goals associated mission areas and core capabilities. The EMPG program supports the quadrennial homeland security review mission to strengthen national preparedness and resilience. The EMPG program supports a comprehensive, all-hazard emergency preparedness system by building and sustaining the core capabilities contained in the goal.

#### Cost Match

A 50% cost match is required under this program.

EMPG guidance requires a dollar for dollar match requirement (50% federal/50% local) by all subrecipients. EMPG cannot be matched with other federal funds, unless otherwise authorized by law. Match contributions must be reasonable, allowable, verifiable, allocable, and necessary under the grant program and must comply with all federal, state and local requirements and regulations.

#### Local and Tribal Allocation

MT DES determines the dollar amount of the EMPG award pass through available to local and Tribal government emergency management organizations. If submitted funding requests are less than the total funds available for pass through, then an attempt to accommodate all reasonable and allowable requests will be supported. If submitted funding requests exceed the total funds available for pass through, then funds will be distributed based on the MT DES funding formula. Final award amounts will be adjusted once federal funding availability is known. The goal is to not adjust a subrecipients award more than 5% up or down in a given year, but may need to be adjusted based on available funds. Local and Tribal Government requests for EMPG funding take precedence over other State Agency requests. MT DES retains sufficient funds, as allowed by EMPG guidance, for the Organization and Management and Administration (M&A) of the EMPG program.

#### Title 2 Part 200 of the Code of Federal Regulations

On December 24, 2014, FEMA released the implementation of 2 CFR Part 200, the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (aka the "Super Circular" or "Omni Circular"). Each applicant has non-federal entity administrative roles and responsibilities as outlined in the new 2 CFR part 200. These roles and responsibilities are in effect throughout this years EMPG grant period, effective 1 July, 2024 and beyond. All applicant costs must comply with 2 CFR Part 200 in order to be considered eligible for funding.

Refer to the FY2024 Notice of Funding Opportunity (NOFO), when it becomes available, for additional information and guidance.

#### Awarding Agency Name

Montana Disaster and Emergency Services

#### Agency Contact Phone

406-324-4777

Agency Contact Email  
mtdesprep@mt.gov

Fund Activity Categories  
Disaster Prevention and Relief

#### Category Explanation

This is a preparedness grant. The intent is to build whole community preparedness in the event of terrorist or catastrophic events through planning, training, and exercising. To build and sustain a DES organization that can work with the community and other first responders to prepare for potential disaster; to identify local gaps and work to close those gaps.

Departments  
Montana Disaster and Emergency Services

Subjects  
EMPG

Opportunity Manager  
Amanda Avard

Opportunity Posted Date  
1/3/2024

Announcement Type  
Initial Announcement

Agency Opportunity Number  
FY 2024 EMPG

Public Link  
<https://mt.amplifund.com/Public/Opportunities/Details/2dd0d88b-ba08-4ec9-b3b8-cafa91c964ae>

Is Published  
Yes

## Funding Information

Funding Sources  
Federal Or Federal Pass Through

#### Funding Source Description

This is a preparedness grant. The intent is to build whole community preparedness in the event of terrorist or catastrophic events through planning, training, and exercising. To build and sustain a DES organization that can work with the community and other first responders to prepare for potential disaster; to identify local gaps and work to close those gaps.

## Award Information

Award Range  
\$130,000.00 Ceiling

Award Period  
Ends 06/30/2025

Award Type  
Non Competitive

Indirect Cost Description

Indirect Cost Rate

Citation Governing Indirect Cost Restriction

Matching Requirement

Yes

Cash Match Requirement

100.00 %

Other Funding Requirement

## Submission Information

Submission Window

01/03/2024 8:00 AM - 04/06/2024 5:59 AM

Submission Timeline Type

One Time

Submission Timeline Additional Information

We always recommend starting on your application early to allow time for us to work with you to resolve issues or make other arrangements. If you have any technical problems, questions or issues submitting the application on time, contact your district grant coordinator as soon as possible.

## Question Submission Information

Attachments

- AmpliFund Applicant Portal Guide for EMPG
- FY 2024 EMPG Program Guidance Jan. 2024

## Eligibility Information

Eligible Applicants

- County Governments
- Native American tribal governments (Federally recognized)

## Additional Information

Additional Information URL

<https://des.mt.gov/Grant-Programs/EMPG-Program>

Additional Information URL Description

This is the Montana Disaster and Emergency Services website

## Award Administration Information

State Award Notices

Official award notices will be sent out following official state award notification from FEMA.

State Awarding Agency Contacts

Amanda Avar  
State Authorized Representative



Sarah Harmon  
Grant Coordinator  
406-417-9354  
Sarahharmon@mt.gov

Pam Fruh  
Grant Coordinator  
406-439-5917  
Pam.Fruh@mt.gov

## Project Information

### Application Information

Application Name

FY 24 EMPG Yellowstone County

Award Requested

\$130,000.00

Cash Match Requirement

\$130,000.00

Cash Match Contributions

\$130,000.00

Total Award Budget

\$260,000.00

### Primary Contact Information

Name

KC Williams

Email Address

kwilliams@yellowstonecountymt.gov

Address

316 North 26th Street  
Billings, MT 59107

Phone Number

1 (406) 256-2775

## Project Description

### 1. Organizational Information and Approvals

#### EMPG Overview Information

The purpose of the Emergency Management Performance Grant (EMPG) Program is to provide federal funds to states to assist state, local, territorial, and tribal governments in preparing for all hazards, as authorized by Section 662 of the Post Katrina Emergency Management Reform Act (6 U.S.C. § 762) and the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. §§ 5121 et seq.). Title VI of the Stafford Act authorizes DHS/FEMA to make grants for the purpose of providing a system of emergency preparedness for the protection of life and property in the United States from hazards and to vest responsibility for emergency preparedness jointly in the Federal Government, states, and their political subdivisions. The Federal Government, through the EMPG Program, provides necessary direction, coordination, and guidance, and provides necessary assistance, as authorized in this title, to support a comprehensive all hazards emergency preparedness system. The EMPG Program will provide federal funds to assist state, local, tribal, and territorial emergency management agencies to obtain the resources required to support the National Preparedness Goal's (the Goal's) associated mission areas and core capabilities. The EMPG Program supports the Quadrennial Homeland Security Review Mission to Strengthen National Preparedness and Resilience. The EMPG Program supports a comprehensive, all-hazard emergency preparedness system by building and sustaining the core capabilities contained in the Goal. EMPG Award Number: To be determined. Catalog of Federal Domestic Assistance (CFDA) Number: 97.042.

#### Principle Executive Official (PEO) or Commissioner Information

*The PEO or commissioner listed has been informed of the submission of this grant and may receive notices with regard to reports submitted by the authorized representative.*

Name of PEO or Commissioner

John Ostlund

Title

Chairman of the Yellowstone County Board of County Commissioners

PEO Street Address

316 N. 26th Street

PEO City

Billings

PEO State

MT

PEO Zip Code

59107

Email address

jostlund@yellowstonecountymt.gov

#### Fiscal Officer (FO) / Agent Information

Name of FO

Jennifer Jones



Title

Finance Director

Organization

Yellowstone County, MT

FO Telephone Number (xxx-xxx-xxxx)

406-256-2816

FO Email Address

jjones@yellowstonecountymt.gov

**Secondary Point of Contact (POC)**

*If applicable, include additional point of contact information here. Include additional POC's Name, Agency, Title and Contact Information. Additional POC's are any individual who may need access to the grant for any purpose.*

Is there a secondary point of contact?

- Yes
- No

Secondary Contact Person Name

Annemarie Overcast

Phone Number (xxx-xxx-xxxx)

406-256-2775

Email Address

aovercast@yellowstonecountymt.gov

**Administrative**

Organization Type

- County Government
- Tribal Government

How many individuals will be paid with EMPG funds?

2

What District is the applicant in

East

***Please be sure to complete and upload an Annual Time Certification Form for all EMPG funded employees. EMPG funded employee and principle executive official must sign.***

Annual Time Certification Template

Annual Time Certification Form.docx

Attach completed Annual Time Certification Form for the emergency manager coordinator

FY24\_Time Certification\_Williams\_1.4.24.pdf

If applicable, attach completed Annual Time Certification Form for the emergency manager deputy

FY24\_Time Certification\_Overcast\_1.4.24.pdf

If applicable, attach completed Annual Time Certification Form for other personnel using EMPG funds to pay for their salary

### **UEI Number**

***Provide your valid Unique Entity Identification (UEI) number. This is NOT your Employer Identification Number (EIN).***

***If you are registered in SAM.gov, you've already been assigned a UEI. It's viewable in your [SAM.gov](https://sam.gov) entity registration record. If you do not know your UEI number, ask your local clerk and recorder or finance person, they will typically have that information. Refer to the link provided for more information regarding how to obtain a UEI number. [Click Here for Unique Entity Identifier Information](#)***

Applicant's Unique Entity Identification (UEI) Number - UEI is a 12 digit number with a combination of letters and numbers  
FNVKTJD3B7C1

### **Signed EMPG Assurances**

***Please attach a signed Assurances Form, required for EMPG subrecipients. An authorized representative must sign.***

424b Assurances Template  
sf424b.pdf

Signed Assurances Form  
Signed Assurances FY24\_1.4.24.pdf

### **Applicant Agent Designation Letter**

***Please attach a signed Authorized Representative Designation Letter, required for EMPG subrecipients. Letter must be signed by your county principle executive official or tribal council executive.***

Authorized Representative Designation Letter Template  
Applicant Agent Designation Letter.docx

Applicant Agent Designation Letter  
Agent Disgnation FY24\_1.4.24.pdf

### **Annual Phone and Utility Justification Forms**

***If you intend to use EMPG funds for phones and utilities please complete and upload the justification form for each.***

Phone Justification Template  
Annual Phone Justification Form.docx

Upload the completed Phone Justification Form  
Annual Phone Justification Form FY24\_1.4.24.pdf

Utility Justification Template

Annual Utilities Justification Form.docx

Upload the completed Utility Justification Form

Annual Utilities Justification FY24\_1.4.24.pdf

## 2. Applicant Assessment

Has applicant organization acquired new personnel within the last 12 months (i.e. coordinator, grant manager, fiscal officer)?

- Yes  
 No

Has applicant organization substantially changed their financial management and/or grant administration systems within the last 12 months?

- Yes  
 No

Does applicant organization's fiscal officer maintain written policies and procedures regarding the operation of all financial management systems?

- Yes  
 No

Has applicant organization received federal awards directly from a federal awarding agency (i.e. FEMA) over the last 24 months?

- Yes  
 No

List the 5 most recent grant names, year(s) received and awarding agency name.

We received PA for DR4655.

Has applicant organization received federal awards from another state agency other than MT DES in the past 24 months?

- Yes  
 No

Have there been any audit/financial findings for the applicants organization within the last 24 months?

- Yes  
 No

Can applicant verify that timesheets/reports are maintained and break out all federal and nonfederal activities to account for 100% of time used towards EMPG activities?

- Yes  
 No

Does applicant's organization have in place job/position descriptions for EMPG funded personnel?

- Yes  
 No

Please attach job/position description(s).

DES Director and DES Coordinator combined job descriptions.pdf

### **Indirect Cost Rate Documents - Only fill this section out if applicable to your Jurisdiction**

Indirect Cost Rate Proposal

Indirect Cost Allocation Plan

Indirect Cost Certification

### 3. EMPG Baseline Requirements

**BY ACCEPTING THIS AWARD THE APPLICANT AGREES TO COMPLETE, MAINTAIN, AND REPORT ON THE FOLLOWING EMPG REQUIRED OBJECTIVES OR INFORMATION.**

*Applicant shall verify and maintain contact information for Emergency Management staff, including work phone, after hours phone, and e-mail.*

*Applicant shall participate in the Local Emergency Planning Committee (LEPC) / Tribal Emergency Planning Committee (TERC) and complete the annual LEPC survey. This survey is sent to the LEPC Chair typically by the end of the first quarter each year.*

*Applicant will complete a THIRA/SPR by the advertised due date each year. Applicant shall request LEPC/TERC and all elected officials to participate.*

*Applicant shall develop, maintain, and make available upon request, a resource list of people and equipment from both the public and private sectors for use in the event of an emergency or disaster.*

*Applicant shall identify facilities or locations that are designated for emergency use, including a primary and an alternate EOC.*

*Applicant shall update their Emergency Operations Plan (EOP) at least once every two years. Applicants without an approved plan or approval is greater than five years, will identify the EOP approval process as a priority in their EMPG workplan.*

*Applicant shall review, update, and submit a Distribution Management Plan to MT DES by June 30th to be included in the state's annual Distribution Plan update submitted to FEMA.*

*Applicant will develop a workplan that identifies the priorities for which EMPG funds will be used. The applicant will make every effort to follow and accomplish the goals identified in their submitted workplan. See the "EMPG Workplan" form in this application for guidance and submission of your EMPG workplan.*

*Applicant shall meet the exercise requirement outlined within the EMPG State Guidance and agrees to complete and submit an After-Action Report/Improvement Plan (AAR/IP) to your District Field Officer (DFO) within 90 days of Exercise completion.*

***Applicant shall complete all requisite National Incident Management System (NIMS) courses as determined by FEMA. The following NIMS/Professional Development Series (PDS) courses must be completed within three years of hire: FEMA IS100, IS200, IS700 and IS800. FEMA PDS: FEMA IS120, IS/G230, IS/G235, IS240, IS241, IS242, and IS244.***

***Applicant shall participate in no less than one MT DES sponsored event within this grant year's period of performance.***

***Applicant shall have a locally written procurement policy that follows 2 CFR 200.317-326 (Procurement Standards).***

**Agreement**

I acknowledge that the applicant jurisdiction agrees to complete the above EMPG requirements during this applications grant year?

Yes

Signature

KC Williams

Date

1/3/2024

## 4. EMPG Workplan

***EMPG applicants shall have a workplan that identifies the priorities for their jurisdiction's emergency management program. The EMPG workplan is designed to bring a more focused approach to addressing emergency management program priorities. This will provide a clear path for activities being worked on throughout the grant period of performance and reflect a progressive approach to maintaining and/or enhancing emergency management programs.***

***Applicants must use the updated FY 2024 EMPG workplan form supplied below. Please work with your District Field Officer (DFO) on the development of this workplan prior to submitting it in this application. Applicants shall submit the workplan with their EMPG application on or before the application close date of Friday, April 5, 2024. If the workplan is not completed by April 5, 2024, please inform your DFO and Grant Coordinator. The FY 2024 EMPG award may be impacted without an agreed upon workplan by June 1, 2024.***

***A change of scope request will be submitted to MT DES if significant changes to the workplan need to be made.***

EMPG Workplan Template

FY2024 EMPG Workplan Template.pdf

In the development of the workplan you may consider updating or creating the following plans.

Recommended Plans.pdf

Please upload your jurisdictions completed FY 2024 EMPG workplan.

2024-2025-EMPG-workplan-workbook\_final.pdf

### **Emergency Operation Plan**

Date your jurisdictions most current Emergency Operation Plan (EOP) was approved by the elected officials?

10/1/2019

## Budget

### Proposed Budget Summary

#### Expense Budget

	Grant Funded	Non-Grant Funded	Total Budgeted
<b>A. Organization: Personnel Salary</b>			
Salaries	\$76,000.00	\$76,000.00	\$152,000.00
<b>Subtotal</b>	<b>\$76,000.00</b>	<b>\$76,000.00</b>	<b>\$152,000.00</b>
<b>B. Organization: Fringe Benefits</b>			
Fringe Benefits	\$25,000.00	\$25,000.00	\$50,000.00
<b>Subtotal</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$50,000.00</b>
<b>C. Operational Utilities</b>			
Operational Utilities	\$10,000.00	\$10,000.00	\$20,000.00
<b>Subtotal</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$20,000.00</b>
<b>D. Travel for EMPG</b>			
Travel and Training for EMPG	\$1,000.00	\$1,000.00	\$2,000.00
<b>Subtotal</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$2,000.00</b>
<b>E. Supplies / Accountable Supplies</b>			
Operating Supplies	\$5,500.00	\$5,500.00	\$11,000.00
<b>Subtotal</b>	<b>\$5,500.00</b>	<b>\$5,500.00</b>	<b>\$11,000.00</b>
<b>F. Public Information and Warning System</b>			
Public Information & Warning	\$7,500.00	\$7,500.00	\$15,000.00
<b>Subtotal</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$15,000.00</b>
<b>G. Consultants / Contractual</b>			
Contracts	\$5,000.00	\$5,000.00	\$10,000.00
<b>Subtotal</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$10,000.00</b>
<b>Total Proposed Cost</b>	<b>\$130,000.00</b>	<b>\$130,000.00</b>	<b>\$260,000.00</b>

#### Revenue Budget

	Grant Funded	Non-Grant Funded	Total Budgeted
<b>Grant Funding</b>			
Award Requested	\$130,000.00		\$130,000.00
<b>Subtotal</b>	<b>\$130,000.00</b>		<b>\$130,000.00</b>
<b>Non-Grant Funding</b>			



	Grant Funded	Non-Grant Funded	Total Budgeted
Cash Match		\$130,000.00	\$130,000.00
<b>Subtotal</b>		<b>\$130,000.00</b>	<b>\$130,000.00</b>
<b>Total Proposed Revenue</b>	<b>\$130,000.00</b>	<b>\$130,000.00</b>	<b>\$260,000.00</b>

## Proposed Budget Detail

See attached spreadsheet.

## Proposed Budget Narrative

### A. Organization: Personnel Salary

Please identify in the Name field below how many full time employees (FTE) and part time employees (PTE) are being funded with this grant? You MUST have an Annual Time Certificate (ATC) for each person being funded at the time of the application in order to utilize organization personnel salary. Please upload the ATC in the "forms" section. \*\*\* The Direct Cost is going to equal the federal amount plus the match amount. You must select "Yes" to Non-Grant Funded and then enter in 0.50 percent for the Cash Match. \*\*\*

#### Salaries

Salaries for both Director and Deputy for DES

### B. Organization: Fringe Benefits

Please identify in the Name field below how many full time employees (FTE) and part time employees (PTE) are being funded with this grant? You MUST have an Annual Time Certificate (ATC) for each person being funded at the time of the application in order to utilize organization fringe benefits. Please upload the ATC in the "forms" section. \*\*\* The Direct Cost is going to equal the federal amount plus the match amount. You must select "Yes" to Non-Grant Funded and then enter in 0.50 percent for the Cash Match. \*\*\*

#### Fringe Benefits

Fringe benefits for Director and Deputy for DES

### C. Operational Utilities

Operational Utilities is only for DES and EOC phones and utilities paid with EMPG funds. A phone and utilities justification form MUST be completed each year and included with the application to justify the costs. Please identify in the Name field below what phone and utilities are being funded with this grant (i.e. electric, internet, gas, rent, etc.) \*\*\* The Direct Cost is going to equal the federal amount plus the match amount. You must select "Yes" to Non-Grant Funded and then enter in 0.50 percent for the Cash Match. \*\*\*

#### Operational Utilities

Phones, electricity, repeater site electric and propane, 911 fees

### D. Travel for EMPG

Please note "Travel" in the name field below if you will be using EMPG funds for EMPG related travel. Then in the Narrative field below you MUST list any mileage, hotel, transportation and per diem costs associated with the travel.

\*\*\* The Direct Cost is going to equal the federal amount plus the match amount. You must select "Yes" to Non-Grant Funded and then enter in 0.50 percent for the Cash Match. \*\*\*

### Travel and Training for EMPG

EMPG related travel and training expenses

### E. Supplies / Accountable Supplies

Please identify in the Name field below basic office and EOC supplies and any other accountable supplies to include DES and EOC computers and printers purchased for less than \$5,000 that will be funded with this grant. Enter the total supply amount on one line. \*\*\* The Direct Cost is going to equal the federal amount plus the match amount. You must select "Yes" to Non-Grant Funded and then enter in 0.50 percent for the Cash Match. \*\*\*

### Operating Supplies

office and operating supplies

### F. Public Information and Warning System

Please identify in the Name field below what Public Information System is being funded with this grant (i.e. CodeRED). Then in the Narrative field below identify if DES is responsible for the total cost or if it is being shared with another county department. \*\*\* The Direct Cost is going to equal the federal amount plus the match amount. You must select "Yes" to Non-Grant Funded and then enter in 0.50 percent for the Cash Match. \*\*\*

### Public Information & Warning

EverBridge system

### G. Consultants / Contractual

Please include in the Name field below yearly contracts, maintenance contracts, etc. (other than public information and warning system) being funded with this grant. DO NOT put regular operational utilities or phone costs in this line. \*\*\* The Direct Cost is going to equal the federal amount plus the match amount. You must select "Yes" to Non-Grant Funded and then enter in 0.50 percent for the Cash Match. \*\*\*

### Contracts

GIS, Cummins, Tracer Technologies

**B.O.C.C. Regular**

4. a.

**Meeting Date:** 01/16/2024

**Title:** MetraPark Soft Drink Pouring Rights Recommendation of Award & Contract 2023 - 2030

**Submitted For:** James Matteson, Purchasing Agent

**Submitted By:** James Matteson, Purchasing Agent

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**TOPIC:**

MetraPark Soft Drink Pouring Rights Contract with Pepsi

**BACKGROUND:**

A Request for Proposals for the Yellowstone County - MetraPark Soft Drink Pouring Rights for the MetraPark Campus was released on October 31st, 2023. A pre-submittal meeting was held on-site on November 8th, 2023. Proposals were due on November 20th, 2023, and were opened and acknowledged on the November 21st regular Board meeting, and were referred to Committee for a recommendation. The Recommendation of Award was Board approved on 12/3/2023. The contract with Pepsi will be for 4 years until November 2027, and can be extended for an additional three years upon mutual agreement of both parties for a maximum of 7 years.

**RECOMMENDED ACTION:**

Approve and sign the contract and return a copy to Finance

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**Attachments**

Metra-Pepsi Contract Pouring Rights 2023 - 2027

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**Standard Form of Agreement between  
Pepsi-Cola Bottling Company and MetraPark/Yellowstone County  
on the Basis of a Request for Proposal**

This agreement is dated as of the 1<sup>st</sup> day of December 2023 by and between Yellowstone County, Montana (hereinafter called MetraPark), Pepsi-Cola Bottling Company, 344 Howard Avenue, Billings, Montana 59101 (hereinafter called Pepsi).

MetraPark and Pepsi, in consideration of the material covenants hereinafter set forth, agree as follows:

1. Scope of Work

Pepsi shall have exclusive soft drink pouring and vending machine rights in all MetraPark facilities and grounds as outlined in the MetraPark Request for Proposal Dated October 31, 2023.

2. Contract Times

This agreement will commence December 1, 2023, and shall continue for a period of four (4) years until November 30th, 2027. Pepsi and MetraPark agree that this contract can be extended for an additional three (3) year term, upon mutual agreement of the parties, for a maximum total term of seven (7) years.

3. Contract Price

MetraPark shall pay Pepsi the rates Pepsi specified in their proposal dated November 20, 2023, and such rates will be in effect for one year ending November 30, 2024. Per the County's original proposal, annual increases will match the CPI – U – West, Nonalcoholic beverages and beverage materials from the latest report available after the contract anniversary date. If this rate increase exceeds 4%, the increase will be capped at 4%. If after year 4 of this agreement, the CPI rate has exceeded the cap in 2 or more years, the County will agree to a 5% cap in any renewal term or extension of this contract. There is no cap on any price declines in the CPI index utilized. Pepsi will notify MetraPark in writing 30 days prior to any annual price increase.

4. Pepsi Representation

4.1 Pepsi has examined and reviewed the Contract documents and other related paperwork. furnishing of the products. Pepsi would like to have conversations with MetraPark management on vending machine placements for increased sales where appropriate.

- 4.2 Pepsi is familiar with and is satisfied as to all federal, state and local laws and regulations that may affect cost, progress, performance and furnishing of the products.
- 4.3 Pepsi has given MetraPark written notice of all conflicts, errors ambiguities or discrepancies that Pepsi has discovered in the Contract Documents and that the Contract Documents are generally sufficient to indicated and convey the understanding of all terms and conditions for performance and furnishings of the products.

## 5. Contract Documents

The Contract Documents, which comprise the entire agreement between MetraPark and Pepsi, consist of the following:

- 5.1 This Agreement.
- 5.2 The MetraPark Request for Proposal dated October 31, 2023.
- 5.3 Pepsi's proposal dated November 20, 2023.

## 6. Miscellaneous

- 6.1 No assignment by a party hereto of any rights under or interests in the Contract Documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without written consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in discharge the assignor from any duty or responsibility under the Contract Documents.
- 6.2 Pepsi hereby agrees to defend, indemnify, and hold harmless MetraPark against claims for injuries to person or damages to property occurred from or in connection with Pepsi's performance under the Agreement. The indemnification and defense obligations under this paragraph of this Agreement shall not be limited by any assertion or finding that MetraPark is liable for any damages by reason of a non-delegable duty.
- 6.3 Pepsi Agrees to perform the labor and terms of this contract as an independent contractor and nothing herein contained shall be construed to be inconsistent with this relationship or status. Nothing in this contract shall be in any way construed to constitute Pepsi, or any of his (or her or its) agents or employees as the agent, employee, or representative of MetraPark for any purpose, or to be recipients of any benefits, pensions, insurance plans, payroll taxes, workers compensation or State or Federal withholding taxes.

- 6.4 Pepsi must, in performance of work under this contract fully comply with all applicable federal, state, and local laws, rules and regulations, including the Montana Human Rights Act, Civil Right Act of 1904, the Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by Pepsi subjects' subcontractors to the same provisions. In accordance with the section 49-3-207, MCA, Pepsi agrees that the hiring of persons to perform the Contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disabilities, or national origin by the person performing under the contract.
- 6.5 MetraPark and Pepsi each binds itself, its partners, successors, assigns and legal representative to the other party hereto, its partners, successors, assigns and legal representative to respect to all covenants, agreements and obligations contained in the Contract Documents.
- 6.6 The parties agree that the laws of the State of Montana shall govern this contract, and that venue shall be in the Thirteenth Judicial District Court, Yellowstone County, Montana.
- 6.7 In the event of litigation, the prevailing party shall be entitled to reimbursement of Court costs and reasonable Attorney fees by the non-prevailing party.

7. Contract Implementation

- 7.1 Pepsi retains the right to discuss with MetraPark management how to limit competitive non-alcohol beverage availability, visual sign age, and sampling on the campus.
- 7.2 Pepsi stipulates that this Soft Drink Pouring Rights contract allows for competitive non-alcohol beverages on the campus during the duration of MontanaFair.
- 7.3 Pepsi will provide banners based on requests from MetraPark or tenants/renters for whom Pepsi has sponsorship agreements.

IN WITNESS WHEREOF, METRAPARK and PEPSI have signed this Agreement in duplicate. One counterpart each will be delivered to METRAPARK and PEPSI. All portions of the Contract Documents have been signed, initialed, or identified by METRAPARK and PEPSI.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 2024

METRAPARK

Yellowstone County  
Billings, MT 59101

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John Ostlund

Board Chairman

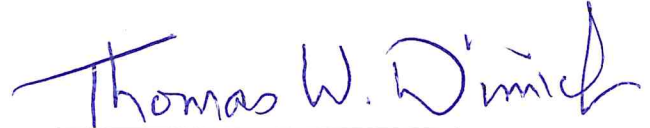
Attest:

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Jeff Martin Clerk and Recorder

PEPSI

Pepsi-Cola Bottling Company  
Billings, MT 59101



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Thomas W. Dimich

President



**Yellowstone County - MetraPark  
Request for Proposals**

**SOFT DRINK POURING RIGHTS  
MetraPark Campus**



**REQUEST FOR PROPOSALS  
YELLOWSTONE COUNTY, MONTANA  
METRAPARK CAMPUS SOFT DRINK POURING RIGHTS**

Notice is hereby given that the Board of County Commissions of Yellowstone County is requesting proposals for a pouring & event promotional opportunities on the MetraPark Campus located at 308 6<sup>th</sup> Avenue North, Billings, MT The MetraPark Campus. Proposals will be received until 5:00 p.m. November 20<sup>th</sup>, 2023. Proposals should be submitted to the Board of County Commissioners, P.O. Box 35000, Billings, MT 59107 or delivered to their office at the Stillwater Building 316 North 26<sup>th</sup> Street, 3<sup>rd</sup> Floor, Room 3101 - Billings, MT. All proposals should be labeled "*MetraPark Pouring Rights*" in the lower right-hand corner and mailed with 5 copies (1 Original & 4 copies). To the Board of County Commissioners, PO Box 35000, Billings, MT 59107 or delivered to their office, Room 3101, located on the 3<sup>rd</sup> floor of the Stillwater Building, 316 North 26<sup>th</sup> street, Billings, MT 59101. All timely Proposals will be opened and acknowledged at 9:30 a.m. November 21<sup>st</sup>, 2023, in the Commissioners Board Room, Room 3108, located on the 3<sup>rd</sup> floor of the Stillwater Building, 316 North 26<sup>th</sup> Street Billings, MT 59101. All Proposals received that are time and date stamped later than 5:00 p.m. November 20<sup>th</sup>, 2023 will not be opened.

Information relating to the proposal specification should be addressed to Tim Goodridge - [tgoodridge@metrapark.com](mailto:tgoodridge@metrapark.com) . Question concerning the procedure for submitting proposals may be addressed to James Matteson, Procurement Officer, at [jmatteson@yellowstonecountymt.gov](mailto:jmatteson@yellowstonecountymt.gov).

**A mandatory pre-submittal meeting has been scheduled for 9:00 a.m. – 11:00 a.m. Wednesday November 8<sup>th</sup>, 2023, to discuss any questions relating to either the proposal submittal procedure or specifications of the RFP. This meeting will be held at the MetraPark Box Office Lobby, 308 6<sup>th</sup> Avenue North, Billings, Montana 59101. Any parties who intend to submit a proposal are required to attend.**

**SCOPE OF WORK**

Yellowstone County – MetraPark – MetraPark Advisory Board is seeking proposals from qualified soft drink vendors that can provide its customers with the highest quality product and selection of soft drink beverages on the MetraPark Campus. The MetraPark Campus includes the First Interstate Arena, Montana Pavilion, Montana Expo Center, Chiesa Plaza, and other areas on the campus as identified by MetraPark staff.

- It is the intent for contract to be a 4-year contract with a 3-year extension, for a maximum term of 7-years.
- The right to make vendor's premium and mutually agreeable products available for sale in adequate quantities to meet the public demand for soft drinks and other beverages at all times through outlets on Campus where products are sold, dispensed, or vended including, but not limited to fountain dispensers and vending machines, and to be the only sources of the supply for the products.

## SPECIFICATIONS

### MetraPark RFP Specs for Soft Drinks and Related Beverages

- 1) Contract term: 12/01/2023 - 11/30/2027 with mutual consent for additional three (3) years for a total of seven (7) years .
- 2) Exclusive vending machine rights in all MetraPark facilities and grounds; MetraPark reserves the right to determine location of vending machines and to shut down vending machines before and during certain events as required by event promoter, security or MetraPark management. MetraPark has the sole right on all pricing decisions.
- 3) 3rd party vendors under contract with MetraPark that opt in will be bound by the terms of this RFP until 1) The contract between MetraPark and the 3rd party vendor is terminated, or 2) The terms of the RFP expire. The following will apply to all 3rd party vendors that opt in
  - 3rd party vendor will be supplied with appropriate equipment. Equipment will be of equal quality to those supplied to MetraPark, see sec 14) below.
  - 3rd party vendor will agree to only use product provided by MetraPark under this agreement for their operations in relation to MetraPark.
- 4) Exclusive product sales from designated concession stands are as follows:
  - First Interstate Arena Concession Stands.
  - Montana Pavilion Concession Stands.
  - Expo Concession Stands.
  - Mobile Alcohol Bars.
- 5) The exclusivity provision is not event specific and does not apply to concession activity in other areas of the MetraPark campus other than those specified in 4) above.
- 6) MetraPark reserves the right of final approval on the retail selling price of all concession stand product.
- 7) Vendor agrees to assist MetraPark with rotating stock by accepting returns of any unused product after events, if necessary, without charging a restocking fee, so long as the product is unopened, undamaged, and fit for use.
- 8) Product purchase volume estimates are shown in Attachment A.
- 9) No signage is required as a condition of this RFP. Soft drink vendor has no control over signage, event sponsorships, or sampling of competing products during sponsored events.
- 10) MetraPark can order and request delivery from vendor on an “as needed” basis, no less frequently than on a weekly basis.
- 11) Pricing is FOB MetraPark.
- 12) Paper products are considered "optional products" relative to this RFP, and MetraPark reserves the right to purchase from other, non-branded source in order to advertise MetraPark, MontanaFair, and other MetraPark events.
- 13) Vendor pricing for all products will be fixed for 1-year increments, and annual increases, if any, will not exceed Consumer Pricing Index West Region for All Urban Consumers (CPI-U): by expenditure category “Food – Nonalcoholic beverages and beverage materials” by the U.S. Bureau of Labor Statistics. In no case shall this annual increase exceed 4%. Vendor will notify County in writing 30 days prior to annual price increase.
- 14) Include in soft drink pricing the following terms:
  - A) Equipment in new or like-new condition should be included in product pricing:

1. Fast-flow Fountain Machines - Number of machines specified under Attachment A with opportunity to add as needed.
  2. Pre-Mix Fountain Guns for fixed and mobile bars - Number of machines specified under Attachment A with opportunity to add as needed.
  3. Mobile pre-mix fountain machines.
  4. Vendor will install fountain equipment and all required hoses, fittings, and other supplies under the supervision of MetraPark Maintenance Engineers.
  5. Service for routine maintenance -next day response time.
  6. Service for event related emergencies – 45 minutes. Certain events such as Montana high school tournament events and MontanaFair shall, at MetraPark’s discretion, require a repair technician on hand for the event.
  7. Vending machines with temperature control timers in new or like-new condition; MetraPark management reserves the right to determine the location of vending machines.
  8. Refrigeration units for bottled products in new or like-new condition for soft drink products. Number of units determined at MetraPark’s sole discretion.
  9. Vendor to provide various insulated ice coolers for bottled products as needed for events.
  10. Vendor agrees to install, change-out, provide, and/or update equipment by 12/31/23.
  11. Free training and procedural support.
  12. Vendor agrees to provide additional equipment as needed for 3rd party concessions vendors.
- B) Carbon dioxide cylinders to be included in pricing for fountain drinks.
- 15) Respondents should indicate their bid pricing by completing and signing Attachment A of this RFP. Respondents should indicate in their bid response any RFP specifications in which they are not able to comply.
- 16) Respondents should also address non pricing values to MetraPark to include:
- A) Sponsorship dollars available
  - B) Marketing and Advertising co-promote dollars.
  - C) Local distributorship value in terms of service and accounting.
  - D) Invoicing protocol
  - E) Local contacts and availability for service
  - F) Address any other non-monetary items given to MetraPark at no cost.
- 17) Bids must be received by Board of County Commissioners, PO Box 35000, Billings, MT 59107, or delivered to their office located on the third floor of the Stillwater Building, located at 316 North 26<sup>th</sup> street, Billings, MT 59101, to be received no later than 5:00 p.m. November 20<sup>th</sup>, 2023.
- 18) The winning Proposal will be determined by:
- A) Using the product volumes identified in Attachment A, and
  - B) Vendor's ability to install or update equipment within specified time frame, and
  - C) Compliance with RFP specifications, and
  - D) The Board of County Commissioners reserves the right to reject any or all bids received, to waive informalities to evaluate the bids submitted, and to accept the bid that best serves the interests of Yellowstone County.

## 1. Vendor Responsibility

- a. Quality products, service, and equipment at a nationally competitive pricing during the term of the agreement.
- b. Complete detailed explanation of pricing structures, level of service to be provided, and the provision or necessary equipment by vendor during the term of the contract.
- c. Any and all options which will encourage MetraPark to choose the vendor's submittal. MetraPark requires that any and all incentives, rebates or product returns are the property of MetraPark, and are to be addressed in the initial proposal to MetraPark.
- d. Detailed proposal/explanation of vendor's marketing efforts in securing and generating new events for the MetraPark facilities, as well as its proposed involvements with current MetraPark tenants.
- e. Proof of General and Product liability Insurance must be kept current with certificates of insurance (COI) on file with MetraPark Administration.

All questions and contact regarding the Scope of this RFP must be submitted in writing or email to:

Yellowstone County/MetraPark  
Attention: Tim Goodridge  
308 6th Avenue North  
PO Box 2514 Billings, MT 59103  
406-256-2414  
email- [tgoodridge@metrapark.com](mailto:tgoodridge@metrapark.com)

All questions and contact regarding the Proposal submission must be submitted in writing or e-mail to:

Yellowstone County Purchasing  
Attention: James Matteson  
316 North 26th Street  
PO Box 35015  
Billings, MT 59107  
406-256-2717  
email- [jmatteson@yellowstonecountymt.gov](mailto:jmatteson@yellowstonecountymt.gov)

The Board of County Commissioners reserves the right to reject any or all proposals received, to waive informalities to evaluate the proposals submitted, and to accept the proposal that best serves the interests of Yellowstone County.

Done by order of the Board of County Commissioners of Yellowstone County, MT this 31<sup>st</sup> day of October, 2023.

Board of County Commissioners  
Yellowstone County, Montana

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John Ostlund, Chair

Attest:

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Jeff Martin  
Clerk & Recorder





**BOTTLED PRODUCTS** Continued

_____	- per _____
_____	- per _____
_____	- per _____
_____	- per _____
_____	- per _____
_____	- per _____
_____	- per _____
_____	- per _____
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_____	- per _____
_____	- per _____

**WATER – UNFLAVORED**

**In specialty-labeled METRAPARK bottles-Volume est 2,000 cases** \_\_\_\_\_ - per \_\_\_\_\_  
(No other water to be sold at MetraPark)





**CUP/LID/STRAW PRICING Continued**

_____	- per _____
_____	- per _____
_____	- per _____
_____	- per _____
_____	- per _____
_____	- per _____

**CO2 (Post mix & premix dispensers)**

20 lb cylinder	Estimated volume 20	_____ - per _____
50 lb cylinder	Estimated volume 25	_____ - per _____

**VENDING**

Refrigerated Vending Machines for public areas \_\_\_\_\_ % Commission.

**MARKETING & SPONSERSHIP CONSIDERATIONS**

(Please quantify values of sponsorships for events; Specific Event Sponsorship, MontanaFair days and shows, Banners, Posters, Custom Artwork, etc.)

\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_

END OF THIS REQUEST FOR PROPOSALS

# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

Pepsi-Cola Bottling Company of Billings, Montana (Pepsi) is pleased to submit this response to the MetraPark Soft Drink Pouring Rights Request for Proposal (RFP). Pepsi is based in Billings and has seven decades of experience in refreshing Yellowstone County with high quality, popular soft drinks, and supplies. Pepsi is an agile organization and purposefully built to meet the specifications of the MetraPark RFP. Pepsi has been the incumbent soft drink supplier to the MetraPark campus for the past thirteen years. We will provide detailed explanations of key elements of the RFP which we believe will make us the obvious choice for MetraPark's exclusive soft drink supplier for the upcoming contract term. We understand all of the specifications and vendor responsibilities laid out in the Scope of Work. We will use our best efforts to meet MetraPark's needs. Pepsi carries high market share beverages such as Mountain Dew, Dr Pepper, 7up, Sunkist Orange, Lipton Tea, Gatorade Sports drinks, Starbucks packaged coffee products, and Rockstar Energy drinks and of course, Pepsi-Cola. Pepsi pledges to assist MetraPark in developing strategies to maximize concession gross and net revenue with attractive pricing of its beverages and supplies. In this response, Pepsi will detail a bottled water offering which is wrapped in a specially designed MetraPark/MontanaFair label which presents a platform for connecting with MetraPark guests (see Attachment B). Pepsi has a small number of key areas that it cannot fully comply with the specific requirements. These are the limit on annual price increases and the 45-minute equipment service response time. These are more fully explained in 13 and 14(A)(6)

1. Pepsi will agree to a four-year term commencing 12/1/2023 with mutual consent for three additional years. We would be open to even more years in the contract.
2. Pepsi will provide vending machines at locations around the MetraPark campus. Pepsi retains ownership of the vending machines. Pepsi currently has an array of vending machines located in high traffic areas of the main buildings. Pepsi will continue to work with MetraPark to determine the optimal locations for vending machines. Pepsi will keep the vending machines stocked with soft drinks that appeal to MetraPark's visitors. Pepsi understands the need to shut down machines during certain events and asks that advance notice be given so we can properly power cycle our machines. Pepsi requests that users have free access to its vending machines and that the machines not be blocked by other MetraPark equipment. As detailed in Attachment A, Pepsi will pay a substantial commission rate on sales receipts to MetraPark.
3. Pepsi understands that the 3<sup>rd</sup> party vendors under contract with MetraPark will be allowed to opt into the products, pricing, and services that Pepsi proposes in this RFP. In fact, Pepsi welcomes the opportunity to work with the 3<sup>rd</sup> party vendors and will provide the same equipment, products, and services to all concession stands and mobile alcohol



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

bars. Pepsi will offer operational recommendations regarding the consolidation of the ordering and delivery process so that each entity receives the required product quantities and is invoiced correctly. Pepsi requests that MetraPark make an area available for product delivery storage that would be secure for MetraPark's items as well as the 3<sup>rd</sup> party concessionaires.

4. Pepsi understands the locations of the designated concession stands. Pepsi currently has dispensing and product cooling equipment in those locations and will upgrade the equipment as needed in consultation with MetraPark and 3<sup>rd</sup> party concessionaire executives. Pepsi will provide dispensers and coolers if new stands are opened on the MetraPark campus during the term of the contract.
5. Pepsi understands that the exclusivity provision is not event specific. Pepsi has good relationships with MetraPark tenants and is able to supply soft drinks to those events and venues as needed. Pepsi's experience at MontanaFair is without equal.
6. Pepsi understands that MetraPark reserves the right to establish the final selling prices on all concession stand products. Pepsi will offer suggested consumer pricing upon request.
7. Pepsi agrees to assist MetraPark in rotating stock and will accept returns of unopened products without a restocking fee.
8. Pepsi understands the purchase volume estimates that are shown in Attachment A of the RFP. Pepsi offers its Attachment A included in this response to the RFP which details the product and pricing which Pepsi believes is highly competitive and will offer MetraPark financial benefits while also providing value to MetraPark's guests.
9. Pepsi understands that no signage is required as a condition of this RFP. Pepsi will offer banners and other temporary signs as requested by MetraPark. Pepsi understands that events may be sponsored by competing beverage suppliers. Pepsi requests to be notified in advance by MetraPark of the timing and depth of sampling competing products during sponsored events. Pepsi recommends that sampling of competitive products not be allowed outside the MetraPark campus buildings. This type of sampling constitutes "guerilla marketing" and diminishes the value of Pepsi's brands of beverages.
10. Pepsi will allow orders at least weekly. Pepsi has developed an efficient ordering system and will continue to implement this system, if awarded the contract, which combines the MetraPark-owned stands with the 3<sup>rd</sup> party concessionaire stands. Pepsi obviously does not want to make multiple delivery trips to the MetraPark campus during the week. Pepsi understands that major events will require deliveries to ensure sufficient product quantity is on hand before and during the events.
11. Pepsi offers the pricing shown in Exhibit A on FOB MetraPark basis.



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

12. Pepsi has quoted pricing in Exhibit A for paper products such as cups, lids, and straws but understands the MetraPark reserves the right to purchase other paper products from other sources.
13. Pepsi understands that it will commit to a pricing schedule that is fixed for 1-year increments starting December 1, 2023. Pepsi understands the MetraPark request that annual price increases not exceed the Consumer Pricing Index West Region for All Urban Consumers (CPI-U). However, Pepsi has experienced volatile cost increases on raw materials and finished goods during the recent three years. As shown in the charts on Attachment C, the CPI-U West was consistently above 4% for the 31 months ending in September 2023 with the 2022 increase from January to December exceeding 9% which is specifically in the Nonalcoholic Beverages and Beverage Materials category. Pepsi is hesitant to agree to a cap of 4% on annual price increases during an inflationary economic environment. Pepsi wants to be clear that this proposal includes an annual increase that will not exceed 5%.
14. A - Equipment for Concession Stands – Pepsi will furnish fountain dispensing equipment in new or like new condition. Pepsi retains ownership of the dispensing and product cooling equipment it places at the MetraPark campus. Pepsi equipment maintenance technicians and management will evaluate the status of the Pepsi equipment currently on site and work with MetraPark to develop plans for upgrading based on usage.
  1. Pepsi will install Fast-Flow valves on all fountain dispensers. *(See Number and Location of Postmix and Premix Dispensing Machines in the chart following #12.)*
  2. Pepsi will provide Pre-Mix Fountain Guns for fixed and mobile bars.
  3. Pepsi will provide mobile pre-mix fountain machines.
  4. Pepsi will install fountain equipment and all required hoses, fittings, and other supplies.
  5. Pepsi offers next day response time for routine maintenance.
  6. Pepsi plans to be proactive and give its best efforts to ensure the dispensing, cooling, and vending equipment is working properly at all times, especially before major events. Pepsi offers seven day per week equipment service repair capability. During each day of MontanaFair, Pepsi will have equipment repair personnel on campus from Noon to Midnight. For the Montana high school tournaments, Pepsi will ensure that all equipment is in good working order on the first day of the tournament. Pepsi will have an equipment repair technician on the MetraPark campus for the first day of the Montana High School Association wrestling tournament. However, Pepsi will not station a repair technician on the MetraPark campus during the duration of the events. Pepsi has a human-staffed 24-hour call center and will dispatch service technicians within two hours. Pepsi will strive for



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

but is unable to guarantee 45-minute service response time for event related emergencies.

7. Pepsi will furnish new or like new vending machines and understands that MetraPark management reserves the right to determine the location of vending machines. The Pepsi machines have temperature controls but not timers. Pepsi will not provide timers.
8. Pepsi will furnish new or like new, updated refrigeration equipment (coolers) for bottled and canned beverages. Pepsi understands that the number of coolers will be determined at MetraPark's sole discretion. Pepsi has a sufficient inventory of coolers that can meet MetraPark's future requirements.
9. Pepsi will provide insulated coolers for bottled and canned products as needed for events. These coolers are in the form of mobile barrels and tankers that will keep products chilled if they are chilled beforehand or will handle ice and have a separate holding area for melted ice water.
10. Pepsi will make its best efforts to install and change-out and update equipment by 12/31/2023.
11. Pepsi will provide free training and procedural support on the operation of its fountain dispensing, mobile pre-mix, and cooling equipment.
12. Pepsi agrees to provide fountain dispensing and cooling equipment to MetraPark's 3<sup>rd</sup> party concession vendors.

### NUMBER AND LOCATION OF POSTMIX AND PREMIX DISPENSING MACHINES (14 – A)

Fountain Dispensers valued at \$4,000 each

#### MetraPark controlled concession stands

Arena	8
Montana Pavilion	6
Expo Center	2

#### 3<sup>rd</sup> Party Concessionaires

Taste of Asia	1
Fuddruckers	2
Sweetened	1
I'm Cravin' BBQ	1

Total	21	\$84,000
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# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### NUMBER AND LOCATION OF POSTMIX AND PREMIX DISPENSING MACHINES (14 – A)

#### Tall Glass door Coolers valued at \$2,000 each

Concession stands	4	
Buffalo Wild Wings	5	
<b>Total 9</b>	<b>9</b>	<b>\$18,000</b>

#### Portable Bars valued at \$2,000 each

Hospitality Rooms	6	\$12,000
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#### Portable Premix dispensers valued at \$1,00 each

Hospitality Rooms	6	\$6,000
<b>Total Value of equipment</b>		<b>\$120,000</b>

14. B. Pricing of Carbon dioxide (CO2) cylinders is included in Attachment A. A refundable deposit of \$30.00 will be applied to each cylinder. The price of CO2 in Attachment A does not include the \$30.00 cylinder deposit.





# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### METRAPARK SOFT DRINK POURING RIGHTS COST PROPOSAL

#### 15 Attachment A

##### 5-Gallon Syrup BIB Postmix

Pepsi	\$19.90 per gallon
Diet Pepsi	\$19.90 per gallon
Mountain Dew	\$19.90 per gallon
Dr Pepper	\$19.90 per gallon

##### 3-Gallon Syrup BIB Postmix

Diet Pepsi	\$20.58 per gallon
Diet Mountain Dew	\$20.58 per gallon
Mug Root Beer	\$20.58 per gallon
Tropicana Yellow Lemonade	\$20.58 per gallon
Originals brand Pink Lemonade	\$20.58 per gallon
7up	\$20.58 per gallon
Sunkist Orange	\$20.58 per gallon
Canada Dry Tonic	\$20.58 per gallon
Red Parrot Cranberry Juice	\$27.00 per gallon

##### Premix Tanks – 5-Gallon

Pepsi	\$10.00 per gallon
Diet Pepsi	\$10.00 per gallon
Mountain Dew	\$10.00 per gallon
7up	\$10.00 per gallon
Tonic	\$10.00 per gallon



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### METRAPARK SOFT DRINK POURING RIGHTS COST PROPOSAL

#### 15 Attachment A

##### BOTTLED AND CANNED PRODUCTS

##### 20 oz. bottles 24/case

Pepsi	\$40.00 per 24 count case
Diet Pepsi	\$40.00 per 24 count case
Pepsi Zero Sugar	\$40.00 per 24 count case
Mountain Dew	\$40.00 per 24 count case
7up	\$40.00 per 24 count case
A&W Root Beer	\$40.00 per 24 count case
Gatorade Lemon Lime	\$40.00 per 24 count case
Gatorade Fruit Punch	\$40.00 per 24 count case
Gatorade Cool Blue	\$40.00 per 24 count case
Gatorade Fierce Grape	\$40.00 per 24 count case
Aquafina Water	\$24.00 per 24 count case

Montana's Treasure Water unflavored  
*In specially labeled MetraPark bottles* \$14.00 per 24 count case

##### ½ liter bottles 24/case

Aquafina Water	\$7.00 per 24 count case
Fiji Water	\$30.00 per 24 count case

##### 700 ml bottles 12/case

Life Water	\$18.00 per 12 count case
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##### 15.2 oz. bottles 12/case

Ocean Spray Cranberry Juice	\$24.00 per 12 count case
Dole Apple Juice	\$24.00 per 12 count case
Dole Orange Juice	\$24.00 per 12 count case



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### METRAPARK SOFT DRINK POURING RIGHTS COST PROPOSAL

#### 15 Attachment A

##### 12 oz. bottles 12/case

Fast Twitch from Gatorade Cool Blue	\$30.00 per 12 count case
Fast Twitch from Gatorade Glacier Freeze	\$30.00 per 12 count case

##### 18.5 oz. bottles 12/case

Lipton Pure Leaf Sweet Tea	\$24.00 per 12 count case
Lipton Pure Leaf Unsweet Tea	\$24.00 per 12 count case

##### Canned Soft Drink Drinks – 12 oz. cans 24/case

Pepsi	\$24.00 per 24 count case
Diet Pepsi	\$24.00 per 24 count case
Mountain Dew	\$24.00 per 24 count case
7up	\$24.00 per 24 count case
Country Time Lemonade	\$24.00 per 24 count case

##### Energy Drinks – 16 oz. cans 12/case

Rockstar and various flavors	\$20.00 per 12 count case
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##### Coffee Energy Drinks – 15 oz. cans 12/case

Starbucks Double Shot Mocha	\$40.00 per 12 count case
Starbucks Double Shot Vanilla	\$40.00 per 12 count case
Starbucks Double Shot White Chocolate	\$40.00 per 12 count case
Starbucks Double Shot Caramel	\$40.00 per 12 count case

##### Sparkling Water – 12 oz. cans 24/case

Bubly	\$18.00 per 24 count case
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##### Antioxidant Sparkling Water – 12 oz. cans 12/case

Bubbl'r	\$18.00 per 12 count case
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# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### METRAPARK SOFT DRINK POURING RIGHTS COST PROPOSAL

#### 15 Attachment A

##### Cup/lid/straw pricing

16 oz. double poly paper	\$70.00 per 1200 count case
22 oz. double poly paper	\$70.00 per 1200 count case
32 oz. double poly paper	\$70.00 per 480 count case
44 oz. double poly paper	\$70.00 per 480 count case

16 oz./22 oz. lid	\$70.00 per 2000 count case
32 oz. lid	\$54.00 per 960 count case
44 oz. lid	\$54.00 per 720 count case

30 oz. plastic cup	\$120.00 per 740 count case
40 oz. plastic cup	\$104.00 per 490 count case
52 oz. plastic cup/lid combo	\$169.00 per 400 count case

30 oz. lid	\$72.00 per 1770 count case
40 oz. lid	\$80.00 per 1500 count case

10-inch straws	\$30.00 per 1600 count case
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##### CO<sub>2</sub> (Carbon Dioxide for Postmix and Premix dispensers)

20-pound cylinder	\$40.00 per cylinder
50-pound cylinder	\$60.00 per cylinder

##### VENDING

Refrigerated Vending Machines for public areas	20% commission
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Vending commission revenue for MetraPark is estimated at **\$1,000** annually.



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### MARKETING AND SPONSORSHIP CONSIDERATIONS

#### Concession development fund

Gallonge rebate of \$2.00 on all Postmix fountain syrup gallons used at all permanent concession stands in the MetraPark Arena, Expo Center, and Montana Pavilion including those operated by 3<sup>rd</sup> party concessionaires. This will be paid in the form of a check made out as directed by MetraPark management. This payment will be made within 60 days of each November 30<sup>th</sup> for the previous twelve-month period. This direct cash fund is expected to earn \$4,000 annually.

The specially labeled 20 oz. water bottle shown on Attachment B yields an approximate impression value of \$100,000 annually.

Please see our responses to 16A and B for more explanation of our Marketing and Sponsorship commitments.

Signed:



By:

Tom Dimich

November 20, 2023



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

16

**A** Pepsi commits to an annual cash sponsorship level to be mutually agreed upon with MetraPark Marketing executives. This could range from \$5,000 for a MontanaFair Day sponsorship to \$15,000 MontanaFair sponsorship similar to the Pepsi Concert Series with which we participated in during the past three years. Pepsi caps its MetraPark RFP direct cash sponsorship offer at **\$15,000 per year**.

- B** Pepsi will spend marketing dollars to drive MetraPark traffic and awareness:
- \$25,000 value in Banners for events on the campus such as NILE, Rimrock Promotions/Home Improvement Show, Burn the Point Car Show, Chase Hawks Memorial Rodeo, 4H/FFA, Live Nation, Pub Station Presents, Montana High School Association tournaments, Family Tree Festival of Trees. We can produce banners at short notice.
  - \$10,000 for umbrellas to be used in places around the grounds and are especially useful during MontanaFair.
  - Offsite advertising prominently displayed on the Walls of Entertainment at Billings Airport. 50,000 passengers per month. Cost design, print and installation of signs and impression value estimated at \$30,000 annually. Attachment D.
  - We place brochures and flyers around Yellowstone County and nearby counties for events that we sponsor, including MontanaFair, estimated value \$5,000.
  - \$15,000 value for in-kind beverages supplied to hospitality rooms during major events.
  - \$1,000 value of bottled water donated for hydrating the outstanding staff and labor personnel working at MontanaFair – this water is not sold but for free use.

As shown above, Pepsi partners with a wide range of MetraPark events in an effort to enhance the audience experience as well as the success of the individual organizations and MetraPark as a whole. Pepsi does not hold itself out as an event promoter.

**Total co-promote marketing value:                    \$86,000 annually**



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

**C** Pepsi does not place a dollar value on its local foundation. Nevertheless, the heritage has a high worth. For nearly 100 years, Pepsi has operated only in south central Montana and has been based at the same location in Billings since 1954. Pepsi's headquarters is three miles from MetraPark campus. We make it easy to do business with us. Pepsi maintains a solid live 24-hour phone answering system. We embrace receiving phone calls, emails, and texts so we can get to work solving problems and meeting beverage needs. We welcome MetraPark and Yellowstone County official to our office, no appointment necessary. Pepsi is nimble and eager to engage with soft drink beverage consumers at entertainment and sporting venues. Here are some exclusive venues that we have contracted with: Rocky Mountain College, Dehler Park, Daylis Stadium, Amend Park Development Council, Billings Catholic School System, Big Sky Speedway, Yellowstone Dragstrip, Zoo Montana, and Little Big Horn College.

Pepsi donates significant direct financial support, board of director effort, and marketing expertise to bedrock local institutions such as Family Service, United Way of Yellowstone County, YWCA of Billings, Education Foundation for Billings Public Schools, Billings Public Library Foundation, and the Boys and Girls Club of Yellowstone County.

We are a member of a network of Pepsi bottlers covering all of Montana. The Pepsi bottler group is a major financial sponsor of the collegiate Frontier Conference. Pepsi was a top line supporter of the NAIA Women's Division 1 National Basketball Championship tournament held at MetraPark. Another example of the collaboration within the Pepsi bottling company system is that we have shown that we can move arena equipment seamlessly between MetraPark and Montana State University in Bozeman at no charge to either venue.

**D** Pepsi has a simple protocol for Invoicing deliveries. We leave invoices at the time of delivery of soft drinks at the MetraPark Arena receiving area near the Concession Manager's office. Pepsi will invoice MetraPark separately from the beverages ordered by the 3<sup>rd</sup> party concessionaires. Most deliveries are made on Thursdays. Payment terms are net 30 days of the invoice date which is the same policy for MetraPark and the 3<sup>rd</sup> party concessionaires.

**E** Local Contacts:

Mike Dimich	406-252-9355	<a href="mailto:mike@bigskypepsi.com">mike@bigskypepsi.com</a>
Mitchell Dimich	406-252-9355	<a href="mailto:mitch@bigskypepsi.com">mitch@bigskypepsi.com</a>
Equipment Service	406-252-9355	<a href="mailto:service@bigskypepsi.com">service@bigskypepsi.com</a>
All other issues	406-252-9355	<a href="mailto:tom@bigskypepsi.com">tom@bigskypepsi.com</a>



## Pepsi-Cola Bottling Company

### Response to MetraPark Soft Drink Pouring Rights Request for Proposal

**F** Pepsi will provide non-monetary items in consultation with MetraPark management. One example of a concept that we can develop is printing QR code signs that can be placed on arena seats backs or posts that could tie-in electronic media promoting concession stand offerings or information on upcoming event schedules. See Attachment E.

As stated in 14(A)(9), Pepsi will provide insulated mobile equipment pieces for holding chilled beverages. These will be in the form of barrels and tankers.

Estimated number of pieces: 36 value per piece \$200

**Total value: \$7,200**



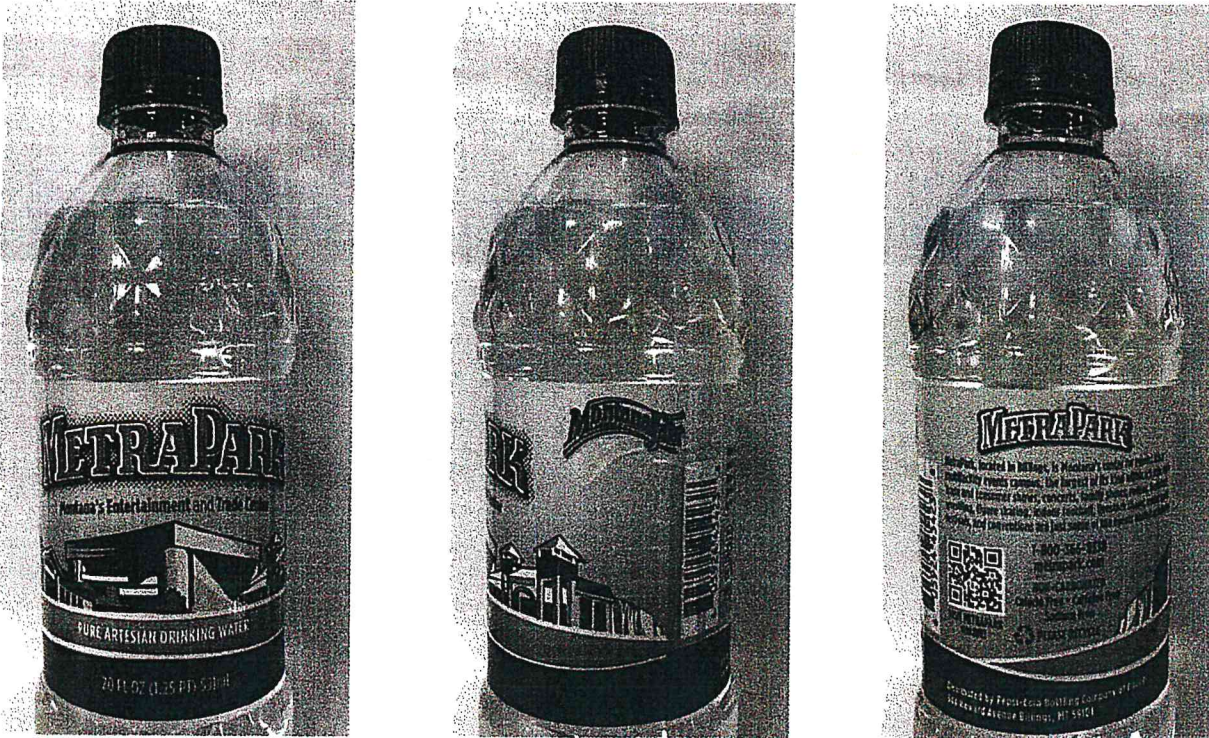


# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### Attachment B

20 oz. bottled water with MetraPark/Montana Fair label. QR code on label to drive traffic to MetraPark website. Cost per bottle as of 12/1/2023 is only \$.58 !



8.8125" PRINT LENGTH



3.125" PRINT HEIGHT

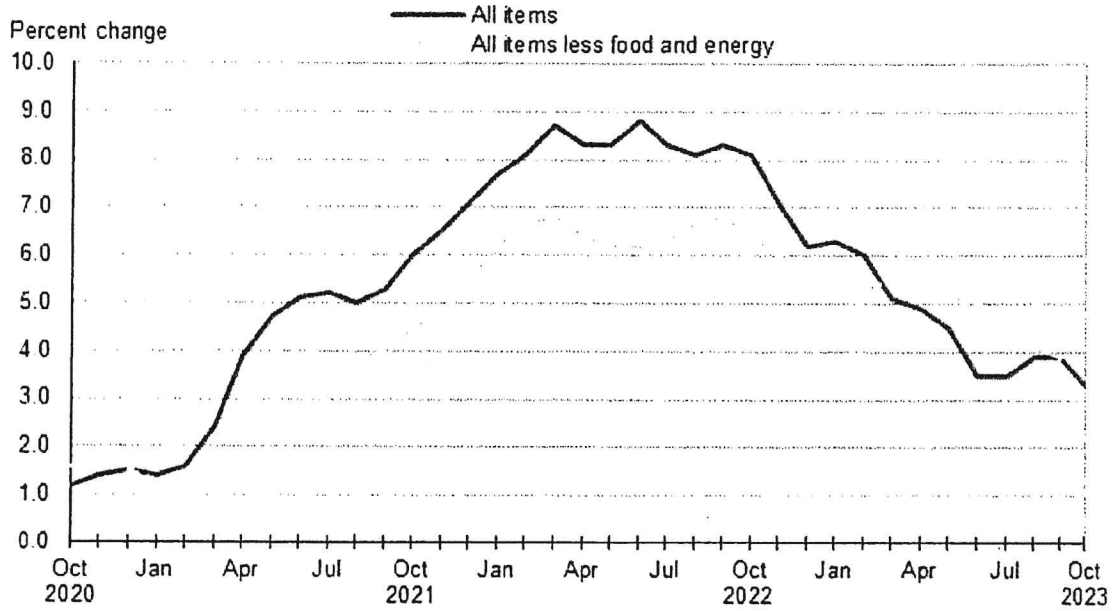


# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### Attachment C

Chart 1. Over-the-year percent change in CPI-U, West region, October 2020–October 2023



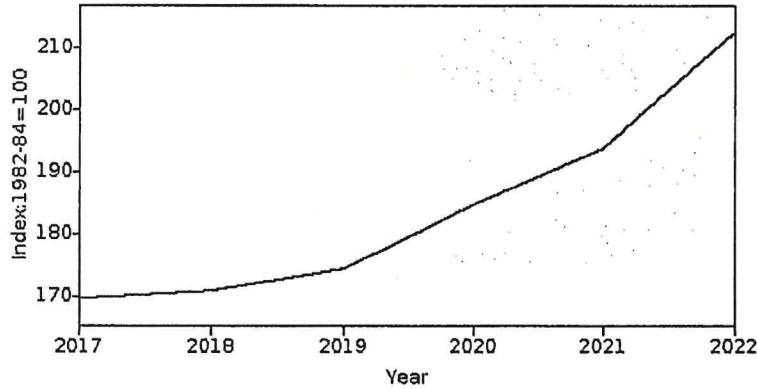
# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### Attachment C – Continued

**Chart 2. Consumer Price Index for All Urban Consumers (CPI-U) – Nonalcoholic Beverages and Beverage Materials**

**Series Id:** CUUR0400SAF114  
 Not Seasonally Adjusted  
**Series Title:** Nonalcoholic beverages and beverage materials in West urban, all urban consumers, not seasonally adjusted  
**Area:** West  
**Item:** Nonalcoholic beverages and beverage materials  
**Base Period:** 1982-84=100



Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2017												167.981	169.519		168.396
2018	170.209	170.867	169.825	169.217	168.029	168.188	169.007	171.246	171.372	173.788	172.861	172.432	170.587	169.389	171.784
2019	175.277	175.763	174.032	174.734	174.776	173.807	173.183	171.176	171.955	174.118	174.995	174.619	174.036	174.732	173.341
2020	176.334	177.397	179.269	187.682	188.511	186.193	184.062	187.429	185.622	186.157	186.217	188.808	184.473	182.564	186.383
2021	189.380	190.533	187.960	191.764	189.598	190.854	191.918	194.802	197.773	198.908	199.121	199.135	193.479	190.015	196.943
2022	199.200	203.121	206.730	207.667	210.726	211.020	215.558	216.670	219.904	220.708	217.683	218.715	212.309	206.411	218.206
2023	222.159	223.518	222.004	223.174	221.884	224.651	223.402	225.210	223.460	225.054				222.898	



# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### Attachment D

Wall of Entertainment at Billings Logan Airport. 2 locations in the passenger terminal building. Panels tied to MetraPark circled in red.

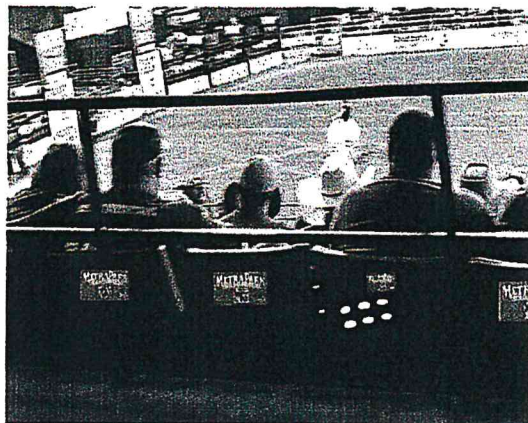


# Pepsi-Cola Bottling Company

## Response to MetraPark Soft Drink Pouring Rights Request for Proposal

### Attachment E

Example of concession awareness materials for which Pepsi can provide design time and final products. MetraPark draws a diverse audience. Pepsi is well-positioned to adapt to emerging trends in beverage consumption and make recommendations to concession management and offer selections to meet the guest's tastes.





# CERTIFICATE OF LIABILITY INSURANCE

4/1/2024

DATE (MM/DD/YYYY)

11/2/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> LOCKTON COMPANIES 2100 ROSS AVENUE, SUITE 1400 DALLAS TX 75201 214-969-6700	<b>CONTACT NAME:</b> _____ <b>PHONE (A/C, No, Ext):</b> _____ <b>FAX (A/C, No):</b> _____ <b>E-MAIL ADDRESS:</b> _____	
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> 1500327 Admiral Beverage Corp. 821 Pulliam Ave. PO Box 726 Worland WY 82401	<b>INSURER A:</b> Navigators Insurance Company <b>NAIC #</b> 42307	
	<b>INSURER B:</b> Safety National Casualty Corporation <b>15105</b>	
	<b>INSURER C:</b> _____	
	<b>INSURER D:</b> _____	
	<b>INSURER E:</b> _____	
	<b>INSURER F:</b> _____	


**COVERAGES** **CERTIFICATE NUMBER:** 20030791 **REVISION NUMBER:** XXXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> SIR:\$100,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER: _____	N	N	GL 6676224	4/1/2023	4/1/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ Excluded PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY	N	N	CA 6675558	4/1/2023	4/1/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 5,000,000 BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX Retention \$ 250,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	N	N	CH23UMR9299231V	4/1/2023	4/1/2024	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$ XXXXXXXX
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	LDS4060156	4/1/2023	4/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 Re: Metra Park Campus Pouring Rights.

**CERTIFICATE HOLDER****CANCELLATION** See Attachment

<b>20030791</b> Yellowstone County Metra Park PO Box 2514 Billings MT 59103	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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## Named Insured Schedule

Admiral Beverage Corporation New Mexico Division  
Admiral Beverage Corporation Black Hills Division  
Admiral Beverage Corporation Great Falls Division  
Admiral Beverage Corporation - Nampa  
Admiral Beverage Corporation - Ogden  
ABC Medicare LLC  
ABC Beverages, LLC  
I-Vend LLC  
Admiral Properties, LLC  
Admiral Transport Corporation  
Big Springs Ltd. Partnership  
Birrell Bottling Company, Inc.  
Blue Rock Beverage Co.  
Blue Rock Distributing Company  
Blue Rock Products Company  
CT Lemonade LLC  
Commander Beverages, LLC dba 7-UP of Alaska  
Fremont Beverages, Inc.  
General Beverages, Inc.  
Golden West Enterprises  
Harrington Bottling Company  
Harrington Company  
Harrington Restaurant Equipment  
Larsen Beverage Co. Inc  
M & M Distributing  
Mike D. Dimich Sons  
Missoula Bottling Company  
Admiral Beverage Northwest, Inc  
Park Bottling Company  
Teton Brokers, LLC  
Teton Distributors, Inc.  
Western Wyoming Beverages, Inc.  
Worland Brokerage, LLC  
Wyoming Beverages, Inc.  
FK Land Company, LLC  
Western Wyoming Transportation, LLC  
Hansen West, LLC  
Admiral Beverage Corporation - El Paso Division  
515 Brasher LLC  
SK1 LLC

**B.O.C.C. Regular**

4. b.

**Meeting Date:** 01/16/2024

**Title:** Sheriff's Office Invitation For Bid - Shallow Water Jet Boat

**Submitted For:** James Matteson, Purchasing Agent

**Submitted By:** James Matteson, Purchasing Agent

---

**TOPIC:**

Sheriff's Office Invitation For Bid - Shallow Water Jet Boat

**BACKGROUND:**

Sheriff's Office is requesting Commissioner's approval to release and Invitation For Bid - Shallow Water Jet Boat. Bids will be due by 5 p.m. on February 12th, 2024 and opened and acknowledged on February 13th, 2024. The purchase was anticipated and included on the FY24 General Fund Capital Expenditure Budget (4050.000599.420110.940)

**RECOMMENDED ACTION:**

Approve the request and return a copy to Finance

---

**Attachments**

S.O. IFB Shallow Water Jet Boat

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**INVITATION FOR BID  
YELLOWSTONE COUNTY  
SHERIFF'S OFFICE**

**SHALLOW WATER JET BOAT**

Notice is hereby given that the Board of County Commissioners of Yellowstone County, Montana is currently soliciting bids from interested parties for a Shallow Water Jet Boat. Bids will be accepted until 5:00 p.m. February 12<sup>th</sup>, 2024. All bids must be labeled "Shallow Water Jet Boat" and mailed with 3 copies (1 original and 2 copies) to the Board of County Commissioners, PO Box 35000, Billings, MT 59107 or delivered to their office, Room 3101, located on the 3<sup>rd</sup> floor of the Stillwater Building, 316 North 26<sup>th</sup> Street, Billings, MT 59101

All bids received will be time and date stamped. The time and date stamped on each bid must indicate that it was received no later than 5:00 p.m. February 12<sup>th</sup>, 2024.

All timely bids will be opened and read aloud at 9:30 a.m. February 13<sup>th</sup>, 2024 in the Commissioner's Boardroom, . All bids received that are time and date stamped later than 5:00 p.m. February 12<sup>th</sup>, 2024 will not be opened.

All bids must include a Bid Security made in favor of Yellowstone County in an amount equal to 10% of the total bid. The security may consist of a bid bond, cash, a cashier's check, a certified check, a bank money order, a certificate of deposit, a money market certificate, or a bank draft. The security must be: a) drawn and issued by a federally chartered or state chartered bank or savings and loan association that is insured by or for which insurance is administered by the Federal Deposit Insurance Corporation; or b) drawn and issued by a credit union insured by the National Credit Union Share Insurance Fund; or c) a bid bond or bonds, original only, no photocopies, executed by a surety company authorized to do business in the State of Montana. Facsimiles, personal and/or business checks are not an acceptable form of security.

Questions related to the bid specifications should be address to Mike Linder @ [mlinder@yellowstonecountymt.gov](mailto:mlinder@yellowstonecountymt.gov). For questions concerning the bid procedure contact James Matteson, Purchasing Agent, at 406-256-2717. Bid documents are also available on the Yellowstone County web-site: <http://www.yellowstonecountymt.gov>.

The Board of County Commissioners will award the project to the lowest and most responsible bidder. The Board reserves the right to reject any or all bids received, to waive informalities, to evaluate the bids submitted and to accept the bid which best serves the interests of Yellowstone County.

## **SHALLOW WATER JET BOAT SPECIFICATIONS**

- Length bow to transom 16 ft - 17 ft
- Beam widest point 80"
- Bottom 60"
- Lifting strakes
- Aluminum Alloy Hull & Decking
- Welded Gunnel Rails
- Welded Grab handles on rear of transom
- Samson T – Post on Transom
- Forward / rear LED Lighting
- Swim platform w/ pump guard legs
- Flotation
- Electric trim actuator kit
- Center/bottom section - 3/8" minimum
- Delta and Keel 3/8" minimum
- Bottom - 3/16" minimum
- Stringers - 3/16" minimum
- Sides, Decking & Floors – 1/8" minimum
- Hull armor 1/2" center - 3/8" outside minimum UHMW UV resistant Polyethylene
- 4-cylinder turbo engine 305 – 320 HP
- American Turbine SD-203 or comparable Jet Drive
- Center Console / fold down wind screen
- 5 gauge set instrument panel
- 1200 GPH minimum auto bilge
- Blower and vents
- Kill switch lanyard
- Aluminum alloy floors
- 30 gallon fuel tank minimum
- ¾ turn helm /steering wheel
- Right Hand Single lever throttle/shift
- Single marine Battery
- Battery disconnect switch
- Cup holders
- Multiple Circuit switch panel
- Single Axle Trailer w/spare

### **COMPLIANCE WITH LAWS**

The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, and regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975, and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects Subcontractors to the same provisions. In accordance with Section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, and regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975, and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects Subcontractors to the same provisions. In accordance with Section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

The contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by the CONTRACTOR subjects subcontractors to the same provisions. In accordance with section 49-3-207, MCA, the contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

### **INSURANCE REQUIREMENTS**

CONTRACTOR shall maintain at its sole cost and expense, commercial general liability insurance naming Yellowstone County/ MetraPark, as additional insured for this contract against liability for damages for bodily injury, including death and completed operations and property damages in a minimum amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) for each claim and One Million Five Hundred Thousand Dollars , (\$1,500,000.00), in the aggregate arising from incidents which occur as the result of Contractors negligence during the contract and for which Yellowstone County/ MetraPark, sole basis of liability is vicarious liability for the acts or omissions of the Contractor or/and subcontractors. Contractor shall maintain for this contract at its cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in connection with the contract by Contractor, agents, employees, representatives, assigns and sub-contractors. This insurance shall cover claims as may be caused by any negligent act or omission. The policy of insurance shall be an occurrence policy with a Best Rating of A- or better and must be in force throughout the contract.

Contractor shall name on the Certificate of liability insurance Yellowstone County, as additional insured throughout the contract. In addition, Contractor will furnish to Yellowstone County/ MetraPark, a copy of the policy endorsement, CG 32 87 05 10, indicating that Yellowstone County/ MetraPark, are named as an additional insured under the Contractors insurance policy for this contract. Contractor agrees to furnish both the Certificate of insurance and policy endorsement at least ten (10) days prior to beginning work on the contract.

Contractor agrees to defend, indemnify and hold harmless Yellowstone County, from and against any and all claims demands, obligations causes of action, lawsuits and all damages and liabilities fines, judgments, costs, (including settlement costs), and expenses associated therewith (including reasonable attorney's fees and disbursements), arising from incidents that occur the result of Contractors negligence during this contract. And for which Yellowstone County, sole basis of liability is vicarious liability for the acts or omissions of Contractor. The defense and indemnification obligations under this paragraph shall not be limited by any assertions or finding that Yellowstone County, is liable for any damages by reason of a non-delegable duty.

Done by order of the Board of County Commissioners, Yellowstone County, Montana this 16<sup>th</sup> day of January, 2024.

Board of County Commissioners  
Yellowstone County, Montana

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John Ostlund, Chair

Attest:

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Jeff Martin, Clerk and Record

**BID SHEET**

**BIDS MUST BE F.O.B. BILINGS, MT**  
**Delivered to Yellowstone County Sheriff's Office**

**Company Name (Vendor submitting Bid)** \_\_\_\_\_

**Lump Sum Bid Shallow Water Jet Boat**

**Numerical**      \$ \_\_\_\_\_

**Written** \_\_\_\_\_

**Expected Delivery Date**                      \_\_\_\_\_

**CHECK LIST**

Please be sure you have completed the following prior to submitting your bid.

1. Read and understand the specifications.
2. Enclosed a ten (10) percent bid security.
3. Made yourself familiar with any State laws that pertain to the bid
4. Asked and received any answers to any questions regarding the bid procedure, specifications or general information.
5. Addressed and mailed or delivered your bid to be received at the correct address by the time and date indicated in the Invitation to Bid.

END OF IFB

**B.O.C.C. Regular**

4. c.

**Meeting Date:** 01/16/2024

**Title:** ARPA Project Tracking Sheet Update

**Submitted By:** Anna Ullom, Senior Accountant

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**TOPIC:**

ARPA Project Tracking Sheet through 1/9/24

**BACKGROUND:**

ARPA Project Tracking Sheet through 1/9/24

**RECOMMENDED ACTION:**

Approve.

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**Attachments**

ARPA Project Tracking Sheet - through 1.9.24

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**ARPA Projects**

UPDATED: 1/9/2024

Cash @ 7.1.21  
 Revenue rec'd 6/10/22  
 LATC Funds rec'd 12/20/22 A101 #104900 / 7/31/23 A101 #109225  
 COB Water Main Repl. Share A101 #109669 8/23/23  
 Expended to date

Cash @ 1/9/24

Remaining Budgeted Projects w/o Contingency  
 Left to Expend/ Assign

James' Predicted Expenditures	
\$	15,665,317.00
	15,665,317.00
	125,781.82
	245,657.00
	<u>(14,150,839.42)</u>
	<u>17,551,233.40</u>
	<u>(15,866,473.33)</u>
\$	<u>1,684,760.07</u>

Name	Discussion	Budget	Expended	James' Predicted Remaining Exp.	Details	Contract? (Y/N)	Expenditure Category
1 IAQ (indoor air quality) upgrades - HEPA Filtration (Original anticipated budget was \$4,000,000)	5/27/21, 7/12/21				4/13/22: \$1.5M to Replace Air-Handler & ADD UV units - (\$550K just to add UV Units) on First Interstate Arena, Expo Center, and Pavilion Building - for public safety; 4/11/23 -Project Kickoff meeting Friday April 14th 7 a.m. Metra; 5/15/23 - Propane tanks that were expected in November- Now arriving 5-24-23, Coordinated with Metra Staff to accommodate 4 trucks & a crane to offload in Propane area; Added shut off switch for Arena HVAC (\$25K); 06/05/23 - Propane Tank arrived and set, Pavilion & Expo HVAC Filters upgrade Completed - Arena expected to be completed end of June	Y (Eng.)	1.4 - Prevention in Congregate Settings
(COMBINED WITH IAQ PROJECT) - Propane-air standby facility (Original Budget was \$2,500,000.00)	5/27/21, 7/12/21	\$ 3,100,000.00	\$ (1,209,654.05)	\$ 1,890,345.95	\$1.5-\$2.5 million, Propane-air standby facility to heat First Interstate Arena in case of gas disruption; 4/11/23 -Project Kickoff meeting Friday April 14th 7 a.m. Metra; 5/15/23 - Propane tanks that were expected in November- Now arriving 5-24-23, Coordinated with Metra Staff to accommodate 4 trucks & a crane to offload in Propane area; Added shut off switch for Arena HVAC (\$25K); 6/5/23 - Propane Tank arrived and set, Pavilion & Expo HVAC Filters upgrade Completed - Arena expected to be completed end of June; 6/22/23- CO #1 for HVAC Switches signed - Tanks are prime painted; 7/20/23- Change Order #2 to add metal mesh Economizer screen filters to replace old & defective screens \$5,300.00; <b>01/08/2024- Tanks completed &amp; Filled with Propane; new mixing equipment installed - LP gas system is operational-testing &amp; training is being scheduled; Equipment enclosure completed soon;</b>	Y	1.4 - Prevention in Congregate Settings
2 Digital screens/ public address system					In First Interstate Arena to allow evacuation notices and other public safety announcements for attendees to see/hear; 1/12/23 - AVI was able to arrive on site and the Arena speaker center cluster was completed on 01/11/23; working to complete remaining speakers, found several clusters that are bypassed and not working (due to dust?) working to resolve those issues; 1/26/23 - During Commissioning tests, it was found that 3 amplifiers are in dire shape. The amps are now enclosed in a newly built Data Room, however 30+ years of dirt and dust are causing failures, they are completely plugged with particulate fines, and will need to be sent out for complete overhaul. 5/15/23 - Speaker Final Commission Success. COMPLETED		1.7-Other COVID-19 Public Health Expenses
- PA System (Original Budget was \$238,237.27)	5/27/21, 7/12/21	\$ 305,605.00	\$ (305,604.85)	\$ -	2/15/23 Amplifiers reported as Beyond Economical Repair, and suggested to purchase new amps; 2/24/23 -Quotes due from AVI & DIA Events March 1st; 3/29/23 Final testing/ inspection & commissioning; 3/29/23 Final Testing/ Inspection & Commissioning; COMPLETED	Y	1.7-Other COVID-19 Public Health Expenses
- Arena Security system & Parking Lot (Original Budget was \$374,805.00)	5/27/21, 7/12/21	\$ 1,084,000.00	\$ (1,084,238.21)	\$ -	1/25/23 - ARENA PROJECT COMPLETE - Work will now concentrate on Pavilion & EXPO; 2/23/23 - A/C & doors week of 2/27 will be completed - Cameras for Expo/Pavilion/VIP Parking on order - New Data Rooms in progress- Expo construction completed; Cabling & Electrical beginning- Pavilion construction beginning after MATE Show; 2/24/23- Masonry walls in Pavilion & Expo completed; 3/3/23; Data Closets in Expo & Pavilion will be completed next week - doors, locks & painting starting Monday; 3/24/23- data cabling complete up to data rooms, server racks going in this week, Camera installation expected to begin April 3rd; 3/20/23 - Working around trade shows, causing a few minor delays(still on schedule) Cameras have arrived for Pavilion & Expo, ready for completion of Data Rooms, Final inspection and walk-through scheduled for March 24th, electrical & mini-splits to be complete; 4/3/23 Data Rooms Construction Complete-punch list to finalize; 4/28/23- Security Cameras are being installed in Expo & Pavilion as well as the VIP Lot; 5/15/23- Expo cameras installed, working on Pavilion; VIP lot camera install completed; All cameras installed and tested and online; 7/20/23 Project Completed	Y	1.7-Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
- LED Video Display/Signage (Original Budget was \$854,000.00)	5/27/21, 7/12/21	\$ 1,452,000.00	\$ (1,451,106.32)	\$ -	LED: =\$946,000+\$250,000 C.T Arch, Ace Elect. Tel-Net & Owners Rep Fees-est. \$250K; 6/15/22: Addendum: Conduit & Wiring + \$46,000.00; Directive #1 BOCC Approved - metal caps for tops of signs = Not to Exceed \$25K; 8/11/22 LED Screens 90% complete, missing 5 control units lost in transport, Arena signs on & functioning; programming taking place; 9/1/22 - LED's are 98% done; Last pallet of modules arrived this week- will complete next week; 10/4/22 ARENA LED Project Complete; 10/14/22 complete operations manual (513 pgs) delivered to Metra staff, USB of manual supplied to Staff & IT; 10/14-10/22 no activities due to NILE event; 11/4/22 Project complete	Y	1.7-Other COVID-19 Public Health Expenses



Name	Discussion	Budget	Expended	James' Predicted Remaining Exp.	Details	Contract? (Y/N)	Expenditure Category
3 Sewer, Water, and Power infrastructure upgrades (Original Budget was \$14,509,546.00) PROJECT #1 OF 5 – VIP PREMIUM LOT (COMPLETED)	5/27/21, 7/12/21	\$ 22,020,932.00	\$ (8,856,429.28)	\$ 13,164,502.72	Upgrades on the campus to allow continued use of the facility for evacuation locations and other emergency uses; Plans & Design for Arena Sanitary Sewer Improvements beginning, Project will repair existing system to operate and originally designed however it is undersized. To improve, 2nd and 3rd Floor systems will be separated, and the largest wastewater producing areas routed to the new system and leave the smaller producers to the existing smaller system, thus improving flow on all levels. Lower level system will be properly cleaned, and trimmed to their original size and lined due to poor condition of the existing mains	Y	5.18- Water and Sewer: Other
PROJECT #2 OF 5 - LOWER LOT					10/13/2023 ARENA LOT- new water lines installed, data cable & Electrical conduit installed-Arena lot leveled and prepped for asphalt-concrete curbing expected to be completed by 10/27/23 - asphalt paving expected 10/30/23		5.18- Water and Sewer: Other
PROJECT #3 OF 5 - ARENA LOT & RIDESHARE BID = \$2,178,344.00 less exclusion of vault (\$528,000.00 = \$1,650,344.00)					7/20/23 Pre-project planning and site walk-through; 8/17/23 - Reducing Scope to exclude Concrete Vault Repair (- \$528,000.00); 8/24/2023- Pre-Construction Meeting on-site; 9/14/23- Project started - stripping asphalt from Arena Lot to be re-used for Back-Lot RV Parking- Addendum- Safety Fencing around project to block patrons from accessing const. area; 10/16/23 Change Order #1 deduct (\$527,225.00) for Sidewalk Vault repair- ADD \$13,409.52 for grouting rock bank next to upper lot stairs- ADD \$22,007.00 Addt'l conduit from arena thru tunnel to VIP Ticket booth- ADD Temporary Safety Fencing around Arena Lot for Public Safety \$3,8943.00 - Potential C/O's for additional concrete/asphalt in ADA area, and new Light Pole. New project total \$1,850,000.00; 11/27/2023- Project 90% complete, Pavement & Concrete near completion, Lot striping completed. <b>01/08/2024- Lot competed - punchlist items being corrected</b>		5.18- Water and Sewer: Other
PROJECT #4 OF 5 - ARENA					\$686,000.00 Estimated Project Total; Additional Mechanical Engineering needs to be done before releasing for bid; Intended bid date 10/10/23; 5/15/23 - C.O.B. Vac'd Alkali Creek drainage effluent, allowing run-off; 4/11/23- Effluent clogged - notify C.O.B; 11/27/23 Project Scope of Work to be reduced, as testing & scoping the lines show water lines are in good shape and will not need to be replaced. Contractors will concentrate efforts on plumbing issues. Expect significant cost savings; <b>1/08/24- Inspections and scoping completed- Contract not to exceed \$75,000.00 awarded to G&amp;T Plumbing for repair &amp; upgrades to Arena sewer lines.</b>		5.18- Water and Sewer: Other
PROJECT #5 OF 5 - RV LOTS, ELECTRICAL, WATER, SANITARY SEWER, ROCK SCALING, SCARFING ROCK LEDGE, WEB CABLE NETTING					6/22/23-Bid Due for PROJECT 3 - ARENA LOT & RIDE SHARE on 6/26/23, Released on 6/6/23 (Engineers Est. \$1,995,000.00); PROJECT ESTIMATE - \$4,500,000.00; 11/27/23 presentation to BOCC for anticipated Scope of Work, split into three areas, with Base Bid for Back of Arena Access Road, and Lot 3 (portable stalls) road improvement, Arena Back Lot Reconstruction, asphalt replacement behind & West side of Expo pavement around lake. Expected to include scaling the rock escarpment beside and behind Arena. Alternative # 1 is for water & sewer for the Carnival Lot RV camping area and to resurface it with new asphalt paving. Alternative #2 is for water & sewer to Lot 3B back lot camping area.; <b>01/08/2024 Engineers briefed Commissioners on Project- being released as a base bid, with Two Alternatives - Carnival RV Lot Improvements &amp; Lower Lot Improvements PROJECT ESTIMATE - \$4,500,000.00</b>		5.18- Water and Sewer: Other

4 Lockwood TEDD - Engineering Costs (Original Budget was \$556,000.00)	5/27/21, 7/12/21	\$ 756,000.00	\$ (447,473.83)	\$ 308,526.17	Water & Sewer extension - Engineering costs	Y	7.2-Transfers to Other Units of Government
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5 YWCA	8/5/21, 3/31/22	\$ 200,000.00	\$ (200,000.00)	\$ -	Building project		2.34-Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)
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6 Huntley Water & Sewer	10/26/2021	\$ 25,000.00	\$ (25,000.00)	\$ -	Approved by 2 BOCC contingent on competitive grant approval by State		7.2-Transfers to Other Units of Government
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7 Kart Kleen	N/A	\$ 53,850.00	\$ (53,850.00)	\$ -	Decontamination equipment for YCDF and Patrol		1.5-Personal Protective Equipment
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8 LUX Electrostatic Cleaner	N/A	\$ 1,702.00	\$ (1,702.00)	\$ -	Backpack sprayer for YSC		1.4-Prevention in Congregate Settings
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Name	Discussion	Budget	Expended	James' Predicted Remaining Exp.	Details	Contract? (Y/N)	Expenditure Category
9	Temperature Scanner	N/A	\$ 2,907.00	\$ (2,907.00)	\$ -	3 body temperature scanners for YCDF	1.4-Prevention in Congregate Settings
10	County Attorney	10/26/2021	\$ 1,000,000.00	\$ (496,901.51)	\$ 503,098.49	To address increased crime, court case backlogs, and extended pre-trial or pre-revocation hearing status of defendants in YCAO	3.4-Public Sector Capacity: Effective Service Delivery
11	Remote Learning Wifi and Cabling YSC	N/A	\$ 13,583.49	\$ (13,583.49)	\$ -		1.7-Other COVID-19 Public Health Expenses
12	VTC Equip for Justice Court	N/A	\$ 2,388.88	\$ (2,388.88)	\$ -	New VTC equipment for JC to connect to YCDF for arraignments.	1.7-Other COVID-19 Public Health Expenses
	Contingency		\$ 1,973,000.00		\$ 1,973,000.00		
	*Color indicates completed project		\$ 31,990,968.37	\$ (14,150,839.42)	\$ 17,839,473.33		

**B.O.C.C. Regular**

4. d.

**Meeting Date:** 01/16/2024

**Title:** Resolution of Intent to Change Boundary RSID 664M Daniels Sub

**Submitted By:** Lisa Sticka, Comptroller

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**TOPIC:**

Resolution No. 24-05 Resolution of Intent to Change Boundary RSID 664M Daniels Sub

**BACKGROUND:**

See attached.

**RECOMMENDED ACTION:**

Approve or Deny

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**Attachments**

RSID 664M Resolution of Intent to Change Boundary

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**RESOLUTION NO. 24-05**

**RESOLUTION OF INTENT TO CHANGE BOUNDARY RURAL SPECIAL  
IMPROVEMENT MAINTENANCE DISTRICT #664M  
(DANIELS SUB)**

WHEREAS, pursuant to §7-12-2161(4), MCA, the Commissioners have the power of changing, by resolution, the boundaries of any maintenance district not more than once a year; and

WHEREAS the boundaries of RSID #664M have not been changed within the last year; and

WHEREAS, it has been determined that properties adjacent to the existing Rural Special Improvement District #664M boundaries are no longer benefited properties accessing the district roads; and

WHEREAS, the change to non-benefited property status requires the change of boundaries for RSID #664M for the maintenance of streets within the district; and

WHEREAS, the boundaries of the district will be changed to remove 10 tax codes in Yellowstone County, Montana, described in Exhibit B; and

WHEREAS, lots to be removed from the district and boundaries of the district are shown in Exhibit A (map).

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Yellowstone County, Montana, deeming the public interest or convenience require, intends to change the boundary of the following described Rural Special Improvement Maintenance District:

1. **DESCRIPTION OF IMPROVEMENTS, DESCRIPTION OF MAINTENANCE, METHOD OF ASSESSMENT AND ESTIMATED COSTS.** Assessments collected on behalf of this district are used for the maintenance of road located within the boundaries of this district. All of the costs of the district are assessed on an equal per lot method for existing and future lots. Assessments will be established annually by the Board of County Commissioners and are subject to adjustment due to cost fluctuations related to maintenance utilization levels and changes in material and labor costs of performing necessary maintenance.
2. **DURATION.** The district is deemed to be perpetual in nature unless absorbed and replaced by another district or municipality.
3. **HEARING.** A hearing on the intention to change the boundary of the district shall be held on Tuesday, February 20, 2024, at 9:30 a.m., in the Commissioners' Board Room 3108 of the Stillwater Building located at 316 North 26th Street, Billings, Montana. Written protests may be mailed to: Clerk & Recorder's Office, PO Box 35001, Billings, MT 59107. All protests shall be received by 5:00 p.m., Friday, February 16, 2024.

Page 2  
Resolution of Intent to Change Boundary  
RSID #664M

PASSED AND ADOPTED by the Board of County Commissioners of Yellowstone County, Montana, this 16<sup>th</sup> day of January, 2024.

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA

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John Ostlund, Chairman

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Mark Morse, Member

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Donald W. Jones, Member

(SEAL)  
ATTEST:

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Jeff Martin, Clerk & Recorder  
Yellowstone County, Montana

# RSID 664M

PEONY

DR.

DR.

HAWTHORNE

COLUMBINE

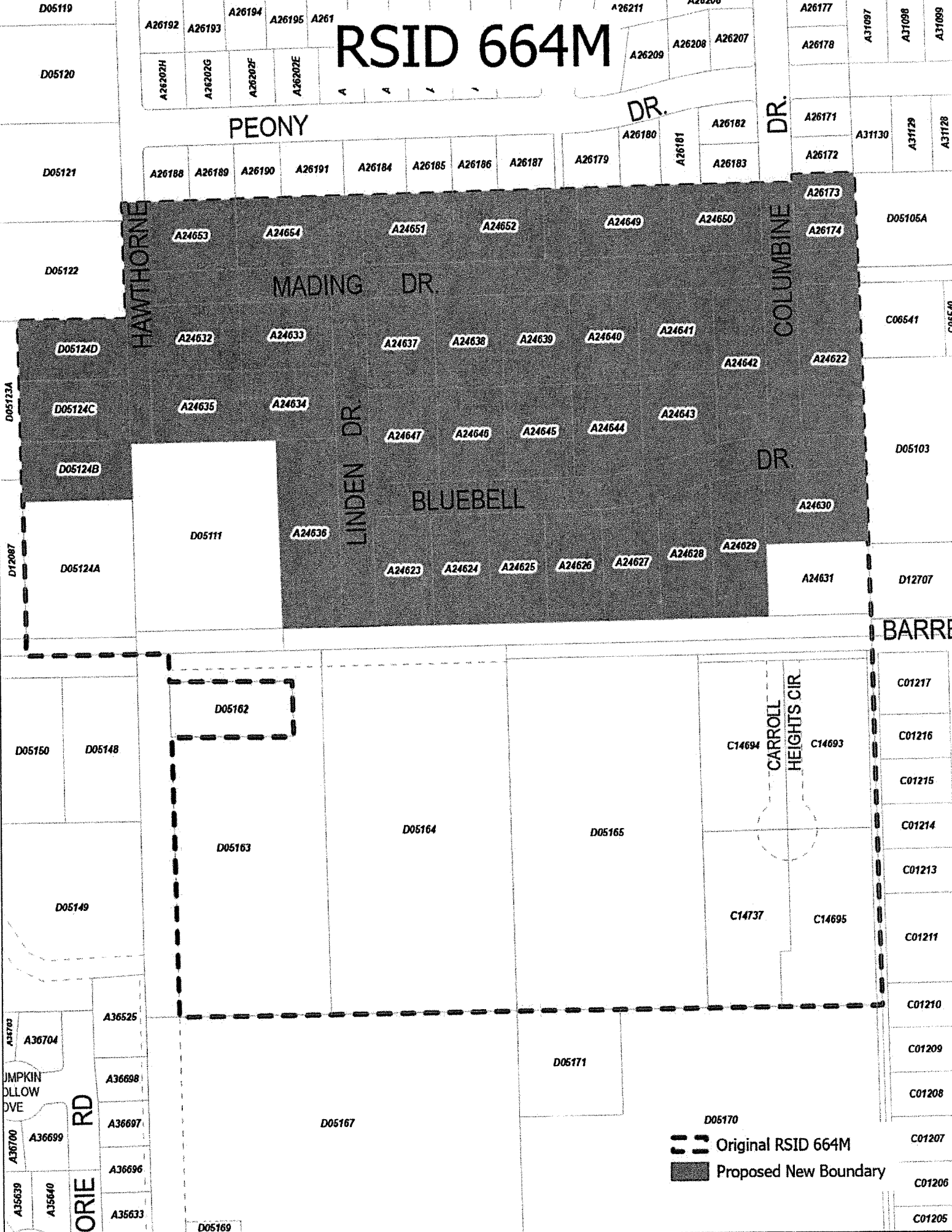
MADING DR



LINDEN DR

DR.

BLUEBELL

BARRE



 Original RSID 664M  
 Proposed New Boundary

- C01217
- C01216
- C01215
- C01214
- C01213
- C01211
- C01210
- C01209
- C01208
- C01207
- C01206
- C01205

**EXHIBIT B**

**RSID 664M DANIELS SUB - PROPERTY LISTING  
FOR 2024 BOUNDARY CHANGE**

Tax ID	Owner_Name	FullAddr	MailAddr1	City	ST	Zip	Legal Description
1	A24622	MCCLAINE, JAMES W & SUSAN E	1334 MADING DR	BILLINGS	MT	59105-4855	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 1, Lot 9
2	A24623	KANE, JAMES M & KARIE J	2011 LUNDEN DR	BILLINGS	MT	59105-4856	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 1
3	A24624	KERN, HAROLD SR & DEBORAH	1242 BLUEBELL DR	BILLINGS	MT	59105-4843	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 2
4	A24625	WINCHELL, ALEX JAMES	1250 BLUEBELL DR	BILLINGS	MT	59105-4843	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 3
5	A24626	HEMMING, RICKY D JR & JOCELYN S	1258 BLUEBELL DR	BILLINGS	MT	59105-4843	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 4
6	A24627	COLLIS, JOHN F &	1302 BLUEBELL DR	BILLINGS	MT	59105-4845	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 5
7	A24628	BROSZ, COLIN JULY &	1310 BLUEBELL DR	BILLINGS	MT	59105-4845	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 6
8	A24629	BARHAM, CHRISTOPHER R & DEANNA H	1318 BLUEBELL DR	BILLINGS	MT	59105-4845	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 7
9	A24630	VAN HORNE, JASON	1326 BLUEBELL DR	BILLINGS	MT	59105-4845	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 8
10	A24633	PIERCE, PRESTON J	2049 HAWTHORNE LN	BILLINGS	MT	59105-4848	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 3, Lot 1
11	A24634	MURILLO, RICHARD S & CONSUELO M	2048 LUNDEN DR	BILLINGS	MT	59105-4848	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 3, Lot 2
12	A24634	PLETTER, KALLEN M &	2036 LUNDEN DR	BILLINGS	MT	59105-4848	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 3, Lot 3
13	A24635	GUY, BOB R & DIANE LESLIE	2035 HAWTHORNE LN	BILLINGS	MT	59105-4854	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 3, Lot 4
14	A24636	WEIL, DAN E & TARA M	2016 LUNDEN DR	BILLINGS	MT	59105-4222	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 3, Lot 5
15	A24637	KOEPPEL, THOMAS J & JENNA L	1236 MADING DR	BILLINGS	MT	59105-4849	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 1
16	A24638	SCHUTT, FREDERICK W &	1248 MADING DR	BILLINGS	MT	59105-4849	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 2
17	A24639	SCHELLE, JEROME F & NANCY	1254 MADING DR	BILLINGS	MT	59105-4849	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 3
18	A24640	KUDLOFF, JAMES L	1314 MADING DR	BILLINGS	MT	59105-4855	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 4
19	A24641	RADEMAKER, DAVID A & SHAUNA L	1320 MADING DR	BILLINGS	MT	59105-4855	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 5
20	A24642	ORTH, ROBERT H	1325 BLUEBELL DR	BILLINGS	MT	59105-4893	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 6
21	A24643	FICK, RICHARD E II & PHYRNE M	1319 BLUEBELL DR	BILLINGS	MT	59105-4893	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 7
22	A24644	AADLAND, STEVEN M & KARI A	1305 BLUEBELL DR	BILLINGS	MT	59105-4893	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 8
23	A24645	ROSCOE, SCOTT J &	1253 BLUEBELL DR	BILLINGS	MT	59105-4892	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 9
24	A24646	SANDERSON, SHIRLEY Z JR & UNDA I	1247 BLUEBELL DR	BILLINGS	MT	59105-4857	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 10
25	A24647	HAMAN, GORDON LEE & BONNIE LEAH	2035 LUNDEN DR	BILLINGS	MT	59105-4872	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 4, Lot 11
26	A24649	WHITE, SARAH	1303 MADING DR	BILLINGS	MT	59105-4872	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 7, Lot 5
27	A24650	NEUBERT, MICHAEL J	2106 COLUMBINE DR	HONOLULU	HI	96822-3467	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 7, Lot 10
28	A24651	FRETAG, RYAN M	1229 MADING DR	BILLINGS	MT	59105-4859	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 8, Lot 5
29	A24652	YOUNG, RAYMOND A & MARY LYNN	1253 MADING DR	BILLINGS	MT	59105-4859	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 8, Lot 10
30	A24653	SNOW, DEBRA S	1209 MADING DR	BILLINGS	MT	59105-4858	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 9, Lot 5
31	A24654	JOHNSON, CHRIS	1221 MADING DR	BILLINGS	MT	59105-4858	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 9, Lot 10
32	A26173	BAKER, ANGELA D & JACOB B	2105 COLUMBINE DR	BILLINGS	MT	59105-4819	DANIELS SUB 2ND FILING, S14, T01 N, R26 E, BLOCK 5, Lot 3, 7,526 SQ FT RES 02-17789 (03)
33	A26174	COFER, AARON & ERIN L	2101 COLUMBINE DR	BILLINGS	MT	59105-4819	DANIELS SUB 2ND FILING, S14, T01 N, R26 E, BLOCK 5, Lot 4, 7,521 SQ FT RES 02-17789 (03)
34	D051248	HARMON, PATRICK M & JULIE A	2030 HAWTHORNE LN	BILLINGS	MT	59105-4801	S14, T01 N, R26 E, C.O.S. 1175, PARCEL 248, AMD (01)
35	D05124C	GROSCOP, DONALD D & BECKY L	2040 HAWTHORNE LN	BILLINGS	MT	59105-4801	S14, T01 N, R26 E, C.O.S. 1175, PARCEL 248, AMD (01)
36	D05124D	RINEBARGER, TROY E & LUANN M	2050 HAWTHORNE LN	BILLINGS	MT	59105-4801	S14, T01 N, R26 E, C.O.S. 1175, PARCEL 248, AMD(01)
1	To be removed from RSID 664M:						
1	A24631	COLLINS, CHRISTOPHER R & AMBER R	1327 BARRETT RD	BILLINGS	MT	59105-4827	DANIELS SUBD, S14, T01 N, R26 E, BLOCK 2, Lot 9
2	C14693	NATION, BENJAMIN C &	1955 CARROLL HEIGHTS CIR	BILLINGS	MT	59105-4874	CARROLL HEIGHTS SUBD, S14, T01 N, R26 E, BLOCK 1, Lot 1, ACRES 1.102
3	C14694	HOPSON, RYAN C & CARRIE L	1950 CARROLL HEIGHTS CIR	BILLINGS	MT	59105-4874	CARROLL HEIGHTS SUBD, S14, T01 N, R26 E, BLOCK 1, Lot 2, ACRES 1.102
4	C14695	MIKE AND TERE HULETT FAMILY TRUST	1935 CARROLL HEIGHTS CIR	BILLINGS	MT	59105-4874	CARROLL HEIGHTS SUBD, S14, T01 N, R26 E, BLOCK 1, Lot 4, ACRES 1.202
5	C14737	GRIDER, CATHRYN J & KYLE E	1930 CARROLL HEIGHTS CIR	BILLINGS	MT	59105-4874	CARROLL HEIGHTS SUBD, S14, T01 N, R26 E, BLOCK 1, Lot 3, ACRES 1.11
6	D05111	KRENZ, MELANIE K &	1205 BARRETT RD	BILLINGS	MT	59105-4825	S14, T01 N, R26 E, C.O.S. 1603, PARCEL 2
7	D05124A	RYKOWSKI, MILES J &	1129 BARRETT RD	BILLINGS	MT	59105-5214	S14, T01 N, R26 E, C.O.S. 1175, PARCEL 24D, AMND (01)
8	D05163	DIPASQUALE, OLGA A TRUSTEE	HAWTHORNE LN	BILLINGS	MT	59103-1003	S14, T01 N, R26 E, W2NWNWSE4 (LESS COS 135)
9	D05164	SMART, SHERYL K	1330 BARRETT RD	BILLINGS	MT	59105-4826	S14, T01 N, R26 E, E2NWNWSE, 5 AC
10	D05165	SCHAFF, RICHARD L	1340 BARRETT RD PO BOX 954	BILLINGS	MT	59103-0954	S14, T01 N, R26 E, C.O.S. 1064, PARCEL 1, 4.78AC

**B.O.C.C. Regular**

4. e.

**Meeting Date:** 01/16/2024

**Title:** Resolution of Intent to Expand RSID 872M

**Submitted For:** Jennifer Jones, Finance Director      **Submitted By:** Lisa Sticka, Comptroller

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**TOPIC:**

Resolution 24-06 Resolution of Intent to Expand RSID #872M Ingraham Sub

**BACKGROUND:**

See attached

**RECOMMENDED ACTION:**

Approve or Deny

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**Attachments**

RSID 872M Resolution of Intent to Expand

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**RESOLUTION NO. 24-06**

**RESOLUTION OF INTENT TO EXPAND RURAL SPECIAL  
IMPROVEMENT MAINTENANCE DISTRICT #872M  
(INGRAHAM SUB)**

WHEREAS, pursuant to §7-12-2161(4), MCA, the Commissioners have the power of changing, by resolution, the boundaries of any maintenance district not more than once a year; and

WHEREAS the boundaries of RSID #872M have not been changed within the last year; and

WHEREAS, it has been determined that properties adjacent to the existing Rural Special Improvement District #872M boundaries are benefited properties accessing the district roads; and

WHEREAS, the benefited property status requires the change of boundaries for RSID #872M for the maintenance of streets within the district; and

WHEREAS, the boundaries of the district will be changed to include tax codes B00477C, B00478, and B00479 in Yellowstone County, Montana, described in Exhibit B; and

WHEREAS, lots to be included in the district and boundaries of the district are shown in Exhibit A (map).

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Yellowstone County, Montana, deeming the public interest or convenience require, intends to change the boundary of the following described Rural Special Improvement Maintenance District:

- 1. DESCRIPTION OF IMPROVEMENTS, DESCRIPTION OF MAINTENANCE, METHOD OF ASSESSMENT AND ESTIMATED COSTS.** Assessments collected on behalf of this district are used for the maintenance of road located within the boundaries of this district. All of the costs of the district are assessed on an equal per lot method for existing and future lots. Assessments will be established annually by the Board of County Commissioners and are subject to adjustment due to cost fluctuations related to maintenance utilization levels and changes in material and labor costs of performing necessary maintenance.
- 2. DURATION.** The district is deemed to be perpetual in nature unless absorbed and replaced by another district or municipality.
- 3. HEARING.** A hearing on the intention to change the boundary of the district shall be held on Tuesday, February 20, 2024, at 9:30 a.m., in the Commissioners' Board Room 3108 of the Stillwater Building located at 316 North 26th Street, Billings, Montana. Written protests may be mailed to: Clerk & Recorder's Office, PO Box 35001, Billings, MT 59107. All protests shall be received by 5:00 p.m., Friday, February 16, 2024.

Page 2  
Resolution of Intent to Expand  
RSID #872M

PASSED AND ADOPTED by the Board of County Commissioners of Yellowstone County, Montana, this 16<sup>th</sup> day of January, 2024.

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA

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John Ostlund, Chairman

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Mark Morse, Member

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Donald W. Jones, Member

(SEAL)  
ATTEST:

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Jeff Martin, Clerk & Recorder  
Yellowstone County, Montana

# RSID 872M

D02585

D02583B

D02583A

B00481

B00480

B00477B

B00477C

B00478

B00479

W 6th St

B07764

Proposed Expansion  
Original RSID 872M

10th Ave

B00486

B00487

B00483

B00484

B00485

B02431

B02430

B02429

B02428

B02427

B02426

D02538

D02560

**EXHIBIT B**

RSID 872M INGRAHAM SUB - PROPERTY LISTING  
FOR 2024 RSID EXPANSION

Tax ID	Owner_Name	FullAddr	MailAddr1	City	ST	Zip	Legal Description
1	B00483 WHITTINGTON, JESSE J &	606 10TH AVE	608 10TH AVE	LAUREL	MT	59044-1649	INGRAHAM SUBD (LAUREL), S08, T02 S, R24 E, BLOCK 2, Lot 1A, AMD (22)
2	B00484 RENNER, CALEN & MARIAN	606 10TH AVE	606 10TH AVE	LAUREL	MT	59044-1649	INGRAHAM SUBD (LAUREL), S08, T02 S, R24 E, BLOCK 2, Lot 2A, AMD (22)
3	B00485 REYNARD, MICHAEL C	1007 W 6TH ST	PO BOX 280	LAUREL	MT	59044-1705	INGRAHAM SUBD (LAUREL), S08, T02 S, R24 E, BLOCK 2, Lot 3A
<b>PARCELS TO BE ADDED TO RSID WITH EXPANSION:</b>							
1	B00477C METZGER FAMILY TRUST	6TH ST	820 1ST AVE	LAUREL	MT	59044-2116	INGRAHAM SUBD (LAUREL), S08, T02 S, R24 E, BLOCK 1, Lot 20
2	B00478 METZGER, DAVID GEORGE	6TH ST	820 1ST AVE	LAUREL	MT	59044-2116	INGRAHAM SUBD (LAUREL), S08, T02 S, R24 E, BLOCK 1, Lot 21
3	B00479 METZGER, DAVID GEORGE	6TH ST	820 1ST AVE	LAUREL	MT	59044-2116	INGRAHAM SUBD (LAUREL), S08, T02 S, R24 E, BLOCK 1, Lot 22 - 23

6 Total Parcels with Expansion

**YELLOWSTONE COUNTY BOARD OF COUNTY COMMISSIONERS**

**Notice of Public Hearing of Rural Special Improvement District No. 872M**

On February 20, 2024, at 9:30 a.m., in Room 3108 of the Stillwater Building located at 316 North 26<sup>th</sup> Street in Billings, Montana, the Yellowstone County Board of County Commissioners will hold a public hearing to receive public comments and consider protests on changing the boundary of Rural Special Improvement District No. 872M that maintains the road within the RSID.

To protest the change of boundary in the District a property owner must submit a written protest. The protest must state the names of all the owners of the property, identify the property owned by the owners, indicate the owners opposed the boundary change of the District and be executed by all the property owners. The protest must be delivered to the Yellowstone County Clerk and Recorder by February 16, 2024. After the hearing, if enough property owners have not protested the boundary change of the District and the Board believes that it is in the best interest of the public to change the boundary in the District, it will pass a resolution to change the boundary. Conversely, if either enough property owners have protested or the Board believes that it is not in the best interest of the public to change the boundary in the District, it will pass a resolution not to change the boundary. If you would like to submit a written comment on the boundary change of the District or a protest as to the boundary change of the District please send it to the Yellowstone County Clerk and Recorder, Attn: Public Comment on Proposed Expansion of RSID No. 872M, P.O. Box 35001, Billings, Montana 59107.

**B.O.C.C. Regular**

4. f.

**Meeting Date:** 01/16/2024

**Title:** Yellowstone County Personal Identifiable Information Policy

**Submitted By:** Anna Ullom, Senior Accountant

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**TOPIC:**

Yellowstone County Personal Identifiable Information Policy

**BACKGROUND:**

Yellowstone County Personal Identifiable Information Policy

**RECOMMENDED ACTION:**

Approve

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**Attachments**

Yellowstone County Personal Identifiable Information Policy

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## Resolution 24-07

### Yellowstone County Personal Identifiable Information (PII) Policy

WHEREAS, Yellowstone County has a responsibility to protect against unauthorized access and use of certain personal identifiable information of its employees and others;

WHEREAS, this necessitates guidelines and requirements for the handling of PII by the County, its employees, contractors and grantees;

WHEREAS, the Board of Yellowstone County Commissioners is committed to establishing a framework and regular review of procedures in this area;

NOW, THEREFORE BE IT RESOLVED, that effective upon passage, Yellowstone County hereby adopts and will comply with and enforce the following structure below.

#### 1. Introduction

- **Purpose:** Outline procedures for managing PII, safeguarding against unauthorized access, and ensuring compliance with federal regulations.
- **Scope:** Applicable to employees, contractors, and grantees of Yellowstone County handling PII.

#### 2. Definitions

- **PII:** Information that can distinguish or trace an individual's identity alone or when combined with other data. GSA notes that it's a broad term that requires a case-by-case assessment of the risk of identification. PII does not include information subject to the Right to Know under Article II, section 9 of the Montana Constitution, except in cases in which the demand of individual privacy clearly exceeds the merits of public disclosure.
- **Data Breach:** A breach is any incident of unauthorized or suspected unauthorized access, disclosure, acquisition, or similar occurrence where PII is involved.

#### 3. Compliance with Federal Regulations

- **CFR Reference:** This policy adheres to CFR Title 45 - Public Welfare, Part 75 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and other relevant CFR codes. CFR Title 2, Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- **Relevant Laws and Guidance:** Incorporating references from HHS policy, including FISMA of 2014 and OMB Memoranda (e.g., M-17-12, M-19-03).
- **Legal Requirements:** All handling of PII will comply with the Privacy Act of 1974 and subsequent amendments.

#### 4. PII Collection and Usage

- **Data Collection:** PII will only be collected for lawful purposes related to the functions of Yellowstone County and only to the extent necessary. Includes guidelines for collecting PII directly from the individual whenever possible, ensuring accuracy and relevance.
- **Data Usage:** PII should be used strictly for the purposes for which it was collected, respecting the privacy and confidentiality of individuals as appropriate.

#### 5. Data Security Measures

- **Safeguarding Information:** System managers must establish robust physical, administrative, and technical safeguards. This includes secured locations for paper records and the use of passwords, firewalls, and encryption for electronic systems.
- **Access Control:** Access to PII will be restricted to authorized personnel only. Procedures for granting, modifying, and revoking access will be enforced.
- **Data Encryption:** All electronic PII data will be encrypted during storage and transmission.

#### 6. Response to Potential Breaches

- **Incident Reporting:** Breaches must be reported to the PII Compliance Officer in the Civil County Attorney's Office within 1 business day of becoming aware of breach.
- **Investigation Protocol:** Rapid, comprehensive investigation procedures to assess and mitigate the impact.
- **Notification Procedures:** Notify affected parties and relevant authorities as legally required.

#### 7. Authorized Release of PII

- **Release of Information:** PII may be released when a properly executed Release of Information form is signed by the individual.

#### 8. Breach of Policy

- **Consequences:** Strict disciplinary actions for policy violations.
- **Corrective Measures:**
  - Implement immediate corrective actions and thorough investigations to identify the root cause.
  - Develop a prevention plan, including revising policies, enhancing security, and conducting targeted retraining.
  - Document all actions for accountability and future reference.

#### 9. Policy Review and Updates

- **Regular Review:** Annual review to maintain compliance and address new challenges.
- **Update Mechanism:** Responsive updates to legal, technological, and operational changes.



10. Approval and Implementation

- **Approval Dates:** Approved on January 16<sup>th</sup>, 2024, by the Yellowstone County Commissioners.
- **Effective Date:** Effective from January 16<sup>th</sup>, 2024.

**PASSED AND ADOPTED** by the Board of County Commissioners of Yellowstone County, Montana this 16th day of January 2024.

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA

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John Ostlund, Chair

(SEAL)

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Mark Morse, Member

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Donald W. Jones, Member

ATTEST:

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Jeff Martin  
Clerk and Recorder

**B.O.C.C. Regular**

4. g.

**Meeting Date:** 01/16/2024

**Title:** Bond for Lost Warrant

**Submitted By:** Anna Ullom, Senior Accountant

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**TOPIC:**

Bond for Lost Warrant on Lost/Stale Dated Check

**BACKGROUND:**

Bond for Lost warrant on lost/stale dated check

**RECOMMENDED ACTION:**

Approve reissue

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**Attachments**

Bond for Lost Warrant

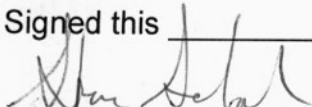
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## BOND FOR LOST WARRANT

On June 15, 2023, Yellowstone County issued a warrant numbered 22712 to Shawn Schock (Principal) in the amount of \$50.00. The warrant was drawn in payment of Filing Fees refund for case # CV-2023-1177. Principal now attests that the warrant has been lost or destroyed, and it has undertaken a diligent search but has been unable to recover the warrant. Moreover, Principal has not received payment on the claim. Therefore, Principal has requested that Yellowstone County issue a duplicate warrant in the same sum of \$50.00 to replace the lost or destroyed warrant.

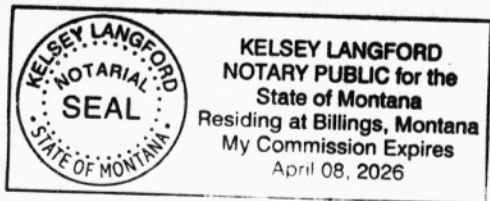
WHEREFORE, Principal agrees to indemnify and hold harmless Yellowstone County and its officers from all loss, costs, or damages incurred as a result of issuing the duplicate warrant, should Yellowstone County issue a duplicate warrant, and agrees to release any and all claims that principal may have against Yellowstone County now or in the future as related to payment of the above stated claim. Principal also agrees to pay to any person entitled to receive payment under the original warrant, as the lawful holder of the original warrant, all monies received upon the duplicate warrant.

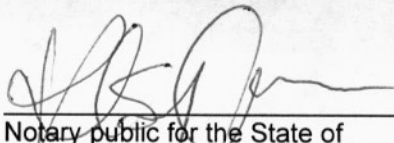
Further, Principal agrees to bind itself, its heirs, assigns, executors, administrators, successors and assigns, jointly and severally, for twice the amount of the original warrant as required by M.C.A. 7-7-2104 (2), which is \$100.00 and may be enforced in the event the Principal cashes both the original warrant and the replacement warrant. In addition, Principal agrees to pay reasonable attorney's fees, and to cover all losses, damages, and other costs incurred by Yellowstone County in enforcing its rights under this bond.

Signed this 1/10/24 day of January, 2024.  
  
Principal Shawn Schock  
Principal  
5235 Equestrian Rd Shepherd MT 59079  
Mailing Address for replacement check

SUBSCRIBED AND SWORN to before me this 10 day of January, 2024.

(NOTARIAL SEAL)



  
Notary public for the State of MT  
Residing at Yellowstone, County  
My commission expires 4/8/26

APPROVED:

\_\_\_\_\_  
Chair, Board of County Commissioners

\_\_\_\_\_  
Date

Replaced with warrant # \_\_\_\_\_ (completed by County)

12/12/23

**B.O.C.C. Regular**

4. h.

**Meeting Date:** 01/16/2024

**Title:** Metra Invitation For Bid Ride-On Floor Scrubber/Sweeper

**Submitted For:** James Matteson, Purchasing Agent

**Submitted By:** James Matteson, Purchasing Agent

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**TOPIC:**

Metra Invitation For Bid, Ride-On Floor Scrubber/Sweeper

**BACKGROUND:**

MetraPark is requesting Commissioners' approval to release an Invitation For Bid - Ride-On Floor Scrubber/Sweeper. Bids will be due on March 4th, 2024 and opened and acknowledged on March 5th, 2024. The purchase was anticipated and included in the FY24 approved budget under the Metra CIP fund (5811.000.552.460442.940).

**RECOMMENDED ACTION:**

Approve the request and return a copy to Finance

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**Attachments**

Metra IFB Floor Scrubber-Sweeper

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**INVITATION FOR BID  
YELLOWSTONE COUNTY  
METRAPARK RIDE-ON SCRUBBER/SWEEPER**

Notice is hereby given that the Board of County Commissioners of Yellowstone County, Montana is currently requesting bids from interested parties for a ride on floor scrubber for MetraPark located at 308 6<sup>th</sup> Avenue North, Billings, MT until 5:00 p.m. March 4<sup>th</sup>, 2024. All proposals must be labeled **‘Metra Scrubber/Sweeper’** and mailed with 3 copies (1 original and 2 copies) to the Board of County Commissioners, PO Box 35000, Billings, MT 59107 or delivered to their office, Room 3101, located on the 3<sup>rd</sup> floor of the Stillwater Building, 316 North 26<sup>th</sup> Street, Billings, MT 59101

All bids received will be time and date stamped. The time and date stamped on each bid must indicate that it was received no later than 5:00 p.m. March 4<sup>th</sup>, 2024. All bids received that are time and date stamped later than 5:00 p.m. March 4<sup>th</sup>, 2024 will not be opened.

All timely bids will be opened and read aloud at 9:30 a.m. March 5<sup>th</sup>, 2024 in the Commissioner’s Boardroom,

All bids must include a Bid Security made in favor of Yellowstone County in an amount equal to 10% of the total bid. The security may consist of a bid bond, cash, a cashier’s check, a certified check, a bank money order, a certificate of deposit, a money market certificate, or a bank draft. The security must be: a) drawn and issued by a federally chartered or state chartered bank or savings and loan association that is insured by or for which insurance is administered by the Federal Deposit Insurance Corporation; or b) drawn and issued by a credit union insured by the National Credit Union Share Insurance Fund; or c) a bid bond or bonds, original only, no photocopies, executed by a surety company authorized to do business in the State of Montana. Facsimiles, personal and/or business checks are not an acceptable form of security.

Questions related to the bid specifications should be address to Jeff Seward @ [jseward@yellowstonecountymt.gov](mailto:jseward@yellowstonecountymt.gov), 406-208-0574 . For questions concerning the bid procedure contact James Matteson, Purchasing Agent, at 406-256-2717. Bid documents are also available on the Yellowstone County website: <http://www.yellowstonecountymt.gov>.

The Board of County Commissioners will award the project to the lowest and most responsible bidder. The Board reserves the right to reject any or all bids received, to waive informalities, to evaluate the bids submitted and to accept the bid which best serves the interests of Yellowstone County.

Specifications- Ride On Scrubber/Sweeper

1. Propane powered/battery backup
2. Minimum 48-inch scrub path width
3. Adjustable Steering Column
4. Adjustable Operator Seat
5. Headlights
6. Replacement parts must be readily available
7. New unused 2023 or 2024 model year

## **COMPLIANCE WITH LAWS**

The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, and regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975, and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects Subcontractors to the same provisions. In accordance with Section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, and regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975, and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects Subcontractors to the same provisions. In accordance with Section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

The contractor must, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by the CONTRACTOR subjects subcontractors to the same provisions. In accordance with section 49-3-207, MCA, the contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

## **INSURANCE REQUIREMENTS**

CONTRACTOR shall maintain at its sole cost and expense, commercial general liability insurance naming Yellowstone County/ MetraPark, as additional insured for this contract against liability for damages for bodily injury, including death and completed operations and property damages in a minimum amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) for each claim and One Million Five Hundred Thousand Dollars , (\$1,500,000.00), in the aggregate arising from incidents which occur as the result of Contractors negligence during the contract and for which Yellowstone County/ MetraPark, sole basis of liability is vicarious liability for the acts or omissions of the Contractor or/and subcontractors. Contractor shall maintain for this contract at its cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in connection with the contract by Contractor, agents, employees, representatives, assigns and sub-contractors. This insurance shall cover claims as may be caused by any negligent act or omission.

The policy of insurance shall be an occurrence policy with a Best Rating of A- or better and must be in force throughout the contract.

Contractor shall name on the Certificate of liability insurance Yellowstone County, as additional insured throughout the contract. In addition, Contractor will furnish to Yellowstone County/ MetraPark, a copy of the policy endorsement, CG 32 87 05 10, indicating that Yellowstone County/ MetraPark, are named as an additional insured under the Contractors insurance policy for this contract. Contractor agrees to furnish both the Certificate of insurance and policy endorsement at least ten (10) days prior to beginning work on the contract.

Contractor agrees to defend, indemnify and hold harmless Yellowstone County, from and against any and all claims demands, obligations causes of action, lawsuits and all damages and liabilities fines, judgments, costs, (including settlement costs), and expenses associated therewith (including reasonable attorney's fees and disbursements), arising from incidents that occur the result of Contractors negligence during this contract. And for which Yellowstone County, sole basis of liability is vicarious liability for the acts or omissions of Contractor. The defense and indemnification obligations under this paragraph shall not be limited by any assertions or finding that Yellowstone County, is liable for any damages by reason of a non-delegable duty.

Done by order of the Board of County Commissioners, Yellowstone County, Montana this 16<sup>th</sup> day of January, 2024.

Board of County Commissioners  
Yellowstone County, Montana

---

John Ostlund, Chair

Attest:

---

Jeff Martin, Clerk and Record

**BIDS MUST BE F.O.B BILLINGS, MT**  
**Delivered to MetraPark 308 6<sup>th</sup> Avenue North**

**Lump Sum Bid Ride-On Floor Scrubber-Sweeper**

**Company Name (Vendor submitting Bid)** \_\_\_\_\_

**Model Year** \_\_\_\_\_

**Brand** \_\_\_\_\_

**Mets all Specifications ?** \_\_\_\_\_

**Numerical**        \$ \_\_\_\_\_

**Written** \_\_\_\_\_

**Expected Delivery Date** \_\_\_\_\_



## **CHECK LIST**

Please be sure you have completed the following prior to submitting your bid.

1. Read and understand the specifications.
2. Enclosed a ten (10) percent bid security.
3. Made yourself familiar with any State laws that pertain to the bid
4. Asked and received any answers to any questions regarding the bid procedure, specifications, or general information.
5. Addressed and mailed or delivered your bid to be received at the correct address by the time and date indicated in the Invitation to Bid.

**END OF IFB**

**B.O.C.C. Regular**

4. i.

**Meeting Date:** 01/16/2024

**Title:** Metra Invitation For Bid Small Ride-On Floor Scrubber

**Submitted For:** James Matteson, Purchasing Agent

**Submitted By:** James Matteson, Purchasing Agent

---

**TOPIC:**

MetraPark Invitation for Bid - Small Ride-On Floor Scrubber

**BACKGROUND:**

MetraPark is requesting Commissioners' approval to release an Invitation for Bids for a small ride-on floor scrubber. Bids will be due by 5:00 p.m. March 4th 2024. Bids will be opened and announced at the Regular Board meeting on Tuesday, March 5th, 2024 at 9:30 a.m. The purchase was anticipated and included on the Metra FY 24 Capital List (5811.000.552.460442.940)

**RECOMMENDED ACTION:**

Approve the Request and return a copy to Finance

---

**Attachments**

Metra IFB Small Ride On Floor Scrubber

---

**INVITATION FOR BID  
YELLOWSTONE COUNTY  
METRAPARK RIDE-ON SMALL FLOOR SCRUBBER**

Notice is hereby given that the Board of County Commissioners of Yellowstone County, Montana is currently requesting bids from interested parties for a ride-on floor scrubber for MetraPark located at 308 6<sup>th</sup> Avenue North, Billings, MT until 5:00 p.m. March 4<sup>th</sup>, 2024. All proposals must be labeled "METRA SMALL RIDE-ON FLOOR SCRUBBER" and mailed with 3 copies (1 original and 2 copies) to the Board of County Commissioners, PO Box 35000, Billings, MT 59107 or delivered to their office, Room 3101, located on the 3<sup>rd</sup> floor of the Stillwater Building, 316 North 26<sup>th</sup> Street, Billings, MT 59101

All bids received will be time and date stamped. The time and date stamped on each bid must indicate that it was received no later than 5:00 p.m. March 4<sup>th</sup>, 2024. All bids received that are time and date stamped later than 5:00 p.m. March 4<sup>th</sup>, 2024 will not be opened

All timely bids will be opened and read aloud at 9:30 a.m. March 5<sup>th</sup>, Room 3101, located on the 3<sup>rd</sup> floor of the Stillwater Building, 316 North 26<sup>th</sup> Street, Billings, MT 59101

All bids must include a Bid Security made in favor of Yellowstone County in an amount equal to 10% of the total bid. The security may consist of a bid bond, cash, a cashier's check, a certified check, a bank money order, a certificate of deposit, a money market certificate, or a bank draft. The security must be: a) drawn and issued by a federally chartered or state chartered bank or savings and loan association that is insured by or for which insurance is administered by the Federal Deposit Insurance Corporation; or b) drawn and issued by a credit union insured by the National Credit Union Share Insurance Fund; or c) a bid bond or bonds, original only, no photocopies, executed by a surety company authorized to do business in the State of Montana. Facsimiles, personal and/or business checks are not an acceptable form of security.

Questions related to the bid specifications should be address to Jeff Seward @ [jseward@yellowstonecountymt.gov](mailto:jseward@yellowstonecountymt.gov), 406-256-2407 . For questions concerning the bid procedure contact James Matteson, Purchasing Agent, at 406-256-2717. Bid documents are also available on the Yellowstone County website: <http://www.yellowstonecountymt.gov>.

The Board of County Commissioners will award the project to the lowest and most responsible bidder. The Board reserves the right to reject any or all bids received, to waive informalities, to evaluate the bids submitted and to accept the bid which best serves the interests of Yellowstone County.

**SPECIFICATIONS**

- 1. Battery Powered**
- 2. 34 inches or less width**
- 3. No Brushes**
- 4. Charger**
- 5. Replacement Parts readily available**
- 6. New Unused 2023 or 2024 Model year**

## **COMPLIANCE WITH LAWS**

The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, and regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975, and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects Subcontractors to the same provisions. In accordance with Section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, and regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975, and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects Subcontractors to the same provisions. In accordance with Section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

The contractor must, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by the CONTRACTOR subjects' subcontractors to the same provisions. In accordance with section 49-3-207, MCA, the contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

## **INSURANCE REQUIREMENTS**

CONTRACTOR shall maintain at its sole cost and expense, commercial general liability insurance naming Yellowstone County/ MetraPark, as additional insured for this contract against liability for damages for bodily injury, including death and completed operations and property damages in a minimum amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) for each claim and One Million Five Hundred Thousand Dollars , (\$1,500,000.00), in the aggregate arising from incidents which occur as the result of Contractors' negligence during the contract and for which Yellowstone County/ MetraPark, sole basis of liability is vicarious liability for the acts or omissions of the Contractor or/and subcontractors. Contractor shall maintain for this contract at its cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in connection with the contract

by Contractor, agents, employees, representatives, assigns and sub-contractors. This insurance shall cover claims as may be caused by any negligent act or omission. The policy of insurance shall be an occurrence policy with a Best Rating of A- or better and must be in force throughout the contract.

Contractor shall name on the Certificate of liability insurance Yellowstone County, as additional insured throughout the contract. In addition, Contractor will furnish to Yellowstone County/ MetraPark, a copy of the policy endorsement, CG 32 87 05 10, indicating that Yellowstone County/ MetraPark, are named as an additional insured under the Contractors insurance policy for this contract. Contractor agrees to furnish both the Certificate of insurance and policy endorsement at least ten (10) days prior to beginning work on the contract.

Contractor agrees to defend, indemnify and hold harmless Yellowstone County, from and against any and all claims demands, obligations causes of action, lawsuits and all damages and liabilities fines, judgments, costs, (including settlement costs), and expenses associated therewith (including reasonable attorney's fees and disbursements), arising from incidents that occur the result of Contractors negligence during this contract. And for which Yellowstone County, sole basis of liability is vicarious liability for the acts or omissions of Contractor. The defense and indemnification obligations under this paragraph shall not be limited by any assertions or finding that Yellowstone County, is liable for any damages by reason of a non-delegable duty.

Done by order of the Board of County Commissioners, Yellowstone County, Montana this 16<sup>th</sup> day of January, 2024.

Board of County Commissioners  
Yellowstone County, Montana

---

John Ostlund, Chair

Attest:

---

Jeff Martin, Clerk and Record

**BIDS MUST BE F.O.B. BILINGS, MT**  
**Delivered to MetraPark 308 6<sup>th</sup> Avenue North**

**Lump Sum Bid Small Ride-On Floor Scrubber**

**Company Name (Vendor submitting Bid)** \_\_\_\_\_

**Model Year** \_\_\_\_\_

**Brand** \_\_\_\_\_

**Mets all Specifications ?** \_\_\_\_\_

**Numerical**      \$ \_\_\_\_\_

**Written** \_\_\_\_\_

**Expected Delivery Date** \_\_\_\_\_

**B.O.C.C. Regular**

**Meeting Date:** 01/16/2024

**Title:** YCSO-MHP DRUGS DISPOSAL MOU

**Submitted By:** Carol Redler

---

**TOPIC:**

Agreement between YCSO & MHP for use of MHP Drugs Disposal Incinerators

**BACKGROUND:**

See attachment.

**RECOMMENDED ACTION:**

Consent & sign.

---

**Attachments**

YCSO-MHP MOU

---

# MEMORANDUM OF UNDERSTANDING

MONTANA HIGHWAY PATROL (MHP)

AND

Yellowstone County Sheriff's Office

---

PARTICIPATING LAW ENFORCEMENT AGENCY (PLEA)

## Introduction

This agreement is entered into by and between the Montana Highway Patrol and the Yellowstone County Sheriff's Office (participating law enforcement agency – PLEA)

The PLEA is a \_\_\_\_\_ County \_\_\_\_\_ (local / county / state / federal) law enforcement agency charged with enforcing the Controlled Substance Controlled Substance Act (Title 21 of the United States Code) and or State of Montana criminal codes.

The MHP is a division of the Montana Department of Justice responsible for maintaining and operating incinerators in Butte, Billings, and Great Falls.

## Purpose of Agreement

This MOU formalizes the PLEA's use of MHP's incinerators for the purpose of destroying drugs and drug-related contraband or evidence in the possession of the PLEA, and provides for payment of start-up and incineration service fees.

The parties recognize that MHP is entitled to reasonable fees to help offset operational costs, including fuel and electricity expenses, maintenance costs, Trooper time, annual permit renewal fees payable to Montana Department of Environmental Quality (DEQ), and for the purchase of safety equipment.

The parties also recognize that the public good is advanced when federal, state and local agencies partner to address pressing problems, including the opioid epidemic. Although this MOU will enable the PLEA to use MHP's incinerators to destroy street drugs and contraband, the parties understand that the incinerators were purchased and installed for the primary



purpose of destroying prescription drugs deposited in drop-box locations and gathered during prescription take-back events.

### **Terms of Agreement**

The parties agree as follows:

#### **A. MHP Responsibilities**

1. Training: all incinerators operators are required to be trained according to MHP's training guidelines, the incinerator manufacturer's owner's manual, and in accordance with DEQ's permits.
2. Supervision: The MHP Captains in Butte, Billings and Great Falls, respectively, are responsible for the incinerator programs in their areas, and for maintaining security, training, record-keeping, payment of annual DEQ permit renewal fees, and proper operation and maintenance of the incinerators and associated buildings and equipment.
3. Incineration: all drugs, contraband or evidence shall be incinerated by MHP trained operators by subjecting the material to a minimum temperature of 1600 degrees Fahrenheit (as required by the DEQ permits) and for a sufficient period of time to render the material into a fine, non-hazardous ash.
4. Security: the incinerators shall be secured to prevent access to the area by any persons other than trained operators and law enforcement personnel authorized to be in the secure area. Non-law enforcement personnel are not permitted to access the incinerator sites unless they are accompanied by authorized law enforcement personnel, or have received permission from the responsible MHP Captain (paragraph 2, above).
5. Record-keeping: MHP will record the weight of each batch of drug or drug-related contraband received from the PLEA, the date and time the material is delivered, and the date and time the material is destroyed. MHP will provide the PLEA with

receipts and maintain copies of receipts showing the date of delivery and weight of each batch of material received from the PLEA.

6. Handling of controlled substances: Drugs and associated contraband or evidence received from the PLEA shall be incinerated promptly upon the PLEA's transfer of custody to MHP. The box, container or packaging used by the PLEA to seal and transport the material may not be opened or altered prior to incineration. Rather, the container and its contents must be incinerated in the same condition the container arrives at the MHP incineration site (i.e., the unopened container and its contents must be incinerated).
7. Burn Schedules: The MHP Captains at each incineration site will establish a regular schedule of days and times that the incinerators and MHP operators are available to provide incineration services to the PLEA. The burn schedule will be adjusted according to demand. This schedule and any changes to the schedule will be provided to the PLEA.
8. 50-Pound Minimum: To promote efficiency, MHP has established a requirement that the material to be incinerated weigh 50 pounds or more. To facilitate compliance with this minimum poundage requirement, MHP is responsible for coordinating and tracking of anticipated deliveries from PLEA, MHP, and other participating law enforcement agencies. When MHP is notified of an anticipated delivery, as required by paragraph I.B.3, below, if the material being delivered is less than the 50-pound minimum, MHP may request the PLEA to delay the delivery until the 50-pound burn requirement is achieved.
9. Prompt Incineration after Delivery: Material delivered to MHP incineration sites must be immediately secured and then promptly incinerated according to MHP's burn schedule. If prompt incineration is not available because the 50-pound minimum poundage requirement is not yet satisfied, paragraph I.B.8, above, the container and all contents must be retained by the PLEA.

**B. PLEA Responsibilities**

1. Payment: Upon execution of this MOU the PLEA will provide MHP with a \$75 start-up fee and will pay MHP \$1.25 per pound of material incinerated.
2. Payment will be made within 30 days of invoicing to the following address:  
Montana Highway Patrol  
2550 Prospect Avenue  
Helena, MT 59620
3. Transportation: The PLEA will be solely responsible for transporting the material to the MHP incineration sites and for all associated costs and liabilities associated with delivering the material to MHP incineration locations.
4. Notice: The PLEA will provide reasonable notice to the MHP Captain in charge of the incineration site (paragraph I.A.2, above) that it plans on delivering material to an incineration site. Notice shall include the approximate date and time of the shipment and approximately how many pounds of material will be delivered. Notice may be provided by email or telephone and will be considered reasonable notice if (a) the delivery complies with MHP's burn schedule and (b) if notification is provided by at least 5 p.m. on the day prior to the anticipated date of delivery.

**C. Mutual Responsibilities**

1. Strict accountability and control shall be maintained over the material, evidence or contraband transferred. Only sworn members of the PLEA and MHP shall be entrusted with such materials.
2. Each party to this MOU is responsible for following all state and federal laws and for following its own rules, policies and procedures regarding the transfer, storage, destruction, and handing of material, evidence or contraband.
3. Each party to this MOU is responsible for ensuring a legally sufficient chain of custody and for following its own policies and procedures for record keeping involving the transfer, storage, destruction and handling of material, evidence or contraband.

**D. Amendments, Disputes, Cancellation**

1. Amendments to this agreement must be in writing and must be signed by the executive leadership of both parties.
2. Disagreements or conflicts shall be addressed and resolved at the lowest level of management possible, subject to the terms of this agreement. When resolution cannot be achieved, the senior leadership of the parties shall confer and resolve any issues or concerns.
  - a. This MOU is governed by the law of the State of Montana. In the event of a dispute that is not resolved among the parties, proper venue is Montana district court, First Judicial District, Lewis and Clark County.
  - b. Either party may cancel this agreement with 30 days written notice to the other party.
  - c. The parties agree that their working relationships under this MOU will be characterized by professional courtesy and good communication.

This agreement does not restrict, amend, or expand the existing enforcement jurisdiction of either party. This agreement does not deputize the personnel of either party with additional authorities or powers.

**FOR THE MONTANA HIGHWAY PATROL**

---

Steve Lavin (date)  
COLONEL

**FOR THE PARTICIPATING LAW ENFORCEMENT AGENCY**

Yellowstone County Sheriff's Office

---

AGENCY

---

  
AUTHORIZED SIGNATURE

1-5-24  
(date)

**Billing Information:**

Agency Name: Yellowstone County Sheriff's Office  
Person Responsible for Billing: Carol Redler

Billing Address: 2323 2<sup>nd</sup> Ave N Billings, MT 59101

Phone Number: 406-256-6941

Fax Number: 406-256-2949

Email Address: [ckeithley@yellowstonecountymt.gov](mailto:ckeithley@yellowstonecountymt.gov)

**B.O.C.C. Regular**

**Meeting Date:** 01/16/2024

**Title:** PARS

**Submitted By:** Teri Reitz, Board Clerk

---

**TOPIC:**

**PERSONNEL ACTION REPORTS Detention Facility - 1 Appointments; Youth Services Center - 1 Appointment; County Attorney - 1 Termination**

**BACKGROUND:**

See attached.

**RECOMMENDED ACTION:**

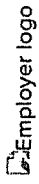
Approve.

---

**Attachments**

PARS

---



JAN 05 2024

# Hire/Personnel Action Form

## Employee Information

Employee  
Thomas Work

## Hire Information

Position Details	Hire Req#	Job Type
Detention Officer (D) (5090)	202300007	Full-Time Regular
Person ID	Job Class	Pay Rate
46031430	Detention Officer (D)	\$23.48
Department	Job Class#	HireDate
Sheriff's Office	5090	1/8/24
Division		
Detention Facility		

## Comments

Funding: 2300.136.420200.111 at 100%  
replaces: Parsons

## Approvals

HUMAN RESOURCES	DWIGHT VIGNESS	1/5/24 12:45 PM
FINANCE	JENNIFER JONES	1/5/24 12:49 PM
COMMISSIONERS	ERIKA GUY	1/5/24 12:59 PM

Commissioners Action  
Approve Disapprove

Chair

Member

Member

Employer logo

JAN 05 2024



# Hire/Personnel Action Form

## Employee Information

Employee  
Jenna Knerr

## Hire Information

Person ID	Hire Req#	Job Type
54788189	202300018	N/A
Department	Job Class	Pay Rate
Youth Service Center	Fill-in Juvenile Care Worker	N/A
Division	Job Class#	HireDate
N/A	YSC-FI	1/2/24




## Comments

Fill-In  
2399.235.420250.112 100%

## Approvals

HUMAN RESOURCES	DWIGHT VIGNESS	1/5/24 8:01 AM
FINANCE	JENNIFER JONES	1/5/24 10:25 AM

Commissioners Action  
Approve Disapprove

Chair		_____
Member		_____
Member		_____



JAN 08 2024

YELLOWSTONE COUNTY  
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Jacob Yeager Effective Date: 1/26/24  
Current Title: Senior Dep Co Atty Gr. 6 Salary \$ 95,754  
Title Change: \_\_\_\_\_ Gr. \_\_\_\_\_ Salary \$ \_\_\_\_\_

Check as Applicable:

Regular Full Time: \_\_\_\_\_ New Hire: \_\_\_\_\_  
Regular Part Time: \_\_\_\_\_ Rehire: \_\_\_\_\_  
Temp Full Time: \_\_\_\_\_ Termination:   
Temp Part Time: \_\_\_\_\_ Promotion: \_\_\_\_\_  
Seasonal Hire: \_\_\_\_\_  
Replaces position \_\_\_\_\_ Transfer: \_\_\_\_\_  
Name \_\_\_\_\_ Demotion: \_\_\_\_\_  
New Budgeted Position \_\_\_\_\_

Other: \_\_\_\_\_

Reclassification: \_\_\_\_\_

Funding: 2301-122-411100 - III Percent 100 New Account \_\_\_\_\_  
Percent \_\_\_\_\_ Split Account \_\_\_\_\_

[Signature] \_\_\_\_\_ Date 1/3/24  
Elected Official/Department Head

Section 2

Human Resources:

Finance:

Note: \_\_\_\_\_ Date \_\_\_\_\_  
[Signature] 1-5-24  
Director Date

Note: \_\_\_\_\_ Date \_\_\_\_\_  
[Signature] 1.8.23  
Director Date

H.R. Comments:

Commissioner's Action  
Approve Disapprove

Chair [Signature]  
Member MA  
Member [Signature]

Date entered in payroll \_\_\_\_\_  
Clerk & Recorder - original \_\_\_\_\_  
Human Resources - canary \_\_\_\_\_  
Auditor - pink \_\_\_\_\_  
Department - goldenrod \_\_\_\_\_

**B.O.C.C. Regular**

**Meeting Date:** 01/16/2024

**Title:** Payroll Audit

**Submitted By:** Teri Reitz, Board Clerk

---

**TOPIC:**

Payroll Audit December 16 to December 31, 2023

**BACKGROUND:**

See attached.

**RECOMMENDED ACTION:**

Place to file.

---

**Attachments**

Payroll Audit

---

RECEIVED

JAN 05 2024

YELLOWSTONE COUNTY  
CLERK AND RECORDER

PAYROLL AUDIT

December 16 to December 31, 2023

Date: 1/5/2024

To: Board of County Commissioners

From: Tanya McWilliams, Deputy Auditor

From my office's review of the above referenced payroll, the findings are noted below:

Date	Employee Name	Department	Finding
1/5/24	Clark, Jordan	Detention	✓ Hourly rate s/b \$25.80
1/5/24	Flagor, Adam	Detention	✓ Reg hrs s/b 84, WHP s/b, 15.50 hrs, update accruals
1/5/24	Pearson, Max	Detention	✓ Higher class pay to be added 3.25 hrs @ \$2.10
1/5/24	Robbins, Devin	Detention	✓ Reg hrs s/b 94.25, WHP s/b, 16 hrs, update accruals
1/5/24	Ullom, Anna	Finance	✓ Used sick s/b .75
1/5/24	Quesenberry, William	Junk Vehicle	✓ Add .50 vac used, update accruals
1/5/24	Goodale, Cole	Justice Court	✓ Accruals need to be added
1/5/24	Grin, Whitney	Justice Court	✓ Change to hourly rate, update accruals
1/5/24	Damjanovich, Dan	Public Works	✓ Vac hrs s/b 1.5, update accruals
1/5/24	Dean, Andy	Public Works	✓ Reg hrs s/b 50, OT s/b 10.5 hrs, update accruals
1/5/24	Fisher, Greg	Public Works	✓ OT hrs s/b 12.75, Sick hrs s/b 17.75, update accruals
1/5/24	Galland, Michael	Public Works	✓ Reg hrs s/b 50, OT s/b 12 hrs, update accruals
1/5/24	Tipton, William	Public Works	✓ Reg hrs s/b 40, OT s/b 6.25 hrs, update accruals

1/5/24	Vancleave, Shane	Public Works	✓	Reg hrs s/b 79.50, update accruals
1/5/24	Arthur, Erick	Treasurer	✓	Remove holiday, update accruals
1/5/24	Riley, Misty	Treasurer	✓	OT rate s/b \$17.34

**B.O.C.C. Regular**

2. a.

**Meeting Date:** 01/16/2024

**Title:** District 7 HRD Audit for June 30, 2023 and 2022

**Submitted By:** Teri Reitz, Board Clerk

---

**TOPIC:**

District 7 HRDC Audited Financial Statement for the Years Ended June 30, 2023 and 2022

**BACKGROUND:**

See attached.

**RECOMMENDED ACTION:**

Place to file.

---

**Attachments**

HRDC Audited Financial Statement

---

District 7 Human Resources  
Development Council  
Audited Financial Statements  
For the Years Ended  
June 30, 2023 and 2022

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**

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**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**

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INDEPENDENT AUDITOR'S REPORT

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees of  
District 7 Human Resources Development Council  
Billings, Montana

**Opinion**

We have audited the financial statements of District 7 Human Resources Development Council, which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of District 7 Human Resource Development Council as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District 7 Human Resources Development Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District 7 Human Resources Development Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the accompanying Supplemental Schedules of Statements of Net Assets and/or Statements of Revenues, Expenses, and Changes in Net Assets (Supplemental Schedules) as listed in the Table of Contents, are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and Supplemental Schedules are fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2023 on our consideration of District 7 Human Resources Development Council’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of District 7 Human Resources Development Council’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District 7 Human Resources Development Council’s internal control over financial reporting and compliance.

*Carver Florek & James, CPAs*

Carver Florek & James, CPA’s  
Missoula, Montana  
December 5, 2023

## FINANCIAL STATEMENTS

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**STATEMENTS OF FINANCIAL POSITION**  
**As of June 30, 2023 and 2022**

ASSETS	2023	2022
	2023	2022
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,169,345	\$ 1,219,452
Accounts receivable	28,946	41,794
Prepaid expenses	5,575	16,829
Inventory	32,794	40,268
Grants receivable	1,242,639	873,652
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 2,479,299</b>	<b>\$ 2,191,995</b>
<b>LAND, BUILDING, AND EQUIPMENT</b>		
Land	\$ 239,002	\$ 239,002
Buildings, net	232,839	235,620
Building improvements, net	36,646	74,433
Parking lot improvements, net	0	0
Equipment, Net	94	94
Grant equipment subject to right of rescission, net	486,694	444,964
<b>TOTAL LAND, BUILDING, AND EQUIPMENT</b>	<b>\$ 995,275</b>	<b>\$ 994,113</b>
<b>OTHER NON-CURRENT ASSETS</b>		
Operating lease right-of-use asset	\$ 165,312	\$ 16,297
Loans receivable, net of allowance of \$15,457 and \$27,051 as of June 30, 2023 and 2022 respectively	0	0
<b>TOTAL OTHER NON-CURRENT ASSETS</b>	<b>\$ 165,312</b>	<b>\$ 16,297</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,639,886</b>	<b>\$ 3,202,405</b>

**The accompanying notes are an integral part of these financial statements**

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**STATEMENTS OF FINANCIAL POSITION, Continued**  
**As of June 30, 2023 and 2022**

	2023	2022
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued payroll	\$ 267,678	\$ 217,377
Accounts payable	249,416	233,442
Accrued leave payable	324,626	338,640
Deferred revenues and other support	121,467	62,618
Current portion of operating lease liabilities	36,986	3,246
Current portion of long-term debt	0	75,261
TOTAL CURRENT LIABILITIES	\$ 1,000,173	\$ 930,584
LONG- TERM LIABILITIES		
Operating lease liabilities	\$ 128,326	\$ 13,051
TOTAL LONG-TERM LIABILITIES	\$ 128,326	\$ 13,051
TOTAL LIABILITIES	\$ 1,128,499	\$ 943,635
NET ASSETS		
Net assets, without donor restrictions		
Undesignated	\$ 1,693,010	\$ 1,517,119
Grant designated	486,694	444,964
	2,179,704	1,962,083
Net assets, with donor restrictions	\$ 331,683	\$ 296,687
TOTAL NET ASSETS	\$ 2,511,387	\$ 2,258,770
TOTAL LIABILITIES AND NET ASSETS	\$ 3,639,886	\$ 3,202,405

**The accompanying notes are an integral part of these financial statements**

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**STATEMENTS OF ACTIVITIES**  
**For the Years Ended June 30, 2023 and 2022**

NET ASSETS WITHOUT DONOR RESTRICTIONS	2023	2022
REVENUE AND SUPPORT		
Program grants	\$ 10,657,248	\$ 9,983,251
Fees for service	444,394	295,661
Contributions	6,600	23,346
Interest	33,811	878
Miscellaneous	17,431	30,958
Rental income	36,344	29,699
In-kind contributions	1,250	1,922
Net assets released from restrictions	15,004	2,042
TOTAL REVENUE AND SUPPORT	\$ 11,212,082	\$ 10,367,757
EXPENSES		
Program		
Community development	\$ 175,728	\$ 361,367
Emergency food and housing	1,739,464	2,279,340
Energy programs	3,108,028	2,417,687
Employment assistance	1,916,288	1,765,799
Family development	3,196,112	2,421,219
Fundraising	0	250
General and administrative	858,841	825,794
TOTAL EXPENSES	\$ 10,994,461	\$ 10,071,456
Change in net assets without donor restrictions	\$ 217,621	\$ 296,301
NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	\$ 50,000	\$ 50,000
Net assets released from restriction	(15,004)	(2,042)
Change in net assets with donor restrictions	\$ 34,996	\$ 47,958
Change in total net assets	\$ 252,617	\$ 344,259
Net assets, beginning of year	\$ 2,258,770	\$ 1,914,511
Net assets, end of year	\$ 2,511,387	\$ 2,258,770

**The accompanying notes are an integral part of these financial statements**



**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Year Ended June 30, 2023**

PROGRAM	Community Development	Emergency Food and Housing	Energy Programs	Employment Assistance	Family Development	TOTAL
Direct participant assistance	\$ 9,967	\$ 640,764	\$ 2,257,571	\$ 132,961	\$ 2,034,842	\$ 5,076,105
Salaries and fringe benefits	45,588	893,869	494,813	1,481,231	973,038	3,888,539
Space	14,069	96,516	71,118	150,033	81,554	413,290
Depreciation	52,516	11,823	82,861	18,522	20,485	186,207
Travel and training	12,745	19,490	55,256	18,493	19,476	125,460
Supplies	6,643	22,549	62,867	53,131	22,226	167,416
Contract & direct services	19,651	30,965	50,868	29,471	19,835	150,790
Communications	3,577	17,771	21,002	18,522	17,727	78,599
Equipment rental and repairs	8,829	5,717	11,672	13,924	6,929	47,071
Interest	893	0	0	0	0	893
In-kind	1,250	0	0	0	0	1,250
<b>Total program</b>	<b>\$ 175,728</b>	<b>\$ 1,739,464</b>	<b>\$ 3,108,028</b>	<b>\$ 1,916,288</b>	<b>\$ 3,196,112</b>	<b>\$ 10,135,620</b>
Fundraising activities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>GENERAL AND ADMINISTRATIVE</b>						
Salaries and fringe benefits	\$ 6,474	\$ 148,761	\$ 133,039	\$ 207,474	\$ 142,212	\$ 637,960
Contract services	22,359	25,214	25,129	34,248	27,312	134,262
Supplies and communications	4,582	3,398	3,253	5,164	3,553	19,950
Space	1,339	5,958	6,615	7,911	6,813	28,636
Travel and training	12,338	5,127	2,568	4,077	2,805	26,915
Equipment rental and repairs	143	892	856	1,359	935	4,185
Depreciation	404	1,198	1,235	2,489	1,563	6,889
Interest	44	0	0	0	0	44
<b>Total general and administrative</b>	<b>\$ 47,683</b>	<b>\$ 190,548</b>	<b>\$ 172,695</b>	<b>\$ 262,722</b>	<b>\$ 185,193</b>	<b>\$ 858,841</b>
<b>TOTAL EXPENSES</b>	<b>\$ 223,411</b>	<b>\$ 1,930,012</b>	<b>\$ 3,280,723</b>	<b>\$ 2,179,010</b>	<b>\$ 3,381,305</b>	<b>\$ 10,994,461</b>

**The accompanying notes are an integral part of these financial statements**

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Year Ended June 30, 2022**

PROGRAM	Emergency					TOTAL
	Community Development	Food and Housing	Energy Programs	Employment Assistance	Family Development	
Direct participant assistance	\$ 6,384	\$ 1,236,161	\$ 1,815,480	\$ 140,351	\$ 1,193,333	\$ 4,391,709
Salaries and fringe benefits	154,253	828,092	325,697	1,354,869	942,224	3,605,135
Space	66,606	99,232	58,680	105,941	70,719	401,178
Depreciation	53,196	10,339	35,486	10,864	19,245	129,130
Travel and training	13,411	10,006	51,103	8,287	14,837	97,644
Supplies	37,955	43,137	64,195	58,580	79,367	283,234
Contract & direct services	20,062	26,416	39,072	29,434	81,107	196,091
Communications	6,807	20,763	15,976	32,965	18,519	95,030
Equipment rental and repairs	948	4,382	11,595	23,777	1,178	41,880
Interest	267	415	403	731	643	2,459
In-kind	1,478	397	0	0	47	1,922
<b>Total program</b>	<b>\$ 361,367</b>	<b>\$ 2,279,340</b>	<b>\$ 2,417,687</b>	<b>\$ 1,765,799</b>	<b>\$ 2,421,219</b>	<b>\$ 9,245,412</b>
Fundraising activities	\$ 250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250
<b>GENERAL AND ADMINISTRATIVE</b>						
Salaries and fringe benefits	\$ 21,512	\$ 138,889	\$ 113,625	\$ 218,830	\$ 164,278	\$ 657,134
Contract services	21,886	18,362	15,196	20,461	15,834	91,739
Supplies and communications	4,553	3,617	2,993	5,829	4,467	21,459
Space	14,527	4,967	5,115	7,970	7,284	39,863
Travel and training	1,200	792	611	1,189	911	4,703
Equipment rental and repairs	118	417	335	653	500	2,023
Depreciation	2,021	1,201	1,199	2,034	1,822	8,277
Interest	174	81	81	137	123	596
<b>Total general and administrative</b>	<b>\$ 65,991</b>	<b>\$ 168,326</b>	<b>\$ 139,155</b>	<b>\$ 257,103</b>	<b>\$ 195,219</b>	<b>\$ 825,794</b>
<b>TOTAL EXPENSES</b>	<b>\$ 427,608</b>	<b>\$ 2,447,666</b>	<b>\$ 2,556,842</b>	<b>\$ 2,022,902</b>	<b>\$ 2,616,438</b>	<b>\$ 10,071,456</b>

**The accompanying notes are an integral part of these financial statements**

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**STATEMENTS OF CASH FLOWS**  
**For the Years Ended June 30, 2023 and 2022**

	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from/for:		
Grantors	\$ 10,347,110	\$ 10,067,834
Services	457,242	286,763
Other	13,726	30,958
Rents	36,344	29,699
Interest	33,811	878
Contributions	56,600	73,346
Cash paid to/for:		
Employees	(4,490,212)	(4,193,006)
Suppliers, vendors and participants	(6,237,977)	(5,765,949)
Interest	(937)	(3,055)
Net cash flows from operating activities	\$ 215,707	\$ 527,468
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for Purchase of Equipment	\$ (194,258)	\$ (309,368)
Cash received from sale of assets	3,705	0
Net cash flows from investing activities	\$ (190,553)	\$ (309,368)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Principal payments on long-term debt	\$ (75,261)	\$ (95,725)
Net cash flows from financing activities	\$ (75,261)	\$ (95,725)
Net change in cash and cash equivalents	\$ (50,107)	\$ 122,375
Cash and cash equivalents, beginning of year	1,219,452	1,097,077
Cash and cash equivalents, end of year	\$ 1,169,345	\$ 1,219,452

**The accompanying notes are an integral part of these financial statements**

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**STATEMENTS OF CASH FLOWS, Continued**  
**For the Years Ended June 30, 2023 and 2022**

RECONCILIATION OF CHANGE IN NET ASSETS  
TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2023	2022
Change in total net assets	\$ 252,617	\$ 344,259
<i>Adjustments to reconcile change in net assets to net cash flows from operating activities:</i>		
Items not affecting cash:		
Depreciation	193,096	137,407
Gain on Sale of Assets	(3,705)	0
 (Increase)/Decrease in:		
Accounts receivable	12,848	(8,898)
Prepaid expenses and inventory	18,728	(1,086)
Grants receivable	(368,987)	145,660
Operating lease right-of-use Asset	(9,495)	0
 Increase/(Decrease) in:		
Accrued payroll	50,301	34,282
Accounts payable	15,974	(98,060)
Accrued leave payable	(14,014)	34,981
Operating lease liabilities	9,495	0
Deferred liabilities	58,849	(61,077)
Net cash flows from operating activities	\$ 215,707	\$ 527,468

**The accompanying notes are an integral part of these financial statements**

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended June 30, 2023 and 2022**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Organization Structure:**

District 7 Human Resources Development Council (the HRDC) is a not-for-profit corporation organized under Internal Revenue Code Section 501(c)(3). The HRDC is located in Billings, Montana and administers a variety of federal grants, State of Montana sub-grants and contracts which provide services and activities designed to impact poverty and promote self-sufficiency. The HRDC's service area includes Yellowstone, Big Horn, Carbon, Stillwater, and Sweet Grass counties. The Board of Trustees is composed of individuals from private industry, the public sector, and low-income representatives.

**Basis of Accounting:**

The HRDC's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP) as codified by the Financial Accounting Standards Board.

**Cash and Cash Equivalents:**

For purposes of the statement of cash flows, the HRDC considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents.

**Receivables:**

Accounts receivable represents miscellaneous amounts owed to the HRDC for services and are reported at unpaid principle balances less an allowance for uncollectible accounts. Allowances for uncollectible accounts are a percentage of the receivables based on past collection history. For those receivables considered fully collectible, no provision is made for bad debts. Accounts receivable at June 30, 2023 and 2022 amounted to \$28,946 and \$41,794, respectively. All amounts were considered collectible; therefore, no allowance for uncollectible accounts was considered necessary as of June 30, 2023 and 2022.

Grants receivable represents the balance of earned grant funds not received in cash. Most grants allow monthly draw-downs of cash which provide operating cash flows for program operations.

Loans receivable relates to the Home Funds Program which provided no-payment deferred home loans through the Montana Department of Commerce. (See Note 4)

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended June 30, 2023 and 2022**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Land, Buildings and Equipment**

The HRDC capitalizes equipment purchased with HRDC funds which has a purchase price of at least \$5,000 and an expected life of one year or more at cost. Straight-line depreciation is used over estimated lives of one to twenty years. Depreciation is recorded and allocated to the programs according to the approved allocation plan. The HRDC land and building are carried at cost and are the collaterals under the Mortgage Payable.

**Compensated Absences:**

The HRDC follows generally accepted accounting principles when accounting for compensated absences. Those principles require a liability to be accrued for vacation benefits that employees have earned but have not yet taken. However, it generally does not require a liability to be accrued for future sick pay benefits, holidays and similar compensated absences until employees are actually absent.

Eligible employees may accumulate vacation and sick leave up to 480 hours. Upon termination, employees are paid 100% of their accrued vacation and may be paid for one quarter of their unused sick leave, up to 120 hours.

The HRDC records a liability and expense for vacation as it is earned. As of June 30, 2023 and 2022, the HRDC's liabilities include \$242,454 and \$257,498, respectively, for accumulated vacation. The HRDC records a liability and expense for 25% of accrued sick leave. As of June 30, 2023 and 2022, the HRDC recorded a sick leave liability of \$53,671 and \$51,939 respectively. The HRDC accrued related payroll taxes equaling \$28,501 and \$29,203 as of June 30, 2023 and 2022, respectively.

**Revenue Recognition:**

Contract revenue, grant revenue and other revenues are recognized when earned. Cash contributions are recognized when received. The HRDC does not receive pledges in its fund-raising activities.

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended June 30, 2023 and 2022**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Revenue Recognition, Continued:**

In-kind revenue represents contributed goods and services that create or enhance non-financial assets or require specialized skills, and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contribution. These contributions are valued at their estimated fair market value at the date of donation. Various individuals and organizations contributed \$1,250 and \$1,922 for program activities to the HRDC for the years ended June 30, 2023 and 2022, respectively. These contributions consisted of operating supplies, items for clients, health care, and fundraising materials and facilities. Volunteered time to assist the HRDC has not been recorded because these contributed services do not meet the requirements for recognition under generally accepted accounting principles.

**Expense Allocation and Classification:**

The HRDC has a cost allocation plan under which expenses are charged to individual programs on the following basis:

- Administrative and clerical costs are allocated on the basis of direct labor hours.
- Management and general expenses are allocated on the basis of direct labor hours.
- Building and occupancy costs are allocated on the basis of square footage.

Expenses of the individual programs are classified by function. The primary functions utilized by the HRDC are:

Direct services and program operations are expenses paid for direct goods or services for clients or are directly associated with client assistance. Examples include: rent, fuel payments, day care, work experience, weatherization, direct program staff and related expenses.

Fundraising expenses are costs which relate to fundraising activities for the operation of HRDC programs. Examples include: contracted services and space, staff and the related expenses.

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Years Ended June 30, 2023 and 2022**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Expense Allocation and Classification, Continued:**

General & administrative expenses allow the HRDC to operate and provide services to clients that are not directly attributed to client services. General and administrative expenses consist of the common costs associated with the general management of the HRDC. These costs are accumulated in cost centers and then are allocated to the various programs based on the approved allocation plan. Examples include: building, secretarial and accounting costs.

**Fund Accounting and Program Groups:**

Resources for various activities are classified for accounting and grant reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. However, in the accompanying financial statements, funds that have similar characteristics have been combined into program groups and inter-fund balances have been eliminated. The HRDC's primary program groups and their related purposes are summarized as follows:

Community Development programs provide community services, loan programs, and the general operations of the HRDC not accounted for elsewhere.

Emergency Food and Housing programs provide the distribution of commodities, housing assistance, emergency food and shelter, and indigent burial services.

Energy programs provide weatherization and fuel assistance.

Employment Assistance programs provide job counseling, career selection and prepare the eligible economically disadvantaged youth and adults for entry into the workplace.

Family Development programs provide childcare assistance and dependent care food.

**Advertising Costs:**

Costs incurred for outreach and advertising are expensed as incurred. The HRDC incurred outreach and advertising costs of \$17,293 and \$12,417 for the years ended June 30, 2023 and 2022, respectively.



**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended June 30, 2023 and 2022**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Net Asset Classification:**

*Net assets without donor restrictions* represent net amounts that have been earned and expended according to contract restrictions and net amounts from generally unrestricted activities. Grant designated net assets represents the book value of equipment purchased with federal funds.

*Net assets with donor restrictions* represent net assets subject to donor- (or certain grantor-) imposed restrictions. The HRDC had \$331,683 and \$296,687 of net assets with donor restrictions as of June 30, 2023 and 2022, respectively, relating to contributions for energy assistance.

Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support. There were no net assets restricted in perpetuity.

**Use of Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires that management make estimates and assumptions that affect the reported assets, liabilities, revenues, and expenses during the reporting period. Actual results could differ from those estimates.

**Concentration of Risks:**

The HRDC receives a substantial portion of its revenue from federal grants and contracts. A significant reduction in these revenues, should such an event occur, would have an effect on the HRDC's programs and activities. During the fiscal years ending June 30, 2023 and 2022, the HRDC expended \$10,211,624 and \$9,718,882 in federal grant awards. Program grants revenue represents 90.7% and 93.2% of the total revenue for the years ended June 30, 2023 and 2022, respectively.

**Income Taxes:**

Provisions for income taxes have not been recorded in these financial statements because the HRDC believes it had no net income unrelated to its exempt purposes in 2023 and 2022. With few exceptions, the HRDC is no longer subject to U.S. federal or state tax examinations by tax authorities for years before 2020.

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Years Ended June 30, 2023 and 2022**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Subsequent Events/Risks and Uncertainties:**

Management has evaluated subsequent events through December 5, 2023, the date on which the financial statements were available to be issued.

The HRDC entered into a 10 year loan on September 26, 2023 for \$244,091 for replacement of the main office building roof. The loan is interest only for a period of three months, then 57 payments of \$2,944.33 beginning February of 2024, and 63 payments of \$2,962.33 beginning November 2028. The interest rate of the note is 7.87% annually and matures in January 2034. The recorded asset for the roof replacement will meet or exceed the debt incurred.

**NOTE 2. LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 1,169,345	\$ 1,219,452
Accounts receivable	28,946	41,794
Prepaid expenses	5,575	16,829
Grants receivable	1,242,639	873,652
Less donor restricted cash	<u>(331,683)</u>	<u>(296,687)</u>
 Total financial assets available	 <u>\$ 2,114,822</u>	 <u>\$ 1,855,040</u>

As part of the HRDC's liquidity management plan, they invest cash in excess of daily requirements in government securities.

**NOTE 3. CASH AND CASH EQUIVALENTS**

The HRDC participates in a Master Sweep Repurchase Agreement through a local financial institution. This agreement, entered into September 2003 and revised April 11, 2012, increases interest earnings while maintaining access to funds. After the close of the business day, the HRDC's available funds are lent to the financial institution for overnight investment and are re-deposited before the opening of business the next day. Interest earnings for the use of these funds are deposited the day after the redeposit. The funds swept in the Agreement are considered to be immediately available funds by the financial institution.

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Years Ended June 30, 2023 and 2022**

**NOTE 3. CASH AND CASH EQUIVALENTS, (CONTINUED)**

Daily, the financial institution secures the funds from the HRDC with a specific undivided fractional interest in the principal amount of government securities. The securities must be direct obligations of, and guaranteed by, the United States, its agencies, or instrumentalities. Market risks associated with this agreement are similar to market risks of any government security. Potential credit risks associated with this agreement are similar to risks of a creditor if the financial institution defaulted and the security collateral did not perfect with the creditor. The securities have a current market value equal to or greater than the principal amount of the transaction. The funds invested in the Sweep Agreement are not considered deposits and are not insured by the Federal Deposit Insurance Corporation. However, the funds are collateralized by the government securities pledged by the financial institution. Due to the short-term nature of the repurchase agreement, funds swept through the agreement are considered to be cash and cash equivalents. Although Management has expressed no intention to do so, the HRDC may terminate the agreement at any time.

The interest rate was 4.32% and 0.05% for the repurchase agreement account for the years ended June 30, 2023 and 2022, respectively.

The HRDC maintains cash balances primarily in one financial institution located in Billings, Montana. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC). The HRDC's primary financial institution has pledged securities for the federal portions of dollars in excess of the FDIC limits.

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended June 30, 2023 and 2022**

**NOTE 4. LOANS RECEIVABLE**

During the year ended June 30, 2011, eleven clients received no-payment deferred home loans through the Montana Department of Commerce. The loans are for a period of 10 to 15 years. The loans are not repayable as long as the home is occupied by the owner, the owner is not in default under any mortgage applicable to the property, and the property is not rented. If all loan requirements are met, the borrower is released from obligations to re-pay the amounts due under the loan. Should a condition be violated, or the home is sold to a non-qualifying occupant, the HRDC shall share in the appreciation in the value of the property and interest and principal payments then become due. The total amount loaned under the program was \$450,898. Due to the high likelihood that these amounts will not be collected in future years under the program, the HRDC has recorded an allowance for the full amount of the loans.

Loan loss reserves have been established at a percentage of the principal amount of the loans outstanding based upon the past history of the type of loan and risk rating of the loan recipients. The HRDC uses multiple bases to estimate the allowance for credit losses including historical losses of loan program, existing economic conditions related to the industry in which the loan recipient operates, collateral and personal guarantees of the loan recipient, loan payment history and actual or likely events which have or will occur. The HRDC operates loan programs for recipients who cannot generally obtain conventional financing under the requirements and restrictions placed on them by federal and state loan funding sources. Therefore, due to the nature of the loan programs operated, the HRDC's loan portfolio is generally of inherently higher risk than the typical conventional financing loans. Impaired loans are valued at the estimated value of the remaining recoverable assets after consideration of collateral and guarantees. An allowance for bad debt is recorded against these impaired loans for the difference between the balance of the loan and estimated recovery value.

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended June 30, 2023 and 2022**

**NOTE 4. LOANS RECEIVABLE (CONTINUED)**

The following table summarizes the allowance for credit losses and recorded investment in financing receivables for the years ended June 30, 2023 and 2022:

RESIDENTIAL HOUSING:	
Financing Receivables, June 30, 2022	\$ 27,051
Allowance for Credit Losses, July 1, 2021	(27,051)
Charge-offs	0
Recoveries	0
Current Year Provision for Losses	0
Allowance for Credit Losses, June 30, 2022	<u>(27,051)</u>
Financing Receivables, Net, at June 30, 2022	<u>\$ 0</u>
Receivables Individually Evaluated for Impairment	\$ 0
Allowance for Credit Losses	0
Receivables Collectively Evaluated for Impairment	27,051
Allowance for Credit Losses	(27,051)
Loans Acquired with Deteriorated Credit Quality	0
Allowance for Credit Losses	<u>0</u>
Financing Receivables, Net, at June 30, 2022	<u>\$ 0</u>
Financing Receivables, June 30, 2023	\$ 15,457
Allowance for Credit Losses, July 1, 2022	(15,457)
Charge-offs	0
Recoveries	0
Current Year Provision for Losses	0
Allowance for Credit Losses, June 30, 2023	<u>(15,457)</u>
Financing Receivables, Net, June 30, 2023	<u>\$ 0</u>
Receivables Individually Evaluated for Impairment	\$ 0
Allowance for Credit Losses	0
Receivables Collectively Evaluated for Impairment	15,457
Allowance for Credit Losses	(15,457)
Loans Acquired with Deteriorated Credit Quality	0
Allowance for Credit Losses	<u>0</u>
Financing Receivables, Net, June 30, 2023	<u>\$ 0</u>

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended June 30, 2023 and 2022**

**NOTE 4. LOANS RECEIVABLE (CONTINUED)**

The following table summarizes credit exposure for credit risk profile by internally assigned grade:

	<u>Residential Housing</u>	
	<u>2023</u>	<u>2022</u>
Pass - Performing Loans	\$ 15,457	\$ 27,051
Pass with Collateral Deficiencies	0	0
Non-Performing, Collateralized	0	0
Non-Performing, Collateral Deficiencies	0	0
	<u>0</u>	<u>0</u>
Total	<u>\$ 15,457</u>	<u>\$ 27,051</u>

An analysis of past due financing receivables for June 30, 2023 and 2022 is as follows:

	<u>Residential Housing</u>	
	<u>2023</u>	<u>2022</u>
30-59 Days Past Due	\$ 0	\$ 0
60-89 Days Past Due	0	0
Greater than 90 Days Past Due	0	0
	<u>0</u>	<u>0</u>
Total Past Due	0	0
Current Financing Receivables	<u>15,457</u>	<u>27,051</u>
Total Financing Receivables	<u>\$ 15,457</u>	<u>\$ 27,051</u>
Recorded Investment Over 90 Days and Accruing Interest	<u>\$ 0</u>	<u>\$ 0</u>
Non Accrual Status Financing Receivables	<u>\$ 0</u>	<u>\$ 0</u>

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Years Ended June 30, 2023 and 2022**

**NOTE 4. LOANS RECEIVABLE (CONTINUED)**

An analysis of impaired loans for the years ended June 30, 2023 and 2022 is as follows:

	<u>Recorded Investment</u>	<u>Unpaid Principal Balance</u>	<u>Related Allowance</u>	<u>Average Recorded Investment</u>	<u>Interest Income Recognized</u>
June 30, 2023					
With an Allowance Recorded					
Residential	\$ 15,457	\$ 15,457	\$ (15,457)	0	\$ 0
June 30, 2022					
With an Allowance Recorded					
Residential	\$ 27,051	\$ 27,051	\$ (27,051)	0	\$ 0

There were no modified loans for the years ended June 30, 2023 and 2022.

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended June 30, 2023 and 2022**

**NOTE 5. LAND, BUILDINGS, AND EQUIPMENT**

Activity for the years ended June 30, 2023 and 2022 is as follows:

	<u>Equipment</u>	Equipment Purchased With Grant	<u>Building</u>	Building Improvements	<u>Parking Lot</u>	<u>Land</u>
<b>June 30, 2023</b>						
Land, Building, and Equipment						
Balance, July 1, 2022	\$ 127,948	\$ 1,234,129	\$ 1,558,668	\$ 697,979	\$ 77,820	\$ 239,002
Additions	0	177,810	16,448	0	0	0
Deletions	0	(91,314)	0	0	0	0
Balance, June 30, 2023	<u>\$ 127,948</u>	<u>\$ 1,320,625</u>	<u>\$ 1,575,116</u>	<u>\$ 697,979</u>	<u>\$ 77,820</u>	<u>\$ 239,002</u>
Accumulated Depreciation						
Balance July 1, 2022	\$ 127,854	\$ 789,165	\$ 1,323,048	\$ 623,546	\$ 77,820	\$ 0
Additions	0	136,080	19,229	37,787	0	0
Deletions	0	(91,314)	0	0	0	0
Balance, June 30, 2023	<u>\$ 127,854</u>	<u>\$ 833,931</u>	<u>\$ 1,342,277</u>	<u>\$ 661,333</u>	<u>\$ 77,820</u>	<u>\$ 0</u>
<b>June 30, 2022</b>						
Balance, July 1, 2021	\$ 127,948	\$ 981,739	\$ 1,556,593	\$ 719,497	\$ 77,820	\$ 239,002
Additions	0	292,076	17,292	0	0	0
Deletions	0	(39,686)	(15,217)	(21,518)	0	0
Balance, June 30, 2022	<u>\$ 127,948</u>	<u>\$ 1,234,129</u>	<u>\$ 1,558,668</u>	<u>\$ 697,979</u>	<u>\$ 77,820</u>	<u>\$ 239,002</u>
Accumulated Depreciation						
Balance July 1, 2021	\$ 127,854	\$ 747,393	\$ 1,321,113	\$ 606,267	\$ 77,820	\$ 0
Additions	0	81,458	17,152	38,797	0	0
Deletions	0	(39,686)	(15,217)	(21,518)	0	0
Balance, June 30, 2022	<u>\$ 127,854</u>	<u>\$ 789,165</u>	<u>\$ 1,323,048</u>	<u>\$ 623,546</u>	<u>\$ 77,820</u>	<u>\$ 0</u>

Equipment purchased with grant funds is subject to rights of rescission of the grantors. Equipment purchased with grant monies are limited to use by the grant program that purchases the equipment. Should the program terminate, grantors may invoke claim to that equipment purchased through the grant agreement terms. Grant equipment purchases are not considered available for collateral purposes.

Depreciation Expense was \$193,096 and \$137,407 for the years ended June 30, 2023 and 2022, respectively.



**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
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**For the Years Ended June 30, 2023 and 2022**

**NOTE 6. DEFERRED LIABILITIES**

The HRDC records a grant award as a deferred liability until it is expended for the purpose of the grant, at which time it is recognized as revenue. For financial reporting purposes, deferred revenues and other support represent unearned revenues which correspond with cash advances received for grant contracts. The HRDC has additional grant commitments of \$4,664,550 and \$4,890,755 respectively, as of June 30, 2023 and 2022. The deferred revenues and other support activity are as follows:

	<u>2023</u>	<u>2022</u>
Deferred revenue and support, beginning of year	\$ 62,618	\$ 123,695
Grant awards received	15,096,807	14,540,652
Grant awards expended	<u>(10,373,408)</u>	<u>(9,710,974)</u>
Gross deferred revenues and support	4,786,017	4,953,373
Amounts not received in cash	<u>(4,664,550)</u>	<u>(4,890,755)</u>
Net deferred revenues and support, end of year	<u>\$ 121,467</u>	<u>\$ 62,618</u>

**NOTE 7. LONG-TERM DEBT**

Long-term debt at June 30, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
Note payable in monthly payments of \$1,336 including interest at the Wall Street journal prime rate (4.75% and 3.25% at June 30, 2022 and 2021) plus 0.25%; maturing September 2022	\$ 0	\$ 3,750
Note payable in monthly payments of \$7,000 including interest and balloon payment at maturity (2.45% at June 30, 2022 and 2021); maturing October 2022	<u>0</u>	<u>71,511</u>
Less current portion	<u>0</u>	<u>75,261</u>
	<u>\$ 0</u>	<u>\$ 0</u>

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Years Ended June 30, 2023 and 2022**

**NOTE 7. LONG-TERM DEBT, (CONTINUED)**

Annual maturities of long-term debt are as follows:

Years ending June 30,

2024	\$	0
2025		0
2026		0
2027		0
2028		0
Total	\$	0

During the year ended June 30, 2021 the HRDC entered into a loan agreement to purchase flooring. Interest paid on the note for the years ending June 30, 2023 and 2022 was \$893 and \$2,686, respectively. The note was secured by a certificate of deposit.

The note payable relates to the remodel completed in September 2007 on the corner building. The interest rate can be adjusted up to prime plus 0.25% every three years. Interest paid on the note for the year ended June 30, 2023 and 2022 is \$44 and \$369, respectively. The loan is secured by the two main office buildings and land.

**NOTE 8. EMPLOYEE BENEFITS**

Employees of the HRDC may participate in a Tax Shelter Annuity Plan (TSA). Employees may participate at the time of employment.

After an initial two-year period, with at least 1,000 hours of service per year, employees are eligible for a 3% match of their gross earnings, provided the employee contributes at least 3%. The employer's match may increase to 6% and 8% depending on years of service. Year-to-year funding of these plans is based upon available resources. The HRDC contributed \$122,636 and \$123,106, respectively, to employee TSAs during the years ended June 30, 2023 and 2022.

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Years Ended June 30, 2023 and 2022**

**NOTE 9. OPERATING LEASES/ACCOUNTING CHANGES**

Effective July 1, 2022, the HRDC adopted ASC 842 Accounting for Leases. The HRDC classifies its leases as either operating or capitalized leases. Currently all leases are operating leases on fixed monthly payments. The HRDC has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis. The HRDC leased office equipment under 3 long-term leases for use in its program operations. As a result of the adopting of the new lease accounting guidance, the HRDC recognized right-of-use-assets and lease liabilities of \$165,312 and \$16,297 as of June 30, 2023 and 2022, respectively. Lease expense totaled \$26,685 and \$11,460 for June 30, 2023 and 2022, respectively.

The HRDC rents warehouse and office space for the Food Distribution Program in Hardin, Montana on a month-to-month basis. The monthly rental amount is \$2,000 beginning in February 2019. The HRDC leases office space in Hardin, Montana, on an annual basis, for the Big Horn County Work Readiness Component. The monthly rental amount is \$2,000 for calendar years 2023 and 2022.

The HRDC rents storage and office space for the Weatherization Program in Billings, Montana on a month-to-month basis. The office space for Weatherization staff is for \$570 per month through April of 2022 and increases to \$670 per month in May 2022. The storage of Weatherization vehicles and inventory used by the Weatherization Program is for \$800 per month through April 2023 and \$1,400 a month through April of 2024 at a new location and optional 3-year renewal.

The future minimum lease payments under non-cancelable operating leases with terms greater than one year are as follows:

Years ending June 30,

2024	\$	28,763
2025		28,763
2026		28,373
2027		27,982
2028		2,081
Total	\$	115,962

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Years Ended June 30, 2023 and 2022**

**NOTE 10. UNRECORDED VALUE OF SERVICES PROVIDED**

The HRDC contracts with various State of Montana departments to determine eligibility, process client benefits and provide administrative and program support. Since the client benefits are distributed directly by the State, the value of these services is not recorded in these financial statements. During the years ended June 30, 2023 and 2022, the HRDC provided administrative and program support for the following direct services (per information provided by the State of Montana):

	2023	2022
Program		
Child Day care assistance	\$ 4,890,425	\$ 7,873,983
Low-income energy assistance	4,089,036	5,461,447
Section 8 housing (estimate)	699,147	708,380
Pathways client direct assistance	65,959	54,675
Total Financial Assistance	9,744,567	14,098,485
Crow reservation food distribution	151,417	99,030
Total financial and commodity services	\$ 9,895,984	\$ 14,197,515

Child day care assistance provides financial support for an eligible child’s day care, while low-income energy assistance provides assistance for heating fuel to qualified house-holds. Clients participating in the Pathways program receive various assistance to prepare them and/or enable them to obtain and maintain employment.

The HRDC distributes food commodities to Crow Reservation eligible households. Section 8 housing provides rental cost subsidies to eligible households and escrow assistance through the Family Self Sufficiency program for those participating households.

SUPPLEMENTAL  
SCHEDULES

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
NOTES TO THE SUPPLEMENTAL SCHEDULES  
For the Year Ended June 30, 2023

NOTE 1. BUDGET COLUMN

The grant award budget column is based upon the last formally approved budget provided by the grantor. In addition, the grantee is allowed to make certain budget transfers within prescribed limits. These latter transfers are not reflected. The intention of the HRDC is to show the budget based upon the final budget including all transfers, to provide a more meaningful presentation.

NOTE 2. PROGRAM SCHEDULES

Program schedules are included for all grants, contracts, and projects with ending dates that occurred during the reporting period July 1, 2022 through June 30, 2023. Because the HRDC administers programs with varying ending dates, the schedules that follow are based upon the program period. Many of the programs started in the previous period, but were completed in the current fiscal year and, consequently; amounts shown differ from amounts reported in the accompanying financial statements. Acronyms used are as follows:

CCDBG	Child Care and Development Block Grant
CDBG	Community Development Block Grant
CSBG	Community Services Block Grant
CRF	Contingency Revolving Fund
DHS	Department of Homeland Security
HHS	Montana Department of Public Health and Human Services
DOC	Montana Department of Commerce
DOE	U.S. Department of Energy
DOL	Montana Department of Labor
FEMA	Federal Emergency Management Agency
SNAP	Supplemental Nutrition Assistance Program
HUD	U.S. Department of Housing and Urban Development
IDA	Individual Development Accounts
LIEAP	Low-Income Energy Assistance Program
N W E	Northwestern Energy
MDU	Montana Dakota Utilities
SSI	Social Security Insurance
TANF	Temporary Assistance for Needy Families
WIA	Workforce Investment Act
WoRC	Work Readiness Component
WX	Weatherization Assistance
USDA	U.S. Department of Agriculture
USB	Universal System Benefit
VITA	Volunteer Income Tax Assistance
SEP	Subsidized Employment Program
CCDF	Child Care and Development Fund

See independent auditor's report

Supplemental Schedule  
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HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

CROW COMMODITIES DISTRIBUTION

GRANT PERIOD: October 1, 2021 to September 30, 2023

GRANT NUMBER: DPHHS 22-027-25006-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ <u>310,926</u>	\$ <u>310,926</u>
TOTAL REVENUES	<u>310,926</u>	<u>310,926</u>
EXPENSES		
Salaries & Fringe Benefits	189,018	189,018
Space & Utilities	37,740	37,740
Travel & Training	5,983	5,983
Printing & Supplies	6,532	6,532
Postage	403	403
Communications	7,197	7,197
Insurance & Maintenance	8,139	8,139
Operating Expenses	16,150	16,150
Dues & Subscriptions	590	590
Direct Cost Allocations	<u>39,174</u>	<u>39,174</u>
TOTAL EXPENSES	<u>310,926</u>	<u>310,926</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
TRANSFER IN		<u>(0)</u>
NET ASSETS AT 10/01/21		<u>0</u>
NET ASSETS AT 09/30/23		<u>(0)</u>

Supplemental Schedule  
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 HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
 Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

FEMA - BIG HORN COUNTY

GRANT PERIOD: November 1, 2021 to June 30, 2023

GRANT NUMBER: 39-5530-01

	BUDGET	ACTUAL
REVENUE		
Grant- Big Horn County	\$ 5,279	\$ 5,279
TOTAL REVENUES	5,279	5,279
EXPENSES		
Direct Food	5,173	5,173
Program Cost	106	475
TOTAL EXPENSES	5,279	5,648
REVENUE OVER (UNDER) EXPENSES	0	(369)
TRANSFER IN		369
NET ASSETS AT 11/01/21		0
NET ASSETS AT 06/30/23		0



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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

WHEELS TO WORK

GRANT PERIOD: July 1, 2022 to June 30, 2023

	BUDGET	ACTUAL
REVENUE		
Grant - United Way	\$ 18,750	\$ 18,750
Grant	52,788	42,193
TOTAL REVENUES	71,538	60,943
EXPENSES		
Salaries & Fringe Benefits	18,472	17,842
Program Operations	3,602	2,664
Administrative Expenses	3,304	3,314
Direct Supportive Services	46,160	37,123
TOTAL EXPENSES	71,538	60,943
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

YELLOWSTONE COUNTY SUPPLEMENTAL NUTRITION ASSISTANCE  
EMPLOYMENT AND TRAINING PROGRAM & RAPID RETRAINING

GRANT PERIOD: July 1, 2022 to September 30, 2022

GRANT NUMBER: Easterseals Goodwill Sub-Contract Agreement

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 50,347	\$ 27,825
Rapid Retraining	33,333	
TOTAL REVENUES	83,680	27,825
EXPENSES		
Supportive Services	3,000	281
Staff Development/Training	250	0
Salaries & Fringe Benefits	31,497	17,248
Rapid Retraining	33,333	0
Program Operations	10,128	7,644
Administrative Expenses	5,472	2,680
TOTAL EXPENSES	83,680	27,852
REVENUE OVER (UNDER) EXPENSES	0	(27)
TRANSFER IN		27
NET ASSETS AT 07/01/22		0
NET ASSETS AT 09/30/22		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

YELLOWSTONE COUNTY PATHWAYS PROGRAM

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: TANF 23-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 1,397,088	\$ 1,238,192
Other/Equipment Revenues		451
TOTAL REVENUES	1,397,088	1,238,643
EXPENSES		
Salaries & Fringe Benefits	912,060	805,464
ARPA Program	75,000	0
Occupancy	60,759	84,729
Program Operations	88,357	101,373
Staff Development/Training	7,500	1,051
Equipment Lease/Maintenance	3,000	6,470
Travel & Outreach	1,823	47
Direct Client Services	4,000	1,434
Employee Relations		165
Refugee	2,000	0
Direct Cost Allocations	86,442	83,853
Administration	156,147	154,222
TOTAL EXPENSES	1,397,088	1,238,808
REVENUE UNDER EXPENSES	0	(165)
TRANSFER IN		165
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

YELLOWSTONE COUNTY PATHWAYS EMPLOYMENT SERVICES

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: TANF 23-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 172,609	\$ 126,016
TOTAL REVENUES	172,609	126,016
EXPENSES		
Wage & Fringe Benefits	87,842	66,072
Occupancy	5,948	33,709
Program Operations	5,728	5,447
Direct Client Services	47,500	0
Administrative Support	16,313	13,380
Direct Cost Allocations	9,278	7,462
TOTAL EXPENSES	172,609	126,070
REVENUE UNDER EXPENSES	0	(54)
TRANSFER IN		54
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		(0)

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HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

YELLOWSTONE COUNTY PATHWAYS FINANCIAL SECURITY

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: TANF 23-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 24,000	\$ 17,866
TOTAL REVENUES	24,000	17,866
EXPENSES		
Salaries & Fringe Benefits	15,067	11,990
Occupancy	1,135	1,452
Program Operations	2,728	1,147
Direct Cost Allocations	1,391	1,187
Administration	3,679	2,091
TOTAL EXPENSES	24,000	17,866
REVENUE UNDER EXPENSES	0	0
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

COMBO COUNTIES PATHWAYS PROGRAM  
CARBON, STILLWATER AND SWEET GRASS COUNTIES

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: TANF 23-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 69,393	\$ 32,880
TOTAL REVENUES	69,393	32,880
EXPENSES		
Salaries & Fringe Benefits	47,883	16,594
Travel & Outreach	3,400	4,293
Occupancy	2,400	1,961
Program Operations	2,472	4,042
Staff Development/Training	500	767
Direct Client Services	500	40
Direct Cost Allocations	4,583	1,789
Employee Relations		5
Administration	7,655	3,394
TOTAL EXPENSES	69,393	32,885
REVENUE (OVER) UNDER EXPENSES	0	(5)
TRANSFER IN		5
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

BIG HORN COUNTY PATHWAYS PROGRAM

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: TANF 23-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 439,558	\$ 307,447
Equipment/Vehicle Revenues		121
TOTAL REVENUES	439,558	307,568
EXPENSES		
Salaries & Fringe Benefits	283,046	187,505
Occupancy	35,000	41,271
Program Operations	21,550	15,743
Employee Relations		5
Travel & Outreach	17,783	1,681
Staff Training & Development	2,000	759
Direct Cost Allocations	29,448	22,471
Direct Client Services	2,000	378
Administration	48,731	37,759
TOTAL EXPENSES	439,558	307,573
REVENUE UNDER EXPENSES	0	(5)
TRANSFER IN		5
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

BIG HORN COUNTY PATHWAYS EMPLOYMENT SERVICES

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: TANF 23-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 86,620	\$ 13,678
TOTAL REVENUES	86,620	13,678
EXPENSES		
Salaries & Fringe Benefits	38,609	8,939
Occupancy	2,529	975
Travel & Training		824
Operations	300	181
Employee Relations		7
Direct Client Services	34,000	0
Administration	6,347	1,807
Direct Cost Allocations	4,835	951
TOTAL EXPENSES	86,620	13,685
REVENUE UNDER EXPENSES	0	(7)
TRANSFER IN		7
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		(0)



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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

BIG HORN COUNTY PATHWAYS FINANCIAL SECURITY

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: TANF 23-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 20,969	\$ 9,712
TOTAL REVENUES	20,969	9,712
EXPENSES		
Salaries & Fringe Benefits	11,972	6,298
Occupancy	1,375	843
Travel & Outreach	2,417	633
Operations	800	238
Direct Cost Allocations	1,126	603
Administration	3,279	1,097
TOTAL EXPENSES	20,969	9,712
REVENUE UNDER EXPENSES	0	0
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

CHILD CARE AND DEVELOPMENT BLOCK GRANT  
CHILD CARE SERVICES

GRANT PERIOD: October 1, 2021 to September 30, 2022

GRANT NUMBER: DPHHS 2225CCRR0077

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 1,481,484	\$ 1,109,802
Fee For Service Revenues		5,618
Equipment Lease/Rental Revenues		889
In-Kind		47
TOTAL REVENUE	1,481,484	1,116,355
EXPENSES		
Salaries & Fringe Benefits	983,681	761,932
Program Operations	339,701	237,572
Administration	158,102	160,514
In-Kind		47
TOTAL EXPENSES	1,481,484	1,160,065
REVENUE OVER (UNDER) EXPENSES	0	(43,710)
TRANSFER IN		43,710
NET ASSETS AT 10/01/21		0
NET ASSETS AT 09/30/22		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

CHILD CARE AND DEVELOPMENT BLOCK GRANT  
CHILD CARE COACHING AND TRAINING

GRANT PERIOD: October 1, 2021 to September 30, 2022

GRANT NUMBER: DPHHS 2225CCRR0077

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 189,871	\$ 89,686
Fee for Service Revenues		2,903
Equipment Lease/Rental Revenue		4,453
TOTAL REVENUE	189,871	97,043
EXPENSES		
Salaries & Fringe Benefits	125,479	72,675
Program Operations	41,312	11,611
Administration	23,080	12,757
TOTAL EXPENSES	189,871	97,043
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 10/01/21		0
NET ASSETS AT 09/30/22		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

CHILD AND ADULT CARE FOOD PROGRAM

GRANT PERIOD: October 1, 2021 to September 30, 2022

GRANT NUMBER: Permanent Agreement

	BUDGET	ACTUAL
REVENUE		
Operating Grant	\$ 51,408	\$ 59,072
Provider Emergency Fund	10,938	6,855
Food Grant	333,555	333,555
TOTAL REVENUE	395,901	399,482
EXPENSES		
Provider Food Payments	333,555	333,555
Salaries & Fringe Benefits	35,426	36,572
Program Operations	6,764	13,989
Provider Emergency Direct Expenses	10,938	6,855
Administration	9,218	8,510
Audit	296	296
TOTAL EXPENSES	395,901	399,778
REVENUE OVER (UNDER) EXPENSES	0	(296)
TRANSFER IN		296
NET ASSETS AT 10/01/21		0
NET ASSETS AT 09/30/22		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

DOE - WEATHERIZATION

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: 22-028-30025-0

	BUDGET	ACTUAL
REVENUE		
Grant - DOE	\$ 192,288	\$ 189,119
TOTAL REVENUES	192,288	189,119
EXPENSES		
Program Operations	128,144	143,061
Health and Safety	19,654	20,181
Travel & Training	19,800	19,765
Liability Insurance	5,946	4,753
Administrative Expenses	18,744	16,357
TOTAL EXPENSES	192,288	204,118
REVENUE OVER (UNDER) EXPENSES	0	(14,999)
TRANSFER IN		14,999
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

DOE - CROW TRIBE WEATHERIZATION

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: 22-028-30031-0

	BUDGET	ACTUAL
REVENUE		
Grant-	\$ 73,567	\$ 51,751
TOTAL REVENUES	73,567	51,751
EXPENSES		
Program Operations	40,045	39,743
Liability Insurance		1,163
Travel & Training	4,000	2,687
Readiness Admin	3,802	
Readiness Program Operations	13,679	
Health and Safety	5,241	6,044
Administrative Expenses	6,800	3,777
TOTAL EXPENSES	73,567	53,415
REVENUE OVER (UNDER) EXPENSES	0	(1,664)
TRANSFER IN		1,664
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

DOE - NORTHERN CHEYENNE TRIBE WEATHERIZATION

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: 22-028-30034-0

	BUDGET	ACTUAL
REVENUE		
Grant-	\$ 60,748	\$ 19,514
TOTAL REVENUES	60,748	19,514
EXPENSES		
Program Operations	24,133	24,375
Liability Insurance		499
Travel & Training	2,500	
Readiness Admin	3,808	
Readiness Program Operations	21,576	
Health and Safety	3,931	1,391
Administrative Expenses	4,800	2,106
TOTAL EXPENSES	60,748	28,371
REVENUE OVER (UNDER) EXPENSES	0	(8,857)
TRANSFER IN		8,857
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

WEATHERIZATION ASSISTANCE

GRANT PERIOD: July 1, 2021 to September 30, 2022

GRANT NUMBER: 21-028-16005-0

	LIEAP	
	BUDGET	ACTUAL
REVENUE		
Grant	\$ 781,499	\$ 601,303
Sale/Disposal of Vehicles		14,402
TOTAL REVENUE	781,499	615,705
EXPENSES		
Program Operations	424,982	297,056
Administrative Expenses	47,219	19,455
Infrastructure	309,298	299,231
TOTAL EXPENSES	781,499	615,741
REVENUE OVER (UNDER) EXPENSES	0	(36)
TRANSFER IN		36
NET ASSETS AT 07/01/21		0
NET ASSETS AT 09/30/22		0



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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

WEATHERIZATION ASSISTANCE

GRANT PERIOD: July 1, 2021 to September 30, 2022

GRANT NUMBER: 21-028-16011-0

		LIEAP - CROW	
		<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE			
Grant		\$ 115,909	\$ 94,174
	TOTAL REVENUE	<u>115,909</u>	<u>94,174</u>
EXPENSES			
Program Operations		106,703	89,129
Administrative Expenses		<u>9,206</u>	<u>5,045</u>
	TOTAL EXPENSES	<u>115,909</u>	<u>94,174</u>
REVENUE OVER (UNDER) EXPENSES		<u>0</u>	<u>0</u>
TRANSFER IN			<u>0</u>
NET ASSETS AT 07/01/21			<u>0</u>
NET ASSETS AT 09/30/22			<u>0</u>

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

NORTHWESTERN ENERGY FREE WEATHERIZATION

CONTRACT PERIOD: January 1, 2022 to December 7, 2022

CONTRACT NUMBER: 22-028-33005-0

	BUDGET	ACTUAL
REVENUE		
Contract	\$ 89,418	\$ 61,116
TOTAL REVENUES	89,418	61,116
EXPENSES		
Program Operations	47,524	47,069
Health & Safety	10,081	7,574
Production Overhead	31,813	17,333
TOTAL EXPENSES	89,418	71,976
REVENUE OVER (UNDER) EXPENSES	0	(10,860)
TRANSFER IN		10,860
NET ASSETS AT 01/01/22		0
NET ASSETS AT 12/07/22		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

ENERGY SHARE FURNACE AND WATER HEATER SAFETY & EFFICIENCY PROGRAM

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANTOR: Energy Share of Montana

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>90,721</u>	\$ <u>37,531</u>
TOTAL REVENUES	<u>90,721</u>	<u>37,531</u>
EXPENSES		
Furnace & Water Heater Assistance	78,888	32,595
Administrative Expenses	<u>11,833</u>	<u>77</u>
TOTAL EXPENSES	<u>90,721</u>	<u>32,672</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>4,859</u>
TRANSFER OUT		<u>(4,859)</u>
NET ASSETS AT 07/01/22		<u>0</u>
NET ASSETS AT 06/30/23		<u>0</u>

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

ENERGY SHARE-MDU WEATHERIZATION

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANTOR: Energy Share of Montana MDU Weatherization

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 25,000	\$ 13,161
TOTAL REVENUES	25,000	13,161
EXPENSES		
Program Operations	21,739	11,410
Administrative Expenses	3,261	56
TOTAL EXPENSES	25,000	11,466
REVENUE OVER (UNDER) EXPENSES	0	1,695
TRANSFER OUT		(1,695)
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

ENERGY SHARE-SUPPLEMENTAL WEATHERIZATION

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANTOR: Energy Share of Montana Supplemental Weatheriz

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 11,500	\$ 2,562
TOTAL REVENUES	11,500	2,562
EXPENSES		
Program Operations	10,000	107
Administrative Expenses	1,500	2,163
TOTAL EXPENSES	11,500	2,270
REVENUE OVER (UNDER) EXPENSES	0	292
TRANSFER OUT		(292)
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**LOW INCOME ENERGY ASSISTANCE PROGRAM**

GRANT PERIOD: October 1, 2020 to September 30, 2022

GRANT NUMBER: 21-028-13005-0

	LIEAP ADMIN		CRF
	BUDGET	ACTUAL	ACTUAL
REVENUE			
Grant	\$ 171,994	\$ 141,535	\$ 624,797
Equipment/Rental Revenues		1,128	
TOTAL REVENUES	171,994	142,663	624,797
EXPENSES			
Salaries & Fringe Benefits	101,173	79,173	
Program Operations	23,734	25,859	
Administrative Expenses	47,087	37,631	
Direct Assistance -- Furnace			442,882
Direct Assistance -- Water Heater			117,067
Direct Assistance -- Utilities & Others			64,898
TOTAL EXPENSES	171,994	142,663	624,847
REVENUE OVER (UNDER) EXPENSES	0	0	(50)
TRANSFER IN		0	50
NET ASSETS AT 10/01/20		0	0
NET ASSETS AT 09/30/22		0	0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**LOW INCOME ENERGY ASSISTANCE PROGRAM**

GRANT PERIOD: October 1, 2020 to September 30, 2022

GRANT NUMBER: 21-028-13005-0

	LIEAP EDUCATION		LIEAP OUTREACH	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE				
Grant	\$ 99,030	\$ 48,381	\$ 51,898	\$ 48,185
TOTAL REVENUES	<u>99,030</u>	<u>48,381</u>	<u>51,898</u>	<u>48,185</u>
EXPENSES				
Salaries & Fringe Benefits	85,172	40,359	42,939	38,362
Program Operations	<u>13,858</u>	<u>8,022</u>	<u>8,959</u>	<u>9,824</u>
TOTAL EXPENSES	<u>99,030</u>	<u>48,381</u>	<u>51,898</u>	<u>48,185</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TRANSFER IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS AT 10/01/20	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS AT 09/30/22	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**ARPA LIEAP WEATHERIZATION**

GRANT PERIOD: July 1, 2021 to September 30, 2022

GRANT NUMBER: 21-028-19090-4

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 1,060,957	\$ 436,471
EXPENSES		
Program Operations	954,861	412,748
Administrative Expenses	106,096	26,626
TOTAL EXPENSES	1,060,957	439,374
REVENUE OVER (UNDER) EXPENSES	0	(2,902)
TRANSFERS IN		2,902
NET ASSETS AT 07/01/21		0
NET ASSETS AT 09/30/22		0



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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**ARPA CROW TRIBE LIEAP WEATHERIZATION**

GRANT PERIOD: July 1, 2021 to September 30, 2022

GRANT NUMBER: 21-028-19091-0

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>158,058</u>	\$ <u>127,785</u>
EXPENSES		
Program Operations	142,252	122,253
Administrative Expenses	<u>15,806</u>	<u>5,533</u>
TOTAL EXPENSES	<u>158,058</u>	<u>127,785</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
TRANSFERS IN		<u>0</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 09/30/22		<u>0</u>

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

ENERGY SHARE FUEL FUND

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANTOR: Energy Share of Montana

	BUDGET	ACTUAL
<b>REVENUE</b>		
Grant	\$ 1,087,974	\$ 245,593
Grant Service Fees		35,012
	1,087,974	280,605
<b>EXPENSES</b>		
Utilities Assistance - Fuel Fund	277,343	13,126
Utilities Assistance - Deposit FF	44,599	20,717
Utilities Assistance - Team	0	1,741
Utilities Assistance - Team Deposit	0	1,760
Utilities Assistance - MDU USB	59,000	44,986
Utilities Assistance - MDU Deposit	956	653
Utilities Assistance - NWE USB	520,601	127,503
Utilities Assistance - Yellowstone Valley Electric	12,740	10,809
Utilities Assistance - Stillwater Mine USB	134,696	1,274
Utilities Assistance - Tongue River Electric	3,380	0
Utilities Assistance - Refrigerator	14,950	12,600
Utilities Assistance - Unrestricted	19,709	11,355
Program Operations		1,917
Salaries & Fringe Benefits		3,377
Administrative Expenses		1,466
	1,087,974	253,283
<b>REVENUE OVER EXPENSES</b>	<b>0</b>	<b>27,322</b>
<b>TRANSFER OUT</b>		<b>(27,322)</b>
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM (LIHWAP)**

GRANT PERIOD: October 1, 2022 to September 30, 2023

GRANT NUMBER: 22-028-18052-0

	LIHWAP ADMIN		LIHWAP OUTREACH	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE				
Grant	\$ 20,236	\$ 20,236	\$ 20,236	\$ 20,236
TOTAL REVENUES	<u>20,236</u>	<u>20,236</u>	<u>20,236</u>	<u>20,236</u>
EXPENSES				
Salaries & Fringe Benefits	12,146	16,600	16,761	18,466
Program Operations	2,790	744	3,475	1,770
Administrative Expenses	5,300	2,892		
TOTAL EXPENSES	<u>20,236</u>	<u>20,236</u>	<u>20,236</u>	<u>20,236</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TRANSFER IN	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>
NET ASSETS AT 10/01/22	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS AT 09/30/23	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM**

GRANT PERIOD: October 1, 2021 to September 30, 2022

GRANT NUMBER: 21-028-18052-0

	LIHWAP ADMIN ARPA		LIHWAP OUTREACH ARPA	
	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUE				
Grant	\$ 30,272	\$ 30,272	\$ 30,272	\$ 30,272
TOTAL REVENUES	30,272	30,272	30,272	30,272
EXPENSES				
Salaries & Fringe Benefits	25,155	18,903	25,155	26,824
Program Operations	5,117	3,025	5,117	3,448
Administrative Expenses		8,343		
TOTAL EXPENSES	30,272	30,272	30,272	30,272
REVENUE OVER (UNDER) EXPENSES	0	0	0	0
TRANSFER IN	0	0	0	0
NET ASSETS AT 10/01/21	0	0	0	0
NET ASSETS AT 09/30/22	0	0	0	0

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

WORKFORCE INVESTMENT ACT - YOUTH CARRYOVER

GRANT PERIOD: July 1, 2022 to December 31, 2023

GRANT NUMBER: DLI19\_0024K\_3/DLISFY20CONWSD\_100

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 22,365	\$ 22,365
TOTAL REVENUE	22,365	22,365
EXPENSES		
In-School Youth		
Administration	413	453
Training & Program Cost	2,671	1,502
Direct Supportive Service Assistance	2,508	26
Out-of-School Youth		
Administration	1,238	2,697
Training & Program Cost	8,013	7,683
Direct Supportive Service Assistance	7,522	10,004
TOTAL EXPENSES	22,365	22,365
REVENUE OVER (UNDER) EXPENSES	0	0
TRANSFER IN		0
NET ASSETS AT 07/01/22		0
NET ASSETS AT 12/31/23		0

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HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

HOPE 3 SALES FUND

**STATEMENT OF NET ASSETS**

As of June 30, 2023

ASSETS

ASSETS	
Cash	\$ 9,422
Land Held for Resale	16,000
Land	42,250
House net of Depreciation	<u>4,712</u>
<b>TOTAL ASSETS</b>	<b><u><u>72,384</u></u></b>

LIABILITIES AND NET ASSETS

LIABILITIES	<u>0</u>
TOTAL LIABILITIES	<u>0</u>
NET ASSETS	
Unrestricted Net Assets	<u>72,384</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u><u>72,384</u></u></b>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

For the Year Ended June 30, 2023

REVENUES	
Interest Revenue	\$ <u>233</u>
<b>TOTAL REVENUE</b>	<b><u>233</u></b>
EXPENSES	
House Depreciation	<u>4,166</u>
<b>TOTAL EXPENSES</b>	<b><u>4,166</u></b>
REVENUE OVER (UNDER) EXPENSES	(3,933)
NET ASSETS AT 07/01/22	<u>76,317</u>
NET ASSETS AT 06/30/23	<b><u><u>72,384</u></u></b>

Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

SECTION 8 HOUSING PROGRAM

GRANT PERIOD: July 1, 2022 to June 30, 2023

GRANT NUMBER: **23-745-0005**

	CONTRACT	ACTUAL
REVENUE		
Contract Fee for Service	\$ 58,258	\$ 62,102
CSBG Enhancement	9,073	
TOTAL REVENUES	67,331	62,102
EXPENSES		
Salaries & Fringe Benefits	43,741	62,707
Program Operations	15,045	19,981
Administrative Expenses	8,545	10,592
TOTAL EXPENSES	67,331	93,279
REVENUE OVER (UNDER) EXPENSES	0	(31,178)
TRANSFER IN		31,178
NET ASSETS AT 07/01/22		0
NET ASSETS AT 06/30/23		0

Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**EMERGENCY SOLUTIONS GRANT - SHELTER**

GRANT PERIOD: July 1, 2021 to May 31, 2023

GRANT NUMBER: 20-028-51005-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 29,106	\$ 29,106
TOTAL REVENUES	29,106	29,106
EXPENSES		
Homeless Prevention	3,386	2,011
Rapid Rehousing	24,056	34,555
Administrative Support	1,664	3,211
TOTAL EXPENSES	29,106	39,777
REVENUE OVER (UNDER) EXPENSES	0	(10,671)
TRANSFER IN		10,671
NET ASSETS AT 07/01/21		0
NET ASSETS AT 05/31/23		0



Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**EMERGENCY SOLUTIONS GRANT - SHELTER CARES ACT**

GRANT PERIOD: April 1, 2020 to September 30, 2023

GRANT NUMBER: 20-028-19005-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 1,849,247	\$ 1,849,247
Contributions/Other Revenues		13,636
TOTAL REVENUES	1,849,247	1,862,883
EXPENSES		
Homeless Prevention	264,098	298,715
Rapid Rehousing	581,564	727,349
Emergency Shelter Operations	926,845	927,008
Homeless Essential Services	4,083	4,082
Administrative Support	72,657	72,657
TOTAL EXPENSES	1,849,247	2,029,812
REVENUE OVER (UNDER) EXPENSES	0	(166,929)
TRANSFER IN		166,929
NET ASSETS AT 04/01/20		0
NET ASSETS AT 09/30/23		0

Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**EMERGENCY SOLUTIONS GRANT - SHELTER CARES ACT DISTRICT III**

GRANT PERIOD: April 1, 2020 to September 30, 2023

GRANT NUMBER: 20-028-19013-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 5,913	\$ 5,913
TOTAL REVENUES	5,913	5,913
EXPENSES		
Homeless Prevention	2,902	2,902
Rapid Rehousing	2,783	4,465
Administrative Support	228	243
TOTAL EXPENSES	5,913	7,610
REVENUE OVER (UNDER) EXPENSES	0	(1,697)
TRANSFER IN		1,697
NET ASSETS AT 04/01/20		0
NET ASSETS AT 09/30/23		0

Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

HOPWA RENEWAL GRANT

GRANT PERIOD: September 1, 2021 to August 31, 2022

GRANT NUMBER: 22-028-52002-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 145,631	\$ 106,460
	145,631	106,460
TOTAL REVENUES	145,631	106,460
EXPENSES		
Rental Assistance	80,315	74,301
ST Emergency Assistance	19,253	21,164
Supportive Services	37,589	7,287
Administration	8,474	7,478
	145,631	110,230
TOTAL EXPENSES	145,631	110,230
REVENUE OVER (UNDER) EXPENSES	0	(3,770)
TRANSFER IN		3,770
NET ASSETS AT 09/01/21		0
NET ASSETS AT 08/31/22		0

Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

HOPWA PLUS GRANT

GRANT PERIOD: September 1, 2021 to September 30, 2022

GRANT NUMBER: 21-028-53002-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 94,769	\$ 94,769
	94,769	94,769
TOTAL REVENUES	94,769	94,769
EXPENSES		
Rental Assistance	75,808	75,808
ST Emergency Assistance	5,679	5,679
Supportive Services	5,946	5,961
Permanent Housing Placement	2,820	2,820
Administration	4,516	4,516
	94,769	94,784
TOTAL EXPENSES	94,769	94,784
REVENUE OVER (UNDER) EXPENSES	0	(15)
TRANSFER IN		15
NET ASSETS AT 09/01/21		0
NET ASSETS AT 09/30/22		0

Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

HOPWA CARES ACT

GRANT PERIOD: April 1, 2020 to June 14, 2023

GRANT NUMBER: 20-028-19023-0

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 104,460	\$ 104,460
	104,460	104,460
TOTAL REVENUES	104,460	104,460
EXPENSES		
ST Emergency Assistance	56,007	56,452
Supportive Services	38,007	39,356
Administration	10,446	11,149
	104,460	106,957
TOTAL EXPENSES	104,460	106,957
REVENUE OVER (UNDER) EXPENSES	0	(2,497)
TRANSFER IN		2,497
NET ASSETS AT 04/01/20		0
NET ASSETS AT 06/14/23		0

Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

HARMONY HOUSE--RUNAWAY HOMELESS YOUTH

GRANT PERIOD: September 30, 2021 to September 28, 2022

GRANT NUMBER: 90CX7083-04-00

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 194,650	\$ 194,650
Space Rental Revenue		500
In Kind		397
TOTAL REVENUES	194,650	195,547
EXPENSES		
Salaries & Fringe Benefits	93,200	87,756
Relations Building Activities	3,000	2,802
Supportive Services	55,977	66,072
Program Operations	23,814	47,757
Administrative Expenses	18,659	15,025
TOTAL EXPENSES	194,650	219,412
REVENUE OVER (UNDER) EXPENSES	0	(23,865)
TRANSFER IN		23,865
NET ASSETS AT 09/30/21		0
NET ASSETS AT 09/28/22		(0)

Supplemental Schedule  
District 7  
HUMAN RESOURCE DEVELOPMENT COUNCIL, INC.  
Billings, Montana

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

HUD - YOUTH DEMONSTRATION PROJECT

GRANT PERIOD: September 1, 2020 to September 30, 2022

GRANT NUMBER: MT0076Y8T001899  
MT0076Y8T001800

	BUDGET	ACTUAL
REVENUE		
Grant	\$ 199,760	\$ 199,760
Non-Federal Match	40,727	
In Kind		367
TOTAL REVENUES	240,487	200,127
EXPENSES		
Salaries & Fringe Benefits	121,991	128,946
Supportive Services	14,500	7,740
Housing/Rental Assistance	61,100	69,389
Program Operations	17,989	20,104
Administrative Expenses	24,907	23,233
In Kind		367
TOTAL EXPENSES	240,487	249,779
REVENUE OVER (UNDER) EXPENSES	0	(49,652)
TRANSFER IN		49,652
NET ASSETS AT 09/01/20		0
NET ASSETS AT 09/30/22		(0)

## SINGLE AUDIT SECTION



**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023**

<b>Federal Grantor/ Pass-through Grantor/ Program Title</b>	<b>Begins</b>	<b>Ends</b>	<b>Assistance Listing Number</b>	<b>Agency or Pass-through Number</b>	<b>Program or Award Amount</b>	<b>Passed Through to Subrecipients</b>	<b>Federal Expenditures</b>
<b>US Department of Agriculture</b>							
<i>MT Department of HHS</i>							
Child & Adult Care Food Progr. 2021-22	10/1/2021	9/30/2022	10.558	Perm Agreement	387,487	0	117,028
Child & Adult Care Food Progr. 2022-23	10/1/2022	9/30/2023	10.558	Perm Agreement	364,153	0	347,850
					<u>751,640</u>	<u>0</u>	<u>464,878</u>
<b>SNAP Cluster</b>							
Employment & Training 2022	7/1/2022	9/30/2022	10.561	Easterseals Goodwill	83,680	0	27,825
Employment & Training 2023	10/1/2022	9/30/2023	10.561	Easterseals Goodwill	201,388	0	119,589
ARPA Employment & Training	10/1/2022	6/30/2023	10.561	Easterseals Goodwill	40,000	0	9,786
<b>Total SNAP Cluster</b>					<u>325,068</u>	<u>0</u>	<u>157,201</u>
Crow Food Distribution	10/1/2021	9/30/2023	10.567	22-027-25006-0	310,926	0	180,513
Crow Food Distribution	10/1/2022	9/30/2024	10.567	23-027-25006-0	248,100	0	80,131
					<u>559,026</u>	<u>0</u>	<u>260,644</u>
<b>Total Department of Agriculture</b>					<u><b>1,635,734</b></u>	<u><b>0</b></u>	<u><b>882,722</b></u>

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See independent auditor's report

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
For the Year Ended June 30, 2023**

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Assistance Listing Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
<b>US Department of Housing &amp; Urban Development Neighborworks Montana</b>							
HUD Housing Counseling Program	4/1/2021	9/30/2022	14.169	MOU	79,615	0	44,856
HUD Housing Counseling Program	10/1/2022	9/30/2023	14.169	MOU	74,000	0	23,750
<b>Total Neighborworks Montana</b>					<b>153,615</b>	<b>0</b>	<b>68,606</b>
<b>MT Department of HHS</b>							
HUD Emergency Solutions Grant (ESG)	7/1/2021	5/31/2023	14.231	20-028-51005-0	29,106	0	28,943
HUD Emergency Solutions Grant (ESG)	9/1/2022	7/31/2023	14.231	21-028-51005-0	122,965	0	115,111
HUD Emergency Solutions Grant (ESG)	11/1/2022	11/31/2023	14.231	22-028-51005-0	117,080	0	0
HUD Emergency Shelter Dist 2	11/1/2022	10/31/2023	14.231	22-028-51013-0	18,517	0	4
HUD Emergency Shelter CARES	4/1/2020	9/30/2023	14.231	20-028-19005-0	1,849,247	44,066	224,141
					<b>2,136,915</b>	<b>44,066</b>	<b>368,200</b>
Housing Opportunities for Persons with Aids	9/1/2022	8/31/2022	14.241	22-028-52002-0	145,631	0	12,012
HOPWA RENEWAL	9/1/2022	8/31/2023	14.241	23-028-52002-0	134,475	0	86,346
HOPWA Plus	9/1/2021	9/30/2022	14.241	21-028-53002-0	94,769	0	30,423
HOPWA Plus	9/1/2022	9/30/2023	14.241	22-028-53002-0	207,699	0	112,161
HOPWA CARES ACT	4/1/2020	6/14/2023	14.241	20-028-19023-0	104,460	0	31,093
					<b>687,034</b>	<b>0</b>	<b>272,036</b>
<b>Direct</b>							
HUD Youth Demonstration Project	5/11/2021	9/30/2022	14.276	MT0076Y8T001899	154,178	0	19,030
HUD Youth Demonstration Project	10/1/2022	9/30/2023	14.276	MT0076Y8T002101	103,150	0	103,150
					<b>257,328</b>	<b>0</b>	<b>122,180</b>
<b>Total Department of HUD</b>					<b>3,234,892</b>	<b>44,066</b>	<b>831,021</b>

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**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
For the Year Ended June 30, 2023**

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Assistance Listing Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
<b>US Department of Labor</b>							
<i>MT Department of Labor</i>							
<b>WIOA Cluster</b>							
Work Innovation & Opportunities Act	7/1/2022	12/31/2023	17.259	DLISFY20CONWSD_100	298,028	0	290,821
Work Innovation & Opportunities Act Carryover	7/1/2022	12/31/2023	17.259	DLISFY20CONWSD_100	22,365	0	22,365
<b>Total Department of Labor WIOA Cluster</b>					<b>320,393</b>	<b>0</b>	<b>313,186</b>
<b>US Department of Treasury</b>							
<i>Internal Revenue Service--Montana Credit Unions for Community Development</i>							
Emergency Rental/Housing Stability (NAAP)	12/1/2021	9/30/2022	21.023	22-028-17005-0	678,481	0	42,430
Emergency Rental/Housing Stability (NAAP)	10/1/2022	9/30/2024	21.023	23-028-17005-0	703,435	0	119,354
<b>Total Department of Treasury</b>					<b>1,381,916</b>	<b>0</b>	<b>161,784</b>
<i>MT Department of HHS</i>							
DOE WX 2022-23	7/1/2022	6/30/2023	81.042	22-028-30025-0	192,288	0	188,262
Crow DOE WX 2022-23	7/1/2022	6/30/2023	81.042	22-028-30031-0	73,567	0	51,751
Northern Cheyenne DOE WX 2022-23	7/1/2022	6/30/2023	81.042	22-028-30034-0	60,748	0	19,514
<b>Total Department of Energy</b>					<b>326,603</b>	<b>0</b>	<b>259,527</b>
<b>US Department of Health and Human Services</b>							
<i>MT Department of HHS</i>							
Runaway Homeless Youth	9/30/2021	9/28/2022	93.550	90CX7083-04-00	194,650	0	22,453
<b>Total Homeless Youth</b>					<b>194,650</b>	<b>0</b>	<b>22,453</b>

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**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
For the Year Ended June 30, 2023**

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Assistance Listing Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
<b>US Department of Health and Human Services</b>							
<i>MT Department of HHS</i>							
<b>477 Cluster</b>							
WoRC/Pathways Yellowstone 2022-23	7/1/2022	6/30/2023	93.558	23-022-28022-0	1,397,088	0	1,238,192
Employment Services Yellowstone	7/1/2022	6/30/2023	93.558	23-022-28022-0	172,609	0	126,016
WoRC/Pathways Carbon/Stillwater/Sweet Grass 2022-20	7/1/2022	6/30/2023	93.558	23-022-28022-0	69,393	0	32,880
WoRC/Pathways Big Horn 2022-23	7/1/2022	6/30/2023	93.558	23-022-28022-0	439,558	0	307,447
Employment Services Big Horn	7/1/2022	6/30/2023	93.558	23-022-28022-0	86,620	0	13,678
WoRC/Pathways FES Yellowstone 2022-23	7/1/2022	6/30/2023	93.558	23-022-28022-0	24,000	0	17,866
WoRC/Pathways Big Horn/Pathways FES 2022-23	7/1/2022	6/30/2023	93.558	23-022-28022-0	20,969	0	9,712
					2,210,237	0	1,745,791
CSBG 2022	1/1/2022	9/30/2023	93.569	22-028-10005-0	519,161	0	405,347
CSBG 2023	1/1/2023	9/30/2024	93.569	23-028-10005-0	525,468	0	857
CSBG CARES Act	5/1/2020	9/30/2023	93.569	21-028-19045-0	469,171	0	235,174
					1,513,800	0	641,378
CCS/CCC (Child Care R&R)	10/1/2021	9/30/2022	93.575	2225CCRR0077	1,481,484	0	252,933
CCS/CCC (Child Care R&R)	10/1/2022	9/30/2023	93.575	2325CCRR0085	1,750,810	0	967,977
CC Stars to Quality	10/1/2021	9/30/2022	93.575	2225CCRR0077	189,871	0	20,436
CC Elementary Out Of School Scholarships	6/1/2022	9/30/2022	93.575	2225CCRR0077	2,263,660	0	1,681,227
					5,685,824	0	2,922,574
<b>Total 477 Cluster</b>					<b>9,409,861</b>	<b>0</b>	<b>5,309,743</b>

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**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
For the Year Ended June 30, 2023**

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Assistance Listing Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
<b>US Department of Health and Human Services</b>							
<i>MT Department of HHS</i>							
LIWAP Admin	10/1/2022	9/30/2023	93.499	22-028-18052-0	20,236	0	20,236
LIWAP Outreach	10/1/2022	9/30/2023	93.499	22-028-18052-0	20,236	0	20,236
<b>Total LIWAP</b>					<b>40,472</b>	<b>0</b>	<b>40,472</b>
LIWAP WX 2021-22	7/1/2021	9/30/2022	93.568	21-028-16005-0	781,499	0	193,305
LIWAP WX 2021-22 FY 22 Exp Reallocated	7/1/2021	9/30/2022	93.568	21-028-16005-0		0	(78)
LIWAP WX 2022-23	7/1/2022	9/30/2023	93.568	22-028-16005-0	808,320	0	593,212
LIWAP WX CT 2021-22	7/1/2021	9/30/2022	93.568	21-028-16011-0	115,909	0	16,795
LIWAP WX CT 2022-23	7/1/2022	9/30/2023	93.568	22-028-16011-0	115,264	0	114,799
LIWAP Administration 2020-22	10/1/2020	9/30/2022	93.568	21-028-13005-0	171,994	0	15,162
LIWAP Administration 21-23	10/1/2021	9/30/2023	93.568	22-028-13005-0	179,999	0	159,466
LIWAP Administration 22-24	10/1/2022	9/30/2024	93.568	23-028-13005-0	188,319	0	0
LIWAP Education/Advocacy 2021-22	10/1/2021	9/30/2022	93.568	21-028-13005-0	99,030	0	1,588
LIWAP Education/Advocacy 21-23	10/1/2021	9/30/2023	93.568	22-028-13005-0	97,485	0	40,957
LIWAP Education Advocacy 22-24	10/1/2022	9/30/2024	93.568	23-028-13005-0	174,346	0	0
LIWAP CRF 2021-23	10/1/2021	9/30/2023	93.568	22-028-13005-0		0	30,455
LIWAP CRF 2022-24	10/1/2022	9/30/2024	93.568	23-028-13005-0		0	808,024
LIWAP Outreach 2021-22	10/1/2020	9/30/2022	93.568	21-028-13005-0	51,898	0	1,146
LIWAP Outreach 2022-2024	10/1/2022	9/30/2024	93.568	23-028-13005-0	51,898	0	0
ARPA LIEAP Weatherization	7/1/2021	9/30/2022	93.568	21-028-19090-4	1,060,957	0	150,112
ARPA LIEAP Weatherization FY 22 Exp Reallocated	7/1/2021	9/30/2022	93.568	21-028-19090-4		0	(194)
ARPA CT LIEAP Weatherization	7/1/2021	9/30/2022	93.568	21-028-19091-0	158,058	0	33,176
ARPA CT LIEAP Weatherization FY 22 Exp Reallocated	7/1/2021	9/30/2022	93.568	21-028-19091-0		0	(40)
ARPA LIEAP Administration	10/1/2021	9/30/2022	93.568	21-028-19052-0	304,862	0	155,131
ARPA LIEAP Client Education	10/1/2021	9/30/2022	93.568	21-028-19052-0	45,417	0	17,593
ARPA LIEAP CRF	10/1/2021	9/30/2022	93.568	21-028-19052-0		0	177,328
ARPA LIEAP Outreach	10/1/2021	9/30/2022	93.568	21-028-19052-0	62,406	0	39,119
<b>Total LIEAP</b>					<b>4,467,661</b>	<b>0</b>	<b>2,547,055</b>
<b>Total Department of HHS</b>					<b>14,112,644</b>	<b>0</b>	<b>7,919,724</b>

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**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
For the Year Ended June 30, 2023**

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Assistance Listing Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
<b>US Department of Homeland Security</b>							
<i>Emergency Food and Shelter National Board Program, United Way, Fairfax, VA</i>							
Big Horn FEMA Phase 39	11/1/2021	6/30/2023	97.024	39-5530-01	5,279	5,173	5,279
Big Horn FEMA Phase 40	11/1/2021	12/31/2023	97.024	40-5530-01	8,221	0	164
<b>Total FEMA / Homeland Security</b>					<b>13,500</b>	<b>5,173</b>	<b>5,443</b>
<b>TOTAL FEDERAL CASH AWARDS</b>					<b>\$ 21,025,682</b>	<b>\$ 49,239</b>	<b>10,373,408</b>
<b>NON-CASH ASSISTANCE</b>							
<b>US Department of Agriculture</b>							
<i>MT Department of HHS</i>							
Commodities -- Crow			10.567				\$ 151,417
							\$ 151,417

The accompanying notes are an integral part of this schedule  
See independent auditor's report

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2023**

**NOTE 1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 *US Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of District 7.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3. INDIRECT COST RATE**

The HRDC has elected not to use the 10 percent *de minimis* indirect cost rate allowed under Uniform Guidance.

**See independent auditor's report**



CARVER  
FLOREK &  
JAMES, CPA's

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of  
District 7 Human Resources Development Council  
Billings, Montana

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of District 7 Human Resources Development Council, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated December 5, 2023.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered District 7 Human Resources Development Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District 7 Human Resources Development Council's internal control. Accordingly, we do not express an opinion on the effectiveness of District 7 Human Resources Development Council's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether District 7 Human Resources Development Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carver Florek & James, CPAs*

Carver Florek & James, CPA's  
Missoula, Montana  
December 5, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of  
District 7 Human Resources Development Council  
Billings, Montana

**Opinion on Each Major Federal Program**

We have audited District 7 Human Resources Development Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on District 7 Human Resources Development Council's major federal programs for the year ended June 30, 2023. District 7 Human Resources Development Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, District 7 Human Resources Development Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2023.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of District 7 Human Resources Development Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of District 7 Human Resources Development Council's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to District 7 Human Resources Development Council's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on District 7 Human Resources Development Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about District 7 Human Resources Development Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding District 7 Human Resources Development Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of District 7 Human Resources Development Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of District 7 Human Resources Development Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance what we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Carver Florek & James, CPAs*

Carver Florek & James, CPA's  
Missoula, Montana  
December 5, 2023

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2023**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

Type of auditor’s report issued on whether the financial statements were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified that are not considered to be a material weaknesses? No

Noncompliance material to financial statements noted? No

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? No

Type of auditor’s report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

*Identification of Major Federal Program(s):*

U. S. Department of Energy  
Weatherization Assistance for Low-Income Persons ALN 81.042  
U. S. Department of Health and Human Services  
Low-Income Home Energy Assistance Program ALN 93.568

The dollar threshold used to distinguish between Type A and Type B programs as described in the Uniform Guidance was \$750,000.

Auditee qualified as a low-risk auditee? Yes

**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2023**

**Section II – Financial Statement Findings**

None reported

**Section III – Federal Awards Findings & Questioned Costs**

None reported

**Section IV – Summary Schedule of Prior Audit Findings**

2022-001 INSURANCE COVERAGE – ALLOWABLE COST PRINCIPLES

Implemented

**B.O.C.C. Regular**

2. b.

**Meeting Date:** 01/16/2024

**Title:** Annual Comprehensive Financial Report (ACFR) FY23

**Submitted By:** Anna Ullom, Senior Accountant

---

**TOPIC:**

Yellowstone County's Annual Comprehensive Financial Report for FY2022-2023.

**BACKGROUND:**

Yellowstone County's Annual Comprehensive Financial Report for FY2022-2023.

**RECOMMENDED ACTION:**

File

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**Attachments**

ACFR Final FY23

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*Yellowstone County, Montana*

*ANNUAL*

*COMPREHENSIVE*

*FINANCIAL*

*REPORT*



**FISCAL YEAR 2023**

**JULY 1, 2022 - JUNE 30, 2023**



**YELLOWSTONE COUNTY, MONTANA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**For the Fiscal Year Ended June 30, 2023**

Prepared by: Finance Department -

Jennifer Jones, Director

I. INTRODUCTORY SECTION (Unaudited)



**YELLOWSTONE COUNTY, MONTANA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**YELLOWSTONE COUNTY, MONTANA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
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**YELLOWSTONE COUNTY, MONTANA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2023**

*Yellowstone County*



FINANCE  
(406) 256-2718  
(406) 254-7929 (FAX)

P.O. Box 35003  
Billings, MT 59107-5003

December 11, 2023

**Board of County Commissioners**  
**Citizens of Yellowstone County**  
**Billings, Montana**

The Annual Comprehensive Financial Report of Yellowstone County (the County) for the fiscal year ended June 30, 2023 is hereby submitted. State law requires that counties publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP), and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This annual comprehensive financial report meets all required criteria specified by the State, to report the Budgetary, Accounting and Financial Reporting System (BARS), prepared in conformance with the principles and standards for financial reporting as promulgated by the Governmental Accounting Standards Board (GASB). Pursuant to those requirements, the finance department hereby issues the annual comprehensive financial report of Yellowstone County for the fiscal year ended June 30, 2023.

This report consists of management's representations concerning the finances of Yellowstone County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Yellowstone County has established a comprehensive internal control framework that is designed to protect the government's assets from material loss, theft, or misuse; compile sufficient reliable information for the preparation of Yellowstone County's financial statements in conformity with GAAP; and ensure compliance with laws, regulations, and contracts. Because the cost of internal controls should not outweigh their benefits, Yellowstone County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2023**

Yellowstone County’s financial statements have been audited by KCoe Isom, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Yellowstone County for the fiscal year ended June 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts, and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Yellowstone County’s financial statements for the fiscal year ended June 30, 2023 are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Yellowstone County has usually been part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. In FY23, a Single Audit engagement did take place, since the County met the threshold for expenditures of Federal government awards of at least \$750,000. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Yellowstone County’s MD&A can be found immediately following the report of the independent auditors.

**FINANCIAL STATEMENT PRESENTATION**

This Annual Comprehensive Financial Report includes all of the financial statements and reports as required by the Governmental Accounting Standards Board. Designed to meet the needs of a broad spectrum of financial statement readers, this Annual Comprehensive Financial Report is divided into four major sections.

1. **Introductory Section:** As the title indicates, this section introduces the reader to the report and includes the table of contents, transmittal letter, organization chart, and list of elected officials.
  
2. **Financial Section:** Includes the following subsections –
  - Independent Auditor’s Report
  - Management’s Discussion and Analysis (MD&A) – This report is a narrative providing information and analysis about the County’s financial position, results of operations for the audited year, and significant changes from the prior year.
  - Basic Financial Statements – These include government-wide financial statements which report on both governmental and business-type activities on a full accrual (business-like) basis.
  - Notes to Basic Financial Statements – Explanatory narratives, details, and reconciliations that are critical to an understanding of the basic financial statements.
  - Required Supplementary Information
  - Fund Financial Statements – These statements provide additional reporting for the major and nonmajor funds.



**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2023**

3. **Statistical Section:** Although this section contains substantial financial information, these tables differ from financial statements in that they present some non-accounting data and are designed to reflect social and economic data, as well as the fiscal capacity of the County.
4. **Single Audit Section:** This is a requirement of all non-Federal entities that expend \$750,000 or more of federal awards in a fiscal year. The purpose of this audit is to test compliance with Federally awarded programs.

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single accounting entity. Therefore, from an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other. Each accounting entity is accounted for in a separate "fund." A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **PROFILE OF THE COUNTY**

Yellowstone County (population 169,852), created by legislative enactment in 1883, is located in the south-central section of Montana and includes the incorporated City of Billings, which is the County seat and most populous city in the state (population 119,960); and also includes the incorporated City of Laurel (population 7,203) and Town of Broadview (population 202). The County imposes tax levies for jurisdictions under the authority of the Board of County Commissioners, which includes county funds and some special districts, such as the Big Sky Economic Development Authority (BSEDA). The Board of County Commissioners also approves levies requested by boards of special cemetery and fire districts. The County does bill, collect, and distribute property taxes on behalf of other taxing entities such as the State of Montana, schools and cities, but does not approve their levies.

The Board of County Commissioners is a commission form of government with a three-member board comprised of officials elected at-large from three different district boundaries to six-year terms on a staggered two-year cycle. The County has the authority to cause actions that are statutorily permitted under Montana law. The Board of County Commissioners establishes budget authority and policies for County departments.

Budgetary control is maintained through an annual budget adopted by the County Commissioners. Public hearings are published and generally conducted in May or June of each year. The final budget must be adopted by the first Thursday in September or 30 days after receiving the certified taxable values from the State of Montana. Budgetary authority is flexible in that the Commissioners may make transfers among budget object lines within a fund and make budget amendments with statutory restrictions when considered necessary for proper administration of County government. Budget amendments may be passed by the Board of County Commissioners after conducting two published public hearings. The level of budgetary control is established at the fund level. Budget comparisons for the major governmental funds are presented as part of the basic financial statements. These statements also show the original budget that was adopted for the major funds. Generally, the revisions made during the fiscal year are related to grant funding and associated expenditures.

**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2023**

Yellowstone County provides a full range of services as mandated by Montana statutes, including general government, public works, public safety, public health, social and economic, culture and recreation, and community development. Some of the more significant departments and functions within these areas include:

**General Government** – County Commissioners, Treasurer, Finance, Elections, Records, Auditing, Facility Maintenance, Property and Liability Insurance, Planning and Clerk of District Court

**Public Safety** – Sheriff’s departments including administration, patrol, detectives, civil, records, adult detention, and communications. Other public safety functions include youth detention, county attorney prosecution, disaster and emergency services and traffic safety programs.

**Public Works** – County road and bridge projects and maintenance, weed control, junk vehicle control, and RSID construction and maintenance.

**Public Health** – Funding support for operations of the public health department (Riverstone Health), mental health treatment and involuntary commitment costs, animal control, and alcohol rehabilitation programs.

**Social and Economic Services** – Senior citizen program funding, extension & agricultural services, and low income medical and rent assistance programs.

**Culture and Recreation** – Library and museum funding, and county parks.

**Conservation of Natural Resources** – Soil Conservation programs and Air Quality Control funding

**Community Development** – Community Development Block Grant projects

The County also operates the METRA (Montana Exposition, Trade, and Recreation Arena) and adjacent buildings and grounds. This facility includes 3 large multi-purpose event centers, large adjacent parking, grounds, and ancillary buildings.

## **FACTORS AFFECTING FINANCIAL CONDITION**

### **General Operating Environment**

The information presented in the financial statements is perhaps best understood from the broader perspective when it is considered with the specific perspective in which the County operates.

Local business activity includes agricultural, medical, retail, industrial, petroleum refining, banking, mining, and utility enterprises; which contribute substantially to the County's economy and tax base. The County is home to three substantial oil refineries, two major hospitals, and is the major retailer to a large geographical area. Billings also is an important tourism and cultural center to the region. These businesses and industries have historically provided a stable economy for the community and have provided for steady population and economic growth.

Montana’s tax structure predominately relies on income, mineral, property, gambling, and motor vehicle taxes. Counties directly levy property taxes and indirectly share in mineral, gambling and motor vehicle taxes by receiving revenue distribution from the State referred to as the entitlement share that is supported by the aforementioned taxes. The State has no general sales tax although some communities in the State are permitted to levy a local sales tax (referred to as the resort tax). Yellowstone County is not currently permitted to levy a local sales tax.

**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2023**

Property taxing authority is statutorily determined and taxing authority above the allowed maximum level must be voter approved. The local governing bodies determine the amount of property tax revenue they wish to levy annually up to the maximum allowed. New property revenues are permitted for new construction valuation and a statutorily determined acceptable inflation growth indexed to 50% of the State's rate of inflation, averaged over the past 3 years. For FY23, that rate equaled 1.77%, and for FY24 the rate will be 2.46%.

The Management Discussion and Analysis provides additional discussion of specific pending financial impacts on the County.

### **Recent Events and Economic Conditions**

The County has continued infrastructure projects at MetraPark with ARPA funds which will enhance that campus's capacity to serve in the event of a wide range of regional events that may involve evacuation, medical emergency, and more. The next 12 months will see the County complete plans and various options for law enforcement and judicial related needs that will be necessary for the next 20 – 30 years. Both processes just mentioned are critical in the meeting of Yellowstone's primary mission to its citizens of maintaining public safety and public health.

The Billings area continues to benefit as the regional hub for healthcare and one of our largest employers at approximately 15,000 employees. Billings currently has two accredited hospitals, with one now the first and only Level One Trauma Center in Montana and Wyoming. A new four-year medical school in Billings welcomed its inaugural class in the fall of 2023 and now has future plans to open Montana's first school of veterinary medicine.

Additionally, we continue to be the hub for the oil and gas industry in our region. We currently have three large refineries that frequently provide their employees with salaries that are above the median for our region. We saw the oil and gas industry soften during fiscal year 2023 with a price per barrel of \$70.66 as of June 30, 2023. As of November 2023, price per barrel sits at \$77.69 and is predicted to increase slightly in 2024.

Our region continues to see growth in our housing industry with median average home price listed at \$379,000. We continue to see population growth in terms of in-bound moves, with residents more than four times more likely to stay and build their life in our area versus other areas in Montana. Some recent highlights in this area include Costco opening their new, expanded facility in southwest Billings, entry of a new airline service and the expansion of flights by another airline at Logan International Airport and Coca-Cola's new bottling and distribution facility.

The unemployment rate for Yellowstone County has declined to 2.7% as of June 30, 2023, as compared to 2.8% as of June 30, 2022. Generally, the diversity provided by local energy, retail, medical, and agriculture businesses help stabilize employment swings in our region. Unemployment rates are a bit less useful as the country has emerged from the COVID-19 pandemic. A large number of people have yet to re-enter the workforce since that contraction of our economy. Much of this is due to generous federal spending for extended benefits that have provided some the opportunity to remain out of the workforce.

**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2023**

**Internal Controls**

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding; (1) the safeguarding of assets against loss from unauthorized uses; (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets; and (3) maintaining compliance with laws and regulations. The concept of reasonable assurance recognizes the costs of internal control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe the County's internal controls adequately safeguard assets, provide reasonable assurance of proper recording of financial transactions, and maintain compliance with laws and regulations.

As a recipient of Federal and State financial assistance, the County also is responsible for ensuring adequate internal control is in place to ensure compliance with applicable laws and regulations related to major programs. This internal control is subject to periodic evaluation by management and the internal audit staff of the County.

**Risk Management**

The County uses a self-funded Property and Liability Insurance Fund because the County considers it to be cost effective to self-insure for routine claims and reinsure for catastrophic losses. The County carries commercial liability coverage with a current deductible of \$250,000 and an aggregate limit of \$5,000,000 per year. Coverage of \$5 million per year is anticipated to provide a high degree of safety from catastrophic losses. The Property and Liability Insurance Fund has an accrued liability balance of \$800,950, which is considered to be sufficient to fund the incurred claims against the County. See footnote 10 for additional discussion on liability re-insurance. The County also carries \$244.26 million in property damage coverage with a \$100,000 deductible on buildings and their contents.

See footnotes 10 and 11 for additional information on coverages related to worker's compensation and health insurance.

**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2023**

**Cash Management**

The County currently has an investment program agreement with the local schools, cemetery, rural fire and other special districts to invest their funds as part of an investment pool. The County invests the funds at a fee of 1.00% of the interest proceeds received for the month. Currently the County invests in repurchase agreements, U.S. government securities, agencies of the U.S. government, insured certificates of deposit and the STIP program with the State of Montana. The rate of return for the investment pool is net of bank service fees incurred for the operational costs of the participating pool members. Investments are limited to a 5-year maturity. A comparison of previous years' investment results are as follows:

	<u>Total Interest Earned</u>	<u>Average Investment Balance</u>	<u>Rate of Return</u>
F.Y. 13-14	786,253	153,628,654	0.51%
F.Y. 14-15	1,110,436	148,673,700	0.75%
F.Y. 15-16	1,136,874	152,434,141	0.75%
F.Y. 16-17	1,608,857	163,317,123	0.99%
F.Y. 17-18	2,626,690	184,972,330	1.42%
F.Y. 18-19	3,428,730	181,022,478	1.89%
F.Y. 19-20	2,821,458	192,588,686	1.46%
F.Y. 20-21	461,093	212,837,658	0.22%
F.Y. 21-22	846,997	231,994,654	0.37%
F.Y. 22-23	7,783,606	264,620,837	2.94%

The rate of return for FY23 showed a consistent increase in yields throughout the year that ranged from 1.38% in July 2022 to 3.93% in June 2023. Yields on the shorter end of the yield curve benefited the most, and continue to do so as the Federal Reserve has aggressively raised rates to combat inflation. In FY23, the FOMC increased the federal interest rate seven times totaling 3.5% in order to help combat inflation. As of this writing, general consensus is that we are at the end of the rate increases with possible reductions in FY24. Yellowstone County has been seeking investments with extended call protection to mitigate risk of declining rates. See footnote 4 for additional information on cash and cash investments.

**Debt**

At June 30, 2023 Yellowstone County has a number of debt issues outstanding. These issues include \$7,045,000 in limited tax general obligation bonds; and \$278,000 of rural special improvement district bonds for which the County has limited secondary responsibility. The County has one note payable owed to Montana Board of Investments with an outstanding balance due of \$307,452 as of June 30, 2023.

See footnote 8 and the MD&A for additional information on long-term county debt.

**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2023**

**Pension and Other Post-Retirement Benefits and Obligations**

All county employees may elect participation in the Public Employees Retirement System (PERS) or Sheriff Retirement System (SRS) if they meet eligibility criteria. Employees exceeding 960 hours of work in a year must participate in PERS if they're in a covered position. Effective July 1, 2021 the current employer contribution rates are 8.87% of covered payroll for PERS and 13.12% for SRS. New employees have the option to elect membership in either a defined benefit (DB) plan or defined contribution (DC) plan. Employees hired before July 1, 2002 have had the opportunity to select their retirement option (DB or DC). Employees hired after July 1, 2002 have 12 months to select an irrevocable retirement option. Funding requirements and plan administration is the responsibility of the State of Montana.

The County allows retiring employees who are not yet eligible for Medicare the option to retain health insurance coverage through the County's plan. Eligible retirees and their dependents can maintain County coverage provided they pay the full cost of insurance premiums. Retirees who qualify for Medicare but have a spouse under the age of 65 or dependents may elect to keep the spouse and / or dependents on the plan, providing that the retiree pays the coverage costs in full.

Terminating employees that do not elect or are not eligible for a pension may elect to retain County health coverage under the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA). This coverage may be elected and paid for by the terminating employee for up to 18 months.

See footnotes 11E and 12 for additional information on pension and other post-retirement benefits and obligations.

**ACKNOWLEDGEMENTS**

The goal of this report is to provide useful information regarding the use of the resources provided to Yellowstone County governmental operations. This financial report is simply one method of reflecting efforts of all those who serve in County government. Without our citizens and businesses providing the funding and direction for needed services and programs, Yellowstone County government could not function. We appreciate the efforts of everyone who works to improve the community and its governments.

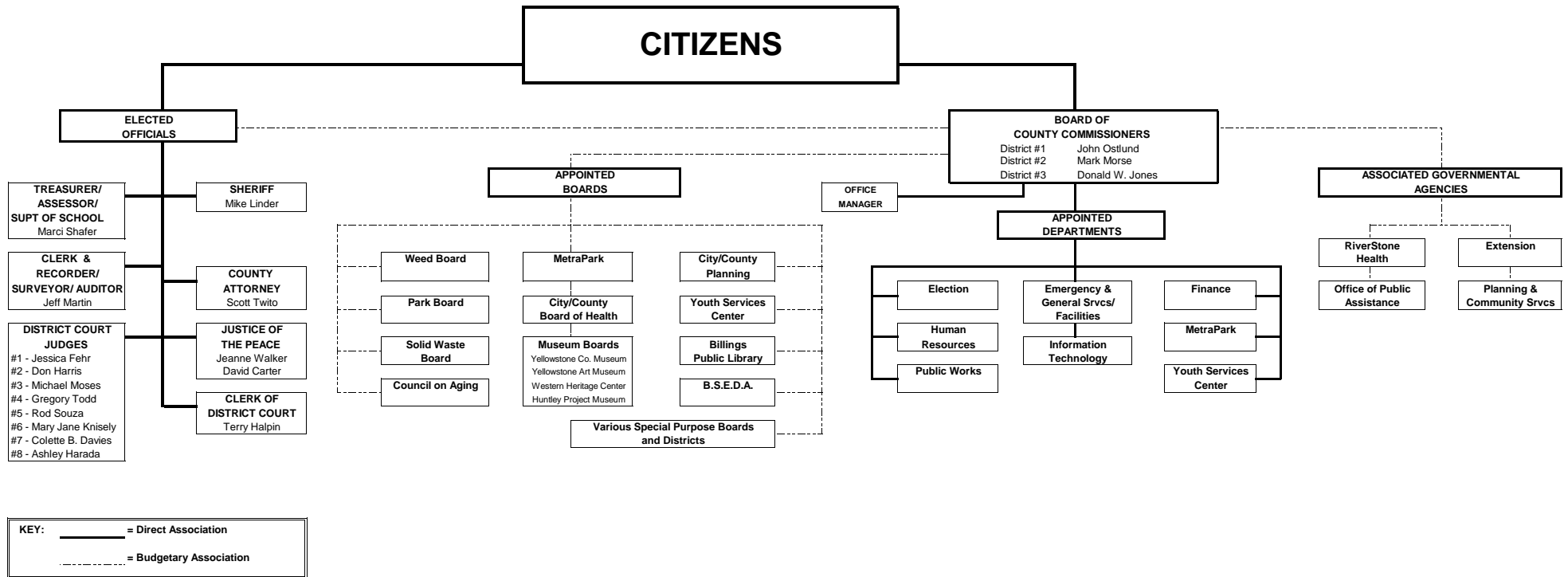
I would like to express my appreciation to the finance department staff and the staffs of all the County offices for providing excellent work and cooperation during the year. Although the finance department takes on the task of preparing the financial report, all County departments contribute to the effort required to maintain our financial system.

A special "thank you" is extended to Lisa Sticka, Anna Ullom, and Juli Bjornebo for their work in the preparation of the financial report, and assistance with the audit. I would also like to thank KCoe Isom, LLP for their assistance, and for the auditing of this report.

Respectfully submitted,

  
Jennifer Jones, Finance Director

# YELLOWSTONE COUNTY, MONTANA ORGANIZATIONAL CHART



Updated: Jun 30, 2022

**YELLOWSTONE COUNTY, MONTANA**  
**ELECTED OFFICIALS**  
**As of June 30, 2022**

<b><u>Office</u></b>	<b><u>Name</u></b>	<b><u>Term Ends December 31,</u></b>
Commissioner (Chair)	John Ostlund	2026
Commissioner	Donald W. Jones	2024
Commissioner	Mark Morse	2028
Attorney & Public Administrator	Scott Twito	2026
Auditor, Clerk and Recorder & Surveyor	Jeff Martin	2026
Clerk of District Court	Terry Halpin	2024
Justice of Peace	David Carter	2026
Justice of Peace	Jeanne Walker	2026
Sheriff & Coroner	Mike Linder	2026
Treasurer, Assessor & Superintendent of Schools	Marci Shafer	2024



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## II. FINANCIAL SECTION



## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
Yellowstone County, State of Montana  
Billings, Montana



### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yellowstone County, State of Montana (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

## **INDEPENDENT AUDITORS' REPORT**

(Continued)

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

GAAP requires that the management's discussion and analysis, the Employee Group Benefits Plan - Other Postemployment Benefits (OPEB), the Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Contributions be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## INDEPENDENT AUDITORS' REPORT

(Continued)

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, combining fund statements – nonmajor governmental and internal service funds, statement of revenues, expenditures, and changes in funds balance – budget and actual – major governmental debt service and capital projects funds, and statement of revenues, expenditures, and changes in fund balance – budget and actual – nonmajor governmental funds, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KCoe Jam, LLP

December 20, 2023

Billings, Montana

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

We offer readers of Yellowstone County’s financial statements this narrative and analysis of the financial activities of the County for the fiscal year ended June 30, 2023, and the financial position as of June 30, 2023. Please consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which precedes this report.

**Financial Highlights**

- The general fund’s fund balance increased by \$2,041,722. FY23 interest collections in the general fund increased from the prior year by \$2,171,336 as interest rates were significantly higher than the previous year. General Property Taxes increased \$649,057 largely due to new properties assessed for the first time. Marijuana Local Option Tax collections increased \$505,140 over FY22. However, document filing fees showed a decrease of \$435,512 as title companies are filing fewer pages.
- The road fund balance decreased by \$19,359. This decrease is primarily due to the ability of the Road fund to move \$1.75 million into the CIP fund for future projects.
- The liability insurance fund balance declined by \$970,319. This is due to \$345,000 in claim expense for the settlement of a few larger claims and an increase of \$420,000 in loss contingency based on current pending litigation. The fund remains fiscally sound, and it is fully committed to allocate future resources to support the fund.
- The Sheriff’s public safety fund balance increased by \$628,280. This is mostly due to a transfer of \$1.25 million from the General Fund, and revenues increasing slightly more than expenditures, as well as some vacancy savings.
- The County Attorney’s fund experienced an increase in its fund balance of \$323,002, as a result of \$152,000 in revenue over expenditures in FY23, and unspent capital expenditure funds.
- The R.S.I.D Maintenance fund balance saw growth of \$202,384 in FY23 due to assessment increases.
- Metra’s operations experienced another favorable increase in its net position of \$1,266,090. FY23 mirrored the results from FY22, which had shown a substantial rebound post-COVID. Maintaining this improved performance speaks well for Metra and its staff. This sustained momentum was far from a given. We remarked on that uncertainty in last year’s report. The year was successful enough that Metra was able to transfer \$1,450,000 from its operations to Metra’s CIP to assist in funding capital expenditure needs on campus. No individual lines of revenue stand out for comment in that while a few were somewhat higher or lower, overall consistency was seen in aggregated revenue amounts. Such is the case with expenditures as well.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

- At the start of FY24, Metra hired a new general manager, and a comprehensive review of revenue opportunities is taking place. We are optimistic as to these initiatives enhancing our charges for services. We are also reviewing event mix and charges we absorb vs. those we bill our customers for the rental and use of our facilities. This should assist us on cost control.

Metra infrastructure needs are continuing to be addressed through ARPA (American Rescue Plan Act) funding. This addresses a long-term funding need to repair, replace, and upgrade critical infrastructure systems on that campus, including water, sanitary sewer, storm water and utilities, as Metra serves as Yellowstone County’s community shelter, emergency and large-scale disaster staging facility. These activities are scheduled to conclude by the end of 2024.

### **Explanation of the Financial Statements**

The MD&A is intended to serve as an introduction to the basic financial statements of Yellowstone County. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements.

**Government-wide financial statements.** The Government-wide financial statements are designed to provide readers with a broad overview of Yellowstone County’s finances, in a manner similar to a private sector business on a full accrual accounting basis.

The statement of net position presents information on all of Yellowstone County’s assets and liabilities, with the difference between the two reported as our net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of Yellowstone County is improving or declining.

The statement of activities presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (example: uncollected property taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Yellowstone County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs from user fees and charges (business-type activities). The governmental activities of Yellowstone County include general government, public safety, public works (roads and bridges), public health, social and economic programs, cultural and recreational programs, conservation of natural resources, and community/economic development. The business-type activities include refuse disposal and METRA civic center.

The government-wide financial statements can be found on pages 22-24 of this report.



**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control and account for resources that have been segregated for specific activities or objectives. Yellowstone County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal or contractual requirements. All of the funds of Yellowstone County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current fiscal year inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's recent financial performance.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's recent financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Yellowstone County maintains many individual governmental funds. The general fund, road fund, property and liability insurance fund, COVID-19 fund, public safety-sheriff fund, RSID bond fund, and capital improvement fund are all reported as major funds. Information for the major funds is reported separately in the governmental fund balance sheet and in the governmental fund's statement of revenues, expenditures, and changes in fund balances. Each of the major funds also reports the revenues and expenditures on a comparative basis with the annually appropriated budget both original and revised to demonstrate compliance with this budget. The remaining governmental funds are combined in a single aggregate presentation titled other nonmajor governmental funds.

Individual fund reports for each of the nonmajor governmental funds are presented in the combining financial statements in this report.

The basic governmental fund financial statements can be found on pages 25-31 of this report.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

**Proprietary funds.** Yellowstone County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Yellowstone County uses enterprise funds to account for operations of the refuse disposal fund and METRA civic center. Internal service funds are used to accumulate and allocate costs internally among various government department users or affiliated organizations. The three internal service funds utilized by the county include the health insurance fund, GIS, and the technology fund. Because these services predominately benefit governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements. Interdepartmental charges for internal service funds have been eliminated from the Statement of Activities.

Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities but provide more detail in addition to a cash flow statement. Internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund statements for the internal service funds are presented in the combining statements in this report.

The basic proprietary fund financial statements can be found on pages 32-36 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties and entities outside the government of Yellowstone County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Yellowstone County’s own programs.

The basic fiduciary fund financial statements can be found on pages 37-38 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data and reports presented in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 39-95 of this report.

**Required supplementary information.** All required supplementary information precedes the basic financial statements or is included in the basic financial statements and accompanying notes, except the Employee Group Benefits Plan – Other Postemployment Benefits (OPEB) schedule and the Schedule of Proportionate Share of the Net Pension Liability.

These schedules are located in the required supplementary information section on pages 96-102 of this report.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

**Government-wide Financial Analysis.**

Net position may serve as a useful indicator of a government's financial position, which is one of the reasons why the Governmental Accounting Standards Board (GASB) instituted GASB Statement #34 and required local governments to present net position information. Yellowstone County's net position (assets less liabilities) was \$211,394,209 as of June 30, 2023. The net position for governmental activities was \$169,526,346, while business-type activities' net position stood at \$41,867,863. The net position increase of \$18,846,475 from FY22 to FY23 was due in part to an increase of ARPA revenue of \$6.0 million, an increase of property tax revenue of \$2.4 million and an increase in investment earnings of \$3.5 million.

The County manages and budgets its resources in such a way as to provide for positive increases as part of its financial structure. This is an extension of applying the conservatism concept within GAAP. We work to come in slightly above projections in revenue where possible, and also project expenditures which may come in less than estimates, due to such things as vacancy savings due to employee turnover.

Net position increases afford the County the opportunity to accomplish several things. We can increase reserves where needed to strengthen some funds, we are able to accumulate resources to cover routine, yet material capital assets. Finally, we are able to place funds into our CIP fund, in order to provide for property acquisitions, and major asset replacement or refurbishment.

Of the County's year-end total net position of \$211,394,209 net investment in capital assets accounted for \$131,900,765 or 62.39% of total net position. Capital assets reflect the large investments in facilities and equipment that are necessary to provide large scale programs and services for the community. The restricted net position represents those funds legally required to be used for a specific purpose. That balance of \$14,710,793 accounts for about 6.96% of net position compared to 7.35% in FY22. Unrestricted net position of \$64,782,651 now accounts for 30.65% of the total net position, up from 27.85% in FY22. Unrestricted net position is primarily used as reserves for cash flow purposes in between real estate property tax collections, which are due in 50% installments on November 30 and May 31 of each year, and as reserves to provide against large unforeseen costs or events.

**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2023**

A comparison of the County's net position follows:

**Yellowstone County Net Position**

	Governmental Activities		Business Activities		Total	
	2023	2022	2023	2022	2023	2022
Current assets	\$ 135,724,743	\$ 131,609,760	\$ 12,027,856	\$ 11,359,091	\$ 147,752,599	\$ 142,968,851
Noncurrent assets	366,532	528,421	0	0	366,532	528,421
Capital assets	105,418,552	98,249,144	34,821,869	35,657,192	140,240,421	133,906,336
Deferred Outflows	8,701,671	8,385,249	403,461	497,982	9,105,132	8,883,231
<b>Total assets and deferred outflows</b>	<b>250,211,498</b>	<b>238,772,574</b>	<b>47,253,186</b>	<b>47,514,265</b>	<b>297,464,684</b>	<b>286,286,839</b>
Current liabilities	33,072,809	39,458,758	2,268,620	3,605,889	35,341,429	43,064,647
Noncurrent liabilities	43,839,243	34,097,511	2,837,960	2,357,461	46,677,203	36,454,972
Deferred Inflows	3,773,100	13,248,665	278,743	970,821	4,051,843	14,219,486
<b>Total liabilities and deferred inflows</b>	<b>80,685,152</b>	<b>86,804,934</b>	<b>5,385,323</b>	<b>6,934,171</b>	<b>86,070,475</b>	<b>93,739,105</b>
Net position:						
Net investment in capital assets	97,078,897	89,109,370	34,821,868	35,657,191	131,900,765	124,766,561
Restricted	14,710,793	14,158,671	0	0	14,710,793	14,158,671
Unrestricted	57,736,656	48,699,599	7,045,995	4,922,903	64,782,651	53,622,502
<b>Total net position</b>	<b>\$ 169,526,346</b>	<b>\$ 151,967,640</b>	<b>\$ 41,867,863</b>	<b>\$ 40,580,094</b>	<b>\$ 211,394,209</b>	<b>\$ 192,547,734</b>
<b>Change in net position</b>	<b>\$ 17,558,706</b>	<b>\$ 14,632,615</b>	<b>\$ 1,287,769</b>	<b>\$ 1,319,732</b>	<b>\$ 18,846,475</b>	<b>\$ 15,952,347</b>

**Governmental activities.**

The continued increase in net position for governmental activities of \$17,558,706 is due to \$2.4 million in vacancy savings, \$1.4 million of unspent contingency funds, an increase in ARPA revenue of \$6.0 million, an increase in property tax revenue of \$2.0 million and an increase in investment earnings of \$3.5 million.

**Business activities.**

These activities experienced an increase in net position of \$1,287,769 due to more events at MetraPark.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

**Yellowstone County's Change in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
<b>Revenues:</b>						
<b>Program revenues:</b>						
Special assessments	\$ 1,338,666	\$ 1,277,245	\$ 420,493	\$ 415,081	\$ 1,759,159	\$ 1,692,326
Licenses and permits	58,057	72,978	0	0	58,057	72,978
Intergovernmental	2,281,790	1,763,932	0	0	2,281,790	1,763,932
Fines and forfeitures	570,050	527,924	0	0	570,050	527,924
Charges for services	12,169,314	12,356,286	6,670,287	6,765,787	18,839,601	19,122,073
Operating grants and contributions	10,437,017	3,726,467	0	0	10,437,017	3,726,467
<b>Total program revenues</b>	<b>26,854,894</b>	<b>19,724,832</b>	<b>7,090,780</b>	<b>7,180,868</b>	<b>33,945,674</b>	<b>26,905,700</b>
General revenues:						
Property taxes	57,713,303	55,465,017	3,675,725	3,532,904	61,389,028	58,997,921
Licenses and permits	6,875,009	6,671,236	0	0	6,875,009	6,671,236
Intergovernmental	4,684,756	4,496,803	191,728	260,914	4,876,484	4,757,717
Other revenues	5,546,218	642,221	36,094	33,599	5,582,312	675,820
<b>Total general revenues</b>	<b>74,819,286</b>	<b>67,275,277</b>	<b>3,903,547</b>	<b>3,827,417</b>	<b>78,722,833</b>	<b>71,102,694</b>
<b>Total revenues</b>	<b>101,674,180</b>	<b>87,000,109</b>	<b>10,994,327</b>	<b>11,008,285</b>	<b>112,668,507</b>	<b>98,008,394</b>
<b>Expenses:</b>						
General government	20,897,630	15,748,117	0	0	20,897,630	15,748,117
Public Safety	37,711,034	32,972,140	0	0	37,711,034	32,972,140
Public Works	12,239,269	10,456,047	0	0	12,239,269	10,456,047
Public Health	6,982,812	7,011,401	0	0	6,982,812	7,011,401
Social and Economic	3,264,265	3,219,821	0	0	3,264,265	3,219,821
Culture and Recreation	2,157,236	2,060,354	0	0	2,157,236	2,060,354
Community Development	646,789	645,558	0	0	646,789	645,558
Conservation of Natural Resources	153,415	152,333	0	0	153,415	152,333
Interest on Long-Term Debt	218,657	239,255	0	0	218,657	239,255
Sanitation, refuse disposal	0	0	323,814	300,808	323,814	300,808
Civic center, METRA	0	0	9,227,111	9,250,213	9,227,111	9,250,213
<b>Total expenses</b>	<b>84,271,107</b>	<b>72,505,026</b>	<b>9,550,925</b>	<b>9,551,021</b>	<b>93,822,032</b>	<b>82,056,047</b>
<b>Increase (decr.) in net position before transfers and extraordinary gain</b>	<b>17,403,073</b>	<b>14,495,083</b>	<b>1,443,402</b>	<b>1,457,264</b>	<b>18,846,475</b>	<b>15,952,347</b>
Transfers	155,633	137,532	(155,633)	(137,532)	0	0
<b>Increase (decrease) in net position</b>	<b>17,558,706</b>	<b>14,632,615</b>	<b>1,287,769</b>	<b>1,319,732</b>	<b>18,846,475</b>	<b>15,952,347</b>
<b>Beginning net position</b>	<b>151,967,640</b>	<b>137,335,025</b>	<b>40,580,094</b>	<b>39,260,362</b>	<b>192,547,734</b>	<b>176,595,387</b>
<b>Ending net position</b>	<b>\$ 169,526,346</b>	<b>\$ 151,967,640</b>	<b>\$ 41,867,863</b>	<b>\$ 40,580,094</b>	<b>\$ 211,394,209</b>	<b>\$ 192,547,734</b>

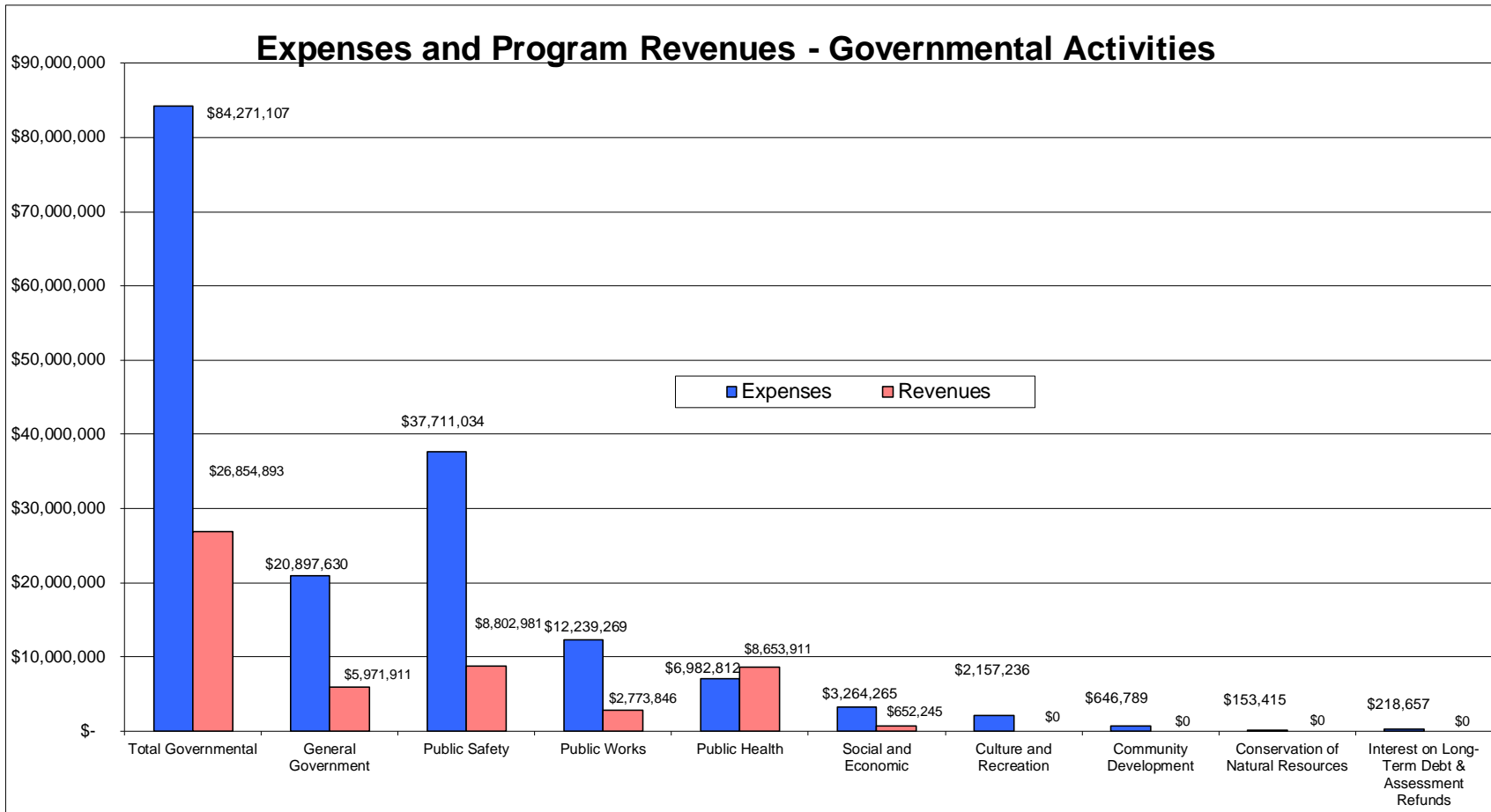
**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

Of the County's \$84.27 million in expenses for governmental activities, \$26.85 million (31.9%) was funded with program revenues. The balance of funding came from general revenues, which is primarily property tax revenue (56.7% of total revenues). The major sources of program revenues (and change from prior year) include:

- Clerk & Recorder filing fees (General Fund & Rec Preservation Fund): \$905,450 / (-\$519,536)
- Adult detention boarding fees: \$3,532,812 / (+\$228,418)
- Youth detention and secure shelter boarding and program fees: \$1,921,255 / (-\$25,583)
- RSID assessments: \$1,338,666 / (-\$61,421)
- Operating grants (including the American Rescue Plan Act \$8,253,014): \$10,437,017 / (+\$6,710,550)

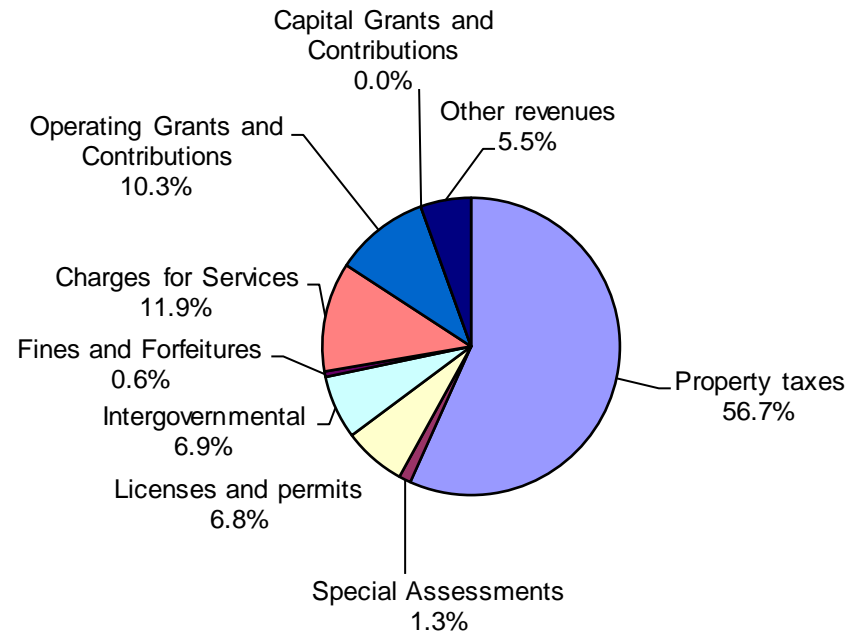
See the Statement of Activities on page 24 for additional detailed information regarding revenues and expenditures.

**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2023**



YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2023

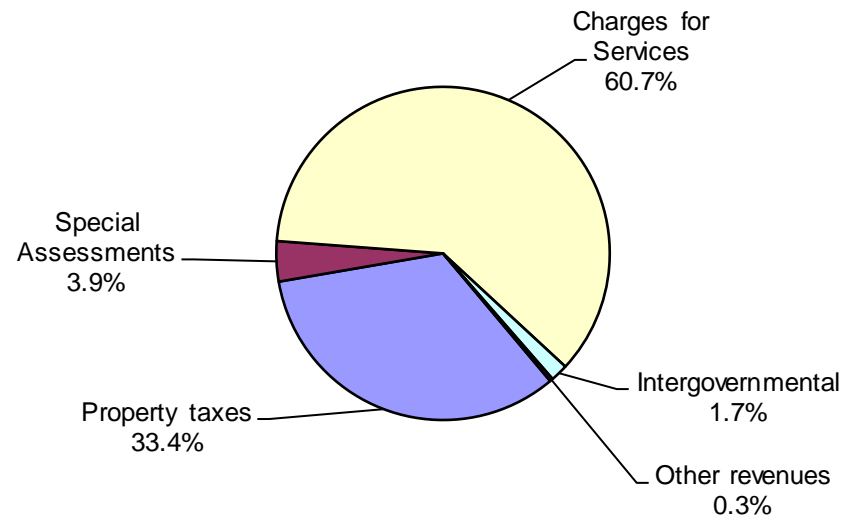
## Total Revenues by Source - Governmental Activities





**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2023**

**Total Revenues by Source - Business  
Type Activities**



**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

**Fund Financial Statement Analysis**

**Governmental funds.**

Yellowstone County's change in governmental fund balance for FY23 was an increase of \$10,501,677 resulting in a total governmental fund balance of \$86,087,497.

The general fund saw an increase in fund balance of \$2,041,722 during fiscal year 2023, mainly due to increased property tax and interest revenue.

The road fund decreased by \$19,359 in the current year. Expenditures decreased for fiscal year 2023 which allowed an increase of the amount of money transferred into the Capital Improvement Projects fund than budgeted. This will help fund future capital projects.

The public safety fund balance increased by \$628,280 primarily due to increased prisoner boarding fee billing as well as a transfer in from the General Fund.

The property and liability insurance fund decreased in fund balance of \$970,319, due to the settlement of two large claims in FY23 and the increase of \$420,000 in loss contingency. Claims always have some level of unpredictability, however, this fund's reserves appear to be sufficient for known cases.

Fund balance in the capital improvement fund increased \$7,157,496. Interest revenue saw a large increase over the prior year. Capital outlay decreased \$4.77 million as larger projects were completed in the prior year. Fiscal year 2023 saw large increases in the amount of money transferred in from the General Fund and Road Fund. The capital improvement fund sets aside cash reserves for future capital replacement needs.

See financial highlights section above for discussion related to other notable changes to governmental fund balances.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

**Proprietary funds.**

The refuse disposal fund experienced an increase of \$21,679, leaving an ending balance of \$545,154. This fund remains capable of covering any City of Billings contracts for the next few years, and saw no increase in rates over FY23.

The health insurance fund was strengthened by a fund balance increase of \$690,801, resulting in an ending balance of \$14,714,268 as of 6/30/23. This increase is largely related to increase interest revenue over the previous year.

The County carries specific stop-loss insurance for health claims at \$325,000 per claim. The County reviews the health plan every year to review premium rates, benefits, and plan administration. The County offers an option to participating members, the option to select a high-deductible health savings plan at a reduced premium or select a traditional plan. This encourages participants to move to consumer driven health care, which can lead to substantive savings over traditional plan designs. Health insurance is not available to retirees over 65, with the exception of offering coverage to a spouse under the age of 65 or any qualifying dependents.

**Governmental Fund Budgetary Highlights**

Differences between original and final revised budget are primarily a result of state and federal grant awards and related match funding being added to the original budget. The original budget does not include either new or continuing grant activity and is subsequently amended into the budget by resolution of the Board of County Commissioners. Some of the grants included in the fiscal year 2023 budget were:

- \$452,160 – MBCC COAP & RSAT Grants
- \$231,098 – DPHHS HEART & SOR III Grants
- \$162,250 – Homeland Security grants
- \$400,896 – DPHHS Crisis Grant
- \$8,253,014 – American Rescue Plan Act

Some of the significant final budget to actual revenue variances include:

- Rapidly rising interest rates continued to cause a sharp market value adjustment to the County’s investment pool.
- The County’s investment pool earned \$3 million more than was budgeted
- A budget shortfall of \$285,000 in clerk & recorder filing fees generated by activity in the local housing and real estate market and refinancings as a result of fewer pages being filed.
- \$8.2 million of ARPA projects in progress.
- Motor vehicle option tax revenues in the sheriff’s fund exceeded original projections by \$606,794
- Prisoner boarding fees and jail phone/tablet commissions created a budget overage in the Public Safety Fund of \$450,000.
- Transfers to CIP exceeded budget by \$985,000 million due to positive operational performance in the Road Fund which allowed a transfer of \$1,250,000 above what was budgeted.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

The appropriation final budget to actual expenditure variances of significance include:

- \$18,646,986 of unspent budgeted expenditures in COVID-19 fund due to extended length of ARPA projects.
- \$2,979,589 of unspent budgeted expenditures in General Fund is mostly related to unspent contingency budgets and unspent Jail Alternative programs totaling \$1.9 million.
- \$1,583,919 of unspent budgeted expenditures in Road Fund is related to vacancy savings and fewer road projects completed in FY23.
- Public safety expenditures saw a reduction of \$1,809,077 from budget, with \$1 million of that attributable to vacancy savings and \$363,677 in unspent capital budgets.
- CIP fund had \$5,938,124 of unspent capital outlay funds due to continued delays with the supply chain and product availability issues. These issues were seen across all funds in construction and capital outlay expenditures.
- \$1,117,947 of unspent budgeted expenditures in virtually all areas of the County Attorney’s budget for FY23, of which \$553,000 is the “placeholder” for estimated contingency costs and protested taxes, with \$220,000 attributable to unspent capex funds.
- \$738,618 in reduced Bridge expenditures related to fewer bridge projects completed in FY23. This is in anticipation of future projects.
- \$323,471 of unspent budgeted expenditures in Public Safety Mental Health Fund related to contracted services lower than estimated.
- \$249,748 of unspent budgeted expenditures in Youth Services Fund related to vacancy savings.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

**Capital Assets**

A comparison of capital assets (net of accumulated depreciation) for the last two fiscal years is presented below:

	Governmental Activities		Business Activities		Total	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land	\$ 5,301,158	\$ 5,301,158	\$ 357,388	\$ 357,388	\$ 5,658,546	\$ 5,658,546
Buildings	33,704,490	34,748,171	28,401,714	29,148,748	62,106,204	63,896,919
Improvements other than buildings	2,210,694	1,491,743	4,568,471	4,786,107	6,779,165	6,277,850
Equipment and vehicles	8,838,368	8,363,685	1,459,605	1,174,223	10,297,973	9,537,908
Infrastructure	44,777,235	44,053,975	0	0	44,777,235	44,053,975
Construction in progress	9,662,556	3,047,758	34,691	190,726	9,697,247	3,238,484
Intangible Lease assets	844,646	1,242,654	0	0	844,646	1,242,654
Intangible Subscription assets	79,405	0	0	0	79,405	0
<b>Total Capital Assets</b>	<b>\$ 105,418,552</b>	<b>\$ 98,249,144</b>	<b>\$ 34,821,869</b>	<b>\$ 35,657,192</b>	<b>\$ 140,240,421</b>	<b>\$ 133,906,336</b>

Governmental capital assets increased by a net amount of \$7,169,408 during the year as a result of the addition of new capital assets and the completion of construction projects in the governmental funds.

Some of the larger capital acquisitions / (dispositions) in the governmental activities were:

- \$5.58 million in infrastructure improvements for county roads
- The completion of \$1,415,666 of ARPA related construction projects
- Bucket loaders and trucks for the Road Department - \$1,060,676
- Sheriff patrol cars totaling \$180,543

Some of the larger capital acquisitions/improvements in the business activities were:

- Purchase of Metra stalling equipment - \$408,028
- Metra concessions remodel - \$358,350

See footnote 7 (pages 56-57) for additional information on capital assets.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2023**

**Long-term Liabilities**

As of June 30, 2023, the County has \$46,677,203 of long-term liabilities. Governmental funds account for \$43,839,243 and the enterprise funds account for \$2,837,960.

The largest component of long-term debt is the balance of \$7,045,000 of limited general obligation bonds issued in 2017 for detention center expansion and improvements.

The County's bond rating from Standard and Poor's is AA+, and was re-affirmed in FY18.

Another major component of long-term debt includes rural special improvement district (RSID) bonds issued to provide property improvements to properties located within a specified area. Repayment of this debt is assessed to the benefited property owners, which can be repaid over the life of the bond or the remaining principal assessment against the property can be repaid anytime. The County provides additional bond debt service collateralization with the County's RSID Revolving Fund and other contingent funding requirements as specified by law. As of June 30, 2023 the County has \$278,000 of outstanding RSID bonds and the RSID Revolving Fund has a fund balance of \$359,516. The County issued no new RSID bonds during FY23.

Notes payable are occasionally used to finance equipment that a particular fund may not have adequate reserves or funding to acquire within a budget cycle. The County has one note payable owed to Montana Board of Investments with an outstanding balance due of \$307,452 as of June 30, 2023.

Claims and judgments represent the amount of the estimated liability established that is expected to pay for the known liability cases pending against the County. The amount of the estimated liability at year end was \$800,950 for all cases. This amount is carried in the accrued liability balance line in the liability fund. Fund balance in the liability fund decreased by \$970,319 in FY23.

Compensated absences is the amount of the liability for unpaid vacation and sick leave at year-end. The liability increased from the previous fiscal year by \$121,963. The June 30, 2023 balance was \$2,829,905.

See footnote 8 (pages 58-62) for additional information on long-term debt.

**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2023**

**Economic Factors and Next Year’s Budget**

Fiscal year 2023 experienced slight increases in valuations and an inflation allowance by Montana Code Allocated of 1.77% which led to very slight increases in most levies. This resulted in an increase of 2.04 mills over the previous fiscal year.

The economy of Yellowstone County continues to be driven by refining, agricultural prices, the benefits of being a regional retail hub, transportation industry, and the expansive medical facilities in Billings. FY23 witnessed a continued rebound across all sectors as COVID restrictions continued to fade.

The County is benefiting through its Metra operations due to the lifting of COVID related issues. We have seen a benefit from rising returns in our investment portfolio as well. We anticipate positive performance in fiscal year 2024 for as long as rates continue to climb.

Unemployment has declined to 2.5%, down from 2.8% a year ago. This is the same as the statewide rate of 2.5%.

Some of the more significant financial items for fiscal year 2024 include:

- Tax protests are budgeted at 3.0% of FY24 property tax revenues, up from FY23’s estimate of 2.0%.
- In FY24, the County will continue to spend on building related projects. The demolition of the old sheriff’s headquarters on the east side of the courthouse parking lot has been completed and work is in progress to convert this space for future parking capacity, mainly for the time that the County’s administrative offices are moved to the Miller Building. Work will soon accelerate on the remodel of the Miller Building.
- Recently expanded Detention Facility is potentially scheduled for review as to capacity.
- Metra infrastructure needs are continuing to be addressed with ARPA funding throughout FY24.

The County’s financial health is strong. Unforeseen circumstances, such as a possibility of elevated protested taxes in FY24, could temporarily impact this position, but we remain sound and prepared for a number of uncertainties.

**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2023**

Requests for Information

This financial report is designed to provide a general overview of Yellowstone County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Yellowstone County Finance Director  
P.O. Box 35003  
Billings, MT 59107



**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

Page 1 of 2

<b><u>ASSETS AND DEFERRED OUTFLOWS</u></b>	<b>Primary Government</b>		
	<b>Governmental</b>	<b>Business-type</b>	<b>Total</b>
	<b>Activities</b>	<b>Activities</b>	
<b><u>Current Assets</u></b>			
Cash and demand investments, pooled	\$ 72,655,049	\$ 5,595,993	\$ 78,251,042
Cash investments, pooled	56,739,887	4,506,744	61,246,631
Restricted cash and demand investments held in trust, nonpooled	0	1,620,436	1,620,436
Receivables (net of allowance for uncollectibles):			
Property taxes	1,027,928	64,170	1,092,098
Accounts	2,878,168	23,593	2,901,761
Leases	1,087,940	0	1,087,940
Delinquent assessments	27,321	48,388	75,709
Assessments	110,548	0	110,548
Accrued interest	461,198	11,041	472,239
Lease interest	2,720	0	2,720
Prepaid expenses	336,097	104,841	440,938
Inventories	397,887	52,650	450,537
<b>Total current assets</b>	<b>135,724,743</b>	<b>12,027,856</b>	<b>147,752,599</b>
<b><u>Noncurrent Assets</u></b>			
Assessments receivable, net of allowance	366,532	0	366,532
<b>Total noncurrent assets</b>	<b>366,532</b>	<b>0</b>	<b>366,532</b>
<b>Capital assets, leases, and subscription assets (net of accumulated depreciation):</b>			
Land	5,301,158	357,388	5,658,546
Buildings	33,704,490	28,401,714	62,106,204
Improvements other than buildings	2,210,694	4,568,471	6,779,165
Equipment and vehicles	8,838,368	1,459,605	10,297,973
Infrastructure	44,777,235	0	44,777,235
Construction in progress	9,662,556	34,691	9,697,247
Intangible Lease Assets	844,646	0	844,646
Intangible Subscription Assets	79,405	0	79,405
<b>Total capital assets, leases, and subscription assets (net of accumulated depreciation)</b>	<b>105,418,552</b>	<b>34,821,869</b>	<b>140,240,421</b>
<b>DEFERRED OUTFLOWS</b>	<b>8,701,671</b>	<b>403,461</b>	<b>9,105,132</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 250,211,498</b>	<b>\$ 47,253,186</b>	<b>\$ 297,464,684</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

Page 2 of 2

	<b>Primary Government</b>		
	<b>Governmental</b>	<b>Business-type</b>	<b>Total</b>
	<b>Activities</b>	<b>Activities</b>	
<b><u>LIABILITIES AND DEFERRED INFLOWS</u></b>			
<b><u>Current Liabilities</u></b>			
Accounts payable	\$ 5,928,807	\$ 117,555	\$ 6,046,362
Accrued liabilities	4,024,125	476,424	4,500,549
Lease liabilities	599,337	0	599,337
Subscription liabilities	31,949	0	31,949
Accrued compensated absences	648,196	54,205	702,401
Notes payable	61,073	0	61,073
General obligation bonds	500,000	0	500,000
Special assessment debt with governmental commitment	6,000	0	6,000
Liabilities payable from restricted assets:			
Unearned advertising and event revenue	0	215,588	215,588
Deferred Revenue	20,886,755	0	20,886,755
Deposits	274,488	1,404,848	1,679,336
Due to other taxing districts	112,079	0	112,079
<b>Total current liabilities</b>	<b>33,072,809</b>	<b>2,268,620</b>	<b>35,341,429</b>
<b><u>Noncurrent Liabilities</u></b>			
Notes payable	246,379	0	246,379
Long-term liability for accrued compensated absences	1,964,888	162,616	2,127,504
Lease liabilities	312,911	0	312,911
Subscription liabilities	43,007	0	43,007
Unearned advertising revenue	0	0	0
General obligation bonds	6,545,000	0	6,545,000
Special assessment debt with governmental commitment	272,000	0	272,000
OPEB liability	2,320,882	216,178	2,537,060
Net pension liability	32,134,176	2,459,166	34,593,342
<b>Total noncurrent liabilities</b>	<b>43,839,243</b>	<b>2,837,960</b>	<b>46,677,203</b>
<b>TOTAL LIABILITIES</b>	<b>76,912,052</b>	<b>5,106,580</b>	<b>82,018,632</b>
<b><u>DEFERRED INFLOWS</u></b>			
	<b>3,773,100</b>	<b>278,743</b>	<b>4,051,843</b>
<b><u>NET POSITION</u></b>			
Net investment in capital assets	97,078,897	34,821,868	131,900,765
Restricted net position	14,710,793	0	14,710,793
Unrestricted	57,736,656	7,045,995	64,782,651
<b>TOTAL NET POSITION</b>	<b>\$ 169,526,346</b>	<b>\$ 41,867,863</b>	<b>\$ 211,394,209</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Functions / Programs</u>	Program Revenues							Net (Expense) Revenue and Changes in Net Position		
	<u>Expenses</u>	<u>Special Assessments</u>	<u>Licenses and Permits</u>	<u>Intergovern- mental</u>	<u>Fines and Forfeitures</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Primary government:</b>										
<u>Governmental activities:</u>										
General government	\$ 20,897,630	\$ 0	\$ 0	\$ 77,528	\$ 519,461	\$ 5,212,672	\$ 162,250	\$ (14,925,719)	\$ 0	\$ (14,925,719)
Public Safety	37,711,034	0	28,049	465,089	50,589	6,730,849	1,528,405	(28,908,053)	0	(28,908,053)
Public Works	12,239,269	1,338,666	30,008	1,086,928	0	225,793	92,451	(9,465,423)	0	(9,465,423)
Public Health	6,982,812	0	0	0	0	0	8,653,911	1,671,099	0	1,671,099
Social and Economic	3,264,265	0	0	652,245	0	0	0	(2,612,020)	0	(2,612,020)
Culture and Recreation	2,157,236	0	0	0	0	0	0	(2,157,236)	0	(2,157,236)
Community Development	646,789	0	0	0	0	0	0	(646,789)	0	(646,789)
Conservation of Natural Resources	153,415	0	0	0	0	0	0	(153,415)	0	(153,415)
Interest on Long-Term Debt	218,657	0	0	0	0	0	0	(218,657)	0	(218,657)
<b>Total governmental activities</b>	<b>84,271,107</b>	<b>1,338,666</b>	<b>58,057</b>	<b>2,281,790</b>	<b>570,050</b>	<b>12,169,314</b>	<b>10,437,017</b>	<b>(57,416,214)</b>	<b>0</b>	<b>(57,416,214)</b>
<u>Business-type activities:</u>										
Refuse Disposal	323,814	420,493	0	0	0	0	0	0	96,679	96,679
METRA	9,227,111	0	0	0	0	6,670,287	0	0	(2,556,824)	(2,556,824)
<b>Total business-type activities:</b>	<b>9,550,925</b>	<b>420,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,670,287</b>	<b>0</b>	<b>0</b>	<b>(2,460,145)</b>	<b>(2,460,145)</b>
<b>Total primary government</b>	<b>\$ 93,822,032</b>	<b>\$ 1,759,159</b>	<b>\$ 58,057</b>	<b>\$ 2,281,790</b>	<b>\$ 570,050</b>	<b>\$ 18,839,601</b>	<b>\$ 10,437,017</b>	<b>\$ (57,416,214)</b>	<b>\$ (2,460,145)</b>	<b>\$ (59,876,359)</b>
<b>General revenues:</b>										
Property taxes								57,713,303	3,675,725	61,389,028
Licenses and permits								6,875,009	0	6,875,009
Intergovernmental								4,684,756	191,728	4,876,484
Other revenues								5,020,196	124,756	5,144,952
Leases								501,479	0	501,479
Gain on disposal of assets								24,543	(88,662)	(64,119)
Transfers In/(Out)								155,633	(155,633)	0
<b>Total general revenues and transfers</b>								<b>74,974,919</b>	<b>3,747,914</b>	<b>78,722,833</b>
<b>Change in net position</b>								<b>17,558,706</b>	<b>1,287,769</b>	<b>18,846,475</b>
<b>Net position, beginning</b>								<b>151,967,640</b>	<b>40,580,094</b>	<b>192,547,734</b>
<b>Net position, ending</b>								<b>\$ 169,526,346</b>	<b>\$ 41,867,863</b>	<b>\$ 211,394,209</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	<b>MAJOR FUNDS</b>								<b>Total Governmental Funds</b>
	<b>General</b>	<b>Road</b>	<b>Property &amp; Liability Insurance Fund</b>	<b>COVID-19 Fund</b>	<b>Public Safety Fund</b>	<b>R.S.I.D. Bond Fund</b>	<b>Capital Improvement Fund</b>	<b>Other Nonmajor Governmental Funds</b>	
<b>ASSETS</b>									
Cash and demand investments, pooled	\$6,624,664	\$4,260,619	\$608,116	\$12,026,926	\$6,266,981	\$65,605	\$23,763,320	\$9,785,482	\$63,401,713
Cash investments, pooled	3,904,329	3,491,906	473,622	9,856,996	5,136,275	52,279	18,696,072	7,861,323	49,472,802
Receivables (net of allowance for uncollectibles):									
Property taxes	288,863	159,411	13,133	0	210,857	0	0	355,664	1,027,928
Accounts	822,246	605,553	0	245,657	656,789	0	2,705	545,218	2,878,168
Leases	1,087,940	0	0	0	0	0	0	0	1,087,940
Delinquent assessments	0	0	0	0	0	5,714	0	21,607	27,321
Assessments	0	0	0	0	0	477,080	0	0	477,080
Accrued interest	283,468	0	3,436	0	0	207	108,154	22,003	417,268
Lease interest	2,720	0	0	0	0	0	0	0	2,720
Due from other funds	292,743	0	0	0	0	0	0	0	292,743
Prepaid expenses	155,849	6,503	2,362	0	23,379	0	0	12,383	200,476
Inventories	84,289	237,463	0	0	0	0	0	76,135	397,887
<b>Total assets</b>	<b>\$13,547,111</b>	<b>\$8,761,455</b>	<b>\$1,100,669</b>	<b>\$22,129,579</b>	<b>\$12,294,281</b>	<b>\$600,885</b>	<b>\$42,570,251</b>	<b>\$18,679,815</b>	<b>\$119,684,046</b>
<b>LIABILITIES:</b>									
Accounts payable	\$607,719	\$2,583,763	\$61,312	\$973,342	\$693,931	\$0	\$428,973	\$527,421	\$5,876,461
Accrued liabilities	702,671	480,380	842,559	269,482	1,018,484	0	35,284	579,982	3,928,842
Due to other funds	0	0	0	0	0	207,883	0	84,860	292,743
Deferred Revenue	0	0	0	20,886,755	0	0	0	0	20,886,755
Deposits	0	274,488	0	0	0	0	0	0	274,488
Due to other taxing districts	0	0	0	0	0	0	0	112,079	112,079
<b>Total liabilities</b>	<b>1,310,390</b>	<b>3,338,631</b>	<b>903,871</b>	<b>22,129,579</b>	<b>1,712,415</b>	<b>207,883</b>	<b>464,257</b>	<b>1,304,342</b>	<b>31,371,368</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>									
Uncollected tax revenue	288,863	159,411	13,133	0	210,857	166,573	0	377,271	1,216,108
Uncollected lease revenue	1,009,073	0	0	0	0	0	0	0	1,009,073
<b>Total deferred inflow of resources</b>	<b>1,297,936</b>	<b>159,411</b>	<b>13,133</b>	<b>0</b>	<b>210,857</b>	<b>166,573</b>	<b>0</b>	<b>377,271</b>	<b>2,225,181</b>
<b>FUND BALANCE:</b>									
Nonspendable	240,138	243,966	2,362	0	23,379	0	0	88,518	598,363
Restricted	0	5,019,447	0	0	0	226,429	0	8,984,019	14,229,895
Committed	128,862	0	181,303	0	7,139,167	0	0	5,240,153	12,689,485
Assigned	3,903,532	0	0	0	3,208,463	0	42,105,994	2,685,512	51,903,501
Unassigned	6,666,253	0	0	0	0	0	0	0	6,666,253
<b>Total fund balance</b>	<b>10,938,785</b>	<b>5,263,413</b>	<b>183,665</b>	<b>0</b>	<b>10,371,009</b>	<b>226,429</b>	<b>42,105,994</b>	<b>16,998,202</b>	<b>86,087,497</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$13,547,111</b>	<b>\$8,761,455</b>	<b>\$1,100,669</b>	<b>\$22,129,579</b>	<b>\$12,294,281</b>	<b>\$600,885</b>	<b>\$42,570,251</b>	<b>\$18,679,815</b>	<b>\$119,684,046</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY  
RECONCILIATION OF BALANCE SHEET FUND BALANCE  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2023**

<b>Fund Balance June 30, 2023, governmental funds</b>	<b>\$ 86,087,497</b>
Net position of internal service funds as of June 30, 2023, are included as general governmental functions since they are primarily related to that function.	16,373,494
Net capital assets of internal service funds included above	(383,450)
Uncollected tax revenues are not available to pay for current period expenditures and, therefore, are deferred on the fund statements	1,216,108
Long-term portion of compensated absences is not anticipated to be expended in the current period	(1,949,060)
Long-term debt previously recognized as revenue in prior periods	(7,630,452)
Accrued interest payable on long-term debt	(101,725)
Net capital assets	104,494,501
Intangible Lease asset	844,646
Intangible Subscription Asset	79,405
Other post employment benefits- OPEB Liability	(2,320,882)
Net Pension Liability	(32,134,176)
Lease liability	(912,248)
Subscription liability	(74,956)
Deferred Outflow of Resources - Pension & OPEB	8,701,671
Deferred Inflow of Resources - Pension & OPEB	(2,764,027)
<b>Net Position of governmental activities, June 30, 2023</b>	<b><u>\$ 169,526,346</u></b>

**The notes to the financial statements are an integral part of this statement.**

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	MAJOR FUNDS								Total Governmental Funds
	General	Road	Property and Liability Insurance Fund	COVID-19 Fund	Public Safety Fund	RSID Bond Fund	Capital Improvement Fund	Nonmajor Governmental Funds	
<b>REVENUES:</b>									
Taxes	\$17,340,734	\$7,178,897	\$771,295	\$0	\$11,910,398	\$0	\$0	\$20,223,784	\$57,425,108
Special assessments	0	0	0	0	0	167,709	0	1,329,913	1,497,622
Licenses and permits	68,218	30,008	0	0	6,384,843	0	0	450,000	6,933,069
Intergovernmental	2,582,250	3,468,826	42,007	8,253,014	646,714	0	0	2,410,752	17,403,563
Fines and forfeitures	519,461	0	0	0	5,390	0	0	45,198	570,049
Charges for services	1,234,783	175,678	432,844	0	4,730,159	0	28,289	2,050,803	8,652,556
Leases	501,479	0	0	0	0	0	0	0	501,479
Other	2,489,165	28,241	46,108	0	140,940	2,353	909,439	439,554	4,055,800
<b>Total revenues</b>	<b>24,736,090</b>	<b>10,881,650</b>	<b>1,292,254</b>	<b>8,253,014</b>	<b>23,818,444</b>	<b>170,062</b>	<b>937,728</b>	<b>26,950,004</b>	<b>97,039,246</b>
<b>EXPENDITURES:</b>									
Current:									
General government	11,879,316	0	2,278,665	0	0	0	0	65,100	14,223,081
Public safety	2,118,752	0	0	0	24,053,728	0	0	8,527,655	34,700,135
Public works	76,432	8,994,957	0	0	0	0	0	2,515,224	11,586,613
Public health	298,366	0	0	1,611,782	99,931	0	0	4,965,640	6,975,719
Social and economic services	1,102,188	0	0	0	0	0	0	2,132,989	3,235,177
Culture and recreation	0	0	0	0	0	0	0	2,067,060	2,067,060
Conservation of natural resources	27,020	0	0	0	0	0	0	126,395	153,415
Community development	646,650	0	0	0	0	0	0	139	646,789
Capital outlay	233,335	312,829	8,871	6,641,232	514,593	0	1,795,232	366,772	9,872,864
Debt service:									
Principal	0	0	0	0	0	132,000	0	544,668	676,668
Interest	0	0	0	0	0	25,412	0	199,172	224,584
<b>Total expenditures</b>	<b>16,382,059</b>	<b>9,307,786</b>	<b>2,287,536</b>	<b>8,253,014</b>	<b>24,668,252</b>	<b>157,412</b>	<b>1,795,232</b>	<b>21,510,814</b>	<b>84,362,105</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>8,354,031</b>	<b>1,573,864</b>	<b>(995,282)</b>	<b>0</b>	<b>(849,808)</b>	<b>12,650</b>	<b>(857,504)</b>	<b>5,439,190</b>	<b>12,677,141</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Interfund transfers in	1,137,144	217,035	24,963	0	2,283,493	0	8,015,000	1,293,814	12,971,449
Interfund transfers out	(7,449,453)	(1,810,258)	0	0	(827,382)	0	0	(5,093,097)	(15,180,190)
Gain on disposal of assets	0	0	0	0	21,977	0	0	11,300	33,277
<b>Total other financing sources (uses)</b>	<b>(6,312,309)</b>	<b>(1,593,223)</b>	<b>24,963</b>	<b>0</b>	<b>1,478,088</b>	<b>0</b>	<b>8,015,000</b>	<b>(3,787,983)</b>	<b>(2,175,464)</b>
<b>Net change in fund balances</b>	<b>2,041,722</b>	<b>(19,359)</b>	<b>(970,319)</b>	<b>0</b>	<b>628,280</b>	<b>12,650</b>	<b>7,157,496</b>	<b>1,651,207</b>	<b>10,501,677</b>
<b>Fund balance July 1, 2022</b>	<b>8,897,063</b>	<b>5,282,772</b>	<b>1,153,984</b>	<b>0</b>	<b>9,742,729</b>	<b>213,779</b>	<b>34,948,498</b>	<b>15,346,995</b>	<b>75,585,820</b>
<b>Fund balance June 30, 2023</b>	<b>\$10,938,785</b>	<b>\$5,263,413</b>	<b>\$183,665</b>	<b>\$0</b>	<b>\$10,371,009</b>	<b>\$226,429</b>	<b>\$42,105,994</b>	<b>\$16,998,202</b>	<b>\$86,087,497</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Net change in fund balances - total governmental funds</b>	<b>\$</b>	<b>10,501,677</b>
Change in net position of internal service funds are included as general governmental functions since they are primarily related to that function.		538,113
Capital Assets:		
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense.		
Acquisition of capital assets		16,566,787
Depreciation expense		(8,255,295)
Gain (loss) on disposal, Trade-in		(942,798)
Amortization of Lease Asset		(398,008)
(Increase) Decrease in Lease Liability		371,686
Amortization of Subscription Asset		(26,117)
(Increase) Decrease in Subscription Liability		30,566
(Decrease) increase in property tax and special assessment receivables that may not be available in the current period		129,240
Increase in the long-term portion of compensated absences that is not anticipated to be expended in the current period		(67,497)
Change in net long-term debt (notes, bonds). Repayment or the issuance of debt has no impact on net assets. Governmental funds report repayment of debt as an expenditure and the issuance of debt as revenue.		676,668
Change in accrued interest payable		5,927
Change in other post employment benefits		295,498
Change in Pension Expense		(1,867,741)
<b>Change in net position in governmental activities</b>	<b>\$</b>	<b><u>17,558,706</u></b>

**The notes to the financial statements are an integral part of this statement.**

YELLOWSTONE COUNTY, MONTANA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(Page 1 of 2)

	BUDGET		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final Revised		
<b>REVENUES:</b>				
<b>Taxes:</b>				
Real estate property taxes	\$ 16,096,301	\$ 16,096,301	\$ 15,909,521	(\$186,780)
Personal property taxes	219,800	219,800	351,477	131,677
Mobile homes, penalty and interest, other	1,352,400	1,352,400	1,079,736	(272,664)
<b>Licenses and permits</b>	52,200	52,200	68,218	16,018
<b>Intergovernmental:</b>				
Grants	324,000	2,542,824	1,717,060	(825,764)
State entitlement and other	855,028	855,028	865,190	10,162
<b>Fines and forfeitures, justice court</b>	500,000	500,000	519,461	19,461
<b>Charges for services:</b>				
Clerk & Recorder	1,272,450	1,272,450	905,450	(367,000)
Miscellaneous	334,200	334,200	329,333	(4,867)
<b>Leases:</b>	545,025	545,025	501,479	(43,546)
<b>Other:</b>				
Interest on investments	517,000	517,000	1,970,178	1,453,178
On-Behalf Revenue	0	0	359,219	359,219
Miscellaneous	28,000	39,334	159,768	120,434
<b>Total revenues</b>	<b>\$22,096,404</b>	<b>\$ 24,326,562</b>	<b>\$ 24,736,090</b>	<b>\$ 409,528</b>

The notes to the financial statements are an integral part of this statement.



**YELLOWSTONE COUNTY, MONTANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**  
**(Page 2 of 2)**

<b>Current:</b>	<b>BUDGET</b>		<b>Actual</b>	<b>Variance with</b>
	<u>Original</u>	<u>Final Revised</u>		<u>Final Budget -</u>
<b>General government:</b>				<u>Positive</u>
County commissioners	\$ 491,874	\$ 495,624	\$ 480,074	\$ 15,550
Elections	534,011	696,511	644,340	52,171
Clerk & Recorder	800,638	800,638	771,553	29,085
Treasurer, Auditor, Finance	2,721,469	2,722,969	2,696,925	26,044
Information technology	1,271,685	1,271,685	1,107,424	164,261
Building maintenance	1,164,429	1,194,429	1,099,010	95,419
Leases	395,736	395,736	371,686	24,050
Subscriptions	55,113	55,113	27,303	27,810
Other	6,206,205	6,174,017	4,681,001	1,493,016
<b>Public safety:</b>				
Disaster and Emergency, Rural Fire	537,865	604,627	494,425	110,202
Juvenile detention	655,106	655,106	655,106	0
Jail alternative programs	145,000	1,667,091	969,221	697,870
<b>Public works</b>	70,462	100,462	76,432	24,030
<b>Public health</b>	352,719	352,719	298,366	54,353
<b>Social and economic services</b>				
Youth shelter	327,580	327,580	327,580	0
Rent assistance program	137,500	137,500	137,500	0
Other	259,050	686,355	637,108	49,247
<b>Conservation of natural resources</b>	27,020	27,020	27,020	0
<b>Community development</b>	605,888	645,888	646,650	(762)
<b>Capital outlay</b>	208,140	350,578	233,335	117,243
<b>Total expenditures</b>	<b>16,967,490</b>	<b>19,361,648</b>	<b>16,382,059</b>	<b>2,979,589</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,128,914</b>	<b>4,964,914</b>	<b>8,354,031</b>	<b>3,389,117</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Interfund transfers in	1,335,049	1,335,049	1,137,144	(197,905)
Interfund transfers out	(7,556,519)	(7,556,519)	(7,449,453)	107,066
<b>Total other financing sources (uses)</b>	<b>(6,221,470)</b>	<b>(6,221,470)</b>	<b>(6,312,309)</b>	<b>(90,839)</b>
<b>Net change in fund balances</b>	<b>(\$1,092,556)</b>	<b>(\$1,256,556)</b>	<b>2,041,722</b>	<b>\$3,298,278</b>
<b>Fund balance July 1, 2022</b>			<b>8,897,063</b>	
<b>Fund balance June 30, 2023</b>			<b>\$10,938,785</b>	

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA**  
**MAJOR SPECIAL REVENUE FUNDS - ROAD, PROPERTY and LIABILITY INSURANCE, COVID-19, AND PUBLIC SAFETY FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Road Fund				Property and Liability Insurance Fund				COVID-19 Fund				Public Safety Fund			
	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final Revised			Original	Final Revised			Original	Final Revised			Original	Final Revised		
<b>REVENUES:</b>																
Taxes	\$7,222,770	\$7,222,770	\$7,178,897	(\$43,873)	\$771,110	\$771,110	\$771,295	\$185	\$0	\$0	\$0	\$0	\$11,903,506	\$11,903,506	\$11,910,398	\$6,892
Licenses and permits	24,400	24,400	30,008	5,608	0	0	0	0	0	0	0	0	5,771,800	5,771,800	6,384,843	613,043
Intergovernmental	3,288,195	3,288,195	3,468,826	180,631	42,007	42,007	42,007	0	0	0	8,253,014	8,253,014	475,815	569,546	646,714	77,168
Fines and forfeitures	0	0	0	0	0	0	0	0	0	0	0	0	2,000	2,000	5,390	3,390
Charges for services	197,000	197,000	175,678	(21,322)	432,844	432,844	432,844	0	0	0	0	0	4,281,000	4,281,000	4,730,159	449,159
Other	600	600	28,241	27,641	14,800	14,800	46,108	31,308	0	0	0	0	16,500	16,500	140,940	124,440
<b>Total revenues</b>	<b>10,732,965</b>	<b>10,732,965</b>	<b>10,881,650</b>	<b>148,685</b>	<b>1,260,761</b>	<b>1,260,761</b>	<b>1,292,254</b>	<b>31,493</b>	<b>0</b>	<b>0</b>	<b>8,253,014</b>	<b>8,253,014</b>	<b>22,450,621</b>	<b>22,544,352</b>	<b>23,818,444</b>	<b>1,274,092</b>
<b>EXPENDITURES:</b>																
Current:																
General government	0	0	0	0	2,438,511	2,438,511	2,278,665	159,846	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	0	0	0	0	0	25,559,630	25,482,261	24,053,728	1,428,533
Public works	11,209,365	10,459,365	8,994,957	1,464,408	0	0	0	0	0	0	0	0	0	0	0	0
Public health	0	0	0	0	0	0	0	0	1,750,000	2,400,000	1,611,782	788,218	108,798	116,798	99,931	16,867
Capital outlay	932,340	432,340	312,829	119,511	18,660	18,660	8,871	9,789	25,150,000	24,500,000	6,641,232	17,858,768	715,170	878,270	514,593	363,677
<b>Total expenditures</b>	<b>12,141,705</b>	<b>10,891,705</b>	<b>9,307,786</b>	<b>1,583,919</b>	<b>2,457,171</b>	<b>2,457,171</b>	<b>2,287,536</b>	<b>169,635</b>	<b>26,900,000</b>	<b>26,900,000</b>	<b>8,253,014</b>	<b>18,646,986</b>	<b>26,383,598</b>	<b>26,477,329</b>	<b>24,668,252</b>	<b>1,809,077</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,408,740)</b>	<b>(158,740)</b>	<b>1,573,864</b>	<b>1,732,604</b>	<b>(1,196,410)</b>	<b>(1,196,410)</b>	<b>(995,282)</b>	<b>201,128</b>	<b>(26,900,000)</b>	<b>(26,900,000)</b>	<b>0</b>	<b>26,900,000</b>	<b>(3,932,977)</b>	<b>(3,932,977)</b>	<b>(849,808)</b>	<b>3,083,169</b>
<b>OTHER FINANCING SOURCES (USES):</b>																
Interfund transfers in	228,960	228,960	217,035	(11,925)	29,256	29,256	24,963	(4,293)	0	0	0	0	2,507,690	2,507,690	2,283,493	(224,197)
Interfund transfers out	(560,258)	(1,810,258)	(1,810,258)	0	0	0	0	0	0	0	0	0	(827,383)	(827,383)	(827,382)	1
Gain on disposal of assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,977	(21,977)
<b>Total other financing sources (uses)</b>	<b>(331,298)</b>	<b>(1,581,298)</b>	<b>(1,593,223)</b>	<b>(11,925)</b>	<b>29,256</b>	<b>29,256</b>	<b>24,963</b>	<b>(4,293)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,680,307</b>	<b>1,680,307</b>	<b>1,478,088</b>	<b>(246,173)</b>
<b>Net change in fund balances</b>	<b>(\$1,740,038)</b>	<b>(\$1,740,038)</b>	<b>(19,359)</b>	<b>\$1,720,679</b>	<b>(\$1,167,154)</b>	<b>(\$1,167,154)</b>	<b>(970,319)</b>	<b>\$196,835</b>	<b>(\$26,900,000)</b>	<b>(\$26,900,000)</b>	<b>0</b>	<b>\$26,900,000</b>	<b>(\$2,252,670)</b>	<b>(\$2,252,670)</b>	<b>628,280</b>	<b>\$2,836,996</b>
<b>Fund balance July 1, 2022</b>			<b>5,282,772</b>				<b>1,153,984</b>				<b>0</b>				<b>9,742,729</b>	
<b>Fund balance June 30, 2023</b>			<b>\$5,263,413</b>				<b>\$183,665</b>				<b>\$0</b>				<b>\$10,371,009</b>	

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2023**  
**(Page 1 of 2)**

	Business-Type Activities Enterprise Funds			Governmental Activities -
	Refuse Disposal Fund	METRA Fund	Total	Internal Service Funds
<b><u>ASSETS AND DEFERRED OUTFLOWS</u></b>				
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$273,467	\$5,322,526	\$5,595,993	\$9,253,336
Cash investments, pooled	224,128	4,282,616	4,506,744	7,267,085
Restricted cash and demand investments held in trust, nonpooled	0	1,620,436	1,620,436	0
Receivables (net of allowance for uncollectibles):				
Property taxes	0	64,170	64,170	0
Accounts	0	23,593	23,593	0
Assessments	48,388	0	48,388	0
Accrued interest	0	11,041	11,041	43,930
Prepaid expenses	0	104,841	104,841	135,621
Inventories	0	52,650	52,650	0
<b>Total current assets</b>	<b>545,983</b>	<b>11,481,873</b>	<b>12,027,856</b>	<b>16,699,972</b>
<b>NONCURRENT ASSETS:</b>				
<b>Capital assets:</b>				
Land	0	357,388	357,388	0
Buildings	0	56,309,013	56,309,013	0
Improvements other than buildings	0	8,402,550	8,402,550	0
Equipment and vehicles	0	3,573,765	3,573,765	842,418
Construction in progress	0	34,691	34,691	0
Accumulated depreciation	0	(33,855,539)	(33,855,539)	(458,968)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>0</b>	<b>34,821,868</b>	<b>34,821,868</b>	<b>383,450</b>
<b>DEFERRED OUTFLOWS</b>	<b>0</b>	<b>403,461</b>	<b>403,461</b>	<b>0</b>
<b>Total assets and deferred outflows</b>	<b>\$545,983</b>	<b>\$46,707,202</b>	<b>\$47,253,185</b>	<b>\$17,083,422</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2023**  
**(Page 2 of 2)**

	<b>Business-Type Activities Enterprise Funds</b>			<b>Governmental Activities -</b>
	<b>Refuse Disposal Fund</b>	<b>METRA Fund</b>	<b>Total</b>	<b>Internal Service Funds</b>
	<b><u>LIABILITIES AND DEFERRED INFLOWS</u></b>			
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$829	\$116,726	\$117,555	\$52,346
Accrued liabilities	0	476,423	476,423	636,479
Accrued compensated absences	0	54,205	54,205	5,275
<b>Total current liabilities</b>	<b>829</b>	<b>647,354</b>	<b>648,183</b>	<b>694,100</b>
<b>CURRENT LIABILITIES PAYABLE FROM RESTRICTED CASH:</b>				
Unearned event revenue	0	215,588	215,588	0
Deposits	0	1,404,848	1,404,848	0
<b>Total current liabilities payable from restricted cash</b>	<b>0</b>	<b>1,620,436</b>	<b>1,620,436</b>	<b>0</b>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	0	162,616	162,616	15,828
OPEB implicit rate subsidy	0	216,178	216,178	0
Net Pension Liability	0	2,459,166	2,459,166	0
<b>Total noncurrent liabilities</b>	<b>0</b>	<b>2,837,960</b>	<b>2,837,960</b>	<b>15,828</b>
<b>Total liabilities</b>	<b>829</b>	<b>5,105,750</b>	<b>5,106,579</b>	<b>709,928</b>
<b>DEFERRED INFLOWS</b>	<b>0</b>	<b>278,743</b>	<b>278,743</b>	<b>0</b>
<b><u>NET POSITION</u></b>				
Net investment in capital assets	0	34,821,868	34,821,868	383,450
Unrestricted	545,154	6,500,841	7,045,995	15,990,044
<b>Total net position</b>	<b>545,154</b>	<b>41,322,709</b>	<b>41,867,863</b>	<b>16,373,494</b>
<b>Total liabilities, deferred inflows and net position</b>	<b>\$545,983</b>	<b>\$46,707,202</b>	<b>\$47,253,185</b>	<b>\$17,083,422</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<b>Business-Type Activities - Enterprise Funds</b>			<b>Governmental Activities -</b>
	<b>Refuse Disposal Fund</b>	<b>METRA Fund</b>	<b>Total</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES:</b>				
Charge for services and use of facilities	\$ 420,493	\$ 6,670,287	\$ 7,090,780	\$ 1,017,578
Intergovernmental	0	0	0	-
Health insurance premiums	0	0	0	7,652,177
<b>Total operating revenues</b>	<b>420,493</b>	<b>6,670,287</b>	<b>7,090,780</b>	<b>8,669,755</b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	0	3,217,734	3,217,734	404,455
Supplies	0	724,211	724,211	70,998
Contracted services	323,814	3,452,288	3,776,102	822,660
Health claims	0	0	0	9,094,593
Stop-loss insurance and administration	0	0	0	329,933
Awards	0	100,478	100,478	0
Depreciation	0	1,732,400	1,732,400	142,638
<b>Total operating expenses</b>	<b>323,814</b>	<b>9,227,111</b>	<b>9,550,925</b>	<b>10,865,277</b>
<b>Operating income (loss)</b>	<b>96,679</b>	<b>(2,556,824)</b>	<b>(2,460,145)</b>	<b>(2,195,522)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Taxes	0	3,675,725	3,675,725	0
Intergovernmental revenue	0	191,728	191,728	0
Interest revenue (expense)	0	92,050	92,050	377,981
Other revenue	0	32,706	32,706	14
<b>Total nonoperating revenues (expenses)</b>	<b>0</b>	<b>3,992,209</b>	<b>3,992,209</b>	<b>377,995</b>
<b>Income (loss) before transfers</b>	<b>96,679</b>	<b>1,435,385</b>	<b>1,532,064</b>	<b>(1,817,527)</b>
Transfer in from other funds	0	1,450,000	1,450,000	2,364,374
Transfer out to other funds	(75,000)	(1,530,633)	(1,605,633)	0
Gain/Loss on disposal of fixed assets	0	(88,662)	(88,662)	(8,734)
<b>Change in net position</b>	<b>21,679</b>	<b>1,266,090</b>	<b>1,287,769</b>	<b>538,113</b>
<b>Net position July 1, 2022</b>	<b>523,475</b>	<b>40,056,619</b>	<b>40,580,094</b>	<b>15,835,381</b>
<b>Net position June 30, 2023</b>	<b>\$ 545,154</b>	<b>\$ 41,322,709</b>	<b>\$ 41,867,863</b>	<b>\$ 16,373,494</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**  
**(Page 1 of 2)**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Governmental</b>
	<b>Refuse Disposal</b>	<b>METRA</b>	<b>Total</b>	<b>Internal</b>
	<b>Fund</b>	<b>Fund</b>		<b>Service Funds</b>
<b><u>Cash flows from operating activities:</u></b>				
Cash received from users	\$ 416,778	\$ 5,555,007	\$ 5,971,785	\$ 1,017,578
Cash received from health insurance premiums	0	0	0	7,652,177
Cash paid to other suppliers for goods or services	(323,253)	(4,237,683)	(4,560,936)	(928,146)
Cash paid to employees for services	0	(3,286,508)	(3,286,508)	(399,601)
Cash paid for health claims	0	0	0	(9,240,483)
Cash paid for stop-loss insurance and administration	0	0	0	(329,933)
<b>Net cash provided (used) by operating activities</b>	<b>93,525</b>	<b>(1,969,184)</b>	<b>(1,875,659)</b>	<b>(2,228,408)</b>
<b><u>Cash flows from noncapital financing activities:</u></b>				
Cash received from taxes, licenses, permits, and intergovernmental revenue	0	3,774,506	3,774,506	0
Cash received from interfund transfer	0	1,450,000	1,450,000	2,364,374
Cash transferred to other funds for services	0	(1,530,633)	(1,530,633)	0
Cash transferred to Blight Abatement	(75,000)	0	(75,000)	0
Cash received from other revenues	0	36,775	36,775	0
<b>Net cash provided (used) by noncapital financing activities</b>	<b>(75,000)</b>	<b>3,730,648</b>	<b>3,655,648</b>	<b>2,364,374</b>
<b><u>Cash flows from capital and related financing activities:</u></b>				
Gain on sale of fixed assets	0	0	0	0
Acquisition of capital assets	0	(1,079,818)	(1,079,818)	(270,690)
<b>Net cash used for capital and related financing activities</b>	<b>0</b>	<b>(1,079,818)</b>	<b>(1,079,818)</b>	<b>(270,690)</b>
<b><u>Cash flows from investing activities:</u></b>				
Deposits into cash investments	(61,582)	(1,714,869)	(1,776,451)	(1,878,204)
Interest received on investments	0	79,757	79,757	347,212
<b>Net cash provided (used) by investing activities</b>	<b>(61,582)</b>	<b>(1,635,112)</b>	<b>(1,696,694)</b>	<b>(1,530,992)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>(43,057)</b>	<b>(953,466)</b>	<b>(996,523)</b>	<b>(1,665,716)</b>
<b>Cash and demand investments, and restricted cash, July 1, 2022</b>	<b>316,524</b>	<b>7,896,428</b>	<b>8,212,952</b>	<b>10,919,052</b>
<b>Cash and demand investments, and restricted cash, June 30, 2023</b>	<b>\$ 273,467</b>	<b>\$ 6,942,962</b>	<b>\$ 7,216,429</b>	<b>\$ 9,253,336</b>
<b><u>Presented in Statement of Net Position as follows:</u></b>				
Cash and demand investments, pooled	\$ 273,467	\$ 5,322,526	\$ 5,595,993	
Restricted cash held in trust, nonpooled	0	1,620,436	1,620,436	
<b>Cash and demand investments, and restricted cash, June 30, 2023</b>	<b>\$ 273,467</b>	<b>\$ 6,942,962</b>	<b>\$ 7,216,429</b>	

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**  
**(Page 2 of 2)**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Governmental</b>
	<b>Refuse Disposal</b>	<b>METRA</b>	<b>Total</b>	<b>Internal</b>
	<b>Fund</b>	<b>Fund</b>		<b>Service Funds</b>
<b>Noncash transactions:</b>				
Net Pension Liability	\$ 0	\$ 505,374	\$ 505,374	\$ 0
OPEB Liability	\$ 0	\$ (46,727)	\$ (46,727)	\$ 0

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

<b>Operating income (loss)</b>	<b>\$ 96,679</b>	<b>\$ (2,556,824)</b>	<b>\$ (2,460,145)</b>	<b>\$ (2,195,522)</b>
<b>Adjustments to reconcile operating income (loss) to net cash from operating activities:</b>				
Depreciation expense	0	1,732,400	1,732,400	142,638
(Increase) decrease in assets:				
Accounts receivable	0	69,455	69,455	0
Delinquent assessments receivable	(3,715)	0	(3,715)	0
Prepaid expenses	0	72,959	72,959	(89,799)
Inventories	0	(2,509)	(2,509)	0
Increase (decrease) in liabilities:				
Accounts payable	561	(31,156)	(30,595)	39,932
Accrued liabilities	0	(6,008)	(6,008)	(125,657)
Unearned event revenue	0	(121,149)	(121,149)	0
Deposits	0	(1,063,584)	(1,063,584)	0
NPL/ OPEB Liability	0	(62,768)	(62,768)	0
<b>Total adjustments</b>	<b>(3,154)</b>	<b>587,640</b>	<b>584,486</b>	<b>(32,886)</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ 93,525</b>	<b>\$ (1,969,184)</b>	<b>\$ (1,875,659)</b>	<b>\$ (2,228,408)</b>

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2023**

	<b>CUSTODIAL FUNDS</b>		<b>Total Fiduciary Funds</b>
	<b>Investment Trust Fund</b>	<b>Other Custodial Funds</b>	
<b><u>ASSETS</u></b>			
Cash and demand investments, pooled	\$ 75,409,203	\$ 4,875,216	\$ 80,284,419
Cash investments, pooled	59,402,383	3,995,617	63,398,000
Cash investments, nonpooled	0	0	0
Restricted cash and demand investments held in trust, nonpooled	0	53,499	53,499
Restricted cash and demand investments for capital improvements, pooled	0	0	0
Restricted cash and demand investments for capital improvements, nonpooled	0	0	0
Restricted cash investments for capital improvements, nonpooled	0	0	0
Restricted cash investments for debt service, nonpooled	0	24,093,655	24,093,655
Receivables:			
Tax title sales contracts	0	0	0
Property taxes	0	4,249,527	4,249,527
Accounts receivable	0	0	0
Delinquent assessments	0	440,950	440,950
Assessments	0	0	0
Accrued interest	333,044	34,704	367,748
Due from other funds	0	0	0
Due from other government	0	0	0
Prepaid expenses	0	0	0
<b>Total assets</b>	<b>\$ 135,144,630</b>	<b>\$ 37,743,168</b>	<b>\$ 172,887,798</b>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 0	\$ 180,178	\$ 180,178
Accrued liability	0	0	0
Due to other funds - protest tax fund	0	0	0
Due to others	0	0	0
Due to other taxing districts	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>180,178</b>	<b>180,178</b>
<b><u>NET POSITION</u></b>			
Restricted for:			
Pool participants	135,144,630	0	135,144,630
Individuals, organizations, and other governments	0	37,562,990	37,562,990
<b>Total Net Position</b>	<b>\$ 135,144,630</b>	<b>\$ 37,562,990</b>	<b>\$ 172,707,620</b>

The notes to the financial statements are an integral part of this statement.



**YELLOWSTONE COUNTY, MONTANA  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
EXTERNAL INVESTMENT TRUST FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>CUSTODIAL FUNDS</b>	
	<b>Investment Trust Fund</b>	<b>Other Custodial Funds</b>
<b><u>ADDITIONS:</u></b>		
Contributions to pooled investments	\$812,810,843	\$ 0
Property Taxes/Assessments	0	58,775,471
Miscellaneous	0	384,161,331
Interest and investment income	2,898,484	114,129
<b>Total additions</b>	<b>\$815,709,327</b>	<b>\$ 443,050,931</b>
<b><u>DEDUCTIONS</u></b>		
Distributions from pooled investments	(785,001,244)	0
Investment administrative expenses	(34,711)	0
Payments to outside sources	0	(440,304,754)
<b>Total deductions</b>	<b>(785,035,955)</b>	<b>(440,304,754)</b>
<b>Change in net position</b>	<b>30,673,372</b>	<b>2,746,177</b>
<b>Net position held in trust for pool participants, July 1, 2022</b>	<b>104,471,258</b>	<b>34,816,813</b>
<b>Net position held in trust for pool participants, June 30, 2023</b>	<b>\$135,144,630</b>	<b>\$ 37,562,990</b>

The notes to the financial statements are an integral part of this statement.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies**

The financial statements of Yellowstone County (the County) have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

**A. Reporting Entity**

Yellowstone County's financial statements include those separate governmental entities that are controlled or are dependent on the County. The determination to include separate governmental entities is based on the criteria of GASB Statement No. 61. GASB Statement No. 61 defines the reporting entity as the County and those component units for which the County is financially accountable. To be financially accountable, a voting majority of the organization's board must be appointed by the County, and either a) the County must be able to impose its will, or b) the County may potentially benefit financially or be financially responsible for the organization. The County does not report any separate government entities as component units.

**B. Fund Accounting**

The County uses funds to report its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all financial activities of the general government not recorded in another fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds included in the basic financial statements include all trust and other custodial funds which account for assets held by the County for individuals, other governmental units and/or other funds. The investment trust fund accounts for the external portion of the County's investment pool, which is invested for County school districts, special districts, and the protest tax fund. These districts have all agreed to voluntarily participate in the investment pool. Custodial funds generally are used to account for funds being held on an interim basis on behalf of others. Such funds are custodial in nature since all assets are due to individuals or entities at some future time.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

**C. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Yellowstone County does not have any component units as of June 30, 2023. Interfund activity constituting reimbursements for expenditures or expenses previously recorded in another fund, for the most part, has been removed from these statements. This avoids reporting the same expenditure or expense twice and eliminates the associated reimbursement revenue. *Governmental-activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the governmental-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Non-major funds are aggregated and presented in a single column. The internal service funds are aggregated in a single column on the face of the proprietary fund statement.

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and the fiduciary financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues in the year for which eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred as under accrual accounting. Principal and interest on long-term debt, as well as expenditures related to compensated absences, are recorded as fund liabilities when payment is due.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

Custodial funds included in the fiduciary financial statements do not involve measurement of results of operations.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued**

The County reports deferred revenue on its governmental funds' balance sheets. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. The County reports uncollected property tax revenues as deferred revenue for governmental funds.

Those revenues susceptible to accrual are interest revenue, grant revenues, and charges for services. Changes in the fair value of investments are recognized in revenue at the end of each year. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *road fund* accounts for the construction, maintenance, and improvements of public roads outside incorporated areas.

The *property and liability insurance fund* accounts for the collection of levied taxes used to pay property and casualty insurance and the establishment of reserves for the self-funded liability program.

The *public safety fund* accounts for the levy and expenditures of the Sheriff's Department, including the Yellowstone County Detention Facility.

The *COVID-19 fund* accounts for all resources and expenditures qualified under the American Rescue Plan Act (ARPA).

The *RSID bond fund* accounts for the resources accumulated and payments made for principal and interest on long-term debt issued for rural special improvement districts.

The *capital improvement fund* accounts for the accumulation and expenditure of resources for major capital expenditures, construction, or improvements.

The government reports the following major fund proprietary funds:

The *METRA fund* accounts for the operations of the Montana Exposition, Trade, and Recreation Arena (METRA), which reports all activities and events held in the 10,000 seat arena and other event facilities and grounds.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued**

Additionally, the government reports the following fund types:

*Internal service funds* account for the County's self-insured health insurance plan, geographic information system, and technology services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges for property and liability insurance. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

*Fiduciary fund types* are used to account for assets held by a governmental unit in a trustee or custodial capacity for individuals, private organizations, other governmental units, and/or other funds. The County's custodial funds include cash and property tax receivables for county school districts and other county special districts. They also include property tax receivables levied by Yellowstone County on behalf of the State of Montana and the Cities of Billings, Laurel, and Broadview. Cash collections on those property tax receivables are distributed to associated taxing jurisdictions in the month subsequent to collection.

*Proprietary funds* distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the METRA enterprise fund and of the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first.

**E. Use of Estimates**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the general purpose financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

**F. Assets, Liabilities, and Net Position or Equity**

**1. Cash and Demand Investments, and Cash Investments**

Cash resources, to the extent available, of the individual funds are combined to form a cash pool, which is managed by the County Finance Director. The cash pool is not registered with the Securities and Exchange Commission as an investment company and is not subject to regulatory oversight. Investments of the pooled cash, which are authorized by State law, consist primarily of repurchase agreements, the State of Montana's Short Term Investment Pool (STIP), and securities of the U.S. Government, its agencies, or government sponsored entities and are carried at quoted market prices. The fair value of investments is determined annually, and is based on quoted market prices. The method used to determine the values of participants' equity withdrawn is based on the book value of the participants' percentage participation at the date of withdrawal. Bank deposits include demand deposits and overnight repurchase agreements in County banks. Interest income earned as a result of pooling and changes in the fair value of investments are distributed to the appropriate funds as designated by state law utilizing a formula based on the applicable cash balance participation of each fund. The general fund receives interest revenue from those funds not specifically designated by State law to receive interest. Government sponsored entities include: federal home loan bank; federal national mortgage association; federal home mortgage corporation; and federal farm credit bank.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2023 to support the value of shares in the pool.

The County issues warrants in payment of its obligations. Cash balances are reported net of outstanding warrants.

For purposes of the statement of cash flows, the County considers all highly liquid debt instruments with an original maturity of three months or less, including restricted cash and demand investments, as cash equivalents.

**Montana Code Annotated 7-6-202 regarding "Investment of Public Money in Direct Obligations of United States" reads as follows:**

(1) A local governing body may invest public money not necessary for immediate use by the county, city, or town in the following eligible securities:

(a) United States government treasury bills, notes, and bonds and in United States treasury obligations, such as state and local government series (SLGS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;

(b) United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book-entry form with the federal reserve bank of New York; or

(c) obligations of the following agencies of the United States, subject to the limitations in subsection (2):

(i) federal home loan bank;

(ii) federal national mortgage association;

(iii) federal home mortgage corporation; and

(iv) federal farm credit bank.

(2) An investment in an agency of the United States is authorized under this section if the investment is a general obligation of the agency and has a fixed or zero-coupon rate and does not have prepayments that are based on underlying assets or collateral, including but not limited to residential or commercial mortgages, farm loans, multifamily housing loans, or student loans.

(3) The local governing body may invest in a United States government security money market fund if:

(a) the fund is sold and managed by a management-type investment company or investment trust registered under the Investment Company Act of 1940 (15 U.S.C. 80a-1 through 80a-64), as may be amended;

(b) the fund consists only of eligible securities as described in this section;

(c) the use of repurchase agreements is limited to agreements that are fully collateralized by the eligible securities, as described in this section, and the investment company or investment trust takes delivery of the collateral for any repurchase agreement, either directly or through an authorized custodian;

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

**F. Assets, Liabilities, and Net Position or Equity, continued**

**1. Cash and Demand Investments, and Cash Investments**

(d) the fund is listed in a national financial publication under the category of "money market mutual funds", showing the fund's average maturity, yield, and asset size; and

(e) the fund's average maturity does not exceed 397 days.

(4) Except as provided in subsections (5) and (6), an investment authorized in this part may not have a maturity date exceeding 5 years, except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

(5) An investment of the assets of a local government group self-insurance program established pursuant to 2-9-211 or 39-71-2103 in an investment authorized in this part may not have a maturity date exceeding 10 years, and the average maturity of all those authorized investments of a local government group self-insurance program may not exceed 6 years.

(6) An investment in zero-coupon United States government treasury bills, notes, and bonds purchased as a sinking fund investment for a balloon payment on qualified construction bonds described in 17-5-116(1) may have a maturity date exceeding 5 years if:

(a) the maturity date of the United States government treasury bills, notes, and bonds is on or before the date of the balloon payment; and

(b) the school district trustees provide written consent.

(7) This section may not be construed to prevent the investment of public funds under the state unified investment program established in Montana Code Annotated Title 17, chapter 6, part 2.

Montana Code Annotated 7-6-206 permits time or savings deposits and repurchase agreements with banks, savings and loans associations, or credit unions within the State.

**2. Restricted Cash and Demand Investments**

Restricted cash and demand investments represent resources set aside for capital improvements, advances and debt service.

**3. Receivables and Payables**

All trade, special assessment, and property tax receivables are shown net of an allowance for uncollectibles. As of June 30, 2023, the allowances were as follows:

	<u>Allowance Amount</u>
<b>Accounts Receivable</b>	<b>\$ 3,557</b>
<b>Property Taxes</b>	<b>112,100</b>
<b>Delinquent special assessments</b>	<b>11,200</b>
<b>Special assessments</b>	<b>25,100</b>
<b>Total uncollectible allowance</b>	<b><u>\$ 151,957</u></b>

Activity between funds that are representative of lending/borrowing arrangements with an outstanding balance at the end of the fiscal year are referred to as "due to/from other funds" or "advances to/from other funds" in the fund financial statements. In the government-wide financial statements, "due to other taxing districts" represents funds due to Riverstone Health from the City/County health fund.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

**F. Assets, Liabilities, and Net Position or Equity, continued**

**4. Inventories**

In the proprietary funds, inventories are recorded at the lower of cost (first-in, first-out method) or market, and are recorded as expenses when consumed. In the governmental funds, reported inventories are recorded at average and current cost, and are recorded as expenditures when consumed.

**5. Capital Assets**

Capital assets, which include property, plant, and equipment, and infrastructure assets (e.g., road, bridges, sidewalks, and similar items), are reported in the governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. The governmental fund financial statements may include expenditures for minor capital assets valued between \$2,500 and \$5,000 that the County has budgeted as capital in order to provide fixed asset control of these items, however, these items are not being reported or depreciated as capital assets on the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building Improvements	20
Public Domain Infrastructure	50
System Infrastructure	30
Vehicles	5
Office Equipment	5
Computer Equipment	5

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund statement of net position.

The County's collection of donated artifacts and art held at the Yellowstone County Museum are not capitalized or depreciated. During fiscal year ended June 30, 2023, there were no significant purchases or deaccession of collection items.

**6. Self-Insurance Accruals**

The County provides for an estimated accrual for incurred claims at year end in the Property and Liability Insurance Fund for liability claims and the Health Insurance Fund for unpaid health claims.



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

**F. Assets, Liabilities, and Net Position or Equity, continued**

**7. Due to Other Taxing Districts**

This account represents cash, tax receivables, and other assets held by the County for other taxing jurisdictions. Cash received by the County for the State of Montana, multi-jurisdictional service districts, and cities and towns located in Yellowstone County is distributed in the month following collection.

**8. Compensated Absences**

Vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability of the governmental fund that will pay it in the fund financial statements. Amounts of vested or accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported as a long-term liability in the government-wide financial statements. Vested or accumulated vacation and sick leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. The non-vested portion of sick leave is 75% of the accrued sick leave times the rate of pay.

All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

**9. Long-term Obligations**

In the government-wide financial statements, and proprietary fund in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**10. Deferred Inflows of Resources**

In addition to liabilities, the Statement of Net Position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items, which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, one item, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenue from property taxes and special assessments. The other items relate to Net Pension Liability, OPEB (other post-employment benefits), and leasing arrangements. These are found only on the government-wide financial statements. Both amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

**11. Fund Equity**

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The Government Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which is effective for the County beginning in fiscal year 2011. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The five fund balance classifications, in order of constraint level, are Nonspendable, Restricted, Committed, Assigned and Unassigned. Nonspendable can represent a constraint or an asset that is not spendable in form.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

**F. Assets, Liabilities, and Net Position or Equity, continued**

In compliance with GASB Statement No. 54, Yellowstone County adopted a Fund Balance Classification Policy. This policy states that committed fund balances will be authorized by the County Commission in a public meeting by resolution or policy. Committed fund balance may only become uncommitted by the same formal action authorized by the County Commission in a public meeting by resolution or policy. Assigned fund balance may be assigned informally by the Finance Director based on future budget expenditures after a current fund balance review has been completed. Assigned fund balance may become unassigned by the same action.

Yellowstone County's expenditure order of resource categories for all governmental funds, when restricted, committed, assigned or unassigned are available, will be as follows:

1. Restricted
2. Committed
3. Assigned
4. Unassigned

**12. Net Position**

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, lease assets and subscription assets net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position does not include either capitalized assets or the related debt for Rural Special Improvement Districts (RSIDs). Infrastructure improvements built and maintained through RSIDs are the financial responsibility of the benefited property owners and are not the responsibility of the County other than in a fiduciary capacity. Net investment in capital assets excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations by other governments.

**13. New Accounting Pronouncements**

GASB Statement No. 91, *Conduit Debt Obligations*, which is effective for the County beginning in fiscal year 2023, was implemented in fiscal year 2022. The objective of this Statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. Yellowstone County does not need to report on any conduit debt, but does disclose this information in footnote 14.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is effective for the County beginning in fiscal year 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This new Statement is not expected to be applicable to Yellowstone County.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which is effective for the County beginning in fiscal year 2023. The objective of this Statement to provide guidance on the accounting and financial reporting of SBITAs for governments.

GASB Statement No. 99, *Omnibus 2022*, a portion of which is effective for the County beginning in fiscal year 2023. This statement includes clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives. It also includes clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 1. Summary of Significant Accounting Policies, continued**

Accounting Standards effective in a future period:

GASB Statement No. 99, *Omnibus 2022*, a portion of which is effective for the County beginning in fiscal year 2024. This statement has requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53, and is effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, *Accounting Changes and Error Corrections*, which is effective for the County beginning in fiscal year 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, *Compensated Absences*, which is effective for the County beginning in fiscal year 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The effect of adopting these Statements cannot be determined at this time.

**Note 2. Reconciliation Comparative of Government-wide and Fund Financial Statements**

**A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

A separate report has been included in the general purpose financial statements to explain the differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position.

**B. Explanation of Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities**

A separate report has been included in the general purpose financial statements to explain the differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities.

**Note 3. Stewardship, compliance, and accountability**

**Budgets**

Budgets are adopted on a basis consistent with a modified accrual basis of accounting. Annual legal budgets are adopted for the general, special revenue, debt service, and capital projects funds. All annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds.

The level of budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Individual fund budgets are the same as appropriation amounts. Unexpended appropriations lapse at the end of the year.

Budget amendments can be made at any time during the year by resolution after holding public hearings. Supplemental appropriations were made for unanticipated state and federal grants awarded during the year. There were no budget amendments made during the year that were unusual in nature for fiscal year 2023.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 4. Cash and Demand Investments, and Cash Investments**

The County maintains a cash and investment pool for all funds under the control of the County Treasurer. The non-pooled investments represent those investments held for districts or other entities to be utilized for a specific purpose or capital project. The County's investments are categorized below to give an indication of the level of risk assumed by the County at June 30, 2023. All investments meet collateral requirements specified by State Law.

Investments are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by the County or its agent in the County's name.
- (2) Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- (3) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the County's name.

**At year end, the County's pooled investment balances were as follows:**

	Category			Reported Amount/ Fair Value
	1	2	3	
Cash investments - U.S. Gov't agencies & Bank CDs	\$124,644,628	\$0	\$0	\$ 124,644,628
Cash in overnight sweep agreements	0	0	17,204,858	17,204,858
Cash on hand and demand deposits	99,787	0	914,861	1,014,648
Subtotal	<u>\$ 124,744,415</u>	<u>\$0</u>	<u>\$ 18,119,719</u>	<u>142,864,134</u>
<u>Investments Not Subject to Categories:</u>				
State Treasurer's Investment Pool (STIP)				<u>140,315,958</u>
<b>Total Pooled Investments</b>				<b><u>\$ 283,180,092</u></b>

**At year end, the County's non-pooled investment balances were as follows:**

	Category			Reported Amount/ Fair Value
	1	2	3	
Cash investments - CD acct registry service	\$24,093,655	0	0	\$24,093,655
Cash on hand and demand deposits	250,000	1,423,935	0	1,673,935
Subtotal	<u>\$24,343,655</u>	<u>\$1,423,935</u>	<u>\$0</u>	<u>25,767,590</u>
<u>Investments Not Subject to Categories:</u>				
State Treasurer's Investment Pool (STIP)				<u>0</u>
<b>Total Non-pooled Investments</b>				<b><u>25,767,590</u></b>
<b>Total Investments</b>				<b><u>\$ 308,947,682</u></b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 4. Cash and Demand Investments, and Cash Investments, continued**

Along with limitations placed on investments by state law, the County minimizes custodial risk by restrictions set forth by County policy. Custodial risk is the risk that in an event of a financial institution failure, the County investments may not be returned or the County will not be able to recover the collateral securities in the possession of the outside party.

The total cash reported at June 30, 2023, is detailed as follows:

	<b><u>Total</u></b>	<b><u>Statement of Net Position</u></b>	<b><u>Fiduciary Net Position</u></b>
Cash and demand investments, pooled	\$ 158,535,461	\$ 78,251,042	\$ 80,284,419
Restricted cash and demand investments held in trust, non-pooled	1,673,935	1,620,436	53,499
Total cash and demand investments	<u>160,209,396</u>	<u>79,871,478</u>	<u>80,337,918</u>
Cash investments, pooled	124,644,631	61,246,631	63,398,000
Restricted cash investments for debt service, non-pooled	24,093,655	0	24,093,655
<b>Total</b>	<b><u>\$ 308,947,682</u></b>	<b><u>\$ 141,118,109</u></b>	<b><u>\$ 167,829,573</u></b>
Cash on hand, pooled	\$ 982,548		
Cash in bank deposits and other bank deposits, pooled	32,100		
Cash in bank deposits and other bank deposits, non-pooled	1,673,935		
Cash in overnight repurchase agreements, pooled	31,596,003		
Cash in State Treasurer's Investment Pool (STIP)	140,315,958		
Outstanding warrants, pooled	<u>(14,391,145)</u>		
Total cash and demand investments	<u>160,209,399</u>		
Cash investments, pooled	124,644,628		
Cash investments, non-pooled	24,093,655		
<b>Total</b>	<b><u>\$ 308,947,682</u></b>		
Cash and demand investments, and cash investments- pooled	\$ 283,180,092		
Cash and demand investments, and cash investments- non-pooled	<u>25,767,590</u>		
	<b><u>\$ 308,947,682</u></b>		

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 4. Cash and Demand Investments, and Cash Investments, continued**

Cash on hand - represents two types of cash items: petty cash and change funds on hand - \$52,770; cash received after last bank deposit - \$914,861.

Cash in bank deposits and other bank deposits – Cash in bank deposits represent cash on deposit in local bank accounts used for pooled banking operations of the County - \$32,100; other bank deposits represent cash held in trust for other individuals in which any interest earnings are not distributed to the investment pool - \$1,673,935.

Cash in overnight sweep accounts – represents cash invested on a daily basis by the County's primary bank to its Government Money Market Mutual Fund sweep account. Invested funds represent the nightly balance of collected funds in the County's main depository bank account. The overnight sweep agreement has the funds re-deposited into the County's main bank account the next business day. The invested funds are backed by and / or invested in government agency debt, agency repos, Treasury repo agreements and U.S. Treasury debt – all permissible U.S. government securities. Direct obligations of governmental entities are purchased at 100% of invested dollars, while repurchase agreement securities are backed by eligible government securities of at least 102% of the investment value.

Cash in State Treasurer's Investment Pool (STIP)

STIP is considered an external investment pool. STIP is also classified as a "2a-7 like" pool. A "2a-7-like" pool is an external investment pool that is not registered with the Securities and Exchange Commission as an investment fund but has a policy that it will and does operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. The County's investment position in STIP is determined by the pool's share price, which is dollar denominated.

STIP is not FDIC-insured or otherwise insured or guaranteed by the federal government, the State of Montana, the Montana Board of Investments or any other entity against investment losses and there is no guaranteed rate of return on funds. STIP limits concentration of credit risk exposure by limiting portfolio investment types to 3% in any issuer except for U.S. Treasury and U.S. Agency securities as well as any repurchase agreements with a financial institution. The Montana Board of Investments maintains a reserve fund to offset possible losses and limit fluctuations in STIP's valuation.

The STIP portfolio includes, but is not limited to, fixed income and variable investments including US Treasuries, US government agencies, asset backed commercial paper, certificates of deposit, and cash & cash equivalents held by custodian banks. Any investments that are fixed in nature have a maximum maturity of 397 days or less. Variable type securities have a maximum duration of two years.

Information on policies, along with investments held by STIP can be found at: <https://investmentmt.com>.

Outstanding warrants - represents issued and outstanding warrants and checks of the County and school districts.

Cash investments - represents investments held by the County Treasurer with maturity dates exceeding 1 day.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 4. Cash and Demand Investments, and Cash Investments, continued**

At June 30, 2023 pooled cash investment items were:

<u>Investment Type</u>	<u>Yield</u>	<u>Maturity Date</u>	<u>Credit Risk Rating Moody's - S&amp;P</u>	<u>Fair Value</u>
<b><u>Bank Certificates of Deposit</u></b>				
None			100% FDIC Insured	\$0
<b>Total bank certificates of deposit</b>				<b>\$0</b>
<b><u>U.S. Government Treasury Notes</u></b>				
None				\$0
<b>Total U.S. Treasury Notes</b>				<b>\$0</b>
<b><u>U.S. Government Agencies</u></b>				
Federal Farm Credit	0.53%-5.54%	02/24-12/26	AAA - AA+	\$15,341,540
Federal Home Loan Mortgage Corporation	0.55%-5.375%	02/25-03/27	AAA - AA+	11,530,440
Federal Home Loan Bank	.25%-5.53%	10/23-06/28	AAA - AA+	91,179,868
Federal National Mortgage Association	0.65%-5.0%	10/24-12/25	AAA - AA+	6,592,780
<b>Total U.S. government agency securities</b>				<b>\$124,644,628</b>
State Treasurer's Investment Pool (STIP)	5.16% (Varies Daily)	Daily		\$140,315,958
<b>Total cash investments, pooled</b>				<b><u>\$264,960,586</u></b>

At June 30, 2023, non-pooled cash investment items were:

<u>Investment Type</u>	<u>Yield</u>	<u>Maturity Date</u>	<u>Credit Risk Rating Moody's - S&amp;P</u>	<u>Fair Value</u>
<b><u>U.S. government agency securities</u></b>				
Certificate of Deposit Account Registry Service	3.50%	6/6/2024	100% FDIC Insured	\$24,093,655
State Treasurer's Investment Pool (STIP)	5.16% (Varies Daily)	Daily		\$0
<b>Restricted cash investments for capital improvements, non-pooled</b>				<b><u>\$24,093,655</u></b>

\* - represents 5% or more of total cash investments

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 4. Cash and Demand Investments, and Cash Investments, continued**

The following represents a condensed statement of net position and changes in net position for the cash and investment pool as of June 30, 2023:

<b><u>Condensed Statement of Net Cash and Investment Assets</u></b>	
Cash and demand investments, pooled	\$ 158,535,461
Cash investments, pooled	124,644,631
Restricted cash and demand investments held in trust, nonpooled	1,673,935
Restricted cash investments for debt service, nonpooled	24,093,655
Accrued interest receivable	839,987
<b>Net position held in trust for all pool participants</b>	<b><u><u>\$ 309,787,669</u></u></b>
Equity of internal pool participants	\$ 174,643,039
Equity of external pool participants	135,144,630
<b>Total equity</b>	<b><u><u>\$ 309,787,669</u></u></b>
<b><u>Condensed Statement of Changes in Net Cash and Investment Assets</u></b>	
Net position at July 1, 2022	\$ 273,242,209
Net changes in investments by pool participants	37,992,362
Market value adjustment of cash investments	(1,446,902)
<b>Net position at June 30, 2023</b>	<b><u><u>\$ 309,787,669</u></u></b>

Investments-Fair Value Measurement and Application (GASB 72):

The County categorizes its fair value measurements within the fair value hierarchy established by general principles, as defined under GASB 72. The hierarchy established is as follows:

Level 1 – Quoted prices for identical assets or liabilities in active markets.

Level 2 – Prices determined using inputs, other than quoted prices included within Level 1, which are observable for an asset or liability, either directly or indirectly.

Level 3 – Prices determined using unobservable inputs.

The County has the following recurring fair value measurements as of June 30, 2023:

U.S. Government Agency securities and bank CDs of \$124,644,631 are valued using quoted market prices (Level 1 inputs)



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 5. Receivables**

Receivables as of year-end for the government's individual major funds; and non-major, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	MAJOR GOVERNMENTAL FUNDS							Other Nonmajor Governmental Funds	ENTERPRISE FUNDS		Internal Service Funds	Fiduciary Funds	Total
	General	Road	Liability & Property Insurance	COVID-19	Public Safety - Sheriff	R.S.I.D. Bond Fund	Capital Improvement Fund		Nonmajor Refuse Disposal	Major METRA			
<b>Receivables:</b>													
Property taxes	\$319,363	\$173,611	\$14,533	\$0	\$233,057	\$0	\$0	\$392,664	\$0	\$70,970	\$0	\$4,249,527	\$5,453,725
Accounts	822,246	605,553	0	245,657	656,789	0	2,705	545,218	0	27,150	0	0	2,905,318
Leases	1,087,940	0	0	0	0	0	0	0	0	0	0	0	1,087,940
Delinquent assessments	0	0	0	0	0	6,614	0	24,707	55,588	0	0	440,950	527,859
Assessments	0	0	0	0	0	502,180	0	0	0	0	0	0	502,180
Accrued interest	283,468	0	3,436	0	0	207	108,154	22,003	0	11,041	43,930	367,748	839,987
Lease Interest	2,720	0	0	0	0	0	0	0	0	0	0	0	2,720
<b>Gross receivables</b>	<b>2,515,737</b>	<b>779,164</b>	<b>17,969</b>	<b>245,657</b>	<b>889,846</b>	<b>509,001</b>	<b>110,859</b>	<b>984,592</b>	<b>55,588</b>	<b>109,161</b>	<b>43,930</b>	<b>5,058,225</b>	<b>11,319,729</b>
Less allowances for uncollectible accounts	(30,500)	(14,200)	(1,400)	0	(22,200)	(26,000)	0	(40,100)	(7,200)	(10,357)	0	0	(151,957)
<b>Net total receivables</b>	<b>\$2,485,237</b>	<b>\$764,964</b>	<b>\$16,569</b>	<b>\$245,657</b>	<b>\$867,646</b>	<b>\$483,001</b>	<b>\$110,859</b>	<b>\$944,492</b>	<b>\$48,388</b>	<b>\$98,804</b>	<b>\$43,930</b>	<b>\$5,058,225</b>	<b>\$11,167,772</b>

Governmental funds report *deferred inflow of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. Proprietary funds report unearned revenue due to funds received for events but not yet earned. At the end of the current fiscal year, the various components of *deferred inflow of resources* were as follows:

	Deferred Inflow of Resources
Uncollected tax revenue	\$1,216,108
Uncollected lease revenue	1,009,073
Total Deferred Inflow of Resources	<b>\$2,225,181</b>

The delinquent taxes receivable accounts represent the past five years of uncollected tax levies. The allowance for uncollectibles is estimated based on delinquent tax collection history.

The 2022 real property taxes and the 2022 special assessments were levied and became receivables in October 2022. The semi-annual installments were due in November 2022 and May 2023. As of December 1, 2022, and June 1, 2023, uncollected real property taxes and special assessments became delinquent and all uncollected amounts as of June 30, 2023, have been reported as deferred inflow of resources. Delinquent taxes become a lien on the property on June 1 and after 3 years the County may exercise the lien and take title to the property. Personal property taxes were levied throughout the year and became a receivable when levied. Personal property taxes are due 30 days from the levy date. Amounts not collected as of June 30, 2023, have been reported as deferred inflow of resources. There was no significant land held for resale as of June 30, 2023.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 6. Interfund Receivables, Payables and Transfers**

**Interfund Receivables and Payables**

**Advances from/to Other Funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	RSID Bond	\$ 207,883
General Fund	RSID Maintenance	84,860
		<u>\$ 292,743</u>

**Interfund transfers**

The County utilizes transfers to address three needs. First, all transfers from various funds to the Capital Improvement Fund are to provide for major construction projects and the purchase of large value fixed assets. Second, the County transfers from the General Fund and the Public Safety – Sheriff Fund amounts to cover general obligation bond payments due within the fiscal year. Third, the County transfers undesignated funds to assist in the operations of various activities.

**Transfers in**

	<u>MAJOR GOVERNMENTAL FUNDS</u>				<u>Other Capital Improvement Fund</u>	<u>MAJOR Nonmajor Governmental Funds</u>	<u>ENTERPRISE FUND METRA-CIP</u>	<u>Internal Service Funds</u>	<u>Total</u>
	<u>General</u>	<u>Road</u>	<u>Liability &amp; Property Insurance</u>	<u>Public Safety - Sheriff</u>					
<b><u>Transfers out:</u></b>									
General Fund	\$ 0	\$ 0	\$ 0	\$ 1,250,000	\$ 6,010,000	\$ 60,000	\$ 0	\$ 129,453	\$ 7,449,453
Road Fund	0	0	0	0	1,750,000	0	0	60,258	\$ 1,810,258
Public Safety - Sheriff Fund	151,182	0	0	0	0	676,200	0	0	\$ 827,382
Nonmajor Governmental Funds	830,329	217,035	24,963	1,033,493	255,000	557,614	0	2,174,663	\$ 5,093,097
Major Enterprise Fund - METRA	80,633	0	0	0	0	0	1,450,000	0	\$ 1,530,633
Refuse Disposal Fund	75,000	0	0	0	0	0	0	0	\$ 75,000
<b>Total transfers</b>	<b>\$ 1,137,144</b>	<b>\$ 217,035</b>	<b>\$ 24,963</b>	<b>\$ 2,283,493</b>	<b>\$ 8,015,000</b>	<b>\$ 1,293,814</b>	<b>\$ 1,450,000</b>	<b>\$ 2,364,374</b>	<b>\$ 16,785,823</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 7. Capital Assets**

Capital asset activity for the primary government for the year ended June 30, 2023 was as follows:

<b><u>Governmental-type Activities</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 5,301,158	\$ 0	\$ 0	\$ 5,301,158
Construction in Progress	3,047,758	8,991,156	(2,376,358)	9,662,557
<b>Total Capital Assets, Not Being Depreciated</b>	<b>\$ 8,348,916</b>	<b>\$ 8,991,156</b>	<b>\$ (2,376,358)</b>	<b>\$ 14,963,715</b>
<b>Capital Assets, Being Depreciated:</b>				
Buildings	\$ 60,599,333	\$ 958,073	\$ (927,762)	\$ 60,629,644
Improvements Other Than Buildings	3,753,659	926,055	0	4,679,714
Machinery and Equipment	25,384,790 *	2,758,358	(2,103,385)	26,039,763
Infrastructure	94,320,984	5,580,192	0	99,901,175
Intangible Lease Assets	1,640,662 **	0	0	1,640,662
Intangible Subscription Assets	0	105,522	0	105,522
<b>Total Assets Being Depreciated</b>	<b>\$ 185,699,428</b>	<b>\$ 10,328,200</b>	<b>\$ (3,031,147)</b>	<b>\$ 192,996,480</b>
<b>Less Accumulated Depreciation For:</b>				
Buildings	\$ 25,851,162	\$ 1,486,331	\$ (412,339)	\$ 26,925,154
Improvements Other Than Buildings	2,261,916	207,104	0	2,469,020
Machinery and Equipment	17,021,104 *	1,847,567	(1,667,276)	17,201,395
Infrastructure	50,267,009	4,856,932	0	55,123,941
Intangible Lease Assets	398,008 **	398,007	0	796,015
Intangible Subscription Assets	0	26,117	0	26,117
<b>Total Accumulated Depreciation</b>	<b>\$ 95,799,199</b>	<b>\$ 8,822,058</b>	<b>\$ (2,079,615)</b>	<b>\$ 102,541,642</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>\$ 89,900,229</b>	<b>\$ 1,506,142</b>	<b>\$ (951,532)</b>	<b>\$ 90,454,838</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 98,249,145</b>	<b>\$ 10,497,298</b>	<b>\$ (3,327,890)</b>	<b>\$ 105,418,553</b>

\* The beginning balance of Machinery and Equipment Assets and Accumulated Depreciation will not match FY22's ending balance. This is due to an asset for \$111,506 being disposed of in error in FY22.

\*\* Intangible Lease Assets were not added to this table in FY22, so the beginning balance will not match FY22's ending balance.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 7. Capital Assets, continued**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b><u>Business-type Activities</u></b>				
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$357,388	\$0	\$0	\$357,388
Construction in progress	190,726	396,433	(552,468)	34,691
<b>Total Capital Assets, Not Being Depreciated</b>	<b>\$548,114</b>	<b>\$396,433</b>	<b>(\$552,468)</b>	<b>\$392,079</b>
<b>Capital Assets, Being Depreciated:</b>				
Buildings	\$55,945,095	\$363,918	\$0	\$56,309,013
Improvements Other Than Buildings	8,304,588	97,962	0	8,402,550
Machinery and Equipment	2,982,533	591,233	0	3,573,766
<b>Total Capital Assets, Being Depreciated</b>	<b>\$67,232,216</b>	<b>\$1,053,113</b>	<b>\$0</b>	<b>\$68,285,329</b>
<b>Less Accumulated Depreciation For:</b>				
Buildings	\$26,796,350	\$1,110,949	\$0	\$27,907,299
Improvements Other Than Building	3,518,481	315,598	0	3,834,079
Machinery and Equipment	1,808,308	305,853	0	2,114,161
<b>Total Accumulated Depreciation</b>	<b>\$32,123,139</b>	<b>\$1,732,400</b>	<b>\$0</b>	<b>\$33,855,539</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>\$35,109,077</b>	<b>(\$679,287)</b>	<b>\$0</b>	<b>\$34,429,790</b>
<b>Business-type Activities Capital Assets, Net</b>	<b>\$35,657,191</b>	<b>(\$282,854)</b>	<b>(\$552,468)</b>	<b>\$34,821,869</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b><u>Governmental Activities</u></b>	
General Government	\$ 607,971
Public Safety	1,685,396
Public Works	5,911,252
Public Health	0
Social and Economic	2,470
Culture and Recreation	48,206
Governmental Internal Service Funds	142,638
<b>Total Depreciation Expense - Governmental Activities</b>	<b>8,397,933</b>
<b><u>Business-type Activities</u></b>	
METRA	1,732,400
<b>Total Depreciation Expense - Primary Government</b>	<b>\$ 10,130,333</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 8. Long-Term Debt**

**A. General Obligation Bonds**

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental-type activities. The capital assets acquired with the general obligation debt were donated to METRA, which is a business-type activity, however METRA is not responsible for servicing the debt. Debt service is the responsibility of the governmental debt service fund which receives transfers from other levied funds to service the debt.

General obligation bonds are direct obligations and pledge the full faith and credit of the County, and where a levy to repay the debt exists, it is not subject to other tax levy limits. Limited tax general obligation bonds are funded from available tax authority and have budget priority funding. Outstanding general obligation bonds are as follows:

<u>Governmental-type Activities:</u>	<u>Interest Rate</u>	<u>Amount</u>
2017 Limited Tax General Obligation Bonds – Jail Expansion & Improvements (nontaxable) 2.0% - 3.0% due July 1, 2037, payable in annual principal installments of \$395,000 to \$565,000, prepay option on or after July 1, 2027	2.00 – 3.00%	<b>\$7,045,000</b>
		<b><u>\$ 7,045,000</u></b>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending</u>	<u>Governmental - type Activities</u>		
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	500,000	176,025	676,025
2025	515,000	160,800	675,800
2026	530,000	145,125	675,125
2027	550,000	128,925	678,925
2028	565,000	115,025	680,025
2029-2037	4,385,000	594,973	4,979,973
Total	<u>\$ 7,045,000</u>	<u>\$ 1,320,873</u>	<u>\$ 8,365,873</u>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 8. Long-Term Debt, continued**

**B. Rural Special Improvement District Bonds**

The County issued no new special assessment bonds in fiscal year 2023.

Rural special improvement district bonds are payable from special assessments levied against the properties of the respective districts. The bonds are issued with specific maturity dates, but must be called and repaid earlier, at par value plus accrued interest, if the related special assessments are collected.

The County has a secondary responsibility on the special assessment bonds issued for the various rural special improvement districts (R.S.I.D.) to the extent of availability of cash in the R.S.I.D. Revolving Fund. State law provides for and the County uses an R.S.I.D. Revolving Fund to accumulate resources for such debt service payment. Law allows for a special property tax levy as long as the balance in this fund is less than 5% of the principal amount of outstanding R.S.I.D. bonds. No tax levy for this fund was assessed for fiscal year ended June 30, 2023. The R.S.I.D. Revolving Fund has no unfunded commitment to the R.S.I.D. bond fund as of June 30, 2023. The R.S.I.D. Revolving Fund would be committed to the R.S.I.D. Bond Fund as a result of lost revenues due to unpaid assessments from properties taken by tax title. The amount of the liability can fluctuate based on future tax deed losses, collections of penalties and interest on delinquent assessments, proceeds from unsold tax deed properties and other circumstances. The R.S.I.D. Revolving Fund, which has a fund balance of \$359,516 at June 30, 2023, is treated as a debt service fund.

The outstanding rural special improvement district bonded indebtedness of the County was as follows:

<b>Rural Special Improvement District Number</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Final Maturity Date</b>	<b>Amount of Original Issue</b>	<b>Balance June 30, 2023</b>
758	3.75%	05/01/07	7/1/2027	\$ 373,000	\$ 48,000
783	4.58%	09/28/10	8/1/2025	126,777	0
785	5.30%	02/01/11	8/1/2026	126,945	25,000
803	3.36%	09/20/12	8/1/2027	1,015,434	205,000
<b>Outstanding rural special improvement district bonds, June 30, 2023</b>					<b>\$ 278,000</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 8. Long-Term Debt, continued**

**B. Rural Special Improvement District Bonds, continued**

Annual debt service requirements to maturity for special assessment bonds are as follows:

Debt Service Requirements

Year Ending <u>June 30,</u>	<u>Governmental-type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	6,000	10,013	16,013
2025	17,000	9,788	26,788
2026	97,000	9,073	106,073
2027	102,000	5,573	107,573
2028	56,000	1,905	57,905
2029-2037	0	0	0
Total	<u>\$278,000</u>	<u>\$36,352</u>	<u>\$314,352</u>

**C. Notes Payable**

Notes payable are long-term obligations which are financed through the current operating budget of the respective funds.

As of June 30, 2023, the County had an outstanding balance of \$307,452 owed to Montana Board of Investments in the form of an InterCap loan. This note is payable in semi-annual principal and interest installments with a variable rate at 1.65% as of June 30, 2023 and payable over 6 years with the final payment due February 15, 2029.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 8. Long-Term Debt, continued**

**D. Changes in Long-Term Liabilities**

The OPEB plan allows retirees to participate, as a group, at a rate that does not cover all the related costs. This results in an OPEB Liability that must be reported in the related financial statements due to the implementation of GASB Statement Nos. 75 & 85.

	Year Ended June 30, 2023				
	Beginning Balance	Additions	Reductions	Ending Balance	Principal Due Within One Year
<b><u>Governmental Activities:</u></b>					
General obligation bonds	\$ 7,530,000	\$ 0	\$ (485,000)	\$ 7,045,000	\$ 500,000
Special assessment debt with governmental commitment	410,000	0	(132,000)	278,000	6,000
Notes payable	367,120	0	(59,668)	307,452	61,073
Claims and judgments	755,000	45,950	0	800,950	800,950
Compensated absences	2,520,256	92,828	0	2,613,084	648,196
Lease liability	1,229,934	0	(317,686)	912,248	599,337
Net Pension Liability	20,562,096	11,572,080	0	32,134,176	0
OPEB Liability	3,030,210	0	(709,328)	2,320,882	0
Governmental activity long-term liabilities	<u>\$ 36,404,616</u>	<u>\$ 11,710,858</u>	<u>\$ (1,703,682)</u>	<u>\$ 46,411,792</u>	<u>\$ 2,615,556</u>
<b><u>Business-type Activities:</u></b>					
Compensated absences	187,686	29,135	0	216,821	54,205
Net Pension Liability	1,953,792	505,374	0	2,459,166	0
OPEB Liability	262,905	0	(46,727)	216,178	0
Business-type Activities Long-term Liabilities	<u>\$ 2,404,383</u>	<u>\$ 534,509</u>	<u>\$ (46,727)</u>	<u>\$ 2,892,165</u>	<u>\$ 54,205</u>



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 8. Long-Term Debt, continued**

**E. Summary of Debt Maturities**

Annual debt service principal and interest payments required on outstanding debt at June 30, 2023, are as follows:

Year Ending June 30,	Type of Debt		
	General Obligation Bonds	Rural Special Improvement Bonds	Lockwood Safety Intercap Loan
2024	676,025	16,013	77,870
2025	675,800	26,788	62,515
2026	675,125	106,073	63,996
2027	678,925	107,573	38,721
2028	680,025	57,905	39,950
2029-2037	4,979,973	0	41,198
	<u>\$ 8,365,873</u>	<u>\$ 314,352</u>	<u>\$ 324,250</u>

**Note 9. GASB Statement No. 54 Fund Balance**

The Government Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which is effective for the County beginning in fiscal year 2011. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The five fund balance classifications, in order of constraint level, are Nonspendable, Restricted, Committed, Assigned and Unassigned.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 9. GASB Statement No. 54 Fund Balance, continued**

	MAJOR FUNDS							Other Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Road Fund	Property & Liability Insurance Fund	COVID-19 Fund	Public Safety Fund	R.S.I.D. Bond Fund	Capital Improvement Fund		
<b>Nonspendable</b>									
Inventory	\$ 84,289	\$ 237,463	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76,135	\$ 397,887
Prepays	155,849	6,503	2,362	0	23,379	0	0	12,383	200,476
Total Nonspendable Fund Balance	\$240,138	\$243,966	\$2,362	\$0	\$23,379	\$0	\$0	\$88,518	\$ 598,363
<b>Restricted</b>									
Road	0	5,019,447	0	0	0	0	0	0	\$ 5,019,447
Predatory Animal	0	0	0	0	0	0	0	181	\$ 181
Park	0	0	0	0	0	0	0	286,717	\$ 286,717
Veteran's Cemetery	0	0	0	0	0	0	0	0	\$ 0
Public Safety - Mental Health	0	0	0	0	0	0	0	562,897	\$ 562,897
Lockwood Pedestrian Safety	0	0	0	0	0	0	0	466,875	\$ 466,875
Lockwood TEDD	0	0	0	0	0	0	0	364,955	\$ 364,955
Drug Forfeiture	0	0	0	0	0	0	0	271,716	\$ 271,716
RSID Maintenance	0	0	0	0	0	0	0	6,512,036	\$ 6,512,036
Alcohol Rehabilitation	0	0	0	0	0	0	0	0	\$ 0
Junk Vehicle	0	0	0	0	0	0	0	108,387	\$ 108,387
DUI Task Force/Highway Traffic Safety	0	0	0	0	0	0	0	50,739	\$ 50,739
LTGO Bond Fund	0	0	0	0	0	0	0	0	\$ 0
RSID Revolving	0	0	0	0	0	0	0	359,516	\$ 359,516
RSID Bond	0	0	0	0	0	226,429	0	0	\$ 226,429
Total Restricted Fund Balance	\$ 0	\$ 5,019,447	\$ 0	\$ 0	\$ 0	\$ 226,429	\$ 0	\$ 8,984,019	\$ 14,229,895
<b>Committed</b>									
Bridge	0	0	0	0	0	0	0	1,017,107	\$ 1,017,107
Weed	0	0	0	0	0	0	0	163,637	\$ 163,637
Liability & Property Insurance	0	0	181,303	0	0	0	0	0	\$ 181,303
Health Services	0	0	0	0	0	0	0	(11,937)	\$ (11,937)
Mental Health Fund	128,862	0	0	0	0	0	0	0	\$ 128,862
Extension Service	0	0	0	0	0	0	0	127,878	\$ 127,878
Public Safety	0	0	0	0	7,139,167	0	0	0	\$ 7,139,167
County Attorney	0	0	0	0	0	0	0	2,445,430	\$ 2,445,430
Museum	0	0	0	0	0	0	0	319,866	\$ 319,866
Youth Services	0	0	0	0	0	0	0	1,178,172	\$ 1,178,172
Total Committed Fund Balance	\$ 128,862	\$ 0	\$ 181,303	\$ 0	\$ 7,139,167	\$ 0	\$ 0	\$ 5,240,153	\$ 12,689,485

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 9. GASB Statement No. 54 Fund Balance, continued**

	MAJOR FUNDS								
	General Fund	Road Fund	Property & Liability Insurance Fund	COVID-19 Fund	Public Safety Fund	R.S.I.D. Bond Fund	Capital Improvement Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>Assigned</b>									
Use of Reserves	3,588,720	0	0	0	3,208,463	0	2,661,025	2,020,747	\$ 11,478,955
Blight	194,960	0	0	0	0	0	0	0	\$ 194,960
Record Preservation	119,852	0	0	0	0	0	0	0	\$ 119,852
PILT	0	0	0	0	0	0	0	664,765	\$ 664,765
Capital Improvement	0	0	0	0	0	0	39,444,969	0	\$ 39,444,969
Total Assigned Fund Balance	\$ 3,903,532	\$ 0	\$ 0	\$ 0	\$ 3,208,463	\$ 0	\$ 42,105,994	\$ 2,685,512	\$ 51,903,501
<b>Unassigned</b>									
General Fund	6,666,253	0	0	0	0	0	0	0	\$ 6,666,253
Total Unassigned Fund Balance	\$ 6,666,253	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,666,253
<b>Total Fund Balance</b>	<b>\$ 10,938,785</b>	<b>\$ 5,263,413</b>	<b>\$ 183,665</b>	<b>\$ 0</b>	<b>\$ 10,371,009</b>	<b>\$ 226,429</b>	<b>\$ 42,105,994</b>	<b>\$ 16,998,202</b>	<b>\$ 86,087,497</b>

Non-spendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or limited due to legal or contractual restrictions.

Restricted fund balance classification includes constraints placed on the use of resources that are legally enforceable by an external party. External parties include creditors, grantors, contributors, and laws/regulations of other governments.

Committed fund balance classifications include constraints placed on the use of resources that are imposed by formal action of the government's highest level of decision-making authority.

Assigned fund balance classifications include constraints placed on the use of resources that are imposed by the government's intent to be used for a specific purpose and the intent to spend down fund balance to fund the next year's projected deficit spending (if this exists).

Unassigned fund balance classifications include spendable amounts that have not been Restricted, Committed or Assigned to a specific purpose within the General Fund.

Revenue sources for the major special revenue funds:

Road Fund – Real and personal property taxes, road permits, intergovernmental revenue, charge for services, other income including sale of fixed assets and transfers in.

Property & Liability Insurance Fund - Real and personal property taxes, charge for services, refund reimbursement, other income including interest revenue and transfers in.

Public Safety Fund - Real and personal property taxes, permits and licenses, intergovernmental revenue including grant revenues, charge for services, other income including sale of fixed assets and transfers in.

**Yellowstone County, Montana**  
**Notes to the Financial Statements**  
**June 30, 2023**

**Note 10. Risk Management**

The County faces a considerable number of risks of loss, including a) damage to and loss of property and contents, b) employee torts, c) professional liability, i.e. errors and omissions, d) environmental damage, e) workers' compensation, i.e. employee injuries, and f) medical insurance costs of employees. A variety of methods is used to manage these risks.

Liability and Property Insurance

The County is self-insured on liability and property claims. As of year-end, the County has reserved \$800,950 for outstanding liability claims. Reinsurance for liability claims is purchased from a third-party risk retention group. Coverage history is as follows:

	<u>Deductible</u>	<u>Limit per occurrence</u>	<u>Annual aggregate</u>
Claims outstanding prior to October 1990	No coverage	No coverage	No coverage
October 4, 1990 to October 4, 1998	\$ 250,000	\$ 1,500,000	\$ 3,000,000
October 4, 1998 to October 4, 2002	\$ 100,000	\$ 1,500,000	\$ 3,000,000
October 4, 2002 to October 4, 2003	\$ 200,000	\$ 1,500,000	\$ 3,000,000
October 4, 2003 to October 4, 2004	\$ 250,000	\$ 1,500,000	\$ 3,000,000
October 4, 2004 to January 4, 2005	\$ 500,000	\$ 1,500,000	\$ 3,000,000
January 4, 2005 to June 30, 2020	\$ 250,000	\$ 1,500,000	\$ 3,000,000
July 1, 2020 to June 30, 2023	\$ 250,000	\$ 1,500,000	\$ 5,000,000

County buildings and their contents are covered by a blanket property and casualty insurance policy of \$267,350,000 with a \$500,000 deductible for wind/hail coverage and \$100,000 for all other occurrences. The County at June 30, 2023, had a fund balance in its Property and Liability Insurance Fund totaling \$183,665. The County carries \$6,000,000 of museum collection and temporary loan insurance coverage for artifacts and art held at the Yellowstone County Museum.

Liability insurance is covered under Montana Association of Counties and commences at \$250,000 of liability. In fiscal year 2023, the County had one claim that exceeded the \$250,000 threshold.

Workers' Compensation

The County converted from MACo to the Montana State Fund's Workers' Compensation plan as of October 1, 2016. Montana State Fund is backed by the citizens of Montana and the policyholders of the Fund. The County pays monthly premiums for its workers' compensation coverage.

Financial statements for the Montana State Fund are available online and are located in Helena, Montana.

Employee health insurance is discussed in note 11B.

**Yellowstone County, Montana**  
**Notes to the Financial Statements**  
**June 30, 2023**

**Note 11. Employee Benefits**

**A. Compensated Absences**

All full-time County employees accumulate vacation and sick leave hours for later use or for payment upon termination, death or retirement. Employees earn annual vacation leave at the rate of 15 days per year for the first 10 years of employment up to a maximum of 24 days per year after 20 years. There is no requirement that annual vacation leave be taken, but the maximum permissible accumulation is twice the current annualized rate as of December 31 of each year. At termination employees are paid for any accumulated annual vacation leave.

Employees earn sick leave at the rate of 12 days per year. There is no limit on the accumulation of sick leave. At termination employees are paid for 25% of accumulated sick leave. The liability for vested accumulated annual vacation and sick leave at June 30, 2023, is \$2,829,905. The unvested 75% of accumulated sick pay benefits, which totaled \$2,715,734 at June 30, 2023, has not been recorded as a liability.

**B. Health Insurance**

The County has a self-funded health care benefit plan for its employees. The County has contracted with a private insurance company to provide the aggregate stop loss coverage and claims processing. The County contributes a monthly amount for each full-time employee for health and dental insurance benefits. Employees may elect to include coverage of their dependents, at the employees' expense. Revenues to the plan from the various funds and employees are recorded as health insurance premiums in the Health Insurance Fund, an internal service fund. The fund records health care costs as expenses when claims are incurred. The fund establishes claims liabilities, including incurred but not reported (IBNR) claims based on the estimated ultimate cost of settling the claims (including the effects of inflation and other societal and economic factors), using past experience adjusted for current trends and any other factors that modify past experience. Claims liabilities include only specific, incremental claim adjustment expenses. The liability recorded for the IBNR is \$604,110 for FY23.

Following is a summary of the changes in the balance of claim liabilities during the last three fiscal years:

<b>Fiscal Year</b>	<b>Claims paid, net of expected reimbursements</b>	<b>IBNR Estimate at fiscal-year end</b>	<b>Total estimated claims</b>
2020-2021	\$6,781,020	\$1,014,000	\$7,795,020
2021-2022	\$7,517,578	\$750,000	\$8,267,578
2022-2023	\$8,882,055	\$604,110	\$9,486,165

Yellowstone County carries specific stop loss insurance of \$325,000 per claim on a claims incurred basis. There were no claims that exceeded the specific stop loss level for fiscal year 2023. Effective in fiscal year 2003, the County elected to utilize the permissive medical levy. This levy may be utilized to fund medical inflation costs of the employer. The permissive medical levy transferred \$2,174,663 to the health insurance fund in fiscal year 2023.

<b><u>Results of operations for fiscal year ended:</u></b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>
Health insurance premiums	\$ 7,652,177	\$ 7,625,669
Health claims	(9,094,593)	(7,721,851)
Administrative expenses	(419,427)	(289,984)
Interest revenue	377,981	(179,857)
Interfund transfer in	2,174,663	2,249,673
Net income (loss)	690,801	1,683,650
Net position, beginning of fiscal year	14,023,467	12,339,817
<b>Net position, end of fiscal year</b>	<b>\$ 14,714,268</b>	<b>\$ 14,023,467</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 11. Employee Benefits, continued**

**B. Health Insurance, continued**

In addition to providing health benefits for existing employees, the County also allows retired employees under the age of 65 and COBRA (1985 Consolidated Omnibus Budget Reconciliation Act) employees, and their families, and dependents of retirees 65 and older (a spouse under 65 or a child or children) to participate in the plan at the former employee's expense. As of June 30, 2023, there are 10 former employees and dependents covered under the health plan. As of January 1, 2018 County retirees eligible for Medicare were discontinued from the County plan, with no future option to re-enroll.

The County also allows participation in the plan for employees and dependents of Riverstone Health Department and the Big Sky Economic Development. For FY23, employees of Riverstone Health Department and Big Sky Economic Development pay premiums at the same County rates plus a 2% of premium administrative fee per month per employee. The economic impact of the extension of benefits to these other participating entities and former employees cannot be separated from the County's cost to cover active employees.

Premiums for both employee coverage and retiree coverage did not increase for fiscal year 2023.

**C. Life Insurance and Long-Term Disability**

All County employees covered by health insurance are also covered by life insurance. The County also covers permanent part-time employees that do not elect health insurance. The County pays the cost of life insurance for coverage at 100% of the prior year's salary rounded to the highest \$1,000. All full-time employees are covered to a maximum of \$50,000. Supplemental life insurance is optionally available at the employee's cost up to three times the employee's employer paid coverage. The County has contracted with a private insurance carrier to provide the life insurance coverage.

The County pays for third-party long-term disability insurance at an insured level of 60% of monthly pre-disability base pay for employees. The County also provides short-term disability at an insured level of 60% of monthly pre-disability base with a maximum of \$1,500 per week of benefits paid after the seven day waiting period is met and with a maximum duration of 25 weeks when long-term disability commences. Eligibility for long-term is the same as life insurance eligibility. To be eligible for short-term disability, the employee must be working 40 hours per week.

**D. Deferred Compensation Plans**

The County offers its employees various deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all County employees, permit them to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The County has consolidated to one deferred compensation plan that allows several investment options. The choice of plan and investment options is made by the employee. Plan assets are maintained in an exclusive trust for the benefit of participants and their beneficiaries. Accordingly, plan assets are not reported in the County's financial statements.

**E. Other Post-Employment Benefits (OPEB)**

As required by Governmental Accounting Standards Board (GASB) Statement No. 75 Other Post-Employment Benefits, the County has calculated and included a post-employment benefit liability in 2023.

**1. Plan Description**

As required by State law (MCA 2-18-704), the County allows its retiring employees with at least five years of service and who are at least 50 years of age, along with their eligible spouses and dependents, the option to continue participation in the County's group health insurance plan until the retiree becomes eligible for Medicare coverage. This option creates a defined benefit other post-employment benefits plan (OPEB) since retirees are typically older than the average age of active plan participants and therefore receive a benefit of lower insurance rates. The OPEB plan is a single employer defined benefit plan administered by a third party. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The County covers OPEB costs when they come due, on a pay-as-you-go basis.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 11. Employee Benefits, continued**

**E. Other Post-Employment Benefits (OPEB), continued**

**2. Funding Policy**

The County provides no direct subsidy to the health insurance premiums for retirees. Retirees pay for the entire cost of the health insurance premium. Eligible retired employees must be under the age of 65, including former fulltime and certain other employees. As of June 2023 there are 10 retirees and/or survivors enrolled for the employer's sponsored health insurance plan. In 2023, retirees contributed \$149,059 towards the cost of the County's annual premium. A trust fund for future liabilities has not been established.

**3. Benefits Provided**

The OPEB plan provides healthcare insurance benefits for retirees, eligible spouses and dependents as defined in MCA 2-18-704. Eligible retirees are required to pay the full amount of their health insurance premiums.

**4. Employees Covered by Benefit Terms**

As of July 1, 2022 the following employees were covered:

Inactive employees or beneficiaries currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	441
	<b>452</b>

**5. Total OPEB liability**

The County's total OPEB liability of \$2,537,060 was measured as of July 1, 2022, and was determined by an actuarial valuation as of July 1, 2022 for reporting as of June 30, 2023.

<b>Accrued liability (Total OPEB Liability)</b>	<b>July 1, 2022</b>
1. Split by implicit rate liability vs direct subsidy liability	
a. Implicit rate liability	2,537,060
b. Direct subsidized liability	0
c. Total	2,537,060
2. Split by status	
a. Actives	2,231,448
b. Retirees and beneficiaries	305,612
c. Total	2,537,060

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 11. Employee Benefits, continued**

**E. Other Post-Employment Benefits (OPEB), continued**

**6. Actuarial assumptions and other inputs**

The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
20-Year Municipal Bond Yield	3.80%
Salary increases	Service graded table
Discount rate	3.80%
Medical cost trend rates	6.5% as of July 1, 2022 grading to 5.00% over 6 years then to 4.00% over the next 48 years
Dental cost trend rates	N/A

Since the Plan is not funded by an irrevocable trust, the discount rate is equal to the 20-Year AA-rated Municipal Bond Yield. Mortality rates were based on the PUB-2010 Public Retirement Plans Headcount- Weighted Mortality Tables with MP-2021 Generational Improvement Scale.

The withdrawal and retirement assumptions used in the July 1, 2022 Actuarial Valuation (June 30, 2023 report) were similarly based on the MPERA experience study for general and safety employees. The most recent six-year experience studies were completed in 2016.

For the fiscal year 2023 reporting period, the percentage of future retirees who are assumed to stay on one of the County's medical plans post-employment was reduced from 60% to 50%.

The discount rate was changed from 2.40% to 3.80%.

The health care trend rates, mortality tables and salary increase rates were updated.

**7. Changes in the total OPEB liability**

	Total OPEB Liability
Balance at June 30, 2022	\$ 3,293,115
Changes for the year:	
Service cost	255,951
Interest	83,540
Differences between expected and actual experience	(251,155)
Assumption changes	(707,118)
Benefit payments	(137,273)
Net changes	(756,055)
Balance at June 30, 2023	\$ 2,537,060

Changes in assumptions and other inputs reflect the current discount rate of 3.80%. The covered-employee payroll for the reporting period is \$24,045,194. The total OPEB liability as a percentage of covered-employee payroll is 11% for the reporting period.



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 11. Employee Benefits, continued**

**8. Sensitivity of the total OPEB liability to changes in the discount rate:**

The following represents the total OPEB liability reported by the County, as well as how that liability would change if the discount rate used to calculate the OPEB liability was decreased or increased by 1 percent:

	1% Decrease 2.80%	Discount Rate 3.80%	1% Increase 4.80%
Total OPEB liability	<u>\$ 2,740,275</u>	<u>\$ 2,537,060</u>	<u>\$ 2,348,196</u>

**9. Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates:**

The following presents the total OPEB liability reported by the County, as well as how that liability would change if the healthcare trend rate used in projecting benefit payments was to decrease or increase by 1 percent:

	1% Decrease	Healthcare Trend Rate	1% Increase
Total OPEB liability	<u>\$ 2,251,230</u>	<u>\$ 2,537,060</u>	<u>\$ 2,874,668</u>
Medical Trend Rate	5.25% decreasing to 5.00% then 4.00%	6.25% decreasing to 5.00% then 4.00%	7.25% decreasing to to 5.00% then 4.00%
Dental Trend Rate	N/A	N/A	N/A

**10. OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB:**

For the year ended June 30, 2023, the County recognized OPEB expense of (\$180,730). The County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Contributions	\$ 119,523	\$ 0
Assumption Changes	0	817,324
Liability Gains	0	341,123
<b>Total</b>	<b>\$ 119,523</b>	<b>\$ 1,158,447</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 11. Employee Benefits, continued**

**10. OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB continued:**

Future recognition of deferred flows in OPEB expense:

Year ended June 30:		Amount
2024	\$	(279,676)
2025	\$	(279,676)
2026	\$	(279,674)
2027	\$	(159,713)
2028	\$	(159,708)
2029	\$	0
Thereafter	\$	0

**11. Projected Benefit Payments:**

Year Beginning July 1 and Ending June 30 of the Following Year	Implicit Subsidy Only Payments	Subsidized Payments*	Total Projected Net Payments
2022	119,523	0	119,523
2023	142,816	0	142,816
2024	153,952	0	153,952
2025	179,883	0	179,883
2026	174,886	0	174,886
2027-2031	1,113,465	0	1,113,465
2032-2036	1,384,137	0	1,384,137
2037-2041	1,345,834	0	1,345,834
Thereafter	6,163,859	0	6,163,859

\*Yellowstone County does not pay any subsidized benefits (e.g. implicit only).

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments**

**Public Employees' Retirement System (PERS)**

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent plans. This report provides information for employers who are using a June 30, 2022 measurement date for the 2023 reporting. A brief summary is provided below.

**Pension Amounts Total for Employer - Employer's proportion of PERS and SRS pension amounts combined.**

	The employer's proportionate share associated with PERS	The employer's proportionate share associated with SRS	The employer's Total Pension Amounts
Total Pension Liability	\$ 21,397,574	\$ 13,195,768	\$ 34,593,342
Fiduciary Net Position	\$ 6,648,898,896	\$ 460,194,880	\$ 7,109,093,776
Net Pension Liability	\$ 2,377,885,194	\$ 136,923,616	\$ 2,514,808,810
Deferred Outflows of Resources	\$ 3,421,964	\$ 5,563,645	\$ 8,985,609
Deferred Inflows of Resources	\$ 1,566,499	\$ 317,824	\$ 1,884,323
Pension Expense	\$ 2,187,397	\$ 2,327,987	\$ 4,515,384

**A. Summary of Significant Accounting Policies**

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all Generally Accepted Accounting Principles (GAAP) by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

**B. General Information about the Pension Plan**

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**B. General Information about the Pension Plan, continued**

benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

**C. Benefits Provided**

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

**1. Service retirement:**

Hired prior to July 1, 2011:	Age 60, 5 years of membership service; Age 65, regardless of membership service; or Any age, 30 years of membership service.
Hired on or after July 1, 2011:	Age 65, 5 years of membership service; Age 70, regardless of membership service.

**2. Early Retirement:**

Hired prior to July 1, 2011:	Age 50, 5 years of membership service; or Any age, 25 years of membership service.
Hired on or after July 1, 2011:	Age 55, 5 years of service.

**3. Second Retirement (requires returning to PERS-covered employer or PERS service):**

- a. Retire before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:
  - i. A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
  - ii. No service credit for second employment;
  - iii. Start the same benefit amount the month following termination; and
  - iv. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- b. Retire before January 1, 2016 and accumulate at least 2 years of additional service credit:
  - i. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
  - ii. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- c. Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:
  - i. The same retirement as prior to the return to service;
  - ii. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
  - iii. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**C. Benefits Provided, continued**

**4. Member's highest average compensation (HAC):**

Hired prior to July 1, 2011 – highest average compensation during any consecutive 36 months;  
Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

**5. Compensation Cap:**

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

**6. Monthly benefit formula:**

- a. Members hired prior to July 1, 2011:
  - i. Less than 25 years of membership service:  
1.785% of HAC per year of service credit;
  - ii. 25 years of membership service or more:  
2% of HAC per year of service credit.
- b. Members hired on or after July 1, 2011:
  - i. Less than 10 years of membership service:  
1.5% of HAC per year of service credit;
  - ii. 10 years or more, but less than 30 years of membership service:  
1.785% of HAC per year of service credit;
  - iii. 30 years or more of membership service:  
2% of HAC per year of service credit.

**7. Guaranteed Annual Benefit Adjustment (GABA):**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, **inclusive** of all other adjustments to the member's benefit.

- a. 3.0% for members hired **prior to** July 1, 2007
- b. 1.5% for members hired between July 1, 2007 and June 30, 2013
- c. Members hired on or after July 1, 2013:
  - i. 1.5% for each year PERS is funded at or above 90%;
  - ii. 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - iii. 0% whenever the amortization period for PERS is 40 years or more.

**D. Contributions**

The State Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

**1.Special Funding:**

The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as *special funding*. Those employers who received *special funding* are all participating employers.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**D. Contributions, continued**

**2. Not Special Funding:**

Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		State & Universities	Local Government		School Districts	
	Hired <7/01/11	Hired >7/01/11	Employer	Employer	State	Employer	State
2023	7.9%	7.9%	9.070%	8.970%	0.100%	8.700%	0.370%
2022	7.9%	7.9%	8.970%	8.870%	0.100%	8.600%	0.370%
2021	7.9%	7.9%	8.870%	8.770%	0.100%	8.500%	0.370%
2020	7.9%	7.9%	8.770%	8.670%	0.100%	8.400%	0.370%
2019	7.9%	7.9%	8.670%	8.570%	0.100%	8.300%	0.370%
2018	7.9%	7.9%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.9%	7.9%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.9%	7.9%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.9%	7.9%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.9%	7.9%	8.170%	8.070%	0.100%	7.800%	0.370%
2012-2013	6.9%	7.9%	7.170%	7.070%	0.100%	6.800%	0.370%
2010-2011	6.9%		7.170%	7.070%	0.100%	6.800%	0.370%
2008-2009	6.9%		7.035%	6.935%	0.100%	6.800%	0.235%
2000-2007	6.9%		6.900%	6.800%	0.100%	6.800%	0.100%

**D. Contributions, continued**

**3. Member Contributions:**

a. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

**4. Employer contributions to the system:**

a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.

b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

c. The portion of employer contributions allocated to the Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.

Yellowstone County, Montana  
Notes to the Financial Statements  
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**Note 12. Pension and Retirement Fund Commitments, continued**

**D. Contributions, continued**

**5. Non Employer Contributions:**

**a. Special Funding:**

- i. The State contributed 0.1% of members' compensation on behalf of local government entities.
- ii. The State contributed 0.37% of members' compensation on behalf of school district entities.
- iii. The state contributed a Statutory Appropriation from the General Fund of \$34,633,570.

**E. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end. The basis for the TPL as of June 30, 2022, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2022.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the State of Montana's NPL for June 30, 2022, and 2021, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid.

As of measurement date	Net Pension Liability as of 6/30/2022	Net Pension Liability as of 6/30/2021	Percent of Collective NPL as of 6/30/2022	Percent of Collective NPL as of 6/30/2021	Change in Percent of Collective NPL
YELLOWSTONE COUNTY Proportionate Share	\$21,397,574.00	\$15,495,944.00	0.899857%	0.854608%	0.045249%
State of Montana Proportionate Share associated with the Employer	\$ 6,392,110.00	\$ 4,567,121.00	0.268815%	0.251879%	0.016936%
<b>Total</b>	<b>\$27,789,684.00</b>	<b>\$20,063,065.00</b>	<b>1.168672%</b>	<b>1.106487%</b>	<b>0.062185%</b>

**Changes in actuarial assumptions and methods:** The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

- The discount rate was increased from 7.06% to 7.30%.
- The investment rate of return was increased from 7.06% to 7.30%.
- Updated all mortality tables to the PUB2010 tables for general employees.
- Updated the rates of withdrawal, retirement, and disability.
- Lowered the payroll growth assumption from 3.50% to 3.25%.
- The inflation rate was increased from 2.40% to 2.75%.

**Changes in benefit terms:**

- There have been no changes in benefit terms since the previous measurement date.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**E. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued**

***Changes in proportionate share:***

- There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

**F. Pension Expense**

At June 30, 2022, the employer recognized a Pension Expense of \$2,187,397 for its proportionate share of the Plan's pension expense. The employer also recognized grant revenue of \$662,546 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the employer.

As of measurement date	Pension Expense as of 6/30/2022	Pension Expense as of 6/30/2021
YELLOWSTONE COUNTY's Proportionate Share	\$ 2,187,397	\$ 63,514
State of Montana Proportionate Share associated with the Employer	\$ 662,546	\$ 1,254,154
<b>Total</b>	<b>\$ 2,849,943</b>	<b>\$ 1,317,668</b>

**G. Recognition of Deferred Inflows and Outflows**

At June 30, 2022 (measurement date), the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 272,776	\$ -
Projected Investment Earnings vs. Actual Investment Earnings	\$ 628,867	\$ -
Changes in Assumptions	\$ 797,403	\$ 1,566,499
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$ 205,078	\$ -
Employer Contributions Subsequent to the Measurement Date	\$ 1,517,840	
<b>Total</b>	<b>\$ 3,421,964</b>	<b>\$ 1,566,499</b>

*Yellowstone County reported \$1,253,517 as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.*



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**G. Recognition of Deferred Inflows and Outflows**

Yellowstone County reported \$1,517,840 as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in Pension Expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2023	\$ 96,324.00
2024	\$ (512,232.00)
2025	\$ (678,263.00)
2026	\$ 1,431,795.00
Thereafter	\$ -

**H. Actuarial Assumptions**

The total pension liability as of June 30, 2022, was determined on the results of an actuarial evaluation date of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of admin expense)	7.30%
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 4.80%
Post Retirement Increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January	
• After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefits.	
• Members hired prior to July 1, 2007	3.0%
• Members hired between July 1, 2007 & June 30, 2013	1.5%
• Members hired on or after July 1, 2013	
• For each year PERS is funded at or above 90%	1.5%
• The 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%	
• 0% whenever the amortization period for PERS is 40 years or more	0%

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

<p>Mortality:</p> <ul style="list-style-type: none"> <li>● Active Participants</li>      <li>● Disable Retirees</li>      <li>● Contingent Survivors</li>      <li>● Healthy Retirees</li> </ul>	<p>PUB-2010 General Amount Weighted Employer Mortality projected to 2021 for males and females. Projected generationally using MP-2021.</p> <p>PUB-2010 General Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for both males and females.</p> <p>PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021.</p> <p>PUB-2010 General Amount Weighted Healthy Retiree Mortality table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.</p>
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The actuarial assumptions and methods utilized in the June 30, 2022 valuation were developed in the five-year experience study for the period ending 2021.

**I. Discount Rate**

The discount rate used to measure the TPL was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under Montana Code Annotated. The State contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. A municipal bond rate was not incorporated in the discount rate.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**J. Target Allocations**

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2022, is based on analysis in the experience study report dated May 2, 2022, without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	3.0%	(0.33%)
Domestic Equity	30.0%	5.90%
International Equity	17.0%	7.14%
Private Investments	15.0%	9.13%
Real Assets	5.0%	4.03%
Real Estate	9.0%	5.41%
Core Fixed Income	15.0%	1.14%
Non-Core Fixed Income	6.0%	3.02%
Total	100%	

**K. Sensitivity of the proportionate share of the NPL to changes in the discount rate**

The following presents the employer's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.30%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
Employer's Net Pension Liability	\$30,845,601	\$21,397,574	\$13,470,793

**L. PERS Disclosure for the defined contribution plan**

Yellowstone County contributed to the state of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**L. PERS Disclosure for the defined contribution plan, continued**

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2022, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 344 employers that have participants in the PERS-DCRP totaled \$1,681,603.

**M. Pension plan fiduciary net position**

The stand-alone financial statements of the Montana Public Employees Retirement Board (PERB) Annual Comprehensive Financial Report (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/about/annualreports1/annualreports>.

**Sheriff's Retirement System**

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers are required to recognize and report certain amounts associated with participation in the Sheriff's Retirement System (the Plan). This includes the proportionate share of the collective Net Pension Liability (NPL); Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent pension plans. This report provides information for employers who are using June 30, 2022 measurement date for the 2023 reporting.

**A. Summary of Significant Accounting Policies**

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all Generally Accepted Accounting Principles (GAAP) by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

**B. General Information about the Pension Plan**

**1. Plan Description**

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974 and governed by Title 19, chapters 2 & 7, Montana Code Annotated (MCA). This plan provides

Yellowstone County, Montana  
Notes to the Financial Statements  
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**Note 12. Pension and Retirement Fund Commitments, continued**

**B. General Information about the Pension Plan, continued**

retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature.

**2. Benefits provided**

SRS provides, retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

**a. Service retirement and monthly benefit formula:**

- i. 20 years of membership service
- ii. 2.5% of HAC x years of service credit.

**b. Early Retirement:**

- i. Age 50 with 5 years of membership service.
- ii. This benefit is calculated using HAC and service credit at early retirement and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

**c. Second Retirement:**

Applies to retirement system members re-employed in a SRS position on or after July 1, 2017:

- i. If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
  - is not awarded service credit for the period of re-employment;
  - is refunded the accumulated contributions associated with the period of re-employment;
  - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
  - does not accrue post-retirement benefit adjustments during the term of re-employment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- ii. If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
  - is awarded service credit for the period of re-employment;
  - starting the first month following termination of service, receives:
    - the same retirement benefit previously paid to the member; and
    - a second retirement benefit for the period of re-employment calculated based on the laws in effect as of the member's rehire date; and
  - does not accrue post-retirement benefit adjustments during the term of re-employment but receives a GABA:
    - on the initial retirement benefit in January immediately following second retirement, and
    - on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- iii. A member who returns to covered service is not eligible for a disability benefit.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**B. General Information about the Pension Plan, continued**

**3. Member's compensation period used in benefit calculation:**

- a. HAC = Highest Average Compensation
- b. Hired prior to July 1, 2011: HAC is average of the highest 36 consecutive months of compensation paid to member.
- c. Hired on or after July 1, 2011: HAC is average of the highest 60 consecutive months of compensation paid to member.

**4. Compensation Cap**

- a. Hired on or after July 1, 2013: 110% annual cap on compensation considered as part of a member's HAC.

**5. Guaranteed Annual Benefit Adjustment (GABA):**

After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made January 1 each year equal to:

- a. 3.0% for members hired **prior to** July 1, 2007
- b. 1.5% for members hired **on or after** July 1, 2007

**C. Contributions**

The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. Member and employer contribution rates are shown in the table below.

Fiscal Year	Member	Employer
2018 - 2023	10.495%	13.115%
2010 - 2017	9.245%	10.115%
2008 - 2009	9.245%	9.825%
1998 - 2007	9.245%	9.535%

**D. Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end. The basis for the TPL as of June 30, 2022, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2022.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's NPL for June 30, 2022, and 2021, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer contributions during the measurement period.

The employer recorded a liability of                     \$13,195,768                      
and the employer's proportionate share was                     9.6373%

Yellowstone County, Montana  
Notes to the Financial Statements  
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**Note 12. Pension and Retirement Fund Commitments, continued**

**D. Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued**

As of measurement date	Net Pension Liability as of 6/30/2022	Net Pension Liability as of 6/30/2021	Percent of Collective NPL as of 6/30/2022	Percent of Collective NPL as of 6/30/2021	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 13,195,768	\$ 7,019,944	9.6373%	9.6375%	(0.0001%)
<b>Total</b>	<b>\$ 13,195,768</b>	<b>\$ 7,019,944</b>	<b>9.6373%</b>	<b>9.6375%</b>	<b>(0.0001%)</b>

**Changes in actuarial assumptions and methods:** The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was increased from 7.06% to 7.30%.
2. The investment rate of return was lowered from 7.06% to 7.30%.
3. All mortality assumptions were updated to the PUB2010 tables for public safety employees.
4. Rates of withdrawal, retirement, disability retirement, and merit increases were updated.
5. Payroll growth assumption was lowered from 3.50% to 3.25%.
6. The inflation rate was increased from 2.40% to 2.75%.

**Changes in benefit terms:**

There have been no changes in benefit terms since the previous measurement date.

**Changes in proportionate share:**

There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

At June 30, 2022 measurement date, the employer recognized its proportionate share of the Plan's pension expense.

As of measurement date	Pension Expense as of 6/30/2022	Pension Expense as of 6/30/2021
Employer's Proportionate Share	\$ 2,327,987	\$ 243,698
<b>Total</b>	<b>\$ 2,327,987</b>	<b>\$ 243,698</b>

**E. Recognition of Deferred Inflows and Outflows**

At June 30, 2022, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

Yellowstone County, Montana  
Notes to the Financial Statements  
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**Note 12. Pension and Retirement Fund Commitments, continued**

**E. Recognition of Deferred Inflows and Outflows, continued**

As of measurement date	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 1,828,732.00	\$ -
Projected Investment Earnings vs. Actual Investment Earnings	\$ 560,112.00	\$ -
Changes in Assumptions	\$ 1,900,157.00	\$ 317,824.00
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$ 21,127.00	\$ -
Employer Contributions Subsequent to the Measurement Date	\$ 1,253,517.00	
<b>Total</b>	<b>\$ 5,563,645.00</b>	<b>\$ 317,824.00</b>
<i>Yellowstone County reported \$1,253,517 as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.</i>		

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in Pension Expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2023	\$ 1,424,774.00
2024	\$ 1,169,054.00
2025	\$ 343,679.00
2026	\$ 1,054,798.00
Thereafter	\$ -

**F. Actuarial Assumptions**

The total pension liability in the June 30, 2022, was determined by an actuarial evaluation date of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**F. Actuarial Assumptions, continued**

Investment Return (net of admin expense)	7.30%
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	1.0% to 6.4%
Post Retirement Increases	
Guaranteed Annual Benefit Adjustment (GABA)	
• Requires 12 full months of retirement before GABA will be made	
• Members prior to July 1, 2007	3.00%
• Members hired on or after July 1, 2007	1.50%
Mortality:	
• Active Participant	PUB-2010 Safety Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021.
• Healthy Retiree	PUB-2010 Safety Amount Weighted Healthy Retiree Mortality table projected to 2021 set forward one year and adjusted 105% for males. Projected generationally using MP-2021.
• Contingent Survivor	PUB-2010 Safety Amount Weighted Contingent Survivor Mortality projected to 2021, set forward one year for males. Projected generationally using MP-2021.
• Disable Retiree	PUB-2010 Safety Amount Weighted Disabled Retiree Mortality table projected to 2021, set forward one year for males.

The actuarial assumptions and methods utilized in the June 30, 2022 valuation, were developed in the five-year experience study for the period ending June 30, 2021.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**G. Discount Rate**

The discount rate used to measure the TPL was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2127. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

**H. Target Allocations**

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2022 is based on analysis in the experience study report dated May 2, 2022, without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	3.0%	(0.33%)
Domestic Equity	30.0%	5.90%
International Equity	17.0%	7.14%
Private Investments	15.0%	9.13%
Real Assets	5.0%	4.03%
Real Estate	9.0%	5.41%
Core Fixed Income	15.0%	1.14%
Non-Core Fixed Income	6.0%	3.02%
Total	100%	

**I. Sensitivity of the proportionate share of the net pension liability to changes in the discount rate**

The following presents the employer's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.30%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
Net Pension Liability	\$21,463,012.00	\$13,195,768.00	\$6,466,274.00

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 12. Pension and Retirement Fund Commitments, continued**

**J. Pension plan fiduciary net position**

The stand-alone financial statements of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/about/annualreports1/annualreports>.

**Note 13. Contingent Liabilities and Commitments**

Pending Litigation

There are a number of lawsuits pending. However, management estimates that the potential claims against the County from such litigation would not threaten the County's political existence or exceed the County's ability to pay. The accrued liability established in the Property and Liability Insurance Fund of \$800,950 is considered to be adequate for potential settlements and litigation costs. The County considers the other known legal actions, for which no reserve has been determined, to be of nominal financial impact.

Grants

The County has Federal and state grants for specific purposes that are subject to annual audits and other periodic reviews by grantor agencies. Such reviews could result in requests for reimbursement by grantor agencies for costs, which may be disallowed as appropriate expenses under the grant terms. The County believes disallowances, if any, will not be material.

**Note 14. Conduit Debt Obligations**

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are **not** reported as liabilities in the accompanying general purpose financial statements.

Between July 1, 1978 and June 30, 2023 there were twenty-one series of industrial revenue bonds issued. The aggregate principal amount outstanding for the five remaining series issued after July 1, 1997 was \$12,456,465 as of June 30, 2023.

**Note 15. Related Organization**

The County is responsible for appointing the members of the governing board of the Big Sky Economic Development (the Organization) however; the County is not able to impose its will on the Organization. Nor is there a potential for the Organization to provide specific financial

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 15. Related Organization, continued**

benefits to, or impose specific financial burdens on, the County. As a result, the Big Sky Economic Development is considered a related organization, and not a component unit of the County.

**Note 16. Leases**

Capital Leases

As of June 30, 2023, the County has not entered into any capital leases.

Operating Leases

Lessee Disclosures

The County is the lessee in a material operating lease as of June 30, 2023. It covers 17,395 square feet of administrative office space on the third floor of the Stillwater Building located at 316 N 26<sup>th</sup> Street in downtown Billings, MT. In general, the County is subject to an approximate 3% escalation of rent and CAM charges each year. This lease began in May 2018 and has a primary term of seven years with a County option for an additional three years at the end of the term. The County may expand the space in use with notice to the owner. As of the end of FY23, the County does not expect to exercise this option to extend the lease in FY25.

The below table summarizes the total amount of lease assets, related accumulated amortization and lease liabilities related to lessee leasing arrangements as of June 30, 2023:

	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year	Amounts Due Within One Year
<b>Lease Assets</b>						
Building	\$1,511,146	\$0	\$0	\$0	\$1,511,146	
Equipment	129,515	0	0	0	129,515	
	1,640,661	0	0	0	1,640,661	
<b>Less: Accumulated Amortization</b>						
Building	(\$385,825)	(\$385,825)	\$0	\$0	(\$771,650)	
Equipment	(12,183)	(12,182)	0	0	(24,365)	
	(398,008)	(398,007)	0	0	(796,015)	
<b>Total Lease Assets, net</b>	<b>\$1,242,653</b>	<b>(\$398,007)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$844,647</b>	
<b>Lease Liabilities</b>	<b>\$1,283,934</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$371,686)</b>	<b>\$912,248</b>	<b>\$599,337</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 16. Leases, continued**

The below table details amortization by class, total interest on lease liabilities, and variable lease expense for the year ended June 30, 2023:

<b>Lease expense</b>	Year Ending 6/30/2023
Amortization expense by class of underlying asset	
Building	\$ 385,825
Equipment	12,182
Total amortization expense	\$ 398,007
Interest on lease liabilities	32,515
Variable lease expense	0
<b>Total</b>	<b>\$ 430,522</b>

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Payments
Year Ending 6/30/24	\$ 599,337	\$ 20,806	\$ 620,143
Year Ending 6/30/25	211,836	5,080	216,916
Year Ending 6/30/26	7,829	2,566	10,395
Year Ending 6/30/27	3,588	2,715	6,303
Year Ending 6/30/28	4,013	2,605	6,618
5 Years Ending 6/30/33	27,491	10,907	38,398
5 Years Ending 6/30/38	43,175	5,832	49,007
5 Years Ending 6/30/43	10,985	334	11,319
Total Future Payments	\$ 908,254	\$ 50,845	\$ 959,099

There are no subleases in place as of June 30, 2023.

**Lessor Disclosures**

The County purchased the Miller building at 301 N. 29<sup>th</sup> Street in downtown Billings, MT in FY22, and assumed four lease arrangements with the tenants currently occupying the building. The City of Billings has a lease agreement that expires July 31, 2024, with no option to extend. BMO Harris Bank has a lease agreement that will expire February 28, 2027, with an option to extend an additional five years. Felt, Martin, Frazier & Weldon PC has a lease agreement expiring on April 30, 2024, with an option to extend an additional two years. All lessees are subject to a 2% escalation of rent each year.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 16. Leases, continued**

The below table details the total amount of inflows of resources recognized during the year ended June 30, 2023 from lease expense:

<b>Lease-related Revenue</b>	Year Ending 6/30/2023
Lease Revenue	
Building	\$ (501,479)
Total Lease Revenue	(501,479)
Interest Revenue	(38,745)
Variable & Other Revenue	0
<b>Total</b>	<b>\$ (540,224)</b>

Total future receipts related to leases with unrelated parties are as follows:

	Principal	Interest	Total Receipts
Year Ending 6/30/24	\$ (585,943)	\$ (24,357)	\$ (610,300)
Year Ending 6/30/25	(235,674)	(11,581)	(247,255)
Year Ending 6/30/26	(227,263)	(4,897)	(232,160)
Year Ending 6/30/27	(39,059)	(147)	(39,206)
Year Ending 6/30/28	0	0	0
Total Future Receipts	\$ (1,087,939)	\$ (40,982)	\$ (1,128,921)

**Note 17. SBITAs**

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, is effective for the County beginning in fiscal year 2023.

**SBITA Disclosures**

The County has a subscription agreement with NeoGov for an initial term of 36 months, to be renewed automatically for successive twelve (12) month terms. This is paid on an annual basis. The County also has a subscription agreement with LeadsOnline for an initial term of three (3) years and may be renewed for an additional one-year term.

The below table summarizes the total amount of lease assets, related accumulated amortization and lease liabilities related to subscription-based information technology arrangements as of June 30, 2023:

**Yellowstone County, Montana**  
**Notes to the Financial Statements**  
**June 30, 2023**

**Note 17. SBITAs, continued**

	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year	Amounts Due Within One Year
<b>Right-to-use subscription assets</b>						
SBITA - GASB 96 (General Gov't)	0	96,019	0	0	96,019	
SBITA - GASB 96 (Public Safety)	0	9,503	0	0	9,503	
	0	105,522	0	0	105,522	
<b>Less: Accumulated Amortization</b>						
SBITA - GASB 96 (General Gov't)	0	(24,005)		0	(24,005)	
SBITA - GASB 96 (Public Safety)	0	(2,112)	0	0	(2,112)	
	0	(26,117)	0	0	(26,117)	
<b>Total Subscription Assets, net</b>	0	79,405	0	0	79,405	
Subscription Liabilities (General Gov't)	0	89,019	0	(20,303)	68,716	28,876
Subscription Liabilities (Public Safety)	0	6,240	0	0	6,240	3,073
<b>Total Subscription Liabilities</b>	0	95,259	0	(20,303)	74,956	31,949

The below table details amortization by class, total interest on lease liabilities, and variable lease expense for the year ended June 30, 2023:

	Year Ending 6/30/2023
<b>Subscription expense</b>	
Amortization expense by class of underlying asset	
SBITA - GASB 96 (General Gov't)	24,005
SBITA - GASB 96 (Public Safety)	2,112
Total amortization expense	26,117
Interest on subscription liabilities (GG)	1,609
Interest on subscription liabilities (PS)	126
Variable subscription expense	0
<b>Total</b>	<b>27,852</b>

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Payments
Year Ending 6/30/2024	31,949	2,103	34,052
Year Ending 6/30/2025	43,007	1,308	44,315
Year Ending 6/30/2026	0	0	0
Year Ending 6/30/2027	0	0	0
Year Ending 6/30/2028	0	0	0
<b>Total Future Payments</b>	<b>74,956</b>	<b>3,411</b>	<b>78,367</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 18. Protested Taxes**

The protest tax receivable for the County's governmental and proprietary funds increased \$112,282 or 0.187% of the FY23 adjusted County tax levy.

<b>Protest Tax Receivables</b>									
Fiscal Year <u>Ending</u>	<b>Governmental-type Funds</b>			<b>Business-type Funds</b>			<b>Total</b>		
	<u>Beginning Balance</u>	<u>Change</u>	<u>Ending Balance</u>	<u>Beginning Balance</u>	<u>Change</u>	<u>Ending Balance</u>	<u>Beginning Balance</u>	<u>Change</u>	<u>Ending Balance</u>
FY19	\$8,159,357	(\$7,728,500)	\$430,857	\$477,970	(\$449,564)	\$28,406	\$8,637,327	(\$8,178,064)	\$459,263
FY20	\$430,857	\$623,329	\$1,054,186	\$28,406	\$28,949	\$57,355	\$459,263	\$652,278	\$1,111,541
FY21	\$1,054,186	(\$1,029,908)	\$24,278	\$57,355	(\$55,578)	\$1,777	\$1,111,541	(\$1,085,486)	\$26,055
FY22	\$24,278	\$20,937	\$45,215	\$1,777	\$1,647	\$3,424	\$26,055	\$22,584	\$48,639
FY23	\$45,215	\$107,359	\$152,574	\$3,424	\$4,923	\$8,347	\$48,639	\$112,282	\$160,921

**Note 19. Tax Abatement Activity**

In accordance with GASB Statement 77, Tax Abatement Disclosures, state and local governments are to provide essential information about the nature and magnitude of the reduction of tax revenues through abatement programs. Financial statement users need information about certain limitations on a government's ability to raise resources. This includes limitations on revenue-raising capacity resulting from government programs that use tax abatements to induce behavior by individuals and entities that is beneficial to the government or its citizens. Tax abatements are widely used by state and local governments, particularly to encourage economic development.

The County has two tax abatement programs in place, both of which provide reductions in taxable value as it applies to the number of mills levied and assessed for local high school district and elementary school district purposes and to the number of mills levied and assessed by the governing body approving the benefit over which the governing body has sole discretion. The reduction may not apply to state mandated levies or assessments required under Title 15, chapter 10, 20-9-331, 20-9-333, or 20-9-360 MCA or otherwise required under state law.

**Five-Year Program**

Resolution #02-66, passed by the Board of Yellowstone County Commissioners on August 9, 2002 allows for a 5-year tax abatement program authorized by MCA 15-24-1501. As adopted under this resolution, entities that incur remodel, reconstruction or expansion construction costs that meet or exceed \$500,000 and increase the taxable value of the property involved by at least 2.5% as determined by the Montana Department of Revenue may qualify. If within the confines of the cities of Billings or Laurel, or town of Broadview those local governing bodies would also have to approve under their resolutions for it to apply for city or town imposed mills.

The applying party must also show that jobs will either be created or retained, and taxes on the property remain current. The abatement amounts to 100% for the first 4 years following completion of construction. In the fifth year, the full rate of taxation applies. If the entity fails in complying with terms stated in the abatement application, it may be subject to recapture of all previous abatements, along with penalties and interest. Recapture is not triggered by any involuntary conversion of the property, and the recapture may be canceled, in whole or in part, if the County determines that the failure was due to circumstances outside of the entity's control.

For the most recent fiscal year, abatements from this program totaled \$43,236.



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 19. Tax Abatement Activity, continued**

**Ten-Year Program**

Resolution 94-92, passed by the Board of Yellowstone County Commissioners on October 4, 1994 allows for a 10 year tax abatement program authorized by Title 15, Chapter 24 MCA. As adopted under this resolution, existing businesses that expend at least \$50,000 on qualifying improvements or modernized processes or new businesses that expend at least \$125,000 on qualifying improvements or modernized processes may qualify. If within the confines of the cities of Billings or Laurel, or town of Broadview those local governing bodies would also have to approve under their resolutions for it to apply for city or town imposed mills.

Qualifying entities must also demonstrate and maintain job growth and keep taxes on the property current. The abatement amounts to a 50% taxable value reduction for each of the first five years of the improvement. The reduction is reduced by 10% each year, beginning in year six, until the full rate of taxation applies in the tenth year. If the entity fails in complying with terms stated in the abatement application, it may be subject to recapture of all previous abatements, along with penalties and interest. Recapture is not triggered by any involuntary conversion of the property, and the recapture may be canceled, in whole or in part, if the County determines that the failure was due to circumstances outside of the entity's control.

The 2017 Montana legislative session produced House Bill 226, signed by the Governor. Through this change to Montana statute, the local governing body may also choose to abate at a 75% level. This abatement stays in place for five years, then the abatement is reduced by 15% per year beginning in year six, until full taxation applies in the tenth year. At the end of FY23, one such abatement was granted, and due to its material nature, is listed in detail below.

For the most recent fiscal year, abatements from this set of 10 year programs totaled \$2,899,534.

For the purposes of this GASB, the County believes that a threshold for separately identifying an entity receiving abatements should meet or exceed \$500,000. For totals less than this, reporting will be in aggregate for the programs presented.

**Tax Abatement Recap**

	FYE 6/30/2023	FYE 6/30/2022
<b>General Taxes Abated:</b>		
County	\$1,123,555	\$1,242,374
Cities and towns	14,415	33,476
School District 2	1,522,442	1,758,451
School District 7	237,760	249,750
School District 26	22,762	18,603
Other School Districts	0	1,016
Other	21,835	24,077
	\$2,942,769	\$3,327,747

**Abatements Exceeding \$500,000 threshold for individual reporting:**

**Resolution #17-114**

**Phillips 66 Company granted 10 year abatement classification, resulting in 75% reduction in general taxes in Yrs 1-5**

**2022 Tax Year Abatement per the Montana Department of Revenue (all jurisdictions): \$2,403,211**

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2023

**Note 20. Subsequent Events**

No material subsequent event has been identified by Management.

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REQUIRED SUPPLEMENTARY INFORMATION



**YELLOWSTONE COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
FISCAL YEAR ENDING JUNE 30, 2023  
EMPLOYEE GROUP BENEFITS PLAN - OTHER POST EMPLOYMENT BENEFITS (OPEB)**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

<b>Last 10 Fiscal Years*</b>										
<b>Total OPEB liability</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>				
Service cost	\$ 255,951	\$ 322,248	\$ 311,351	\$ 276,654	\$ 268,596	\$ 346,974				
Interest	83,540	78,726	129,346	119,109	146,971	138,708				
Plan changes	0	0	0	0	0	0				
Differences between expected and actual experience	(251,155)	0	(263,657)	0	(1,196,409)	0				
Assumption changes	(707,118)	0	(456,119)	0	(6,328)	0				
Benefit payments	(137,273)	(130,976)	(162,699)	(113,700)	(166,742)	(161,881)				
<b>Net change in total OPEB liability</b>	<b>\$ (756,055)</b>	<b>\$ 269,998</b>	<b>\$ (441,778)</b>	<b>\$ 282,063</b>	<b>\$ (953,912)</b>	<b>\$ 323,801</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total OPEB liability - beginning</b>	<b>3,293,115</b>	<b>3,023,117</b>	<b>3,464,895</b>	<b>3,182,832</b>	<b>4,136,744</b>	<b>3,812,943</b>				
<b>Total OPEB liability - ending</b>	<b>\$ 2,537,060</b>	<b>\$ 3,293,115</b>	<b>\$ 3,023,117</b>	<b>\$ 3,464,895</b>	<b>\$ 3,182,832</b>	<b>\$ 4,136,744</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Covered-employee payroll</b>	<b>\$ 24,045,194</b>	<b>\$ 23,161,321</b>	<b>\$ 22,378,088</b>	<b>\$ 21,694,604</b>	<b>\$ 21,062,722</b>	<b>\$ 20,377,371</b>				
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	<b>10.55%</b>	<b>14.22%</b>	<b>13.51%</b>	<b>15.97%</b>	<b>15.11%</b>	<b>20.30%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Notes to Schedule:**

**Plan Changes:** As of January 1, 2018 the County no longer offers health insurance to retirees who are eligible for Medicare. There were no other plan changes for fiscal year 2023.

**Assumption Changes:** *The following assumption changes were made for the fiscal year 2023 reporting period:*  
The discount rate was changed from 2.40% to 3.80%.  
The health care trend rates, mortality tables and salary increase rates were updated.  
The percentage of future retirees who are assumed to stay on one of the County's medical plans post-employment was reduced from 60% to 50%.

**Method Changes:** There were no method changes for fiscal year 2023.

**Public Employees Retirement Plan (PERS)  
Required Supplementary Information  
Schedule of Proportionate Share of the Net Pension Liability  
For the Last Ten Fiscal Years\***

<b>As of measurement date:</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Reporting date:	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's Net Pension Liability (percentage)	0.8999%	0.8546%	0.9184%	0.9021%	0.8940%	1.1512%	1.1556%	1.1130%	1.1236%
Employer's Net Pension Liability (amount)	\$ 21,397,574	\$ 15,495,944	\$ 24,229,612	\$ 18,857,073	\$ 18,658,935	\$ 22,422,029	\$ 19,683,035	\$ 15,557,794	\$13,999,854
State's Net Pension Liability (amount)	\$ 6,392,110	\$ 4,567,121	\$ 7,632,276	\$ 6,136,187	\$ 6,245,182	\$ 298,536	\$ 240,504	\$ 191,101	\$ 170,960
<b>Total</b>	<b>\$ 27,789,684</b>	<b>\$ 20,063,065</b>	<b>\$ 31,861,888</b>	<b>\$ 24,993,260</b>	<b>\$ 24,904,117</b>	<b>\$ 22,720,565</b>	<b>\$ 19,923,539</b>	<b>\$ 15,748,895</b>	<b>\$14,170,814</b>

Employer's Covered Payroll <sup>1</sup>	\$ 15,806,945	\$ 15,078,524	\$ 15,409,416	\$ 14,884,817	\$ 14,713,099	\$ 14,281,064	\$ 13,841,480	\$ 12,988,499	\$12,820,399
Employer's proportionate share as a percentage of Covered Payroll	135.37%	102.77%	157.24%	126.69%	126.82%	157.01%	142.20%	119.78%	111.22%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

<sup>1</sup> All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**Schedule of Contributions  
For the Last Ten Fiscal Years\***

<b>As of reporting date:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually Required DB Contributions	\$ 1,517,840	\$ 1,402,076	\$ 1,337,763	\$ 1,350,069	\$ 1,280,196	\$ 1,245,279	\$ 1,195,367	\$ 1,156,947	\$ 1,070,305
Plan Choice Rate Required Contributions	0	0	0	0	0	0	0	\$ 33,765	\$ 58,185
Contributions in Relation to the Contractually Required Contributions	\$ 1,517,840	\$ 1,402,076	\$ 1,337,763	\$ 1,350,069	\$ 1,280,196	\$ 1,245,279	\$ 1,195,367	\$ 1,190,712	\$ 1,128,489
Contribution Deficiency (Excess)	0	0	0	0	0	0	0	0	0
Employer's Covered Payroll <sup>1</sup>	\$ 16,921,288	\$ 15,806,945	\$ 15,078,524	\$ 15,409,416	\$ 14,884,817	\$ 14,713,099	\$ 14,281,064	\$ 13,841,480	\$12,988,499
Contributions as a percentage of Covered Payroll	8.97%	8.87%	8.87%	8.76%	8.60%	8.46%	8.37%	8.60%	8.69%

\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

<sup>1</sup> All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**YELLOWSTONE COUNTY**  
**Public Employees Retirement Plan (PERS)**  
**Notes to the Required Supplementary Information**  
**For the Employer's Fiscal Year Ended June 30, 2023**

**Changes of Benefit Terms**

The following changes to the plan provisions were made as identified:

**2017:**

**Working Retiree Limitations – for PERS**

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

**Refunds**

1. Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
2. Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
3. Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

**Interest credited to member accounts**

Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

**Lump-sum payouts**

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate rather than the present value of the member's benefit.

**Disabled PERS Defined Contribution (DC) Members**

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.



**YELLOWSTONE COUNTY**  
**Public Employees Retirement Plan (PERS)**  
**Notes to the Required Supplementary Information**  
**For the Employer's Fiscal Year Ended June 30, 2023**

**Changes in Actuarial Assumptions and Methods**

Method and assumptions used in calculations of actuarially determined contributions

The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2022, which were based on the results of the June 30, 2021 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increases	0% to 8.47%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.29%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

The actuarial assumptions and methods utilized in the June 30, 2021 valuation, were developed in the six year experience study for the period ending 2016.

**Sheriff's Retirement System (SRS)**  
**Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**For the Last Ten Fiscal Years\***

<b>As of measurement date:</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Reporting date:	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's Net Pension Liability (percentage)	9.6373%	9.6375%	9.8856%	9.6310%	9.3066%	9.2678%	9.2763%	9.2021%	9.0219%
Employer's Net Pension Liability (amount)	\$ 13,195,768	\$ 7,019,944	\$ 12,049,206	\$ 8,032,017	\$ 6,995,916	\$ 7,052,513	\$ 16,296,484	\$ 8,870,691	\$3,754,635
<b>Total</b>	<b>\$ 13,195,768</b>	<b>\$ 7,019,944</b>	<b>\$ 12,049,206</b>	<b>\$ 8,032,017</b>	<b>\$ 6,995,916</b>	<b>\$ 7,052,513</b>	<b>\$ 16,296,484</b>	<b>\$ 8,870,691</b>	<b>\$3,754,635</b>

Employer's Covered Payroll <sup>1</sup>	\$ 9,288,469	\$ 8,758,757	\$ 8,393,682	\$ 7,731,711	\$ 7,220,726	\$ 6,934,156	\$ 6,548,480	\$ 6,261,595	\$5,834,683
Employer's proportionate share as a percentage of Covered Payroll	142.07%	80.15%	143.55%	103.88%	96.89%	101.71%	248.86%	141.67%	64.35%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	77.07%	86.94%	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

<sup>1</sup> All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**Schedule of Contributions**  
**For the Last Ten Fiscal Years\***

<b>As of reporting date:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually Required Contributions	\$ 1,253,517	\$ 1,224,268	\$ 1,146,568	\$ 1,104,738	\$ 1,018,240	\$ 964,733	\$ 701,390	\$ 678,720	\$ 635,168
Contributions in Relation to the Contractually Required Contributions	\$ 1,253,517	\$ 1,224,268	\$ 1,146,568	\$ 1,104,738	\$ 1,018,240	\$ 964,733	\$ 701,390	\$ 678,720	\$ 635,168
Contribution Deficiency (Excess)	0	0	0	0	0	0	0	0	0
Employer's Covered Payroll <sup>1</sup>	\$ 9,557,891	\$ 9,288,469	\$ 8,758,757	\$ 8,393,682	\$ 7,731,711	\$ 7,220,726	\$ 6,934,156	\$ 6,548,480	\$6,261,595
Contributions as a percentage of Covered Payroll	13.11%	13.18%	13.09%	13.16%	13.17%	13.36%	10.11%	10.36%	10.14%

\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

<sup>1</sup> All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**YELLOWSTONE COUNTY**  
**Sheriffs' Retirement System (SRS)**  
**Notes to the Required Supplementary Information**  
**For the Year ended June 30, 2023**

**Changes of Benefit Terms**

The following changes to the plan provisions were made as identified:

**2017:**

**Increase in SRS Employee and Employer Contributions, effective July 1, 2017:**

- SRS employee contributions increase 1.25% from 9.245% to 10.495%;
- SRS employer additional contributions increase 3%, from 0.58% to 3.58%, for a total employer contributions rate of 13.115%.
- SRS employee contributions will return to 9.245% and SRS employer contributions will return to 9.535% when reducing the employee contribution and terminating the additional employer contributions will not cause the amortization period to exceed 25 years.

**Second Retirement Benefit – for SRS**

- Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.
- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
  - Is not awarded service credit for the period of reemployment;
  - Is refunded the accumulated contributions associated with the period of reemployment;
  - Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
  - Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
  - Is awarded service credit for the period of reemployment;
  - Starting the first month following termination of service, receives:
    - The same retirement benefit previously paid to the member, and
    - A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
  - Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
    - On the initial retirement benefit in January immediately following second retirement, and
    - On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

**YELLOWSTONE COUNTY**  
**Sheriffs' Retirement System (SRS)**  
**Notes to the Required Supplementary Information**  
**For the Year ended June 30, 2023**

**Refunds**

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

**Interest credited to member accounts**

- Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

**Lump-sum payouts**

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

**Changes in Actuarial Assumptions and Methods**

Method and assumptions used in calculations of actuarially determined contributions

The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2022, which were based on the results of the June 30, 2021 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.17%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expense.

The actuarial assumptions and methods utilized in the June 30, 2021 valuation, were developed in the six year experience study for the period ending 2016.

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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, 2023**

	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		
<b>REVENUES:</b>								
Special assessments	\$135,000	\$144,791	\$167,709	\$22,918	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0	2,600	2,600	28,289	25,689
Other	200	200	2,353	2,153	257,000	257,000	909,439	652,439
<b>Total revenues</b>	<b>135,200</b>	<b>144,991</b>	<b>170,062</b>	<b>25,071</b>	<b>259,600</b>	<b>259,600</b>	<b>937,728</b>	<b>678,128</b>
<b>EXPENDITURES:</b>								
Current:								
Public works	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	7,683,356	7,733,356	1,795,232	5,938,124
Debt service:								
Principal	105,000	114,791	132,000	(17,209)	0	0	0	0
Interest	33,200	33,200	25,412	7,788	0	0	0	0
<b>Total expenditures</b>	<b>138,200</b>	<b>147,991</b>	<b>157,412</b>	<b>(9,421)</b>	<b>7,683,356</b>	<b>7,733,356</b>	<b>1,795,232</b>	<b>5,938,124</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>12,650</b>	<b>15,650</b>	<b>(7,423,756)</b>	<b>(7,473,756)</b>	<b>(857,504)</b>	<b>6,616,252</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	25,000	25,000	0	(25,000)	7,030,000	7,030,000	8,015,000	985,000
<b>Total other financing sources (uses)</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>(25,000)</b>	<b>7,030,000</b>	<b>7,030,000</b>	<b>8,015,000</b>	<b>985,000</b>
<b>Net change in fund balances</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>12,650</b>	<b>(\$9,350)</b>	<b>(\$393,756)</b>	<b>(\$443,756)</b>	<b>7,157,496</b>	<b>\$7,601,252</b>
<b>Fund balance July 1, 2022</b>			<b>213,779</b>				<b>34,948,498</b>	
<b>Fund balance June 30, 2023</b>			<b>\$226,429</b>				<b>\$42,105,994</b>	



**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>
<b><u>ASSETS</u></b>				
Cash and demand investments, pooled	\$9,587,900	\$197,582	\$0	\$9,785,482
Cash investments, pooled	7,699,389	161,934	0	7,861,323
Receivables (net of allowance for uncollectibles):				
Property taxes	355,664	0	0	355,664
Accounts	545,218	0	0	545,218
Delinquent Assessments	21,607	0	0	21,607
Accrued interest	22,003	0	0	22,003
Prepaid expenses	12,383	0	0	12,383
Inventories	76,135	0	0	76,135
<b>Total assets</b>	<b>\$18,320,299</b>	<b>\$359,516</b>	<b>\$0</b>	<b>\$18,679,815</b>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$527,421	\$0	\$0	\$527,421
Accrued liabilities	579,982	0	0	579,982
Due to other funds	84,860	0	0	84,860
Due to other taxing districts	112,079	0	0	112,079
<b>Total liabilities</b>	<b>1,304,342</b>	<b>0</b>	<b>0</b>	<b>1,304,342</b>
<b><u>DEFERRED INFLOW OF RESOURCES:</u></b>				
Uncollected tax revenue	377,271	0	0	377,271
<b>Total deferred inflow of resources</b>	<b>377,271</b>	<b>0</b>	<b>0</b>	<b>377,271</b>
<b><u>FUND BALANCE:</u></b>				
Nonspendable	88,518	0	0	88,518
Restricted	8,624,503	359,516	0	8,984,019
Committed	5,240,153	0	0	5,240,153
Assigned	2,685,512	0	0	2,685,512
<b>Total fund balance</b>	<b>16,638,686</b>	<b>359,516</b>	<b>0</b>	<b>16,998,202</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$18,320,299</b>	<b>\$359,516</b>	<b>\$0</b>	<b>\$18,679,815</b>

**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, 2023**

	<b>Special Revenue</b>		<b>Debt Service</b>		<b>Capital Projects</b>		<b>Total Nonmajor Governmental Funds</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>								
Taxes	\$20,138,691	\$20,223,784	\$0	\$0	\$0	\$0	\$20,138,691	\$20,223,784
Special assessments	1,327,907	1,329,913	0	0	0	0	1,327,907	1,329,913
Licenses and permits	450,000	450,000	0	0	0	0	450,000	450,000
Intergovernmental	2,284,222	2,410,752	0	0	0	0	2,284,222	2,410,752
Fines and forfeitures	40,000	45,198	0	0	0	0	40,000	45,198
Charges for services	2,031,586	2,050,803	0	0	0	0	2,031,586	2,050,803
Other	59,394	439,554	0	0	0	0	59,394	439,554
<b>Total revenues</b>	<b>26,331,800</b>	<b>26,950,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,331,800</b>	<b>26,950,004</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	189,700	65,100	0	0	0	0	189,700	65,100
Public safety	9,709,499	8,527,655	0	0	0	0	9,709,499	8,527,655
Public works	2,056,360	2,515,224	0	0	0	0	2,056,360	2,515,224
Public health	5,267,179	4,965,640	0	0	0	0	5,267,179	4,965,640
Social and economic services	2,183,058	2,132,989	0	0	0	0	2,183,058	2,132,989
Culture and recreation	2,217,081	2,067,060	0	0	0	0	2,217,081	2,067,060
Conservation of natural resources	126,396	126,395	0	0	0	0	126,396	126,395
Community development	215,000	139	0	0	0	0	215,000	139
<b>Debt service:</b>								
Principal	59,615	59,668	485,000	485,000	0	0	544,615	544,668
Interest	5,512	7,972	191,201	191,200	0	0	196,713	199,172
<b>Capital outlay:</b>								
Public safety	502,200	66,613	0	0	0	0	502,200	66,613
Public works	769,405	232,686	0	0	0	0	769,405	232,686
Public health	0	1,115	0	0	0	0	0	1,115
Culture and recreation	194,948	66,358	0	0	0	0	194,948	66,358
<b>Total expenditures</b>	<b>23,495,953</b>	<b>20,834,614</b>	<b>676,201</b>	<b>676,200</b>	<b>0</b>	<b>0</b>	<b>24,172,154</b>	<b>21,510,814</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,835,847</b>	<b>6,115,390</b>	<b>(676,201)</b>	<b>(676,200)</b>	<b>0</b>	<b>0</b>	<b>2,159,646</b>	<b>5,439,190</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	664,454	617,614	676,201	676,200	0	0	1,340,655	1,293,814
Interfund transfers out	(5,250,525)	(5,093,097)	(25,000)	0	0	0	(5,275,525)	(5,093,097)
Gain on disposal of assets	0	11,300	0	0	0	0	0	11,300
<b>Total other financing sources (uses)</b>	<b>(4,586,071)</b>	<b>(4,464,183)</b>	<b>651,201</b>	<b>676,200</b>	<b>0</b>	<b>0</b>	<b>(3,934,870)</b>	<b>(3,787,983)</b>
<b>Net change in fund balances</b>	<b>(\$1,750,224)</b>	<b>1,651,207</b>	<b>(\$25,000)</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>(\$1,775,224)</b>	<b>1,651,207</b>
<b>Fund balance July 1, 2022</b>		<b>14,987,479</b>		<b>359,516</b>		<b>0</b>		<b>15,346,995</b>
<b>Fund balance June 30, 2023</b>		<b>\$16,638,686</b>		<b>\$359,516</b>		<b>\$0</b>		<b>\$16,998,202</b>

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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.

**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.

**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.

**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**

**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, 2023  
(PAGE 1 OF 4)**

<b>Assets</b>	<b>County Attorney Fund</b>	<b>Bridge Fund</b>	<b>Predatory Animal Control Fund</b>	<b>Weed Control Fund</b>	<b>Library Fund</b>	<b>Senior Citizens Fund</b>
Cash and demand investments, pooled	\$2,132,501	\$879,269	\$99	\$110,886	\$45,685	\$49,668
Cash investments, pooled	1,747,750	720,629	82	90,880	37,442	40,707
Receivables (net of allowance for uncollectibles):						
Property taxes	88,715	24,688	69	6,114	24,039	30,612
Accounts	98,130	0	0	33,358	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	17,759	0	58,376	0	0
<b>Total assets</b>	<b>\$4,067,096</b>	<b>\$1,642,345</b>	<b>\$250</b>	<b>\$299,614</b>	<b>\$107,166</b>	<b>\$120,987</b>
 <b><u>Liabilities, Deferred Inflows and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$29,599	\$25,734	\$0	\$8,649	\$83,127	\$90,375
Accrued liabilities	320,966	0	0	27,360	0	0
<b>Total liabilities</b>	<b>350,565</b>	<b>25,734</b>	<b>0</b>	<b>36,009</b>	<b>83,127</b>	<b>90,375</b>
 <b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	88,715	24,688	69	6,114	24,039	30,612
<b>Total deferred inflow of resources</b>	<b>88,715</b>	<b>24,688</b>	<b>69</b>	<b>6,114</b>	<b>24,039</b>	<b>30,612</b>
 <b>FUND BALANCE:</b>						
Nonspendable	0	17,759	0	58,376	0	0
Restricted	0	0	181	0	0	0
Committed	2,445,430	1,017,107	0	163,637	0	0
Assigned	1,182,386	557,057	0	35,478	0	0
<b>Total fund balance</b>	<b>3,627,816</b>	<b>1,591,923</b>	<b>181</b>	<b>257,491</b>	<b>0</b>	<b>0</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$4,067,096</b>	<b>\$1,642,345</b>	<b>\$250</b>	<b>\$299,614</b>	<b>\$107,166</b>	<b>\$120,987</b>



**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023  
(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	\$100,541	\$309,356	\$365,340	\$158,676	\$233,711	\$60,544
Cash investments, pooled	82,401	253,541	299,425	130,048	191,544	37,984
Receivables (net of allowance for uncollectibles):						
Property taxes	5,427	23,630	0	0	14,042	52,759
Accounts	2,000	0	0	0	0	0
Delinquent assessments	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	1,614
Due from other taxing districts	0	0	0	0	0	0
Prepaid Expenses	12,333	0	0	0	0	0
Inventories	0	0	0	0	0	0
<b>Total assets</b>	<b>\$202,702</b>	<b>\$586,527</b>	<b>\$664,765</b>	<b>\$288,724</b>	<b>\$439,297</b>	<b>\$152,901</b>
 <b><u>Liabilities, Deferred Inflows and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$3,932	\$0	\$0	\$230	\$1,545	\$0
Accrued liabilities	9,058	0	0	1,777	1,778	0
Due to other taxing districts	0	0	0	0	0	112,079
<b>Total liabilities</b>	<b>12,990</b>	<b>0</b>	<b>0</b>	<b>2,007</b>	<b>3,323</b>	<b>112,079</b>
 <b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	5,427	23,630	0	0	14,042	52,759
<b>Total deferred inflow of resources</b>	<b>5,427</b>	<b>23,630</b>	<b>0</b>	<b>0</b>	<b>14,042</b>	<b>52,759</b>
 <b>FUND BALANCE:</b>						
Nonspendable	12,333	0	0	0	0	0
Restricted	0	562,897	0	286,717	0	0
Committed	127,878	0	0	0	319,866	(11,937)
Assigned	44,074	0	664,765	0	102,066	0
<b>Total fund balance</b>	<b>184,285</b>	<b>562,897</b>	<b>664,765</b>	<b>286,717</b>	<b>421,932</b>	<b>(11,937)</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$202,702</b>	<b>\$586,527</b>	<b>\$664,765</b>	<b>\$288,724</b>	<b>\$439,297</b>	<b>\$152,901</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023  
(PAGE 3 OF 4)**

<u>Assets</u>	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund
Cash and demand investments, pooled	\$2,758	(\$65,214)	\$151,551	\$64,119	\$706,392	\$3,745,141
Cash investments, pooled	2,261	(53,448)	119,287	52,551	578,942	2,943,200
Receivables (net of allowance for uncollectibles):						
Property taxes	1,198	0	0	0	0	0
Accounts	0	232,709	1,700	0	158,395	0
Delinquent assessments	0	0	0	0	0	21,607
Accrued interest	0	0	683	0	0	17,507
Prepaid Expenses	0	0	0	0	50	0
<b>Total assets</b>	<b>\$6,217</b>	<b>\$114,047</b>	<b>\$273,221</b>	<b>\$116,670</b>	<b>\$1,443,779</b>	<b>\$6,727,455</b>
 <b><u>Liabilities, Deferred Inflows and Fund Balance</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$5,019	\$114,047	\$1,505	\$2,660	\$22,411	\$44,827
Accrued liabilities	0	0	0	5,623	143,460	64,125
Due to other funds	0	0	0	0	0	84,860
<b>Total liabilities</b>	<b>5,019</b>	<b>114,047</b>	<b>1,505</b>	<b>8,283</b>	<b>165,871</b>	<b>193,812</b>
 <b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	1,198	0	0	0	0	21,607
<b>Total deferred inflow of resources</b>	<b>1,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,607</b>
 <b>FUND BALANCE:</b>						
Nonspendable	0	0	0	0	50	0
Restricted	0	0	271,716	108,387	0	6,512,036
Committed	0	0	0	0	1,178,172	0
Assigned	0	0	0	0	99,686	0
<b>Total fund balance</b>	<b>0</b>	<b>0</b>	<b>271,716</b>	<b>108,387</b>	<b>1,277,908</b>	<b>6,512,036</b>
<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$6,217</b>	<b>\$114,047</b>	<b>\$273,221</b>	<b>\$116,670</b>	<b>\$1,443,779</b>	<b>\$6,727,455</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023  
(PAGE 4 OF 4)**

<u>Assets</u>	Traffic Safety Fund	Permissive Medical Levy Fund	Veteran's Cemetery Levy Fund	Lockwood TEDD Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$27,619	\$0	\$0	\$203,098	\$306,160	\$9,587,900
Cash investments, pooled	21,558	0	0	161,278	241,327	7,699,389
Receivables (net of allowance for uncollectibles):						
Property taxes	0	80,020	0	763	3,588	355,664
Accounts	18,926	0	0	0	0	545,218
Delinquent assessments	0	0	0	0	0	21,607
Accrued interest	150	0	0	718	1,331	22,003
Prepaid expenses	0	0	0	0	0	12,383
Inventories	0	0	0	0	0	76,135
<b>Total assets</b>	<b>\$68,253</b>	<b>\$80,020</b>	<b>\$0</b>	<b>\$365,857</b>	<b>\$552,406</b>	<b>\$18,320,299</b>

**Liabilities, Deferred Inflows and Fund Balance**

**LIABILITIES:**

Accounts payable	\$15,519	\$0	\$0	\$139	\$78,103	\$ 527,421
Accrued liabilities	1,995	0	0	0	3,840	579,982
Due to other funds	0	0	0	0	0	84,860
Due to other taxing districts	0	0	0	0	0	112,079
<b>Total liabilities</b>	<b>17,514</b>	<b>0</b>	<b>0</b>	<b>139</b>	<b>81,943</b>	<b>1,304,342</b>

**Deferred Inflow of Resources**

Uncollected tax revenue	0	80,020	0	763	3,588	377,271
<b>Total deferred inflow of resources</b>	<b>0</b>	<b>80,020</b>	<b>0</b>	<b>763</b>	<b>3,588</b>	<b>377,271</b>

**FUND BALANCE:**

Nonspendable	0	0	0	0	0	88,518
Restricted	50,739	0	0	364,955	466,875	8,624,503
Committed	0	0	0	0	0	5,240,153
Assigned	0	0	0	0	0	2,685,512
<b>Total fund balance</b>	<b>50,739</b>	<b>0</b>	<b>0</b>	<b>364,955</b>	<b>466,875</b>	<b>16,638,686</b>

<b>Total liabilities, deferred inflows and fund balance</b>	<b>\$68,253</b>	<b>\$80,020</b>	<b>\$0</b>	<b>\$365,857</b>	<b>\$552,406</b>	<b>18,320,299</b>
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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, 2023  
 (PAGE 1 OF 5)

	County Attorney		Bridge Fund		Predatory Animal Control Fund		Weed Control Fund		Library Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>										
Taxes	\$ 5,069,035	\$ 5,071,356	\$ 1,400,174	\$ 1,403,541	\$ 793	\$ 508	\$ 353,087	\$ 352,599	\$ 1,086,420	\$ 1,079,760
Special assessments	0	0	0	0	140	91	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0	0	0
Intergovernmental	349,132	474,861	59,644	59,644	0	0	162,151	61,376	159,055	159,055
Charges for services	63,900	78,788	0	0	0	0	48,000	50,115	0	0
Other	2,400	149,758	0	0	0	0	1,500	1,420	0	3,633
<b>Total revenues</b>	<b>5,484,467</b>	<b>5,774,763</b>	<b>1,459,818</b>	<b>1,463,185</b>	<b>933</b>	<b>599</b>	<b>564,738</b>	<b>465,510</b>	<b>1,245,475</b>	<b>1,242,448</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
Public safety	6,453,365	5,556,785	0	0	0	0	0	0	0	0
Public works	0	0	1,024,625	445,096	0	0	619,408	502,103	0	0
Social and economic services	0	0	0	0	933	418	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	1,245,475	1,242,448
<b>Capital outlay:</b>										
Public safety	287,980	66,613	0	0	0	0	0	0	0	0
Public works	0	0	303,000	143,911	0	0	8,005	3,575	0	0
<b>Total expenditures</b>	<b>6,741,345</b>	<b>5,623,398</b>	<b>1,327,625</b>	<b>589,007</b>	<b>933</b>	<b>418</b>	<b>627,413</b>	<b>505,678</b>	<b>1,245,475</b>	<b>1,242,448</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(1,256,878)</b>	<b>151,365</b>	<b>132,193</b>	<b>874,178</b>	<b>0</b>	<b>181</b>	<b>(62,675)</b>	<b>(40,168)</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	333,264	309,997	0	0	0	0	22,720	22,720	0	0
Interfund transfer out	(138,360)	(138,360)	(500,000)	(250,000)	0	0	0	0	0	0
Gain on disposal of assets	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>194,904</b>	<b>171,637</b>	<b>(500,000)</b>	<b>(250,000)</b>	<b>0</b>	<b>0</b>	<b>22,720</b>	<b>22,720</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (1,061,974)</b>	<b>323,002</b>	<b>\$ (367,807)</b>	<b>624,178</b>	<b>\$0</b>	<b>181</b>	<b>\$ (39,955)</b>	<b>(17,448)</b>	<b>\$0</b>	<b>0</b>
<b>Fund balance July 1, 2022</b>		<b>3,304,814</b>		<b>967,745</b>		<b>0</b>		<b>274,939</b>		<b>0</b>
<b>Fund balance June 30, 2023</b>		<b>\$ 3,627,816</b>		<b>\$ 1,591,923</b>		<b>\$181</b>		<b>\$ 257,491</b>		<b>\$0</b>

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, 2023  
 (PAGE 2 OF 5)

	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
<b>REVENUES:</b>										
Taxes	\$ 1,750,404	\$ 1,750,404	\$ 296,269	\$ 296,571	\$ 1,355,530	\$ 1,356,307	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	36,122	36,122	10,505	10,505	42,981	42,981	225,000	243,815	0	0
Other	2,794	2,794	0	0	0	2,137	0	0	17,000	59,490
<b>Total revenues</b>	<b>1,789,320</b>	<b>1,789,320</b>	<b>306,774</b>	<b>307,076</b>	<b>1,398,511</b>	<b>1,401,425</b>	<b>225,000</b>	<b>243,815</b>	<b>17,000</b>	<b>59,490</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
General government	0	0	0	0	0	0	189,700	65,100	0	0
Public health	0	0	0	0	1,505,000	1,180,414	0	0	0	0
Social and economic services	1,789,320	1,789,320	392,805	343,251	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	148,218	64,422
<b>Capital outlay:</b>										
Public health	0	0	0	0	0	1,115	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	103,148	30,798
<b>Total expenditures</b>	<b>1,789,320</b>	<b>1,789,320</b>	<b>392,805</b>	<b>343,251</b>	<b>1,505,000</b>	<b>1,181,529</b>	<b>189,700</b>	<b>65,100</b>	<b>251,366</b>	<b>95,220</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>(86,031)</b>	<b>(36,175)</b>	<b>(106,489)</b>	<b>219,896</b>	<b>35,300</b>	<b>178,715</b>	<b>(234,366)</b>	<b>(35,730)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	0	0	11,130	7,749	0	0	0	0	37,000	37,000
Interfund transfer out	0	0	(10,000)	(5,000)	0	0	(47,000)	(47,000)	0	0
Gain on disposal of assets	0	0	0	0	0	0	0	0	0	11,300
Interfund loan proceeds	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>1,130</b>	<b>2,749</b>	<b>0</b>	<b>0</b>	<b>(47,000)</b>	<b>(47,000)</b>	<b>37,000</b>	<b>48,300</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ (84,901)</b>	<b>(33,426)</b>	<b>(\$106,489)</b>	<b>219,896</b>	<b>(\$11,700)</b>	<b>131,715</b>	<b>\$ (197,366)</b>	<b>12,570</b>
Fund balance July 1, 2022		0		217,711		343,001		533,050		274,147
Fund balance June 30, 2023		<u>\$ 0</u>		<u>\$ 184,285</u>		<u>\$ 562,897</u>		<u>\$ 664,765</u>		<u>\$ 286,717</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, 2023  
 (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
<b>REVENUES:</b>										
Taxes	\$ 803,578	\$ 804,001	\$ 3,017,215	\$ 3,017,216	\$ 122,793	\$ 122,792	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	14,367	14,367	93,931	93,931	3,592	3,592	538,198	652,245	50,000	7,279
Fines and forfeitures	0	0	0	0	0	0	0	0	40,000	45,198
Other	0	0	21,835	17,116	11	11	0	0	1,000	4,833
<b>Total revenues</b>	<b>817,945</b>	<b>818,368</b>	<b>3,132,981</b>	<b>3,128,263</b>	<b>126,396</b>	<b>126,395</b>	<b>538,198</b>	<b>652,245</b>	<b>91,000</b>	<b>57,310</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
Public safety	0	0	0	0	0	0	0	0	73,500	44,145
Public health	0	0	3,132,981	3,132,981	0	0	538,198	652,245	0	0
Culture and recreation	823,388	760,190	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	126,396	126,395	0	0	0	0
<b>Capital outlay:</b>										
Public safety	0	0	0	0	0	0	0	0	205,000	0
Culture and recreation	91,800	35,560	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>915,188</b>	<b>795,750</b>	<b>3,132,981</b>	<b>3,132,981</b>	<b>126,396</b>	<b>126,395</b>	<b>538,198</b>	<b>652,245</b>	<b>278,500</b>	<b>44,145</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(97,243)</b>	<b>22,618</b>	<b>0</b>	<b>(4,718)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(187,500)</b>	<b>13,165</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (97,243)</b>	<b>22,618</b>	<b>\$ 0</b>	<b>(4,718)</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>	<b>(\$187,500)</b>	<b>13,165</b>
Fund balance July 1, 2022		399,314		(7,219)		0		0		258,551
Fund balance June 30, 2023		<u>\$ 421,932</u>		<u>\$ (11,937)</u>		<u>\$ 0</u>		<u>\$ 0</u>		<u>\$ 271,716</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, 2023  
 (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>
<b>REVENUES:</b>								
Special assessments	\$0	\$0	\$0	\$0	\$ 1,327,767	\$ 1,329,822	\$0	\$0
Licenses and permits	0	0	450,000	450,000	0	0	0	0
Intergovernmental	200,000	180,463	197,116	214,161	0	0	50,000	63,927
Charges for services	0	0	1,919,686	1,921,254	0	0	0	646
Other	0	604	500	680	11,994	173,135	360	1,347
<b>Total revenues</b>	<b>200,000</b>	<b>181,067</b>	<b>2,567,302</b>	<b>2,586,095</b>	<b>1,339,761</b>	<b>1,502,957</b>	<b>50,360</b>	<b>65,920</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	3,088,634	2,848,106	0	0	94,000	78,619
Public works	249,327	176,004	0	0	0	1,298,059	0	0
<b>Debt service:</b>								
Interest	0	0	0	0	0	2,514	0	0
<b>Capital outlay:</b>								
Public safety	0	0	9,220	0	0	0	0	0
Public works	8,400	8,400	0	0	0	0	0	0
<b>Total expenditures</b>	<b>257,727</b>	<b>184,404</b>	<b>3,097,854</b>	<b>2,848,106</b>	<b>0</b>	<b>1,300,573</b>	<b>94,000</b>	<b>78,619</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(57,727)</b>	<b>(3,337)</b>	<b>(530,552)</b>	<b>(262,011)</b>	<b>1,339,761</b>	<b>202,384</b>	<b>(43,640)</b>	<b>(12,699)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfer in	0	0	260,340	233,575	0	6,573	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>260,340</b>	<b>233,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (57,727)</b>	<b>(3,337)</b>	<b>(\$270,212)</b>	<b>(28,436)</b>	<b>\$ 1,339,761</b>	<b>202,384</b>	<b>\$ (43,640)</b>	<b>(12,699)</b>
Fund balance July 1, 2022		111,724		1,306,344		6,309,652		63,438
Fund balance June 30, 2023	<b>\$ 108,387</b>		<b>\$ 1,277,908</b>		<b>\$ 6,512,036</b>		<b>\$ 50,739</b>	

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, 2023  
 (PAGE 5 OF 5)

	Permissive Medical Levy Fund		Veteran's Cemetery		Lockwood TEDD		Lockwood Pedestrian Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>										
Taxes	\$ 4,535,160	\$ 4,535,159	\$ 1,020	\$ 1,020	\$ 90,440	\$ 167,206	\$ 256,773	\$ 265,344	\$ 20,138,691	\$ 20,223,784
Special assessments	0	0	0	0	0	0	0	0	1,327,907	1,329,913
Licenses and permits	0	0	0	0	0	0	0	0	450,000	450,000
Intergovernmental	91,557	91,557	0	0	0	0	871	871	2,284,222	2,410,752
Fines and forfeitures	0	0	0	0	0	0	0	0	40,000	45,198
Charges for services	0	0	0	0	0	0	0	0	2,031,586	2,050,803
Other	0	7,580	0	0	0	4,457	0	10,559	59,394	439,554
<b>Total revenues</b>	<b>4,626,717</b>	<b>4,634,296</b>	<b>1,020</b>	<b>1,020</b>	<b>90,440</b>	<b>171,663</b>	<b>257,644</b>	<b>276,774</b>	<b>26,331,800</b>	<b>26,950,004</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
General government	0	0	0	0	0	0	0	0	189,700	65,100
Public safety	0	0	0	0	0	0	0	0	9,709,499	8,527,655
Public works	0	0	0	0	0	0	163,000	93,962	2,056,360	2,515,224
Public health	91,000	0	0	0	0	0	0	0	5,267,179	4,965,640
Social and economic services	0	0	0	0	0	0	0	0	2,183,058	2,132,989
Culture and recreation	0	0	0	0	0	0	0	0	2,217,081	2,067,060
Conservation of natural resources	0	0	0	0	0	0	0	0	126,396	126,395
Community development	0	0	0	0	215,000	139	0	0	215,000	139
<b>Debt service:</b>										
Principal	0	0	0	0	0	0	59,615	59,668	59,615	59,668
Interest	0	0	0	0	0	0	5,512	5,458	5,512	7,972
<b>Capital outlay:</b>										
Public safety	0	0	0	0	0	0	0	0	502,200	66,613
Public works	0	0	0	0	0	0	450,000	76,800	769,405	232,686
Public health	0	0	0	0	0	0	0	0	0	1,115
Culture and recreation	0	0	0	0	0	0	0	0	194,948	66,358
<b>Total expenditures</b>	<b>91,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,000</b>	<b>139</b>	<b>678,127</b>	<b>235,888</b>	<b>23,495,953</b>	<b>20,834,614</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,535,717</b>	<b>4,634,296</b>	<b>1,020</b>	<b>1,020</b>	<b>(124,560)</b>	<b>171,524</b>	<b>(420,483)</b>	<b>40,886</b>	<b>2,835,847</b>	<b>6,115,390</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfer in	0	0	0	0	0	0	0	0	664,454	617,614
Interfund transfer out	(4,543,297)	(4,634,296)	(11,868)	(11,868)	0	0	0	0	(5,250,525)	(5,093,097)
Gain on disposal of assets	0	0	0	0	0	0	0	0	0	11,300
Interfund loan proceeds	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(4,543,297)</b>	<b>(4,634,296)</b>	<b>(11,868)</b>	<b>(11,868)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,586,071)</b>	<b>(4,464,183)</b>
<b>Net change in fund balances</b>	<b>(\$7,580)</b>	<b>0</b>	<b>(\$10,848)</b>	<b>(10,848)</b>	<b>(\$124,560)</b>	<b>171,524</b>	<b>(\$420,483)</b>	<b>40,886</b>	<b>\$ (1,750,224)</b>	<b>1,651,207</b>
<b>Fund balance July 1, 2022</b>		<b>0</b>		<b>10,848</b>		<b>193,431</b>		<b>425,989</b>		<b>14,987,479</b>
<b>Fund balance June 30, 2023</b>		<b>\$0</b>		<b>\$0</b>		<b>\$ 364,955</b>		<b>\$ 466,875</b>		<b>\$ 16,638,686</b>



**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2023**

<u>Assets</u>	<b>R.S.I.D. Revolving Fund</b>	<b>Limited Tax G.O. Bond Fund</b>	<b>Total</b>
Cash and demand investments, pooled	\$197,582	\$0	\$197,582
Cash investments, pooled	161,934	0	161,934
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	0	0	0
<b>Total assets</b>	<b>\$359,516</b>	<b>\$0</b>	<b>\$359,516</b>
<b><u>Fund Balance</u></b>			
<b>FUND BALANCE, Restricted</b>	<b>359,516</b>	<b>0</b>	<b>359,516</b>
<b>Total liabilities and fund balance</b>	<b>\$359,516</b>	<b>\$0</b>	<b>\$359,516</b>

**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, 2023**

	<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>
<b>REVENUES:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>						
Debt service:						
Principal	0	0	485,000	485,000	485,000	485,000
Interest	0	0	191,201	191,200	191,201	191,200
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>676,201</b>	<b>676,200</b>	<b>676,201</b>	<b>676,200</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>(676,201)</b>	<b>(676,200)</b>	<b>(676,201)</b>	<b>(676,200)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfer in	0	0	676,201	676,200	676,201	676,200
Interfund transfer out	(25,000)	0	0	0	(25,000)	0
<b>Total other financing sources (uses)</b>	<b>(25,000)</b>	<b>0</b>	<b>676,201</b>	<b>676,200</b>	<b>651,201</b>	<b>676,200</b>
<b>Net change in fund balances</b>	<b>\$ (25,000)</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ (25,000)</b>	<b>0</b>
<b>Fund balance July 1, 2022</b>		<b>359,516</b>		<b>0</b>		<b>359,516</b>
<b>Fund balance June 30, 2023</b>		<b>\$ 359,516</b>		<b>\$ 0</b>		<b>\$ 359,516</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023**

<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
<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Liabilities and Fund Balance</u></b>			
<b>LIABILITIES:</b>			
Accounts payable	\$0	\$0	\$0
Accrued liabilities	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE:</b>			
Reserved for advances	0		0
Reserved for capital improvements	0	0	0
<b>Total fund balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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, 2023**

	<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>
<b>REVENUES:</b>						
Special assessments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other	0	0	0	0	0	0
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>						
<b>Capital outlay:</b>						
Public works	0	0	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfers in	0	0	0	0	0	0
Interfund transfers out	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>
<b>Fund balance July 1, 2022</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Fund balance June 30, 2023</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2023**

<b><u>ASSETS</u></b>	<b>Health Insurance Fund</b>	<b>GIS Fund</b>	<b>Technology Fund</b>	<b>Total</b>
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$8,557,970	\$241,679	\$453,687	\$9,253,336
Cash investments, pooled	6,697,179	198,075	371,831	7,267,085
Receivables (net of allowance for uncollectibles):				
Accounts		0	0	0
Accrued interest	43,930	0	0	43,930
Prepaid Expense	19,299	65,504	50,818	135,621
Due from other funds	0			0
<b>Total current assets</b>	<b>15,318,378</b>	<b>505,258</b>	<b>876,336</b>	<b>16,699,972</b>
<b>NONCURRENT ASSETS</b>				
<b>Capital Assets:</b>				
Equipment and vehicles	0	0	842,418	842,418
Accumulated depreciation	0	0	(458,968)	(458,968)
<b>Total property and equipment (net)</b>	<b>0</b>	<b>0</b>	<b>383,450</b>	<b>383,450</b>
<b>Total assets</b>	<b>\$15,318,378</b>	<b>\$505,258</b>	<b>\$1,259,786</b>	<b>\$17,083,422</b>
<b><u>LIABILITIES</u></b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$0	\$54	\$52,292	\$52,346
Accrued liabilities	604,110	13,502	18,867	636,479
Accrued compensated absences	0	4,571	704	5,275
Unearned premiums	0	0	0	0
Due to general fund	0	0	0	0
<b>Total current liabilities</b>	<b>604,110</b>	<b>18,127</b>	<b>71,863</b>	<b>694,100</b>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	0	13,715	2,113	15,828
<b><u>NET POSITION</u></b>				
Investment in capital assets, net of related debt	0	0	383,450	383,450
Unrestricted	14,714,268	473,416	802,360	15,990,044
<b>Total net position</b>	<b>14,714,268</b>	<b>473,416</b>	<b>1,185,810</b>	<b>16,373,494</b>
<b>Total liabilities and net position</b>	<b>\$15,318,378</b>	<b>\$505,258</b>	<b>\$1,259,786</b>	<b>\$17,083,422</b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Health Insurance Fund	GIS Fund	Technology Fund	Total
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 0	\$ 131,993	\$ 885,585	\$ 1,017,578
Intergovernmental	0	0	0	0
Health insurance premiums	7,652,177	0	0	7,652,177
<b>Total operating revenues</b>	<b><u>7,652,177</u></b>	<b><u>131,993</u></b>	<b><u>885,585</u></b>	<b><u>8,669,755</u></b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	0	318,248	86,207	404,455
Supplies	0	6,923	64,075	70,998
Contracted services	89,494	67,449	665,717	822,660
Health claims	9,094,593	0	0	9,094,593
Stop-loss insurance and administration	329,933	0	0	329,933
Depreciation	0	0	142,638	142,638
<b>Total operating expenses</b>	<b><u>9,514,020</u></b>	<b><u>392,620</u></b>	<b><u>958,637</u></b>	<b><u>10,865,277</u></b>
<b>Operating income (loss)</b>	<b>(1,861,843)</b>	<b>(260,627)</b>	<b>(73,052)</b>	<b>(2,195,522)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	377,981	0	0	377,981
Other income	0	14	0	14
Loss on disposal of fixed assets	0	0	(8,734)	(8,734)
<b>Income (loss) before transfers</b>	<b><u>(1,483,862)</u></b>	<b><u>(260,613)</u></b>	<b><u>(81,786)</u></b>	<b><u>(1,826,261)</u></b>
Interfund transfer in	2,174,663	189,711	0	2,364,374
<b>Change in net position</b>	<b><u>690,801</u></b>	<b><u>(70,902)</u></b>	<b><u>(81,786)</u></b>	<b><u>538,113</u></b>
<b>Net position July 1, 2022</b>	<b><u>14,023,467</u></b>	<b><u>544,318</u></b>	<b><u>1,267,596</u></b>	<b><u>15,835,381</u></b>
<b>Net position June 30, 2023</b>	<b><u>\$ 14,714,268</u></b>	<b><u>\$ 473,416</u></b>	<b><u>\$ 1,185,810</u></b>	<b><u>\$ 16,373,494</u></b>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
<b>Cash flows from operating activities:</b>				
Cash received from users	\$ 0	\$ 131,993	\$ 885,585	\$ 1,017,578
Cash received from health insurance premiums	7,652,177	0	0	7,652,177
Cash paid to other suppliers for goods or services	(93,976)	(132,527)	(701,643)	(928,146)
Cash paid to employees for services	0	(313,751)	(85,850)	(399,601)
Cash paid for health claims	(9,240,483)	0	0	(9,240,483)
Cash paid for stop-loss insurance and administration	(329,933)	0	0	(329,933)
<b>Net cash provided (used) by operating activities</b>	<b>(2,012,215)</b>	<b>(314,285)</b>	<b>98,092</b>	<b>(2,228,408)</b>
<b>Cash flows from noncapital financing activities:</b>				
Cash received (paid) from (to) interfund transfer	2,174,663	189,711	0	2,364,374
<b>Net cash provided (used) by noncapital financing activities</b>	<b>2,174,663</b>	<b>189,711</b>	<b>0</b>	<b>2,364,374</b>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets	0	0	(270,690)	(270,690)
<b>Net cash used for capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>(270,690)</b>	<b>(270,690)</b>
<b>Cash flows from investing activities:</b>				
Deposits into cash investments	(1,838,421)	(6,607)	(33,176)	(1,878,204)
Interest received on investments	347,198	14	0	347,212
<b>Net cash provided (used) by investing activities</b>	<b>(1,491,223)</b>	<b>(6,593)</b>	<b>(33,176)</b>	<b>(1,530,992)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>(1,328,775)</b>	<b>(131,167)</b>	<b>(205,774)</b>	<b>(1,665,716)</b>
<b>Cash and demand investments, July 1, 2022</b>	<b>9,886,745</b>	<b>372,846</b>	<b>659,461</b>	<b>10,919,052</b>
<b>Cash and demand investments, June 30, 2023</b>	<b>\$ 8,557,970</b>	<b>\$ 241,679</b>	<b>\$ 453,687</b>	<b>\$ 9,253,336</b>

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

<b>Operating income (loss)</b>	<b>\$ (1,861,843)</b>	<b>\$ (260,627)</b>	<b>\$ (73,052)</b>	<b>\$ (2,195,522)</b>
<b>Adjustments to reconcile net income (loss) to net cash from operating activities:</b>				
Loss on disposal of fixed assets	0	0	0	0
Depreciation expense	0	0	142,638	142,638
(Increase) decrease in assets:				
Accounts receivable	0	0	0	0
Prepaid Expenses	1,328	(58,209)	(32,918)	(89,799)
Increase (decrease) in liabilities:				
Accounts payable	(5,810)	54	45,688	39,932
Accrued liabilities	(145,890)	4,497	15,736	(125,657)
Unearned premiums	0	0	0	0
<b>Total adjustments</b>	<b>(150,372)</b>	<b>(53,658)</b>	<b>171,144</b>	<b>(32,886)</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ (2,012,215)</b>	<b>\$ (314,285)</b>	<b>\$ 98,092</b>	<b>\$ (2,228,408)</b>

### III. STATISTICAL SECTION (Unaudited)





**(UNAUDITED)**  
**Schedule 1**  
**Yellowstone County, Montana**  
**Net Position by Component**  
**Last Five Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal year ended June 30,				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Governmental activities</b>					
Net investment in capital assets	\$ 97,142,050	\$ 89,109,370	\$ 78,886,611	\$ 76,643,959	\$ 71,891,372
Net restricted for debt service	14,710,793	14,158,671	14,776,851	13,098,422	12,631,165
Net unrestricted	57,673,503	48,699,599	43,671,563	32,845,680	24,523,183
<b>Total governmental activities net position</b>	<b>\$ 169,526,346</b>	<b>\$ 151,967,640</b>	<b>\$ 137,335,025</b>	<b>\$ 122,588,061</b>	<b>\$ 109,045,720</b>
<b>Business-type activities</b>					
Net investment in capital assets	\$ 34,821,868	\$ 35,657,191	\$ 36,320,180	\$ 35,059,319	\$ 35,431,154
Net unrestricted	7,045,995	4,922,903	2,940,182	4,862,717	4,658,927
<b>Total business-type activities net position</b>	<b>\$ 41,867,863</b>	<b>\$ 40,580,094</b>	<b>\$ 39,260,362</b>	<b>\$ 39,922,036</b>	<b>\$ 40,090,081</b>
<b>Primary government</b>					
Net investment in capital assets	\$ 131,900,765	\$ 124,766,561	\$ 115,206,791	\$ 111,703,278	\$ 107,322,526
Net restricted for debt service	14,710,793	14,158,671	14,776,851	13,098,422	12,631,165
Net unrestricted	64,782,651	53,622,502	46,611,745	37,708,397	29,182,110
<b>Total primary government activities net position</b>	<b>\$ 211,394,209</b>	<b>\$ 192,547,734</b>	<b>\$ 176,595,387</b>	<b>\$ 162,510,097</b>	<b>\$ 149,135,801</b>

**(UNAUDITED)**  
**Schedule 2**  
**Yellowstone County, Montana**  
**Changes in Net Position**  
**Last Five Fiscal Years**  
**Page 1 of 2**  
**(accrual basis of accounting)**

	Fiscal year ended June 30,				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Expenses</b>					
<u>Governmental activities:</u>					
General government	\$ 20,897,630	\$ 15,748,117	\$ 17,629,771	\$ 16,981,905	\$ 16,349,267
Public Safety	37,711,034	32,972,140	30,488,998	30,221,270	29,927,064
Public Works	12,239,269	10,456,047	11,437,434	10,228,428	9,585,689
Public Health	6,982,812	7,011,401	9,114,966	6,699,328	4,911,179
Social and Economic	3,264,265	3,219,821	3,380,496	2,718,196	3,448,491
Culture and Recreation	2,157,236	2,060,354	1,960,788	1,856,550	2,188,663
Community Development	646,789	645,558	660,431	586,444	614,919
Conservation of Natural Resources	153,415	152,333	117,935	134,755	142,232
Interest on Long-Term Debt	218,657	239,255	286,079	315,546	347,939
<u>Total governmental activities expenses</u>	<u>84,271,107</u>	<u>72,505,026</u>	<u>75,076,898</u>	<u>69,742,422</u>	<u>67,515,443</u>
<u>Business-type activities:</u>					
Refuse Disposal	323,814	300,808	276,167	234,650	207,086
METRA	9,227,111	9,250,213	7,022,223	8,462,829	8,878,200
<u>Total business-type activities expenses</u>	<u>9,550,925</u>	<u>9,551,021</u>	<u>7,298,390</u>	<u>8,697,479</u>	<u>9,085,286</u>
<u>Total primary government activities expenses</u>	<u>\$ 93,822,032</u>	<u>\$ 82,056,047</u>	<u>\$ 82,375,288</u>	<u>\$ 78,439,900</u>	<u>\$ 76,600,729</u>
<b>Program Revenues</b>					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,338,666	\$ 1,277,245	\$ 1,411,084	\$ 1,297,245	\$ 1,131,685
<u>Licenses and permits</u>					
Public Safety	28,049	23,688	23,295	24,913	18,515
Public Works	30,008	49,290	38,027	18,234	30,884
<u>Intergovernmental</u>					
General government	77,528	77,467	72,367	72,311	202,178
Public Safety	465,089	421,760	372,458	403,712	486,474
Public Works	1,086,928	948,274	1,057,816	848,824	750,907
Public Health	0	0	0	0	940
Social and Economic	652,245	316,431	959,113	271,918	243,758
<u>Fines and forfeitures</u>					
General government	519,461	504,641	567,221	589,900	630,577
Public Safety	50,589	23,283	36,441	32,111	39,441
<u>Charges for services</u>					
General government	5,212,672	5,825,674	6,919,873	5,536,262	4,829,017
Public Safety	6,730,849	6,292,414	7,793,490	6,499,943	6,150,025
Public Works	225,793	238,198	298,913	287,083	286,142
Public Health	0	0	0	0	0
<u>Operating grants and contributions</u>					
General government	162,250	0	66,861	13,600	0
Public Safety	1,528,405	933,726	845,897	1,400,750	920,709
Public Works	92,451	37,485	67,251	96,458	82,781
Public Health	8,653,911	2,748,756	5,195,166	2,216,670	703,968
Culture and Recreation	0	0	0	8,038	0
Community Development	0	6,500	0	125,000	0

**(UNAUDITED)**  
**Schedule 2**  
**Yellowstone County, Montana**  
**Changes in Net Position**  
**Last Five Fiscal Years**  
**Page 2 of 2**  
**(accrual basis of accounting)**

	Fiscal year ended June 30,				
	2023	2022	2021	2020	2019
<u>Capital grants and contributions</u>					
General government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Works	0	0	0	0	0
Total governmental activities program revenues	<u>\$ 26,854,894</u>	<u>\$ 19,724,832</u>	<u>\$ 25,725,273</u>	<u>\$ 19,742,972</u>	<u>\$ 16,508,001</u>
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Refuse Disposal	420,493	415,081	329,564	317,952	317,154
<u>Charges for services</u>					
METRA	6,670,287	6,765,787	2,066,596	4,704,475	5,719,135
Total governmental activities program revenues	<u>7,090,780</u>	<u>7,180,868</u>	<u>2,396,160</u>	<u>5,022,427</u>	<u>6,036,289</u>
Total primary government program revenues	<u>\$ 33,945,674</u>	<u>\$ 26,905,700</u>	<u>\$ 28,121,433</u>	<u>\$ 24,765,399</u>	<u>\$ 22,544,290</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (57,416,214)	\$ (52,780,194)	\$ (49,351,625)	\$ (49,999,449)	\$ (51,007,442)
Business-type activities	(2,460,145)	(2,370,153)	(4,902,230)	(3,675,052)	(3,048,997)
Total primary government net expense	<u>\$ (59,876,359)</u>	<u>\$ (55,150,347)</u>	<u>\$ (54,253,855)</u>	<u>\$ (53,674,501)</u>	<u>\$ (54,056,439)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities					
Property taxes	57,713,303	55,465,017	52,222,906	51,059,181	49,893,538
Licenses and permits	6,875,009	6,671,236	6,361,225	5,776,222	5,819,029
Intergovernmental	4,684,756	4,496,803	4,282,397	4,154,052	4,002,411
Other revenues	5,020,196	190,401	1,844,259	2,421,100	2,566,176
Leases	501,479	417,899	0	0	0
Gain on disposal of assets	24,543	33,921	0	0	0
Transfers	155,633	137,532	(612,198)	131,236	134,674
Total governmental activities	<u>74,974,919</u>	<u>67,412,809</u>	<u>64,098,589</u>	<u>63,541,791</u>	<u>62,415,828</u>
Business-type activities					
Property taxes	3,675,725	3,532,904	3,355,304	3,268,066	3,777,912
Intergovernmental	191,728	260,914	244,064	150,684	135,064
Other revenues	124,756	33,599	28,990	219,493	725,174
Transfers	(155,633)	(137,532)	612,198	(131,236)	(134,674)
Gain/Loss on disposal of Fixed Assets	(88,662)				
Total business-type activities	<u>3,747,914</u>	<u>3,689,885</u>	<u>4,240,556</u>	<u>3,507,007</u>	<u>4,503,476</u>
Total primary government	<u>\$ 78,722,833</u>	<u>\$ 71,102,694</u>	<u>\$ 68,339,145</u>	<u>\$ 67,048,798</u>	<u>\$ 66,919,304</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 17,558,706	\$ 14,632,615	\$ 14,746,964	\$ 13,542,342	\$ 11,408,386
Business-type activities	1,287,769	1,319,732	(661,674)	(168,045)	1,454,479
Total primary government net expense	<u>\$ 18,846,475</u>	<u>\$ 15,952,347</u>	<u>\$ 14,085,290</u>	<u>\$ 13,374,297</u>	<u>\$ 12,862,865</u>

**(UNAUDITED)**  
**Schedule 3**  
**Yellowstone County, Montana**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal year ended June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Major Governmental Funds</b>										
<u>General Fund</u>										
Reserved	\$ 498,839	\$ 577,280	\$ 635,115	\$ 647,257	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792	\$ 478,719	\$ 420,652
Unreserved	10,439,946	8,319,783	6,778,893	6,902,398	6,241,495	5,796,057	6,012,419	6,391,890	5,984,757	5,912,254
<b>Total general fund</b>	<b>10,938,785</b>	<b>8,897,063</b>	<b>7,414,008</b>	<b>7,549,655</b>	<b>6,662,940</b>	<b>6,312,349</b>	<b>6,466,979</b>	<b>6,867,682</b>	<b>6,463,476</b>	<b>6,332,906</b>
<u>Road Fund</u>										
Reserved	237,463	231,293	191,664	162,885	120,922	137,880	143,546	146,326	194,302	268,565
Unreserved	5,025,950	5,051,479	6,042,692	4,970,192	4,651,167	3,753,439	3,988,610	4,179,225	4,026,350	4,245,551
<b>Total road fund</b>	<b>5,263,413</b>	<b>5,282,772</b>	<b>6,234,356</b>	<b>5,133,077</b>	<b>4,772,089</b>	<b>3,891,319</b>	<b>4,132,156</b>	<b>4,325,551</b>	<b>4,220,652</b>	<b>4,514,116</b>
<u>Property and Liability Insurance Fund</u>										
Unreserved	183,665	1,153,984	1,670,611	2,211,047	2,543,711	2,350,187	2,599,263	2,657,839	2,804,691	2,938,248
<b>Total property and liability insurance fund</b>	<b>183,665</b>	<b>1,153,984</b>	<b>1,670,611</b>	<b>2,211,047</b>	<b>2,543,711</b>	<b>2,350,187</b>	<b>2,599,263</b>	<b>2,657,839</b>	<b>2,804,691</b>	<b>2,938,248</b>
<u>Public Safety Fund</u>										
Unreserved	10,371,009	9,742,729	11,131,899	11,256,612	9,756,898	8,218,045	9,667,981	7,721,032	6,002,407	5,011,401
<b>Total public safety fund</b>	<b>10,371,009</b>	<b>9,742,729</b>	<b>11,131,899</b>	<b>11,256,612</b>	<b>9,756,898</b>	<b>8,218,045</b>	<b>9,667,981</b>	<b>7,721,032</b>	<b>6,002,407</b>	<b>5,011,401</b>
<u>R.S.I.D. Bond Fund</u>										
Reserved	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461	216,984	263,289
<b>Total R.S.I.D. bond fund</b>	<b>226,429</b>	<b>213,779</b>	<b>155,538</b>	<b>159,404</b>	<b>134,157</b>	<b>145,527</b>	<b>171,239</b>	<b>226,461</b>	<b>216,984</b>	<b>263,289</b>
<u>Capital Improvement Fund</u>										
Reserved	42,105,994	34,948,498	34,779,538	24,810,231	20,143,890	18,083,023	14,232,099	16,171,000	16,337,229	12,518,572
<b>Total capital improvement fund</b>	<b>42,105,994</b>	<b>34,948,498</b>	<b>34,779,538</b>	<b>24,810,231</b>	<b>20,143,890</b>	<b>18,083,023</b>	<b>14,232,099</b>	<b>16,171,000</b>	<b>16,337,229</b>	<b>12,518,572</b>
<b>Nonmajor Governmental Funds</b>										
<u>Special Revenue Funds</u>										
Reserved	76,135	98,059	59,849	83,405	93,764	80,134	72,274	66,225	49,901	63,999
Unreserved	16,562,551	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775	8,923,053
<b>Total nonmajor special revenue funds</b>	<b>16,638,686</b>	<b>14,987,479</b>	<b>13,740,734</b>	<b>12,008,176</b>	<b>11,800,436</b>	<b>10,270,050</b>	<b>9,703,126</b>	<b>10,210,924</b>	<b>9,159,676</b>	<b>8,987,052</b>
<u>Debt Service Funds</u>										
Reserved	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451	327,309	327,295
<b>Total nonmajor debt service funds</b>	<b>359,516</b>	<b>359,516</b>	<b>359,866</b>	<b>339,561</b>	<b>338,024</b>	<b>338,024</b>	<b>334,675</b>	<b>327,451</b>	<b>327,309</b>	<b>327,295</b>
<u>Capital Projects Funds</u>										
Reserved	0	0	0	6,986	0	0	381,097	306,957	290,912	277,736
<b>Total nonmajor capital projects funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,986</b>	<b>0</b>	<b>0</b>	<b>381,097</b>	<b>306,957</b>	<b>290,912</b>	<b>277,736</b>
<b>Total nonmajor governmental funds</b>										
Reserved	435,651	457,575	419,715	429,952	431,788	418,158	788,046	700,633	668,122	669,030
Unreserved	16,562,551	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775	8,923,053
<b>Total nonmajor governmental funds</b>	<b>16,998,202</b>	<b>15,346,995</b>	<b>14,100,600</b>	<b>12,354,723</b>	<b>12,138,460</b>	<b>10,608,074</b>	<b>10,418,898</b>	<b>10,845,332</b>	<b>9,777,897</b>	<b>9,592,083</b>
<b>Total Governmental Funds</b>										
Reserved	43,504,376	36,428,425	36,181,570	26,209,729	21,252,202	19,300,880	15,789,490	17,720,212	17,895,356	14,140,108
Unreserved	42,583,121	39,157,395	39,304,980	37,265,020	34,899,943	30,307,644	31,899,125	31,094,685	27,927,980	27,030,507
<b>Total governmental funds</b>	<b>86,087,497</b>	<b>75,585,820</b>	<b>75,486,550</b>	<b>63,474,749</b>	<b>56,152,145</b>	<b>49,608,524</b>	<b>47,688,615</b>	<b>48,814,897</b>	<b>45,823,336</b>	<b>41,170,615</b>

**(UNAUDITED)**  
**Schedule 4**  
**Yellowstone County, Montana**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>REVENUES:</b>										
Taxes	\$ 57,425,108	\$ 55,389,174	\$ 53,296,388	\$ 50,300,966	\$ 55,655,051	\$ 42,095,952	\$ 39,839,876	\$ 38,915,079	\$ 40,667,431	\$ 40,391,184
Special assessments	1,497,622	1,404,014	1,489,887	1,389,935	1,326,337	1,288,282	1,118,129	1,158,487	1,099,418	1,029,178
Licenses and permits	6,933,069	6,744,214	6,422,547	5,819,369	5,868,428	5,588,606	5,306,434	4,908,912	4,591,461	4,275,535
Intergovernmental	17,403,563	9,987,210	12,919,324	9,611,332	7,030,887	5,767,507	6,534,328	5,762,123	5,847,762	5,651,079
Fines and forfeitures	570,049	527,924	603,662	622,011	670,020	686,840	792,872	776,330	761,279	695,445
Charges for services	8,652,556	8,833,410	10,669,147	9,015,090	8,200,144	8,036,913	9,265,884	8,610,037	7,683,941	7,367,401
Leases	501,479	417,899	0	0	0	0	0	0	0	0
Other	4,055,800	(725,914)	1,831,388	2,247,227	2,329,761	1,177,337	423,042	857,347	1,075,705	675,296
<b>Total revenues</b>	<b>97,039,246</b>	<b>82,577,931</b>	<b>87,232,343</b>	<b>79,005,930</b>	<b>81,080,628</b>	<b>64,641,437</b>	<b>63,280,565</b>	<b>60,988,315</b>	<b>61,726,997</b>	<b>60,085,118</b>
<b>EXPENDITURES:</b>										
General government	14,223,081	12,760,643	12,839,251	11,699,905	11,354,587	10,513,593	10,461,732	10,457,316	9,908,406	8,933,728
Public safety	34,700,135	32,330,175	26,968,460	28,287,808	28,162,269	26,484,481	25,454,309	24,273,508	24,524,796	23,769,089
Public works	11,586,613	11,916,593	11,610,541	10,865,739	10,335,320	8,845,062	9,553,061	8,425,321	8,623,241	8,423,056
Public health	6,975,719	6,706,072	9,110,776	6,718,624	4,908,414	4,110,830	4,365,660	4,410,847	3,416,547	3,202,983
Social and economic services	3,235,177	3,235,552	3,359,882	2,711,655	3,438,683	2,434,888	2,245,994	1,852,708	1,864,485	1,778,029
Culture and recreation	2,067,060	2,011,093	1,913,519	1,792,531	2,078,589	1,529,675	1,474,841	1,434,568	1,425,375	1,466,596
Conservation of natural resources	153,415	152,333	117,935	134,755	142,232	136,376	119,858	129,915	130,976	113,224
Community development	646,789	645,558	660,431	586,444	614,919	480,521	506,747	455,297	530,260	458,829
Capital outlay	9,872,864	9,377,924	3,606,100	5,780,691	9,902,299	14,270,330	8,228,098	4,657,579	4,009,150	3,432,222
Debt service:										
Principal	676,668	833,209	1,066,842	750,616	1,154,339	1,277,038	723,000	681,000	699,000	1,564,434
Interest	224,584	249,385	295,015	205,172	345,126	408,075	150,667	151,054	172,147	210,100
<b>Total expenditures</b>	<b>84,362,105</b>	<b>80,218,537</b>	<b>71,548,752</b>	<b>69,533,940</b>	<b>72,436,777</b>	<b>70,490,869</b>	<b>63,283,967</b>	<b>56,929,113</b>	<b>55,304,383</b>	<b>53,352,290</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>12,677,141</b>	<b>2,359,394</b>	<b>15,683,591</b>	<b>9,471,990</b>	<b>8,643,851</b>	<b>(5,849,432)</b>	<b>(3,402)</b>	<b>4,059,202</b>	<b>6,422,614</b>	<b>6,732,828</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	12,971,449	11,052,795	15,820,445	11,241,588	14,257,793	12,991,237	10,294,725	7,795,897	9,871,484	9,779,273
Interfund transfers out	(15,180,190)	(13,346,833)	(19,492,235)	(13,390,974)	(16,708,023)	(14,915,250)	(11,417,604)	(9,208,300)	(11,571,747)	(11,329,877)
Gain on disposal of fixed assets	33,277	33,914	0	0	0	0	0	0	0	0
Assessment Refunds	0	0	0	0	0	0	0	0	(69,630)	0
Long term debt proceeds	0	0	0	0	350,000	9,693,354	0	344,762	0	0
<b>Total other financing sources (uses)</b>	<b>(2,175,464)</b>	<b>(2,260,124)</b>	<b>(3,671,790)</b>	<b>(2,149,386)</b>	<b>(2,100,230)</b>	<b>7,769,341</b>	<b>(1,122,879)</b>	<b>(1,067,641)</b>	<b>(1,769,893)</b>	<b>(1,550,604)</b>
<b>Net change in fund balances</b>	<b>10,501,677</b>	<b>99,270</b>	<b>12,011,801</b>	<b>7,322,604</b>	<b>6,543,621</b>	<b>1,919,909</b>	<b>(1,126,281)</b>	<b>2,991,561</b>	<b>4,652,721</b>	<b>5,182,224</b>
Debt service as a percentage of noncapital expenditures	1.2%	1.5%	2.0%	1.5%	2.4%	3.0%	1.6%	1.6%	1.7%	3.6%

(UNAUDITED)  
Schedule 5  
YELLOWSTONE COUNTY, MONTANA  
TAXABLE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
(Last Ten Fiscal Years)

Fiscal Year	Real Property		Personal Property		Total		Tax Increment Taxable Value	Countywide Taxable Value Excluding Tax Increment	Total Direct Tax Rate (9)	Percent of Taxable Value to Estimated Actual Value
	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value				
13-14	10,290,618,165	296,197,384	444,182,433	9,971,215	10,734,800,598	306,168,599	6,854,293	299,314,306	\$ 117.02	2.85%
14-15	10,733,266,590	300,764,182	361,823,387	6,899,890	11,095,089,977	307,664,072	6,713,800	300,950,272	\$ 115.79	2.77%
15-16	18,208,693,949	337,897,228	438,513,399	7,381,376	18,647,207,348	345,278,604	10,980,560	334,298,044	\$ 108.26	1.85%
16-17	18,426,159,122	346,795,713	472,772,063	7,897,936	18,898,931,185	354,693,649	10,551,996	344,141,653	\$ 112.40	1.88%
17-18	19,543,879,242	363,235,917	478,078,794	7,691,564	20,021,958,036	370,927,481	11,043,628	359,883,853	\$ 110.80	1.85%
18-19	19,752,127,179	358,473,270	495,778,756	7,988,877	20,247,905,935	366,462,147	9,987,671	356,474,476	\$ 123.43	1.81%
19-20	21,093,271,064	382,539,732	523,547,089	8,807,958	21,616,818,153	391,347,690	11,792,223	379,555,467	\$ 121.72	1.81%
20-21	21,327,188,592	388,336,637	505,198,941	8,291,569	21,832,387,533	396,628,206	11,182,963	385,445,243	\$ 122.83	1.82%
21-22	22,372,527,773	402,398,045	498,581,880	8,179,113	22,871,109,653	410,577,158	12,225,750	398,351,408	\$ 122.99	1.80%
22-23	22,686,005,424	408,843,390	504,869,432	8,902,353	23,190,874,856	417,745,743	11,898,298	405,847,445	\$ 125.03	1.80%

**NOTE:** Adjusted Market Value reflects market value after statutory exemptions.

Source: State of Montana Department of Revenue, Property Assessment Division.

(UNAUDITED)  
Schedule 6  
YELLOWSTONE COUNTY, MONTANA  
DIRECT AND OVERLAPPING GOVERNMENTS PROPERTY TAX RATES  
Last Ten Fiscal Years  
(PER \$1,000 OF TAXABLE VALUE)

	Fiscal Year Taxes Are Payable									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>COUNTY-WIDE DIRECT RATES</b>										
County-Wide Levies	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79	115.51
General Obligation Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.51
Total county-wide direct rate	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79	117.02
<b>OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS</b>										
Library	6.18	6.01	5.91	5.82	5.90	5.54	5.60	5.47	5.55	5.55
Road	41.14	40.47	39.79	39.17	39.71	37.29	37.67	36.79	38.63	38.63
Billings- County Planning	1.36	1.33	1.33	1.31	1.33	1.29	1.31	1.32	1.31	1.31
Laurel Planning	1.90	1.88	1.81	1.78	1.83	1.59	1.61	1.59	1.63	1.88
Soil Conservation	0.42	0.43	0.42	0.40	0.44	0.44	0.38	0.45	0.51	0.41
Lockwood Pedestrian Safety	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	
Big Sky Economic Development Authority	3.37	3.29	3.28	3.24	3.29	3.17	2.95	2.87	3.09	3.09
School retirement and transportation	40.56	40.36	49.98	42.94	47.87	51.64	50.61	42.95	46.10	49.36
Huntley Cemetery	4.00	2.00	8.92	8.79	8.94	8.65	8.49	8.42	8.95	8.72
Custer Cemetery	5.51	5.51	5.51	5.42	5.01	5.01	4.94	4.94	4.51	4.51
Shepherd Cemetery	2.22	2.17	2.22	2.18	2.21	2.13	2.06	2.03	2.22	2.23
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CITY RATES</b>										
City of Billings	211.00	177.30	179.48	160.02	163.12	159.00	160.40	158.84	168.12	178.70
City of Laurel	182.31	186.44	183.42	175.12	181.51	184.29	188.94	188.35	208.23	207.59
Town of Broadview	239.57	234.97	223.30	227.14	166.67	151.57	151.57	151.57	151.57	151.57
Billings Fire Hydrant/Park District	15.970	13.875	14.10	9.66	10.02	10.99	11.24	12.07	12.07	12.17
<b>SCHOOL DISTRICTS</b>										
School District #2 - Billings	251.54	251.61	272.91	269.06	272.73	263.96	255.52	253.28	249.75	215.54
School District #3 - Blue Creek	165.43	172.73	181.54	190.67	173.32	173.87	158.46	148.94	161.17	159.56
School District #4 - Canyon Creek	194.54	221.12	231.06	229.53	242.75	243.63	238.52	230.99	256.42	260.07
School District #7 - Laurel	156.51	160.67	162.47	149.72	221.05	180.53	171.73	175.79	167.87	189.50
School District #8 - Elder Grove	278.49	281.80	334.59	328.05	320.55	199.73	187.40	200.11	208.22	233.15
School District #12 - Molt	44.90	47.25	73.24	73.00	81.22	80.15	68.36	110.36	78.44	80.90
School District #15 - Custer	331.02	329.37	325.43	325.58	339.09	311.86	217.05	219.96	224.52	209.97
School District #17 - Morin	107.82	116.40	121.05	136.26	130.45	141.55	131.07	132.60	142.65	139.34
School District #21 - Broadview	112.22	111.63	97.44	105.31	106.06	103.11	99.25	103.36	118.24	104.65
School District #23 - Elysian	163.96	142.23	151.06	149.77	159.62	140.79	131.16	128.86	130.51	133.86
School District #24 - Huntley	228.08	241.90	236.11	229.50	258.83	260.59	205.19	260.80	263.94	259.29
School District #26 - Lockwood	333.72	331.08	329.33	353.14	341.54	255.64	231.41	236.38	251.30	251.69
School District #37 - Shepherd	376.04	377.45	394.39	274.79	304.77	304.36	277.83	285.21	289.80	283.10
School District #41 - Pioneer	272.62	271.03	302.14	265.13	263.52	267.82	240.04	242.49	290.98	273.74
School District #52 - Independent	213.71	218.12	233.76	245.95	287.26	301.70	258.39	236.12	258.22	244.98
School District #58 - Yellowstone Education Center	96.52	92.91	108.63	117.21	114.60	124.81	109.62	130.04	107.82	112.05
<b>STATE RATE FOR EDUCATION</b>	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
<b>FIRE DISTRICTS</b>										
Broadview Fire #3	0.57	0.52	0.52	0.52	0.54	0.53	0.50	0.57	0.62	0.58
Worden Fire #4	25.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
Laurel Fire #5	30.00	30.00	30.00	30.00	30.00	27.00	27.00	27.00	27.00	24.00
Laurel Fire #7	15.79	13.13	13.57	15.23	13.77	14.32	14.35	15.03	17.14	17.22
Lockwood Fire #8	163.00	158.00	158.00	158.00	158.00	158.00	158.00	153.00	163.00	163.00

Source: Yellowstone County Finance



(UNAUDITED)  
**SCHEDULE 7**  
**YELLOWSTONE COUNTY, MONTANA**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

FISCAL YEAR 2023				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy- T & D	Utility	\$28,522,596	1	6.83%
CHS, Inc./Cenex	Oil refinery	27,485,134	2	6.58%
Phillips 66 Company	Oil refinery	24,155,707	3	5.78%
Par Montana LLC (Previously Exxon)	Oil refinery	8,839,780	4	2.12%
Montana Dakota Utilities- Gas Distributor	Utility	6,411,565	5	1.53%
BNSF Railway Co	Railroad	5,393,454	6	0.76%
Charter Communication INC	Communications	3,162,682	7	0.75%
Phillips 66 Carrier LLC	Oil refinery	3,150,745	8	1.29%
Yellowstone Valley Electric Coop	Utility	1,925,134	9	0.46%
Rocky Mountain Pipeline Montana LLC	Utility Construction	1,860,048	10	0.45%
		<b>\$ 110,906,845</b>		<b>26.55%</b>

FISCAL YEAR 2014				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$22,167,721	1	7.24%
Northwestern Energy Corp	Utility	17,792,917	2	5.81%
Phillips 66	Oil refinery	16,500,425	3	5.39%
Exxon Mobil Corporation	Oil refinery	9,029,598	4	2.95%
Burlington Northern/Santa Fe RR	Railroad	5,050,754	5	1.65%
Bresnan/Charter	Communications	3,075,214	6	1.00%
Century Link	Communications	2,966,547	7	0.97%
Montana Dakota Utilities	Utility	2,851,800	8	0.93%
AT&T Mobility	Communications	1,512,620	9	0.49%
Puget Sound Energy	Utility	1,467,510	10	0.48%
		<b>\$ 82,415,106</b>		<b>26.92%</b>

**NOTE:** Many of the principal taxpayers have undergone corporate name changes.  
Total Countywide taxable value for tax year 2022 (fiscal year 2022-2023), including tax increment:  
Total Countywide taxable value for tax year 2013 (fiscal year 2013-2014), including tax increment:

**\$417,745,743**  
**\$306,168,599**

**(UNAUDITED)**  
**Schedule 8**  
**Yellowstone County, Montana**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Total Collections To Date		Protest Tax Receivables at Yearend
	Adjustments	Amount		Percentage of Original Levy	Amount	Percentage of Adjusted Levy		
2012	\$38,748,879	(\$66,615)	\$38,682,264	\$35,021,929	90.54%	\$35,667,569	92.21%	\$7,735,953
2013	\$40,548,431	(\$32,387)	\$40,516,044	\$37,385,634	92.27%	\$37,573,348	92.74%	\$10,447,698
2014	\$41,517,683	(\$1,177,909)	\$40,339,774	\$39,189,682	97.15%	\$43,067,531	106.76% (a)	\$6,707,672
2015	\$41,549,863	(\$432,128)	\$41,117,735	\$38,370,040	93.32%	\$43,334,908	105.39% (a)	\$2,862,655
2016	\$43,092,064	(\$345,452)	\$42,746,612	\$40,417,737	94.55%	\$41,692,469	97.53%	\$4,149,547
2017	\$45,682,163	(\$107,472)	\$45,574,691	\$41,921,010	91.98%	\$42,750,744	93.80%	\$7,343,138
2018	\$47,688,780	(\$635,233)	\$47,053,547	\$44,309,255	94.17%	\$45,056,454	95.76%	\$8,637,270
2019	\$56,699,785	(\$4,507,723)	\$52,192,062	\$51,144,000	97.99%	\$59,432,964	113.87% (a)	\$459,263
2020	\$55,141,953	(\$122,422)	\$55,019,532	\$53,011,956	96.35%	\$53,569,032	97.36%	\$1,111,471
2021	\$56,488,257	(\$549,820)	\$55,938,437	\$55,408,064	99.05%	\$56,651,692	101.28% (a)	\$26,055
2022	\$59,006,456	(\$186,883)	\$58,819,573	\$58,344,581	99.19%	\$58,922,078	100.17% (a)	\$48,639
2023	\$65,233,847	(\$883,227)	\$64,350,620	\$ 63,421,495.61	98.56%	\$61,100,833	94.95%	\$0

(a) Total collections in FY14, FY15, FY19, FY21 exceed 100% due to the settlement of several large tax protests.

Source: County Finance Department

**(UNAUDITED)**  
**SCHEDULE 9**  
**YELLOWSTONE COUNTY, MONTANA**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**TO TAXABLE VALUE AND NET BONDED DEBT PER CAPITA**  
**(Last Ten Fiscal Years)**

Fiscal Year	GENERAL BONDED DEBT OUTSTANDING			Personal Income	Percentage of Personal Income (a)	Net Taxable Value (b)	Ratio of Net Bonded Debt to Net Taxable Value		Population	Net Bonded Debt per Capita (d)
	Gross General Obligation Bonded Debt	Debt Service Monies Available (c)	Net General Obligation Bonded Debt				to Net Taxable Value	to Adjusted Market Value (d)		
13-14	4,040,000	0	4,040,000	6,636,900,000 (e)	0.06%	299,314,306	1.35%	0.04%	154,162	26.21
14-15	3,525,000	0	3,525,000	7,003,800,000 (e)	0.05%	300,950,272	1.17%	0.03%	155,634	22.65
15-16	3,000,000	0	3,000,000	7,257,700,000 (e)	0.04%	334,298,044	0.90%	0.02%	157,048	19.10
16-17	2,455,000	0	2,455,000	7,321,849,081 (e)	0.03%	344,141,653	0.71%	0.01%	158,437	15.50
17-18	10,800,000	0	10,800,000	7,546,303,660 (e)	0.14%	359,883,853	3.00%	0.06%	158,980	67.93
18-19	9,770,000	0	9,770,000	8,012,454,795 (e)	0.12%	356,474,476	2.74%	0.05%	160,137	61.01
19-20	9,165,000	0	9,165,000	8,442,442,000 (e)	0.11%	379,555,467	2.41%	0.05%	161,300	56.82
20-21	8,250,000	350	8,249,650	8,812,706,310 (e)	0.09%	385,445,243	2.14%	0.04%	162,990	50.61
21-22	7,530,000	0	7,530,000	9,458,457,848 (e)	0.08%	398,351,408	1.89%	0.04%	167,146	45.05
22-23	7,045,000	0	7,045,000	10,091,756,580 (e)	0.07%	405,847,445	1.74%	0.04%	169,852	41.48

NOTES: (a) Population and personal income data can be found in Schedule 12  
(b) Total taxable value less downtown tax increment district.  
(c) Excludes R.S.I.D. Revolving Fund and R.S.I.D. Bond Fund monies.  
(d) Adjusted market value includes tax increment districts.  
(e) Source--US Bureau of Labor Statistics via University of Montana Bureau of Business & Economic Research  
Source: Yellowstone County Annual Comprehensive Financial Report

**(UNAUDITED)**  
**SCHEDULE 10**  
**YELLOWSTONE COUNTY, MONTANA**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2023**

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<b><u>Cities:</u></b>			
Billings	\$ 10,625,000	54.5%	\$ 5,787,343
Broadview	0	0.1%	0 **
Laurel	11,519	2.2%	255
<b>Total cities</b>	<b><u>10,636,519</u></b>		<b><u>5,787,598</u></b>
<b><u>School Districts:</u></b>			
Billings SD #2	117,573,502	58.3%	68,512,179
Canyon Creek SD #4	0	1.4%	0
Laurel SD #7	3,165,000	12.6%	398,757
Elder Grove SD #8	15,325,000	2.9%	439,778
Custer SD #15	2,285,000	0.6%	12,798
Elysian SD #23	10,915,000	7.3%	795,561
Huntley SD #24	1,720,594	3.1%	53,359
Lockwood SD#26	47,470,000	6.3%	3,003,353
Shepherd SD #37	10,735,000	1.7%	185,543
Independent SD #52	1,420,000	1.5%	20,999
<b>Total school districts</b>	<b><u>210,609,096</u></b>		<b><u>73,422,325</u></b>
<b>Subtotal, overlapping debt</b>			<b>79,209,923</b>
<b>Total Direct Debt of Yellowstone County</b>	<b><u>\$ 7,647,249</u></b>	<b>100.0%</b>	<b>7,647,249</b>
<b>Total Direct and Overlapping Debt</b>			<b><u><u>\$ 86,857,172</u></u></b>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;  
State Certified Taxable Valuation As of July 28, 2022

\*Note: Percentage of overlapping debt based on taxable value of district to countywide taxable value  
excluding tax increment district taxable valuation

\*\*Note: In FY22, Town of Broadview reported they would receive a Rural development loan of \$588k.  
As of FY23, that project has been pushed back and no loan has been received.

**(UNAUDITED)**  
**SCHEDULE 11**  
**YELLOWSTONE COUNTY, MONTANA**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**(Last Ten Fiscal Years)**

	Fiscal year ended June 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total assessed market value less tax increment district	\$23,190,874,856	\$22,871,109,653	\$21,832,387,533	\$20,965,452,764	\$19,696,063,338	\$19,425,844,058	\$18,898,931,185	\$18,647,207,348	\$11,095,089,977	\$10,734,800,598
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Debt Limit	<u>\$579,771,871</u>	<u>\$571,777,741</u>	<u>\$545,809,688</u>	<u>\$524,136,319</u>	<u>\$492,401,583</u>	<u>\$485,646,101</u>	<u>\$472,473,280</u>	<u>\$466,180,184</u>	<u>\$277,377,249</u>	<u>\$268,370,015</u>
<b>Amount of debt applicable to debt limit:</b>										
Total general obligation bonded indebtedness	\$7,045,000	\$7,530,000	\$8,250,000	\$9,165,000	\$9,770,000	\$10,800,000	\$2,455,000	\$3,000,000	\$3,525,000	\$4,040,000
Total special assessment bonded indebtedness	278,000	410,000	465,000	560,000	665,500	759,000	972,000	1,150,000	1,306,000	1,490,000
Total matured bonds payable	0	0	0	0	0	0	0	7,225	7,225	7,225
Total notes payable	<u>324,249</u>	<u>372,578</u>	<u>432,106</u>	<u>482,171</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total amount of debt applicable to debt limit	<u>7,647,249</u>	<u>8,312,578</u>	<u>9,147,106</u>	<u>10,207,171</u>	<u>10,435,500</u>	<u>11,559,000</u>	<u>3,427,000</u>	<u>4,157,225</u>	<u>4,838,225</u>	<u>5,537,225</u>
Legal debt margin	<u>\$ 572,124,622</u>	<u>\$ 563,465,163</u>	<u>\$ 536,662,582</u>	<u>\$ 513,929,148</u>	<u>\$ 481,966,083</u>	<u>\$ 474,087,101</u>	<u>\$ 469,046,280</u>	<u>\$ 462,022,959</u>	<u>\$ 272,539,024</u>	<u>\$ 262,832,790</u>
Total net debt applicable to the limit as a percentage of debt limit	1.3%	1.5%	1.7%	1.9%	2.1%	2.4%	0.7%	0.9%	1.7%	2.1%

NOTES: 1) The legal debt limit was changed to 1.4% of assessed market value for new debt issued after July 1, 2001. Revised to 2.5% for 2007.  
2) Total assessed market value less tax increment district is estimated, since tax increment market value amount is not available  
3) 2018 updated in FY19 Stats from FY18 Stats.  
Source: Taxable Value - State Property Assessment Division  
Debt Limit - Montana Code Annotated 7-7-2203 & 7-7-2101  
Bonded Debt Information - Yellowstone County Annual Comprehensive Financial Report

(UNAUDITED)

SCHEDULE 12  
YELLOWSTONE COUNTY, MONTANA  
DEMOGRAPHIC AND ECONOMIC  
(Last Ten Fiscal Years)

Year	Population	Personal Income	Per Capita Personal Income	Public Elementary School Enrollment	Public High School Enrollment	Active Registered Voters	Inactive Registered Voters	UNEMPLOYMENT RATES		
								Yellowstone County	State of Montana	United States
2014	154,162	\$ 6,290,734,572	\$ 40,806 (c)	16,429 (b)	6,244 (b)	76,888	18,268	3.7%	4.6%	6.1%
2015	155,634	\$ 6,552,035,766	\$ 42,099 (c)	16,665 (b)	6,170 (b)	62,741	24,101	3.2%	4.1%	5.1%
2016	157,048	\$ 7,232,374,496	\$ 46,052 (c)	16,766 (b)	6,277 (b)	81,698	14,705	3.2%	4.3%	5.0%
2017	158,437	\$ 7,321,849,081	\$ 46,213 (c)	16,869 (b)	6,292 (b)	80,027	12,573	3.6%	3.8%	4.5%
2018	158,980	\$ 7,546,303,660	\$ 47,467 (c)	16,962 (b)	6,399 (b)	81,986	14,359	3.4%	3.5%	4.2%
2019	160,137	\$ 8,012,454,795	\$ 50,035 (c)	17,028 (b)	6,472 (b)	84,151	10,005	3.2%	3.2%	3.8%
2020	161,300	\$ 8,442,442,000	\$ 52,340 (c)	17,262 (b)	6,544 (b)	87,080	10,965	6.7%	7.1%	11.2%
2021	162,990	\$ 8,812,706,310	\$ 54,069 (c)	16,420 (b)	6,773 (b)	93,281	8,229	3.9%	4.0%	5.9%
2022	167,146	\$ 9,458,457,848	\$ 56,588 (c)	16,728 (b)	7,045 (b)	94,444	10,959	2.8%	2.9%	3.8%
2023	169,852	\$ 10,091,756,580	\$ 59,415 (c)	16,730 (b)	7,057 (b)	77,887	26,409	2.7%	2.7%	3.8%

NOTES ( a ) Fiscal year ended is calculated using 2022 (FY22) personal income data, which is the most recent available

( b ) Spring enrollment

( c ) Per Capita Personal Income was computed using Census Bureau midyear population estimates. Estimates for 2010-2019 are tied to the Census Bureau decennial counts for 2010 and 2020. 2020 county population reflects Vintage 2019 estimates. 2021-2023 county population reflects Vintage 2020 estimates.

( d ) 2021 Unemployment rates reflect the June 2021 rate reported by the homefacts.com website.

Sources: State of Montana Census and Economic Information Center, Yellowstone County Superintendent of Schools, Yellowstone County Election office, Bureau of Labor Statistics, suburbanstats.org, lmi.mt.gov

**(UNAUDITED)**

**SCHEDULE 13  
YELLOWSTONE COUNTY, MONTANA  
PRINCIPAL EMPLOYERS**

**Top 20 Private Employers in Yellowstone  
County based on 2021 QCEW Data:**  
(in alphabetical order)

Albertsons Food & Drug  
Billings Clinic  
Cenex Harvest Sales  
Charter Communications  
Costco  
ExxonMobil  
First Interstate Bank  
McDonalds  
Phillips 66 Company  
Rocky Mountain College  
ROI Solutions  
SCL Health Medical Group  
St. John's Lutheran Home  
St. Vincent Healthcare  
Sysco Food Services  
Target  
Town Pump  
UPS  
Wal-Mart  
Wells Fargo

Source: Montana Department of Labor and Industry

**NOTE:** List does not include governmental or railroad employers. Number of employees for each firm is not available.

**(UNAUDITED)**  
**Schedule 14**  
**Yellowstone County, Montana**  
**Full-time Equivalent Employees by Function**  
**Last Ten Fiscal Years**

<b>Function / Program</b>	<b>Fiscal year ended June 30,</b>									
	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>
General government	132.01	131.01	127.05	126.85	127.25	121.25	120.25	120.75	115.35	114.95
Public safety	280.65	278.65	277.65	270.65	263.95	252.95	245.45	239.45	233.95	229.20
Public works	40.50	40.50	40.50	40.00	40.00	40.00	40.00	40.00	40.00	40.00
Public health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Social and economic services	1.75	2.35	2.35	2.35	2.35	2.35	2.35	2.23	2.23	2.23
Culture and recreation	42.00	39.00	39.50	39.00	39.50	39.50*	39.25*	35.25	34.25	33.25
	<b><u>497.91</u></b>	<b><u>492.51</u></b>	<b><u>488.05</u></b>	<b><u>479.85</u></b>	<b><u>474.05</u></b>	<b><u>457.05</u></b>	<b><u>448.30</u></b>	<b><u>438.68</u></b>	<b><u>427.78</u></b>	<b><u>421.63</u></b>

\* Formula error in Metra FTEs corrected in FY19 stats

Source: Yellowstone County Budgets



(UNAUDITED)  
Schedule 15  
YELLOWSTONE COUNTY, MONTANA  
OPERATING INDICATORS BY FUNCTION  
Last Ten Fiscal Years

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>COUNTY ROADS</b>										
Miles of roads - overlay	13.79	21.35	24.50	20.29	15.00	15.10	17.69	10.70	16.80	13.40
Miles of roads - millings	2.40	8.00	8.00	10.50	8.50	7.72	9.00	3.10	9.77	16.48
Miles of gravel/dirt roads improved	86.84	124.85	139.01	179.00	106.90	72.72	60.98	79.27	54.71	7.20
Miles of gravel/dirt roads maintained	4,818.50	5,464.00	5,943.00	6,230.00	5,196.00	4,734.00	4,575.00	5,597.00	5,411.40	2,315.00
Miles of dust control	19.00	15.00	17.30	27.48	27.48	17.40	21.52	11.25	16.31	20.60
Miles of striping	99.00	54.30	101.80	70.00	58.00	58.00	73.25	35.00	52.20	70.30
Miles of chip seal	35.61	22.90	33.47	17.40	14.26	20.49	23.10	24.86	25.30	23.15
Miles of crack fill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
Miles of blade patching	18.10	10.00	7.00	5.00	7.00	4.50	0.00	4.00	0.00	0.00
Culvert installs	37.00	21.00	35.00	44.00	22.00	23.00	25.00	34.00	32.00	25.00
Cattle guard installs	2.00	5.00	3.00	1.00	3.00	1.00	2.00	4.00	1.00	0.00
Miles of fencing	0.00	0.00	0.00	0.00	2.00	6.50	0.00	3.00	4.00	0.00
Miles of seeding	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	2.00	0.00
Bridge Replacements	2.00	6.00	5.00	2.00	5.00	7.00	5.00	3.00	3.00	5.00
<b>JUNK VEHICLES</b>										
Hauled	36	43	65	40	48	66	97	87	49	47
Crushed	221	304	286	369	375	184	230	170	186	42
<b>WEED SPRAYING (acres sprayed)</b>										
County	1,535.55	1,255.09	662.31	725.23	1,068.56	600.56	781.62	846.48	953.25	2,667.00
Montana Dept of Transportation	615.97	103.92	597.30	645.00	455.85	435.55	284.96	384.46	236.60	349.00
Fish, Wildlife, and Parks	67.10	67.10	35.55	57.55	36.05	8.80	14.00	7.64	19.70	14.00
Bureau of Land Management	0.00	0.00	30.00	61.40	81.80	2.00	8.50	13.35	48.00	30.00
Department of Natural Resources	32.10	23.10	12.00	95.70	16.50	0.00	0.62	36.15	6.15	6.00
Private (charged out)	117.99	55.79	169.98	140.46	133.50	23.15	56.07	19.60	33.40	9.00
Private/Public Grant	259.00	259.00	0.00	283.00	846.00	210.00	585.00	0.00	485.00	418.00
Bureau of Reclamation	10.50	10.50	8.50	47.00	19.75	1.25	6.25	15.00	0.00	0.00
<b>Total</b>	<b>2,638.21</b>	<b>1,774.50</b>	<b>1,515.64</b>	<b>2,055.34</b>	<b>2,658.01</b>	<b>1,281.31</b>	<b>1,737.02</b>	<b>1,322.68</b>	<b>1,782.10</b>	<b>3,493.00</b>
<b>County Attorney cases</b>										
Civil	27	38	52	48	48	50	46	37	7	21
Bankruptcies (Proofs of Claim)	2	0	0	0	0	0	0	0	0	0
Fatality	21	9	16	14	9	7	6	9	7	6
Felony	2,283	2,269	2,255	2,080	2,065	2,062	1,825	1,694	1,587	1,425
Forfeiture	0	0	0	0	0	0	1	4	58	42
Fugitive - Uniform Extradition Act	80	80	38	61	65	83	96	89	86	79
Justice Court Appeal	1	0	0	0	3	0	1	7	8	5
Misdemeanor*	1,636	1,426	1,519	1,450	1,199	1,333	1,256	1,274	1,304	1,375
Post-Conviction Relief	7	4	5	8	4	5	6	11	3	4
Revocation Proceeding Felony	353	327	367	444	363	357	380	380	370	355
Unknown/Sanities	113	110	173	175	152	193	248	209	151	124
Youth in Need of Care	338	379	462	436	507	470	550	496	0	0
Inquests	5	1	4	0	2	0	0	0	0	0
Juvenile Petitions	221	182	122	83	91	0	0	0	0	0
License Petition	49	47	49	51	46	0	0	0	0	0
Out of State Subpoena	3	1	1	1	4	0	0	0	0	0
Investigative Subpoena	33	0	0	0	0	0	0	0	0	0
Petition for Relief from Registration	9	8	8	10	10	0	0	0	0	0
Petition to Expunge	9	9	9	4	3	0	0	0	0	0
Search Warrants	303	237	193	457	384	0	0	0	0	0
Writ of Habeas Corpus	6	12	17	2	7	0	0	0	0	0
HB640	343	330	468	574	0	0	0	0	0	0
<b>Total</b>	<b>5,842</b>	<b>5,469</b>	<b>5,758</b>	<b>5,898</b>	<b>4,962</b>	<b>4,560</b>	<b>4,415</b>	<b>4,210</b>	<b>3,581</b>	<b>3,436</b>

\*Includes: Misdemeanor, Misdemeanor Restitution Only, and Misdemeanor Revocation

Note: 2014-2023 County Attorney data is based on fiscal year. Youth in Need of Care data starting FY16.

Source: Yellowstone County Departments

**(UNAUDITED)**  
**Schedule 16**  
**Yellowstone County, Montana**  
**County Mill Levies and Tax Revenues**  
**Actual Levies and Revenues Compared to Statutory Limitations**  
**Last Five Fiscal Years**

Fiscal Year	Actual County Mill Levies and Tax Revenues		Statutory Limitation for Mill Levy and Tax Revenue		Actual Mill Levies/Tax Revenues Versus Statutory Limitation	
	Countywide Mills*	Tax Revenue Generated by Levy	Maximum Mills	Maximum Tax Revenue	Available Non-levied Mills	Available Non-levied Tax Revenues
22-23	99.04	\$40,195,131	99.04	\$40,195,131	0.00	\$0
21-22	96.72	\$38,528,549	96.72	\$38,528,549	0.00	\$0
20-21	96.45	\$37,176,194	96.45	\$37,176,194	0.00	\$0
19-20	95.18	\$36,126,089	95.18	\$36,126,089	0.00	\$0
18-19	96.73	\$34,481,776	96.73	\$34,481,776	0.00	\$0

\* Includes mills subject to the statutory limitation. Excludes permissive medical levy and general obligation debt

Source: Yellowstone County

**(UNAUDITED)**  
**Schedule 17**  
**Yellowstone County, Montana**  
**Rural Special Improvement Districts Continuing Disclosure**

<b>Balances as of June 30:</b>			
<b>Fiscal Year</b>	<b>Revolving Fund Cash Balance</b>	<b>Outstanding</b>	
		<b>Principal Amount of Bonds</b>	<b>Percentage</b>
22-23	\$359,516	\$278,000	129.3%
21-22	\$359,516	\$410,000	87.7%
20-21	\$359,516	\$465,000	77.3%
19-20	\$339,561	\$560,000	60.6%
18-19	\$310,698	\$659,000	47.1%
17-18	\$338,024	\$759,000	44.5%
16-17	\$334,675	\$972,000	34.4%
15-16	\$327,451	\$1,150,000	28.5%

<b>Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2023 :</b>						
<b>Bond Issue</b>	<b>Original Amount</b>	<b>Maturity Date</b>	<b>Bonds Outstanding</b>	<b>Total Cash Balance in District Fund</b>	<b>Assessments Outstanding</b>	<b>Cash Balance in the Bond Reserve Acct</b>
RSID 758	373,000	07/01/27	48,000	36,009	45,562	6,803
RSID 783	126,777	08/01/25	0	2,254	7,711	2,895
RSID 785	126,945	08/01/26	25,000	4,854	26,745	805
RSID 803	1,015,434	08/01/27	205,000	33,855	218,256	30,463
Total	<u>\$1,642,156</u>		<u>\$278,000</u>	<u>\$76,972</u>	<u>\$298,274</u>	<u>\$40,966</u>

<b>Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:</b>			
<b>Fiscal Year</b>	<b>Assessment Billing</b>	<b>Total Current Annual Collections</b>	
		<b>Amount Received</b>	<b>Percent</b>
22-23	\$136,646	\$133,624	97.8%
21-22	\$138,091	\$138,707	100.4%
20-21	\$142,939	\$137,700	96.3%
19-20	\$117,011	\$113,285	96.8%
18-19	\$174,664	\$170,212	97.5%

## IV. SINGLE AUDIT SECTION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of County Commissioners  
Yellowstone County, State of Montana  
Billings, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yellowstone County, State of Montana (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 20, 2023.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

(Continued)

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit; accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*KCoe Jam, LLP*

December 20, 2023  
Billings, Montana

## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of County Commissioners  
Yellowstone County, State of Montana  
Billings, Montana

### **Report on Compliance on Major Federal Program**

#### ***Opinion on Major Federal Program***

We have audited Yellowstone County, State of Montana's (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended June 30, 2023. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

#### ***Basis for Opinion on Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.



## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

(Continued)

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

(Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Report on Internal Control Over Compliance***

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*KCoe Isom, LLP*

December 20, 2023  
Billings, Montana

**YELLOWSTONE COUNTY, MONTANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**  
 (Page 1 of 2)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through/ Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Federal Revenues</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Transportation</b>					
<b><u>Passed through State Department of Transportation/Highway Traffic Safety:</u></b>					
State Highway Traffic Safety - DUI Symposium	20.616		5,000	5,000	5,000
<b>Total U.S. Department of Transportation</b>			<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>U.S. Department of Treasury</b>					
<b><u>Direct Programs:</u></b>					
Equitable Sharing Program	21.016	N/A	N/A	7,279	0
COVID Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	31,330,634	8,253,014	8,253,014
COVID Local Assistance and Tribal Consistency Fund (LATCF)	21.032	N/A	62,891	0	0
<b>Total U.S. Department of Treasury</b>			<b>31,330,634</b>	<b>8,260,293</b>	<b>8,253,014</b>
<b>U.S. Department of Justice</b>					
<b><u>Direct Programs:</u></b>					
Byrne Justice Assistance Grant (JAG)	16.738	O-BJA-2022-171368	19,076	1,244	1,244
Byrne Special Assistant US Attorney	16.751	2020-DG-BX-K003	216,755	59,063	59,064
			<b>235,831</b>	<b>60,307</b>	<b>60,308</b>
<b><u>Passed through State Board of Crime Control:</u></b>					
Comprehensive Opioid Abuse Program (COAP)	16.838	23-CA01-1399	420,000	279,815	279,816
Residential Substance Abuse Treatment (RSAT)	16.593	23-R01-1472	233,992	172,345	172,345
Yellowstone County Victim Witness Program	16.575	23-V01-1381	207,260	158,963	158,963
CSEF Visiting Room Modifications	16.034	21-CV01-92776	15,592	10,436	10,436
<b>Total U.S. Department of Justice</b>			<b>876,844</b>	<b>621,559</b>	<b>621,559</b>
<b>U.S. Department of Housing &amp; Urban Development</b>					
<b><u>Passed through State Department of Commerce</u></b>					
Community Development Block Grant	14.228	MT-CDBG-PL-20-12	30,000	30,000	30,000
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>U.S. Election Assistance Commission</b>					
<b><u>Passed through Secretary of State</u></b>					
<b>Total U.S. Election Assistance Commission</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

The accompanying notes are an integral part of this schedule.

**YELLOWSTONE COUNTY, MONTANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(Page 2 of 2)**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through/ Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Federal Revenues</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Health and Human Services</b>					
<u>Passed through State Department of Health and Human Services</u>					
State Opioid Response	93.788	23-102-74018-0	124,720	27,828	27,828
COVID - Mental Health Block Grant American Rescue Plan Act of 2021	93.958	23-102-74018-0	75,000	49,522	49,522
Montana Injury Prevention Program - Core SIPP MT	93.136	23-07-3-11-045-0	5,000	5,000	5,000
Foster Care Title IV-E	93.658		N/A	326,201	326,201
<b>Total U.S. Department of Health and Human Services</b>			<b>\$204,720</b>	<b>\$408,551</b>	<b>\$408,551</b>
<b>U.S. Department of Homeland Security</b>					
<u>Passed through State Department of Military Affairs, DES Division</u>					
Emergency Mgt Performance Grant (EMPG) Yellowstone	97.042	22-23 EMPG Yellowstone	130,000	130,000	130,000
Homeland Security- Metra	97.067	EMW-2021-SS-00042	129,000	129,000	129,000
Homeland Security- Cyber Security	97.067	EMW-2020-SS-00018	75,000	33,250	33,250
<b>Total U.S. Department of Homeland Security</b>			<b>\$334,000</b>	<b>\$292,250</b>	<b>\$292,250</b>
<b>U.S. Department of Interior</b>					
<u>Passed through State Department of Natural Resources &amp; Conservation</u>					
Volunteer Fire Assistance Program Sub Award (Cooperative Forestry Asst)	10.664	RFC-23-560	12,000	12,000	12,000
			12,000	12,000	12,000
<u>Direct Programs</u>					
BLM-Community Assistance	15.228	L19AC00062	46,322	0	0
BLM Invasive and Noxious Plant Management	15.230	L22AC00416	20,000	0	0
Taylor Grazing	N/A	N/A	N/A	293	293
Bankhead Jones	N/A	N/A	N/A	2,182	2,182
			66,322	2,475	2,475
<b>Total U.S. Department of Interior</b>			<b>\$78,322</b>	<b>\$14,475</b>	<b>\$14,475</b>
<b>TOTAL FEDERAL AWARDS</b>			<b>\$33,095,351</b>	<b>\$9,692,435</b>	<b>\$9,685,157</b>

The accompanying notes are an integral part of this schedule.

**YELLOWSTONE COUNTY, MONTANA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2023**  
**Page 1 of 2**

**(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Yellowstone County, Montana (County) under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**(2) Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**(3) Indirect Cost Rate**

The County has elected not to use the 10 percent minimis indirect cost rate in Sec. 200.414 Indirect Costs under Uniform Guidance.

**(4) Relationship to General Purpose Financial Statements**

Federal awards revenues are reported in the County's general purpose financial statements as follows:

	<b>Federal Awards Revenues</b>	<b>State &amp; Local Intergovernmental Revenues</b>	<b>Total Intergovernmental Revenues</b>
General Fund	\$1,023,016	\$1,559,234	\$2,582,250
Road Fund	2,182	3,466,644	3,468,826
COVID-19 Fund	8,253,014	0	8,253,014
Property and Liability Insurance Fund	0	42,007	42,007
Public Safety Fund	70,743	575,971	646,714
Nonmajor Governmental Funds	343,480	2,067,272	2,410,752
	<b>\$9,692,435</b>	<b>\$7,711,128</b>	<b>\$17,403,563</b>

**YELLOWSTONE COUNTY, MONTANA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2023**

Page 2 of 2

**(5) Matching Funds**

In accordance with the terms of the grants, the County has expended cash and in-kind matching contributions during the year ended June 30, 2023 for the following programs:

	<u>Grant Number</u>	<u>Amount</u>
<b><u>U.S. Department of Homeland Security</u></b>		
FY22 Emergency Mgt Performance Grant (EMPG) Yellowstone	22-23 EMPG Yellowstone	\$ 130,000
		<b><u>\$ 130,000</u></b>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>		
Community Development Block Grant	MT-CDBG-PL-20-12	\$ 10,000
		<b><u>\$ 10,000</u></b>
<b><u>U.S. Department of Interior</u></b>		
Volunteer Fire Assistance Program Sub Award	RFC-23-560	\$ 1,334
		<b><u>\$ 1,334</u></b>
<b><u>U.S. Department of Justice</u></b>		
Residential Substance Abuse Treatment (RSAT)	23-R01-1472	\$ 88,981
		<b><u>\$ 88,981</u></b>
		<b><u>\$ 230,315</u></b>
<b><u>Total Matching on Federal Expenditures</u></b>		

**YELLOWSTONE COUNTY, STATE OF MONTANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended June 30, 2023

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified? No

Significant deficiencies identified not considered to be material weaknesses? None reported

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major programs:

Material weakness identified? No

Significant deficiencies identified not considered to be material weaknesses? None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) No

**YELLOWSTONE COUNTY, STATE OF MONTANA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2023

(Continued)

**Identification of Major Programs**

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
--------------------	---

#21.027	Coronavirus State and Local Fiscal Recovery Funds
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Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
--	-----------

Auditee qualified as low-risk auditee?	Yes
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**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Financial Statement Findings**

None reported.

**Federal Award Findings and Questioned Costs**

None reported.

**Prior-Year Financial Statement Findings**

None reported.

**Prior-Year Federal Award Findings and Questioned Costs**

None reported.



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**B.O.C.C. Regular**

2. c.

**Meeting Date:** 01/16/2024

**Title:** Fixed Assets FY23

**Submitted By:** Juli Bjornebo

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**TOPIC:**

Fixed Assets FY23

**BACKGROUND:**

See attached.

**RECOMMENDED ACTION:**

Place to file.

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**Attachments**

Fixed Assets 6/30/23

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FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

Assets: 1,066 of 1,140 Included  
 Include: Active assets ONLY  
 Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 100 - Land</b>					
01/01/1958	COURTHOUSE LAND	100		10041	284,906.25
07/01/1973	ROAD SHOP LAND	100		10081	65,000.00
01/01/1977	JUNK VEHICLE LAND	100		10084	5,000.00
07/01/1985	YOUTH SERVICE CENTER LAND	100		10000	17,642.73
01/01/1990	BLK 60, LOT 13-16 ROUND BUILDING	100		11131	60,000.00
11/01/1991	YOUTH SERVICE CENTER LAND-420 S. 26TH STREET	100		10428	10,000.00
10/16/1992	2611 5TH AVENUE-LAND PURCHASE	100		10502	27,752.57
11/12/1997	421 S. 27TH STREET	100		10929	24,711.00
12/29/1997	419 S. 27TH STREET	100		10897	48,286.00
12/10/2001	BLK 60, LOT 6-7, PARKING LOT	100		11122	35,000.00
12/10/2001	BLK 60, LOT 8-9 PARKING LOT	100		11128	35,000.00
10/31/2006	3404 & 3412 KING AVENUE EAST PROPERTY	100	325475	11530	271,930.28
11/21/2006	3316 & 3246 KING AVENUE EAST PROPERTY	100	325920	11529	460,764.86
02/26/2008	201 N. 25TH STREET (DHL BUILDING)	100	343736	11556	1,302,287.03
06/24/2009	BLK 59, LOT 9, 10, 11, 12--COURTHOUSE PARKING LOT	100		11853	490,000.00
10/27/2009	BLK 61, LOTS 3-6--FIELDS PROPERTY/NEW LOT	100		11908	278,343.00
02/02/2010	NORTH 26TH STREET--VACATE PUBLIC RIGHT OF WAY	100	380857	11909	80,000.00
05/10/2016	LAND FROM PURCHASE OF 3150 KING AVE EAST	100	498214	12733A	46,720.00
02/20/2018	409 S 27TH ST - YSC	100	522104	12692	95,002.00
09/01/2021	2825 3RD AVENUE NORTH (MILLER BLDG LAND)	100	JE 619	12959	1,662,812.00
<b>Grand totals: 100 ( 20 assets )</b>					<b>5,301,157.72</b>
<b>Asset A/C#: 110 - Land Improvements</b>					
10/01/1973	COURTHOUSE PARKING LOT	110		10082	65,000.00
01/01/1980	COURTHOUSE PARKING LOT-JOHNSON	110		10079	169,740.85
10/01/1986	REPAVE PARKING LOT	110		10058	18,842.50
09/01/1987	JAIL LAND IMPROVEMENTS	110		10089	382,314.00
01/01/1992	COURTHOUSE UNDERGROUND WATERING SYSTEM	110		10446	5,266.22
06/02/1992	TREES & TRIMMING	110		10460	9,750.00
08/02/1993	FENCING FOR FIRING RANGE	110	110526	10567	9,386.28
02/27/1998	CONCRETE @ FIRING RANGE	110	160737	10910	6,809.50
11/12/1999	HISTORIC TRAIN DISPLAY	110		10961	119,816.55
12/17/1999	LANDSCAPING 410 S. 26th STREET	110	179983	10978	6,050.00
09/27/2001	WESTERN HERITAGE LANDSCAPING	110		11123	11,919.42
02/07/2002	RIVERSIDE CEMETERY SPRINKLER SYSTEM	110		11121	21,929.50
05/07/2002	CONCRETE PADS FOR FIRING RANGE	110	207070	11125	15,016.00
06/30/2002	RIVERSIDE CEMETERY LANDSCAPING	110		11133	14,000.00
12/26/2003	GATE FOR RIFLE RANGE	110	225062	11272	13,009.00
05/10/2004	TWO MOON PARK EXTENSION & DRAINAGE SYSTEM	110	228460	11281	13,600.00
06/30/2004	ZIMMERMAN PARK SIGN	110	230806	11282	14,325.00
01/25/2005	CANYON CREEK MEMORIAL	110	300031	11310	83,572.01
07/01/2005	MASTER PLAN - WELLS GARDEN PARK	110	211239	11180	7,000.00
09/26/2007	SINKHOLE REPAIR COURTHOUSE PARKING LOT	110	338916	11575	11,626.00
11/18/2008	GUARDRAIL 72nd & CANYON CREEK	110	358965	11862	14,614.00
10/27/2009	PARKING LOT IMPROVEMENTS, BLK 61, LOTS 3-6	110		11908	244,427.64
08/24/2010	PROJECT 01008.01-COUNTY PARKING LOT	110	396163	11908	226,182.26
09/28/2010	PAVING SHOP PARKING LOT	110	397154	11973	18,112.50
10/05/2010	PAVE ROAD RIVERSIDE CEMETERY	110	397475	11983	14,178.00
12/14/2010	LIGHTS FOR PARKING LOT	110	400098	11973	5,888.95
12/06/2011	FENCING ON PROPERTY ACROSS FROM SHOP	110	418935	12040	25,950.00
01/31/2012	PAY APP HUNTLEY STREAMBANK PROTECTION	110	420213	12041	645,089.00
06/17/2013	N.E. BILLINGS SITE TOWER	110	VARIOUS	39162	575,699.00
09/27/2013	HILLNER LANE SIDEWALK	110		12172	116,385.00
11/19/2013	PARKING LOT REPAIR	110	458102	12186	19,062.00
12/03/2013	IRRIGATION SYSTEM REPAIRS	110	458649	12187	11,245.00
01/13/2015	FLASHING LIGHT--MIDLAND ROAD	110	479791	12189	16,822.00
06/02/2015	SIDEWALK-HWY 87 PROJECT	110		12188	45,291.64
11/24/2015	LOCKWOOD SIDEWALK PROJECT	110	493732	12191	100,795.00
12/01/2015	REPLACE FENCE AT JUNK VEHICLE, 248'	110	493897	12192	9,800.00
12/29/2015	LOCKWOOD SIDEWALK PROJECT	110	494640	12190	150,410.00
03/08/2016	PEAKS TO PLAINS PROJECT	110	496574	12193	34,760.19
06/07/2016	PEDESTRIAN SAFETY PROJECT	110	498929	12194	34,625.16
06/14/2016	PAVING IMPROVEMENT FOR YOUTH SERVICES CENTER	110	VARIOUS	12196	72,950.00
06/30/2016	CRACKSEAL, SLURRY, STRIPING	110	499770	12195	17,315.09
12/06/2016	JUNK VEHICLE GATE - DOWN PAYMENT	110	508854	12675	12,438.00
04/11/2017	VERTICAL GATE-JUNK	110	512126	12676	13,192.00
12/08/2017	FENCING AT GREENO TOWER	110	520514	12677	17,306.00
02/16/2018	JUNK VEHICLE FENCE REPLACEMENT	110	522430	12678	10,577.00
06/30/2018	PARK IRRIGATION SYSTEM TO LOCKWOOD WATER	110	526378	12633	9,600.00
06/30/2018	HOMWOOD PARK PAVING	110	526133	12681	7,718.00
07/02/2018	YCDF SOUTH PARKING LOT	110	VARIOUS	12815	69,759.47
08/14/2018	UNDERGROUND SPRINKLERS & ELECTRICAL	110	VARIOUS	12741	18,350.00
10/15/2019	YCDF WEST PARKING LOT RENOVATION	110	540373	12856	95,767.00

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

Assets: 1,066 of 1,140 Included  
 Include: Active assets ONLY  
 Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 110 - Land Improvements</b>					
03/01/2021	409 S 27TH ST - YSC Improvements	110	522104	12692	11,535.00
06/29/2021	YCDF Front Lot Improvements	110	557147	12943	24,010.00
06/30/2021	FIRING RANGE ASPHALT	110	557371	12944	20,245.61
10/05/2021	YCSO RANGE ROAD IMPROV.	110	560494	12960	38,895.52
03/08/2022	YCDF CONCRETE SITE IMPROVEMENT	110	564035	12980	5,690.00
08/30/2022	SIDEWALK - BILLINGS WEST PARK DIST.	110	570194	13006	16,643.00
12/13/2022	COURTHOUSE PARKING LOT CRACK REPAIR & SEAL COAT	110	572832	13015	9,374.41
06/30/2023	ARPA - A6 - INFRA. PREMIUM LOT (2 OF 4)	110	CIP	13034	872,827.23
06/30/2023	ARPA - A6 - INFRA. ARENA LOT (3 OF 4)	110	CIP	13035	27,210.00
<b>Grand totals: 110 ( 59 assets )</b>					<b>4,679,713.50</b>
<b>Asset A/C#: 11X - Infrastructure</b>					
11/29/1999	METRA BIKE TRAIL	115		10959	1,115,088.71
06/30/2003	DOWNTOWN BIKE CONNECTOR	115		11178	500,286.55
07/01/2004	#79-05 MUSSELSHELL TRAIL RD BRIDGE	112	228808	11350	24,950.00
07/01/2004	#38-03 SO. PARK CITY ROAD BRIDGE	112	229644	11351	49,900.00
07/01/2004	#47-11 NORTH ROAD 15 BRIDGE	112	228808	11353	129,171.00
07/01/2004	EAST I ROAD BRIDGE	112	228808	11352	180,458.00
05/09/2005	#28-21 SHAMROCK LANE BRIDGE	112	303964	11341	106,700.00
06/30/2005	#03-19 GRAND AVENUE BRIDGE	112	305977	11343	49,993.00
06/30/2005	#09-39 HILLBROOK BRIDGE	112	305977	11342	110,152.00
09/30/2005	#36-23 VERMILLION ROAD BRIDGE	112	310717	11412	160,664.00
02/01/2006	FLASHER SIGNAL LIGHT--72nd & HESPER ROAD	111	315983	11411	9,000.00
03/28/2006	FLY CREEK ROAD CONCRETE BOX CULVERT	114	316927	11414	22,485.16
03/28/2006	FLY CREEK ROAD CONCRETE BOX CULVERT	114	316927	11415	24,484.78
06/30/2006	#X45-08 SCANDIA ROAD BRIDGE	112	319863	11413	172,640.00
06/30/2006	#28-07 TSEP 5 MILE ROAD BRIDGE	112	319842	11429	16,695.00
08/15/2006	#36-17 12 MILE ROAD BRIDGE	112	322881	11492	139,014.00
08/22/2006	#28-07 TSEP 5 MILE BRIDGE TSEP	112	323258	11486	351,159.20
12/19/2006	#28-18 COBURN ROAD CULVERT BRIDGE REPLACEMENT	114	327375	11491	43,258.00
02/27/2007	COW GULCH 14x7 BOX CULVERT	114	329151	11480	21,247.66
02/27/2007	COW GULCH 14x7 BOX CULVERT	114	329151	11481	22,830.06
02/27/2007	RAILROAD CREEK 14x7 BOX CULVERT	114	329151	11482	22,435.44
02/27/2007	RAILROAD CREEK BOX CULVERT	114	329151	11483	21,853.03
02/27/2007	BUNDY ROAD 14x7 BOX CULVERT	114	329151	11484	21,830.06
03/06/2007	BUNDY ROAD 14x7 BOX CULVERTS	114	329420	11485	21,247.66
04/17/2007	#09-04 VALLEY DRIVE BRIDGE REPLACEMENT	112	330812	11532	192,515.00
06/30/2007	RETRO BRIDGE INFRASTRUCTURE	112		11554	10,738,488.00
07/01/2007	ROAD ADDITIONS FY07-10 RETRO MILLING/ASPHALT OVERLAY	111	VARIOUS	10021	7,129,312.56
07/01/2007	ROAD ADDITIONS FY07-10 RETRO GRAVEL/CHIP SEAL	111	VARIOUS	10021	8,029,418.97
07/12/2007	MARY STREET 15x70 DRY CULVERT	114		11580	6,248.68
11/01/2007	LAUREL AIRPORT ROAD 18x56 DRY CULVERT	114		11558	7,993.59
12/31/2007	REPLACEMENT CULVERT TO 62nd STREET WEST BRIDGE	114	342062	11428	98,347.00
02/11/2008	CULVERT REPLACING 72nd STREET WEST BRIDGE	114	343237	11579	147,521.00
04/14/2008	80th STREET W. 78x120 IRRIGATION CULVERT	114		11583	9,286.03
04/16/2008	BUNDY ROAD 6x10 DRY CULVERT	114		11585	24,293.98
05/06/2008	SOUTH 56th STREET W. 48x60 DRAIN CULVERT	114		11582	9,794.34
05/13/2008	#28-36 11th STREET BRIDGE MT TSEP	112	346020	11559	211,330.00
05/20/2008	McGIRL ROAD 18x60 IRRIGATION CULVERT	114		11584	5,591.59
06/03/2008	12th STREET BIKE/PEDESTRIAN BRIDGE	112	347006	11873	122,667.50
06/11/2008	BEAS LANE 48x80 DRAIN CULVERT	114		11586	6,943.13
06/26/2008	NORTH 5 ROAD 24x52 IRRIGATION CULVERT	114		11587	6,775.18
06/30/2008	#48-17 CULVERT REPLACING CASTLE BUTTE BRIDGE	114		11590	3,687.51
05/26/2009	TWO MOON BOARDWALK	115	364789	11868	6,985.00
07/01/2009	CULVERT ADDITIONS FY09	114		11864	386,336.00
02/25/2010	#09-25 BOX CULVERT DAVIS CREEK	114	381414	11949	61,214.00
06/30/2010	BRIDGE ADDITIONS--FY10	112	VARIOUS	10019	492,640.00
06/30/2011	ROAD ADDITIONS FY11 - GRAVEL	111		11989	955,408.49
06/30/2011	BRIDGE ADDITIONS--FY11	112	VARIOUS	11990	551,897.00
06/30/2011	CULVERT ADDITIONS FY11	114		11991	170,306.00
06/30/2011	ROAD ADDITIONS FY11 - MILLING/ ASPHALT OVERLAY	111		11989	1,384,688.05
06/30/2012	ASPHALT OVERLAY EAST OF COURTHOUSE	111	424927	12054	12,540.00
06/30/2012	ROAD ADDITIONS FY12 - GRAVEL/CHIP SEAL	111	VARIOUS	12796	1,088,165.99
06/30/2012	BRIDGE ADDITIONS--FY12	112	VARIOUS	12797	826,775.00
06/30/2012	CULVERT ADDITIONS FY12	114	VARIOUS	12798	236,109.33
06/30/2012	ROAD ADDITIONS FY12 - MILLING/ASPHALT OVERLAY	111	VARIOUS	12796	1,804,849.01
06/30/2013	ROAD ADDITIONS FY13 - GRAVEL/CHIP SEAL	111	VARIOUS	12793	1,333,474.45
06/30/2013	BRIDGE ADDITIONS--FY13	112	VARIOUS	12794	679,357.00
06/30/2013	CULVERT ADDITIONS FY13	114	VARIOUS	12795	137,735.00
06/30/2013	ROAD ADDITIONS FY13 - MILLING/ASPHALT OVERLAY	111	VARIOUS	12793	1,455,384.59
06/30/2014	ROAD ADDITIONS FY14 - GRAVEL/CHIP SEAL	111	VARIOUS	12773	1,061,257.19
06/30/2014	BRIDGE ADDITIONS--FY14	112	VARIOUS	12775	842,773.00
06/30/2014	CULVERT ADDITIONS FY14	114	VARIOUS	12776	73,096.00

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

Assets: 1,066 of 1,140 Included  
 Include: Active assets ONLY  
 Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 11X - Infrastructure</b>					
06/30/2014	ROAD ADDITIONS FY14 - MILLING/ASPHALT OVERLAY	111	VARIOUS	12773	2,803,003.79
06/30/2015	ROAD ADDITIONS FY15 - GRAVEL/CHIP SEAL	111	VARIOUS	12761	1,113,522.01
06/30/2015	BRIDGE ADDITIONS--FY15	112	VARIOUS	12762	643,025.00
06/30/2015	CULVERT ADDITIONS FY15	114	VARIOUS	12763	67,478.00
06/30/2015	ROAD ADDITIONS FY15 - MILLING/ASPHALT OVERLAY	111	VARIOUS	12761	3,378,869.32
02/05/2016	READER BOARDS	111	495567	12189	28,800.00
06/30/2016	ROAD ADDITIONS FY16 - MILLING/ASPHALT OVERLAY	111	VARIOUS	12734	3,179,547.22
06/30/2016	BRIDGE ADDITIONS--FY16	112	VARIOUS	12735	195,173.40
06/30/2016	CULVERT ADDITIONS FY16	114	VARIOUS	12736	195,085.99
06/30/2016	ROAD ADDITIONS FY16 - GRAVEL/CHIP SEAL	111	VARIOUS	12734	1,859,913.75
12/06/2016	#36-25 BOX CULVERT FOR BRIDGE REPLACEMENT	114	508827	12722	43,841.94
02/07/2017	LAUREL AIRPORT ROAD BRIDGE REPLACEMENT	112	510394	12719	10,000.00
02/07/2017	LAUREL AIRPORT ROAD BRIDGE REPLACEMENT	112	510409	12720	163,142.00
03/14/2017	LAUREL AIRPORT BRIDGE REPLACEMENT	112	VARIOUS	12718	72,505.00
04/04/2017	LAUREL AIRPORT ROAD BRIDGE REPLACEMENT	112	VARIOUS	12717	6,262.00
04/18/2017	#36-13 BOX CULVERT BRIDGE	114	512303	12716	44,743.34
05/02/2017	#36-13 & #36-25 BOX CULVERT FOR BRIDGE	114	VARIOUS	12714	56,608.24
05/02/2017	LAUREL AIRPORT ROAD BRIDGE REPLACEMENT & ENGINEERING	112	VARIOUS	12715	129,873.00
06/30/2017	#30-03 BOX CULVERT BRIDGE INDIAN CREEK	114	VARIOUS	12706	53,822.80
06/30/2017	#54-03 BOX CULVERT BRIDGE	114	514687	12707	46,200.00
06/30/2017	LAUREL BRIDGE REPLACEMENT	112	VARIOUS	12708	579,314.00
06/30/2017	STEEL DECKING & LABOR AT TWO MOON PARK	115	VARIOUS	12709	7,957.24
06/30/2017	ROAD ADDITIONS FY17 - GRAVEL/CHIP SEAL	111	VARIOUS	12712	1,380,869.91
06/30/2017	BOX CULVERT ADDITIONS FY17	114	VARIOUS	12713	54,315.00
06/30/2017	ROAD ADDITIONS FY17 - MILLING/ASPHALT OVERLAY	111	VARIOUS	12712	2,864,994.00
07/01/2017	ROAD ADDITIONS - ADJ FY17 NUMBER	111	VARIOUS	12704	-135,974.00
08/01/2017	#30-03 BOX CULVERT BRIDGE	112	517377	12701	74,564.20
09/22/2017	#54-03 BOX CULVERT BRIDGE	112	518649	12699	46,200.00
12/19/2017	#45-06 BRIDGE, SHEPHERD ROAD @ RAZOR CREEK	112	520958	12697	200,000.00
01/30/2018	#45-06 BRIDGE --REPLACEMENT	112	521960	12693	61,405.00
01/30/2018	#37-16 BRIDGE --BRIDGE DECK REPLACEMENT	112	521952	12694	17,100.00
04/03/2018	#09-33 BRIDGE	112	VARIOUS	12691	78,064.88
05/01/2018	#36-05 BOX CULVERT BRIDGE	112	524108	12690	84,925.78
05/15/2018	#02-17 BOX CULVERT BRIDGE	112	524591	12689	27,490.42
06/05/2018	#02-17 BRIDGE REPLACE W/CONCRETE	112	525105	12688	37,300.00
06/30/2018	HIGHWAY 87 SIDEWALK PHASE II	115	VARIOUS	12634	110,960.00
06/30/2018	ROAD ADDITIONS FY18 - GRAVEL/CHIP SEAL	111	VARIOUS	12682	1,378,916.74
06/30/2018	BOX CULVERT ADDITION FY18	114	VARIOUS	12683	94,002.00
06/30/2018	BRIDGE ADDITIONS--FY18	112	VARIOUS	12684	252,197.00
06/30/2018	ROAD ADDITIONS FY18 - MILLING/ASPHALT OVERLAY	111	VARIOUS	12682	2,194,537.52
04/30/2019	#09-34 BEARTOOTH DR	112	VARIOUS	12745	262,306.00
04/30/2019	#38-07 SOUTH 22 ROAD	112	VARIOUS	12748	68,614.54
04/30/2019	#47-30 SOUTH 23 ROAD	112	VARIOUS	12802	80,890.68
05/31/2019	#30-07 SQUAW CREEK	112	VARIOUS	12803	98,327.60
06/30/2019	#32-01 BUFFALO TRAIL	112	VARIOUS	12804	110,103.58
06/30/2019	ROAD ADDITIONS FY19 - MILLING/ASPHALT OVERLAY	111	VARIOUS	12830	3,308,595.26
06/30/2019	ROAD ADDITIONS FY19 - GRAVEL/CHIP SEAL	111	VARIOUS	12831	1,353,961.37
06/30/2019	CULVERT ADDITIONS FY19	114	VARIOUS	12832	124,062.86
04/07/2020	#37-06 TRIDECK BEAM BRIDGE & BRIDGE REPLACEMENT	112	VARIOUS	12874	323,661.50
06/23/2020	#25-10 CANYON CREEK BRIDGE	112	VARIOUS	12875	285,529.58
06/30/2020	CULVERT ADDITIONS FY20	114	VARIOUS	12876	173,471.16
06/30/2020	ROAD ADDITIONS FY20-GRAVEL/CHIP SEAL	111	VARIOUS	12877	1,682,477.30
06/30/2020	ROAD ADDITIONS FY20- MILLING/ASPHALT OVERLAY	111	VARIOUS	12878	3,589,177.27
06/30/2020	RSID #854 ENG. DESIGN- PAVING	111	546832	12885	25,000.00
03/01/2021	LOCKWOOD SIDEWALK PROJECT--PHASE III	115	VARIOUS	12917	299,201.43
03/29/2021	02-22 YARD OFFICE ROAD	112	VARIOUS	12950	89,941.62
03/31/2021	03-03 56TH ST. WEST & DANFORD ROAD	112	VARIOUS	12951	48,824.00
06/30/2021	CULVERT ADDITIONS FY21	114	VARIOUS	12947	97,445.88
06/30/2021	ROAD ADDITIONS FY21-GRAVEL/CHIP SEAL	111	VARIOUS	12948	1,903,714.17
06/30/2021	ROAD ADDITIONS FY21- MILLING/ASPHALT OVERLAY	111	VARIOUS	12949	4,354,204.67
06/30/2021	25-10 CANYON CREEK ROAD	112	VARIOUS	12952	7,400.00
06/30/2021	30-01A PRYOR CREEK ROAD	112	VARIOUS	12953	12,200.00
06/30/2021	10-01 DUCK CREEK ROAD	112	VARIOUS	12954	82,067.00
11/24/2021	28-02 ALKALI CREEK BRIDGE	112	CIP	12983	1,169,497.14
06/30/2022	CULVERT ADDITIONS FY22	114	VARIOUS	12997	142,621.58
06/30/2022	BRIDGE ADDITIONS FY22	112	VARIOUS	12996	666,299.95
06/30/2022	ROAD ADDITIONS FY22- GRAVEL/CHIP SEAL	111	VARIOUS	12968	1,917,247.47
06/30/2022	ROAD ADDITIONS FY22- MILLING/ASPHALT OVERLAY	111	VARIOUS	12982	4,894,834.62
06/30/2023	ROAD ADDITIONS FY23- GRAVEL/CHIP SEAL	111	VARIOUS	13039	2,187,432.23
06/30/2023	ROAD ADDITIONS FY23- MILLING/ASPHALT OVERLAY	111	VARIOUS	13040	2,960,075.24
06/30/2023	BRIDGE ADDITIONS FY23	112	VARIOUS	13041	190,339.68
06/30/2023	CULVERT ADDITIONS FY23	114	VARIOUS	13042	242,346.15

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

Assets: 1,066 of 1,140 Included  
 Include: Active assets ONLY  
 Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 11X - Infrastructure</b>					
<b>Grand totals: 11X ( 133 assets )</b>					<b>99,901,176.49</b>
<b>Asset A/C#: 200 - Buildings</b>					
11/01/1957	HISTORICAL BUILDING	200		10075	51,576.87
01/01/1958	COURTHOUSE BUILDING	200		10040	3,294,912.94
07/01/1973	ROAD SHOP	200		10080	500,382.00
01/01/1977	JUNK VEHICLE BUILDING	200		10078	20,000.00
05/01/1986	HANDRAILS @ COURTHOUSE	200		10065	12,444.00
06/30/1987	REMODEL MOTOR VEHICLE	200		10045	84,921.36
07/01/1987	YSC BUILDING-DONATION	200		10008	495,000.00
07/01/1987	YSC BUILDING-DONATION	200		10007	-495,000.00
07/01/1987	YOUTH SERVICES BUILDING	200		10060	709,276.28
09/01/1987	JAIL BUILDING	200		10059	8,656,706.04
12/23/1987	COURTHOUSE FACADE	200		10044	250,682.66
08/08/1990	DUI CENTER	200		10298	121,199.97
09/04/1990	COURTHOUSE WINDOW REMODEL	200		10306	440,692.65
10/01/1991	SKYBRIDGE	200		10475	128,137.98
11/04/1991	PROPERTY @ 420 S. 26th STREET	200		10413	18,704.01
10/14/1992	HVAC IMPROVEMENT-WESTERN HERITAGE CENTER	200		10506	158,373.75
02/28/1993	ELEVATOR RENOVATION	200		10543	236,522.77
03/23/1993	7th FLOOR RENOVATION	200		10528	1,138,979.18
02/28/1994	TERRA COTTA RENOVATION	200		10588	183,186.91
06/30/1994	FLOORS 4-6 REMODEL	200		10659	1,342,115.19
09/30/1994	COMPUTER ROOM COURTHOUSE	200		10672	55,543.42
09/30/1994	YOUTH SERVICES EXPANSION	200		10666	475,946.59
06/30/1995	SHERIFF TRAINING FACILITY	200		10697	44,959.41
01/01/1996	PLUMBING/BATHROOM IMPROVEMENTS	200		10766	443,417.75
03/01/1996	7th FLOOR REDO	200		10768	98,941.82
04/01/1996	STAIR TREADS-COURTHOUSE	200		10775	28,164.81
07/01/1996	ATTORNEY ANNEX	200		10817	50,529.00
10/02/1996	ROAD SHOP ROOF REPLACEMENT	200	144858	10797	16,876.00
01/01/1997	COURTHOUSE CAULKING	200		10809	104,883.49
01/31/1997	MINIMUM SECURITY EXPANSION @ JAIL	200		10791	1,399,487.32
05/01/1997	WEED CONTROL BUILDING	200		10793	98,485.50
06/30/1997	CHILLER REPLACEMENT	200		10810	126,892.42
12/01/1997	HERITAGE CENTER ROOF REPLACEMENT	200		10895	20,000.00
05/01/1999	YSC-SECURE DETENTION EXPANSION	200	167374	10941	1,085,112.15
06/30/1999	CABLE TRAY & 4' CONDUIT	200		10942	6,195.00
10/28/1999	HOUSE-413 S. 27th STREET	200	178723	10977	54,551.69
06/30/2000	EVIDENCE BUILDING	200		10974	409,839.58
06/30/2000	COURTHOUSE RENOVATION	200		10973	807,809.08
12/08/2000	4 OVERHEAD GARAGE DOORS & CONTROLS	200		10992	12,096.00
01/16/2002	PUBLIC WORKS REMODEL	200		11120	12,068.70
03/07/2002	PHONE ROOM EXPANSION	200		11118	7,636.00
10/11/2002	TIRE SHOP SIDING	200	212184	11138	5,558.75
10/21/2002	JUDGE BAUGH COURTROOM REMODEL	200	212438	11200	113,437.17
04/14/2003	407 S. 27th STREET	200	217156	11199	88,355.50
05/19/2003	ATTORNEY REMODEL	200		11179	44,613.36
06/30/2003	COURTHOUSE BOILER	200		11136	150,247.33
01/20/2004	ACCESS CONTROLS & SECURITY SYSTEM	200	224745	11277	15,247.71
02/11/2004	COURTHOUSE CABLING PROJECT	200	226166	11247	42,627.56
03/19/2004	FIBER OPTICS PROJECT	200	227500	11280	42,841.32
05/21/2004	ELECTIONS REMODEL	200	229040	11279	67,827.75
05/21/2004	JUSTICE COURT REMODEL	200	229040	11278	22,609.25
08/09/2004	REPLACE DOOR-WESTERN HERITAGE CENTER	200	231430	11345	16,498.68
02/08/2005	REPLACE SEWER @ WESTERN HERITAGE CENTER BASEMENT	200	300714	11325	10,136.45
05/05/2005	ELEVATOR IN EVIDENCE BUILDING	200	300276	11323	13,950.00
05/24/2005	HAWORTH PANEL SYSTEM	200	301847	11321	10,188.57
06/28/2005	DETENTION CELL BARS	200	305515	11347	16,072.00
06/30/2005	REPLACE CARPET @ YOUTH SERVICE CENTER	200	306113	11322	9,526.00
06/30/2005	REMODEL ATTORNEY OFFICES-2nd FLOOR	200	306508	11318	73,811.00
08/30/2005	HVAC CONTROLS	200	308268	11423	16,224.00
01/10/2006	GLASS WALL JUSTICE COURT	200	314340	11417	5,300.00
02/21/2006	MOTOR VEHICLE REMODEL	200	311599	11416	116,920.36
04/18/2006	UPGRADE DETENTION FIRE ALARM SYSTEM	200	310419	11418	46,121.80
04/25/2006	CELL BLOCK A FLOORING	200	317929	11419	6,684.00
06/06/2006	STAINLESS STEEL SHOWER DOORS UNITS B, C, D	200	317170	11420	6,090.00
06/06/2006	PUBLIC WORKS STORAGE BUILDING	200	319625	11425	366,692.58
09/19/2006	UPS ROOM & UPGRADE	200	323954	15115	68,557.50
09/28/2006	REMODEL OFFICES @ PUBLIC WORKS SHOP	200	324336	11488	14,876.09
12/12/2006	HEAT VENTS/SCREENS 7th FLOOR	200	327030	11522	7,279.00
06/19/2007	RESURFACING DETENTION FACILITY FLOORS	200	333201	11548	13,600.00
06/30/2007	10 TOILET COMPARTMENTS & INSTALL	200	333771	11549	9,512.00

FIXED ASSETS LIST

Yellowstone County General Government - June 30, 2023

Assets: 1,066 of 1,140 Included

Include: Active assets ONLY

Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 200 - Buildings</b>					
12/31/2007	CARPET & VINYL FOR ROOM 105 & ELEVATORS	200	341974	11565	7,346.00
04/01/2008	CARPET-COUNTY ATTORNEY OFFICE	200	344705	11563	47,604.47
08/05/2008	SAND/SALT STORAGE BUILDING	200	VARIOUS	11858	97,297.29
12/02/2008	COURTHOUSE BLUEPRINTS	200	359700	11850	12,200.00
12/16/2008	PROJ #0863-SPACE PLANNING FOR COURTHOUSE	200	360234	11856	4,746.73
03/24/2009	FLOOR PROJECT-YOUTH SERVICES CENTER	200	VARIOUS	11871	13,876.00
04/07/2009	JAIL TELEPHONE SWITCH	200	VARIOUS	10016	36,955.18
04/21/2009	LIGHTING RETROFIT PROJECT YOUTH SERVICES	200	VARIOUS	11872	17,072.00
05/05/2009	REPLACE BASEMENT DOORS	200	364122	11851	5,372.00
06/23/2009	BUILDING PERMIT JUNK VEHICLE OFFICE REMODEL	200	365723	11869	542.00
06/30/2009	B.E.A.R STORAGE BUILDING	200	VARIOUS	11914	49,882.00
06/30/2009	RIVERSTONE HEALTH @ JAIL-ARCHITECT FEES	200	VARIOUS	11840	8,696.00
06/30/2009	JAIL SMOKE DAMPER PROJECT FY09, 10, 11	200	VARIOUS	10020	681,508.00
08/18/2009	TRACK & EXTERIOR LIGHTING YELLOWSTONE CO. MUSEUM	200	375784	11903	6,737.55
08/18/2009	DISPLAY CASE WIRING REPAIR-YELLOWSTONE CO MUSEUM	200	375867	11904	18,279.22
08/25/2009	COURTHOUSE REMODEL PROJECT #0863	200	VARIOUS	11907	133,708.37
09/15/2009	JUNK VEHICLE OFFICE REMODEL	200	VARIOUS	11950	26,792.34
11/17/2009	DETENTION CLINIC REMODEL	200	VARIOUS	11900	601,399.91
11/24/2009	RE-SIDING COUNTY SHOP	200		11940	13,738.00
10/26/2010	COURTHOUSE RE-ROOF & LIGHTING	200	398087	12121	475,734.00
10/26/2010	COURTHOUSE REMODEL-PROJECT 9077	200	400039	11906	525,182.46
01/25/2011	CARPET FOR CLERK OF COURT'S OFFICE	200	401220	11985	16,593.00
02/01/2011	CARPET FOR YOUTH SERVICE CENTER	200	401345	11987	9,348.00
03/11/2011	CLERK OF COURT REMODEL	200	402317	11986	6,596.44
06/28/2011	OCCUPANCY SENSORS IN HALLWAYS & RESTROOMS	200	405647	11984	8,850.00
06/30/2011	DETENTION FACILITY LIGHTING RETROFIT	200	405744	11977	48,424.00
11/08/2011	VETERANS CEMETERY SHOP BUILDING	200	VARIOUS	12050	68,660.00
12/06/2011	WEED DEPARTMENT SHOP REMODEL	200	VARIOUS	12042	21,826.69
01/03/2012	RE-ROOF MAIN CABIN @ AIRPORT	200	419547	12036	16,160.75
01/17/2012	YOUTH SERVICE CENTER FLOOR REMODEL FY12	200	VARIOUS	12038	5,692.00
10/15/2012	REPLACE HALON LIGHTS	200	437556	12146	33,789.00
10/17/2012	UPGRADE SERVICE COUNTY SHOP	200	437650	12147	22,269.34
12/07/2012	VETERANS CEMETERY WIRING IN SHOP BUILDING	200	439276	12135	5,250.00
01/25/2013	SIDING, STEEL DOOR, FRAME-SUNNYSIDE LIBRARY	200	440562	12145	6,314.30
04/23/2013	AHU CONTROL SYSTEM-COUNTY ATTORNEY	200	VARIOUS	12148	22,867.40
08/06/2013	CHILLER PROJECT	200		12201	102,325.00
11/26/2013	911 CENTER IMPROVEMENTS	200	VARIOUS	12200	103,625.00
12/13/2013	UPGRADE 2 BOILERS	200	457674	12204	10,300.00
12/13/2013	CARPET-JUSTICE COURT	200	458974	12205	21,251.00
12/24/2013	WINDOWS/DOORS NEPTUNE	200	459207	12203	11,622.00
12/31/2013	6TH FLOOR ASBESTOS	200	459311	12197	5,818.00
04/01/2014	DOOR OPENERS-ELEVATORS	200	461563	12202	32,000.00
04/22/2014	4th FLOOR HVAC PROJECT	200	462215	12211	10,992.00
06/17/2014	AHU REPAIRS	200	463889	12199	5,115.00
06/30/2014	RESURFACE ROOF-JUNK VEHICLE	200	464859	12198	7,995.00
06/30/2014	DETENTION ADDITION STUDY	200	464964	12210	10,468.00
08/12/2014	4th HVAC PROJECT	200	475753	12208	201,405.08
09/30/2014	ROOF REPAIR-COURTHOUSE	200	476953	12207	15,383.00
02/13/2015	CEILING REPAIRS-WESTERN HERITAGE CENTER	200	480593	12206	14,537.00
07/31/2015	SHERIFF BOILER & ASBESTOS REMOVAL	200	491779	12212	6,057.60
09/01/2015	PURCHASE & INSTALL PAGING SYSTEM	200	491332	12213	32,979.95
09/08/2015	SECURITY UPGRADE @ DETENTION CENTER	200	493526	12214	26,173.24
10/06/2015	INSTALL STEEL ROOF, ASBESTOS CLEANING, EQUIPMENT	200	492429	12215	6,485.47
11/03/2015	REMODEL FLOORS 2 & 7-COUNTY ATTORNEY	200	493506	12216	143,118.15
11/03/2015	ACCESS CONTROL SYSTEM 2nd FLOOR & CAMERAS	200	493170	12217	15,701.52
11/17/2015	DETENTION FACILITY UPGRADE-10/30/15	200	493526	12218	216,198.24
11/24/2015	BOILER & CONTROL REPLACEMENT	200	493704	12219	19,256.50
12/15/2015	24" x 24" 10' SHOP BUILDING FOR RIVERSIDE CEMETERY	200	494331	12221	5,000.00
12/22/2015	REMODEL FLOORS 2 & 7-COUNTY ATTOTNEY	200	494598	12220	10,732.53
01/05/2016	DETENTION FACILITY SECURITY UPGRADE	200	494846	12223	182,464.66
01/12/2016	LIGHT FIXTURES IN SHOP	200	495079	12222	13,460.00
01/26/2016	BOILER & CONTROL REPLACEMENT	200	495400	12224	5,743.50
01/26/2016	LOCK REPLACEMENT @ YOUTH SERVICES CENTER	200	495428	12225	8,454.70
02/05/2016	PROJECT x082.1503, SHERIFF DEPARTMENT OFFICE	200	495489	12227	12,021.54
02/16/2016	WESTERN HERITAGE CENTER CEILING REPAIRS	200	495893	12226	18,586.08
02/16/2016	DETENTION FACILITY SECURITY UPGRADE	200	496033	12228	491,713.97
03/01/2016	WATER HEATER @ YOUTH SERVICE CENTER	200	496218	12232	7,290.00
03/08/2016	CEILING REPAIRS @ WESTERN HERITAGE CENTER	200	496491	12229	36,250.92
03/08/2016	SHOP BUILDING FOR RIVERSIDE CEMETERY	200	496576	12230	18,346.00
03/08/2016	REMOVE & REPLACE SODIUM LIGHTS @ DETENTION CENTER	200	496371	12231	9,997.38
03/22/2016	2323 2nd AVENUE NORTH BUILDING	200	496844	12749	14,000.00
04/05/2016	EARNEST MONEY TO SECURE 3150 KING AVENUE EAST	200	497158	12233	5,000.00
04/26/2016	DETENTION FACILITY SECURITY UPGRADE	200	497698	12234	117,019.42

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

Assets: 1,066 of 1,140 Included  
 Include: Active assets ONLY  
 Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 200 - Buildings</b>					
05/10/2016	3150 KING AVE EAST	200	498214	12733B	206,093.49
05/24/2016	DETENTION FACILITY SECURITY UPGRADE	200	498590	12237	54,136.00
05/31/2016	REPAIR BASEMENT CEILING @ WESTERN HERITAGE CENTER	200	498743	12236	21,010.00
06/28/2016	WESTERN HERITAGE CENTER CARPETS, SECURITY EQUIPMENT	200	499719	12238	3,646.50
06/30/2016	SHERIFF OFFICE BUILDING	200	499988	12239	30,500.44
06/30/2016	RESHINGLE YOUTH SERVICE CENTER	200	499816	12240	9,880.00
06/30/2016	BOILER REPLACEMENT- NEW SHERIFF OFFICE	200	CIP	12737	112,942.00
06/30/2016	COURTHOUSE REMODEL	200	VARIOUS	12738	107,318.00
06/30/2016	DETENTION SECURITY REMODEL	200	VARIOUS	12739	121,991.00
07/01/2016	YOUTH SERVICES ROOFING PRJECT	200	VARIOUS	12727	40,327.00
07/01/2016	DETENTION CENTER ROOF REPAIR	200	VARIOUS	12728	4,344.00
07/01/2016	SKYLIGHT REPLACEMENT-DETENTION CENTER	200	VARIOUS	12729	21,393.00
07/01/2016	GLASS REPLACEMENT-DETENTION CENTER	200	VARIOUS	12730	17,999.00
07/01/2016	WATER HEATERS (2)-DETENTION FACILITY	200	VARIOUS	12731	118,292.00
07/01/2016	DETENTION SECURITY & REMODEL	200	VARIOUS	12732	26,118.00
10/04/2016	5TH & 6TH FLOOR BOILER CONTROL	200	VARIOUS	12417	19,162.75
10/11/2016	REPAIR & RESURFACE YELLOWSTONE CO. MUSEUM DECK	200	507277	12725	17,169.00
10/11/2016	DETENTION CENTER BOILERS	200	507264	12726	24,697.00
11/07/2016	STORAGE BUILDING--TWO MOON PARK	200	507938	12723	10,000.00
12/13/2016	REROOF SALT SHED	200	509100	12721	12,880.00
06/30/2017	TWO SPLIT A/C UNITS FOR COURTHOUSE ELEVATOR	200	514721	12660	7,496.00
06/30/2017	2323 2nd AVENUE NORTH BUILDING	200	496844	12710	-14,000.00
06/30/2017	COURTHOUSE FLOORING PROJECT	200	515024	12711	11,211.00
10/03/2017	STORAGE SHED--HARRIS PARK	200	518976	12679	5,950.00
06/19/2018	ROOF RESTORATION ROAD & BRIDGE SHOP	200	525439	12680	39,500.00
06/30/2018	YSC PAINTING PROJECT	200	VARIOUS	12635	26,019.27
06/30/2018	STORAGE BUILDING--ROAD DEPARTMENT	200	VARIOUS	12631	159,775.00
06/30/2018	PAYNE WEST BUILDING (SHERIFF OFFICE)	200	VARIOUS	12632	2,440,041.00
10/23/2018	CARPETING ROOM 508	200	529754	12743	5,303.74
11/20/2018	HUMAN RESOURCES ENTRYWAY	200	VARIOUS	12814	14,510.18
12/18/2018	STILLWATER BUILDING 3rd FLOOR	200	VARIOUS	12813	445,076.50
12/18/2018	ELECTRICAL FOR NEW POLE BARN--ROAD	200	531324	12747	8,893.16
04/30/2019	YCDF WOMEN'S ADDITION/KITCHEN/LAUNDRY	200	CIP	12834	13,569,253.40
12/12/2019	YCC 3RD FLOOR RM 312 REMODEL	200	542179	12861	23,651.00
06/30/2020	ROOF REPAIR GRANT CHALLENGE	200	VARIOUS	12880	18,000.00
07/01/2020	COURTHOUSE SPACE UTILIZATION STUDY	200	VARIOUS	12920	35,660.00
10/27/2020	COURTHOUSE SEWER LINE REPAIR	200	VARIOUS	12946	26,722.95
11/01/2020	PUBLIC WORKS- WEED DISTRICT SHOP ADDITION	200	VARIOUS	12922	102,866.51
11/16/2020	DETENTION CENTER SEWER LINE UPGRADE	200	VARIOUS	12915	1,160,051.46
12/15/2020	DETENTION CENTER RENOVATION	200	VARIOUS	12914	4,189,090.08
12/29/2020	MUSEUM STORAGE BUILDING	200	VARIOUS	12921	179,337.50
12/31/2020	YSC KITCHEN REMODEL	200	VARIOUS	12924	25,150.00
02/09/2021	COURTHOUSE ILLUMINATION	200	VARIOUS	12925	10,936.51
02/28/2021	YCDF KITCHEN ROOF REPLACEMENT	200	VARIOUS	12923	69,279.00
03/02/2021	YCDF ADMIN REMODEL	200	VARIOUS	12919	358,912.06
03/02/2021	WEED OFFICE CABINETS	200	553951	12930	13,692.00
03/09/2021	4th FLOOR REMODEL	200	VARIOUS	12916	3,673,090.72
09/01/2021	MILLER BUILDING	200	VARIOUS	12955	2,713,009.00
09/07/2021	EVIDENCE ROOM ROOF	200	559745	12958	45,450.00
12/14/2021	YCDF MOLD REMEDIATION UNIT #s W1,N4,N2,N1	200	562151	12967	12,000.00
03/08/2022	COURTHOUSE 7TH FL SECURITY UPGRADES	200	564228	12976	27,470.00
03/22/2022	YCDF FLOOR REFINISH	200	564651	12977	75,515.00
06/14/2022	SHERIFF'S OFFICE BLDG PAINTING	200	566810	12994	22,105.00
06/14/2022	DETENTION FACILITY METAL SIDING	200	566919	12995	8,800.00
03/07/2023	YSCO STORAGE BLDG REPAIR	200	574825	13020	30,756.65
06/30/2023	YCDF PSYCH INTERVIEW REMODEL	200	CIP	13031	314,987.65
06/30/2023	TREASURER MV SATELLITE OFFICE @ METRA	200	CIP	13028	69,958.00
06/30/2023	LAUREL GRADER SHED	200	CIP	13030	127,255.00
06/30/2023	ARPA - A2 - PA SYSTEM (1 OF 3)	200	CIP	13033	305,400.04
06/30/2023	YSC AHU & CLIMATE CONTROLS	200	CIP	13036	45,450.00
06/30/2023	COURTHOUSE ROOFING REPLACEMENT	200	578368	13037	29,750.00
06/30/2023	YSC VISITOR ROOM MODIFICATIONS	200	CIP	13038	10,435.99
06/30/2023	YCDF CARPETING	200	578688	13046	24,079.48
<b>Grand totals: 200 ( 206 assets )</b>					<b>60,629,643.94</b>

**Asset A/C#: 400 - Machinery & Equipment**

04/25/1973	1967 BROS MODEL DIAMOND CRUSHER	470		21913	15,000.00
08/01/1982	ELECTRIC OVERHEAD TRAVELING CRANE	470		27732	33,268.00
03/09/1983	100 TON "ROLL BED" FORCING PRESS	470		21713	10,208.23
06/30/1987	KUBOTA LAWN TRACTOR	470	20590	22071	5,373.05
05/01/1988	1988 FREIGHTLINER TRUCK	470	26884	24540	86,114.00
10/03/1989	1990 DODGE 3/4 TON PICKUP	465	42512	27871	16,327.00
11/02/1990	PLASMA METAL CUTTING MACHINE	470	54077	28880	5,175.00



FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

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Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
01/01/1992	1992 CHEVY BLAZER	465	66031	12644	12,717.00
07/29/1992	OUTDOOR SECURITY SYSTEM	460	104455	10495	6,317.95
12/02/1992	FILING SYSTEM FOR 7th FLOOR	437	105108	10516	18,230.16
04/09/1993	EARLY WARNING SYSTEMS-COUNTYWIDE SIRENS	460	106310	10523	290,894.00
05/31/1994	1994 FORD F250 4x4 PICKUP	465	118282	32288	14,932.00
06/30/1994	SIREN SYSTEM FY94	460		10546	73,275.57
06/30/1994	1994 FORD W350 WHITE PICKUP	465	118236	32317	15,854.00
12/16/1996	ABOVE GROUND GAS TANK	420	146880	10800	46,022.73
09/04/1997	48" GT262 MOWER	475	154437	34641	5,550.00
01/22/1998	1998 FREIGHTLINER TRUCK	470	156133	33756	71,557.00
02/01/1998	WATER HEATER-YSC	420	159032	10892	10,660.00
02/23/1998	1998 FREIGHTLINER FLD120SD	470	156134	33801	80,514.00
02/23/1998	1988 FREIGHTLINER	470	156134	33802	80,514.00
04/27/1998	INSTALL & MISC EQUIPMENT FRO REC PR	455	161513	10919	90,545.32
09/09/1998	PNEUMATIC TARGET SYSTEM	460	162099	34692	33,365.03
03/11/1999	ANIMAL TRANSPORT BOX	420	167665	34960	10,206.00
05/03/1999	1995 GMC CUBE VAN	465	172788	34965	14,250.00
06/30/1999	HOLLAND TS110 & ALAMO 72" MOWER	470	170069	35054	53,183.00
09/02/1999	KOLBERG 2450 50' CONVEYOR BELT	470	176753	35510	17,927.00
03/13/2000	2000 1 TON CREW CAB PICKUP	465	179918	35519	27,776.00
04/07/2000	4 WHEELER SUZUKI QUAD 500	465	183322	35574	5,540.00
04/14/2000	ELECRIC KETTLE	462	183182	35541	6,338.49
04/19/2000	1988 DRESSER TD20 DOZER	470	182281	35516	58,995.00
06/22/2000	VIDEO ARRAGNMENT EQUIPMENT	460	182282	10979	34,716.14
06/30/2000	UNIMAC UW80 WASHER	461	185656	35545	11,912.40
01/04/2001	TRAILER KING GOOSENECK TRAILER	470	189721	35292	35,292.00
06/29/2001	SOLORANGER BECON SYSTEM	460	196236	11047	6,900.00
08/31/2001	ELECTRIC GATE	420	199761	11067	24,010.32
09/11/2001	MINOLTA MS6000 MICROFILM SCANNER	460	196995	35746	7,583.42
10/09/2001	2001 CASE 588G FORK LIFT	470	199120	35724	40,932.00
11/02/2001	2002 KAWASAKI PRAIRIE 400 ATV	465	200274	35756	3,622.00
12/19/2001	REMINGTON WOBBLER/TRAP CLAY TARGET	420	202113	35888	6,400.00
01/23/2002	CREST UTRASONIC FIREARM CLEANING SYSTEM	420	203084	35889	11,490.00
01/31/2002	GENERATOR/PLATFORM/SNOWHOOD/TANK	420	204175	11107	8,431.00
03/07/2002	2002 FREIGHTLINER TRUCK	470	205259	35873	76,489.00
03/12/2002	FORD F-450 PICKUP (SIGN TRUCK)	465	205310	36087	36,348.12
07/17/2002	VIDEO EQUIPMENT-JUDGE BAUGH	460	207660	11201	11,604.43
09/05/2002	LAWN MOWER	470	210615	36166	6,424.96
09/10/2002	MITCHELL SOFTWARE	459	210656	11139	9,363.90
02/06/2003	WATER TANK	420	215426	11141	5,016.00
03/26/2003	SELF CONTAINED VACUUM UNIT	470	214346	36171	52,442.39
04/28/2003	2004 KENWORTH T800 TRACTOR/TRUCK	470	213196	36172	79,826.00
05/01/2003	2003 CHEVY EXPRESS 15-PASSENGER VEHICLE	465	214320	36219	22,208.00
07/18/2003	SOUTHLAND SL1700 PUP TRAILER	470	216294	36352	27,332.83
07/18/2003	SOUTHLAND SL1700 PUP TRAILER	470	216294	36353	27,332.83
07/18/2003	SOUTHLAND SL1700 PUP TRAILER	470	216294	36354	27,332.83
07/18/2003	SOUTHLAND SL1700 PUP TRAILER	470	216294	36355	27,332.83
08/21/2003	2004 CHEVY K2500 3/4 TON PICKUP	465	217991	36356	25,642.00
12/12/2003	2001 753 BOBCAT	470	556918	36533	16,772.39
12/29/2003	2004 WESTERN STAR 4900FA SANDER TRUCK	470	222416	36412	116,878.25
12/29/2003	2004 WESTERN STAR 4900FA SANDER TRUCK	470	222416	36413	116,878.25
12/29/2003	2004 WESTERN STAR 4900FA SANDER TRUCK	470	222416	36414	116,878.25
12/29/2003	2004 WESTERN STAR 4900FA SANDER TRUCK	470	222416	36415	116,878.25
01/13/2004	MOTOROLA MTR2000 REPEATER	452	225057	11235	7,266.75
01/13/2004	MOTOROLA MTR2000 REPEATER	452	225057	11236	15,459.75
05/21/2004	2003 MERCURY SABLE	465	228710	36511	11,998.00
06/15/2004	BOBCAT S-220 SKID STEER	470	226418	36508	23,606.75
06/28/2004	STERLING DUMP TRUCK	470	225148	36506	43,920.00
08/06/2004	ALITEC 18' COLD PLANER	470	231323	11305	9,945.00
11/10/2004	2004 FISH-RITE RESCUE BOAT	465	232459	36556	28,003.00
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11334	7,936.91
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11335	7,936.91
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11336	7,936.91
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11337	7,936.91
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11338	7,936.91
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11339	7,936.91
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11326	7,936.92
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11327	7,936.92
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11328	7,936.92
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11329	7,936.92
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11330	7,936.92
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11331	7,936.92
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11332	7,936.92

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

Assets: 1,066 of 1,140 Included  
 Include: Active assets ONLY  
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Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
05/03/2005	XTS 5000 PORTABLE RADIO	452	303698	11333	7,936.92
05/31/2005	LASER FICHE DOCUMENT IMAGING SYSTEM	451	304236	11324	11,294.00
06/14/2005	2005 FORD F450 TRUCK	465	304996	36724	34,600.00
06/30/2005	MINOLTA READER/PRINTER & FICHE CARRIER	451	304795	36738	22,470.00
06/30/2005	CISCO ROUTER W/ACCESSORIES	458	303625	15068	8,970.04
08/23/2005	MINOLTA MS 6000 MKII & 2000 LASER PRINTER/READER MICROFILM	451	308027	37032	9,250.00
10/25/2005	18 SIREN SYSTEM UPGRADE W/2 CONTROL STATIONS	452	311851	11344	228,959.00
11/08/2005	CABLING PROJECT 4th, 5th, 6th FLOORS	458	312281	11320	49,756.00
12/22/2005	2005 CHEVROLET IMPALA	465	314151	38750	12,500.00
01/17/2006	2006 CHEVY 4WD CREW CAB	465	311542	37072	24,963.00
04/11/2006	THERMAL GOGGLES	463	315211	37051	13,500.00
05/30/2006	2007 FREIGHTLINER DUMP TRUCK W/DUMP BOX	470	314774	37074	117,086.00
05/30/2006	2007 FREIGHTLINER DUMP TRUCK W/DUMP BOX	470	314774	37075	117,086.00
05/30/2006	2007 FREIGHTLINER DUMP TRUCK W/DUMP BOX	470	314774	37076	117,086.00
06/20/2006	FUJITSU FI-5750C CLR SCANNER W/CONTROLLER	458	319825	36981	5,837.00
06/20/2006	CSA SOFTWARE	459	310121	11319	279,034.25
08/01/2006	STEEL FOR TRUCK WATER TANK	470	322327	11490	6,894.00
08/29/2006	JOHN DEERE 6415 ADV TRACTOR MOWER	470	322626	37249	57,600.00
10/17/2006	FULL COURT COLLECTIONS MODULE	459	323823	15111	5,000.00
12/19/2006	RU2 MOD/950 SPEED TRAILER	463	327138	37268	13,025.00
01/30/2007	WALK N ROLL 2004 WR001 ROLLER & DIAMOND	470	327530	37248	24,466.00
03/20/2007	10 TON BRIDGE CRANE REPAIR	470	324763	15126	7,497.00
04/10/2007	FULL COURT EXPORT/IMPORT MODULE	459	329271	15125	5,000.00
05/15/2007	WALL PANELS FOR PW@ COURTHOUSE	422	325389	11542	5,353.86
06/12/2007	2007 CANCADE 17' END DUMP PUP TRAILER	470	329666	37366	44,675.00
06/12/2007	2007 CANCADE 17' END DUMP PUP TRAILER	470	329666	37367	44,675.00
06/12/2007	2007 CANCADE 17' END DUMP PUP TRAILER	470	329666	37368	44,675.00
10/09/2007	2006 PONTIAC MINI-VAN	465	339450	37567	14,608.00
10/23/2007	CHALLENGER 3000 A/C UNIT	461	340034	37577	17,695.00
11/15/2007	CANON IR4570-G COPIER	451	341160	37731	5,275.00
12/18/2007	IBM SYSTEM 3650 SERVER	455	340865	15178	7,328.09
12/31/2007	DB SERVER FOR JUSTWARE 5.0	455	340611	37715	7,328.09
01/15/2008	SMOKE DAMPER PROJECT-JAIL	420	342331	11572	5,120.44
02/19/2008	2007 FREIGHTLINER FLD120SD	470	341978	37740	114,185.00
02/19/2008	SHARP AR-M450UCTP1-2008 COPIER	451	342920	37733	5,112.00
03/07/2008	2006 CHEVY SILVERADO	465	344046	37717	22,063.00
03/07/2008	5 TON OVERHEAD CRANE & POWER DISCONNECT	470	343956	37737	21,991.00
03/11/2008	ADMIN WORKSTATION	425	343989	37727	5,221.41
03/11/2008	RELABELING COURTHOUSE SERVER ROOM	455	343810	11576	6,193.06
03/25/2008	FURNACE FOR SHOP	420	344332	37734	8,225.00
04/01/2008	2005 CHEVROLET SILE	465	344703	37736	20,695.00
04/15/2008	2008 TRAILMAX TD-40T TRAILER	470	341771	37741	22,329.00
04/29/2008	1995 WH SPREADKING CHIP SPREADER	470	345393	37738	49,900.00
04/29/2008	FLOOR SCRUBBER	420	345567	37726	6,743.72
05/06/2008	2008 TRAIL-EZE TE801 SLIDE AXLE TRAILER	470	341977	37739	58,234.44
06/17/2008	COURTHOUSE TOWER PUMP REPLACEMENT-COURTHOUSE	420	347417	11566	11,853.00
06/24/2008	PAYROLL HISTORY CONVERSION	459	347701	11569	5,000.00
06/24/2008	5750c COLOR FLATBAD SWIVEL SCANNER	458	347427	37660	6,076.09
06/30/2008	CONVECTION STEAMER ELECTRIC C24EA10 & WATER FILTER	461	349037	37730	10,469.65
06/30/2008	CONVECTION OVEN 2258B9 & FREIGHT	461	349037	37728	6,349.99
09/16/2008	STATIONARY ELECTRIC KETTLE-STEAMER	462	356702	38110	9,256.06
09/30/2008	COMMERCIAL ACCESS CONTROL SYSTEM FOR ELECTIONS	453	357226	15143	9,970.00
10/07/2008	UTILITY VEHICLE & PLOW BLADE	470	357341	38113	6,000.00
10/14/2008	2008 FORD EXPEDITION XLT EL	465	358212	36835	24,337.00
10/20/2008	2008 CHEVROLET TRAILBLAZER	465	358448	36833	16,859.00
11/10/2008	PURCH & INSTALL EQUIPMENT FOR COMMISSIONERS BOARD ROOM	453	VARIOUS	37830	8,376.94
11/25/2008	2008 JCB VIBROMAX ASPHALT COMPACTOR	470	359593	38142	121,388.00
01/13/2009	REPEATER FOR SIREN SYSTEM	452	360854	11788	8,355.75
02/13/2009	2007 CHEVROLET VAN	465	361811	38112	17,500.00
03/13/2009	2008 FORD TRUCK-JAIL	465	362367	38111	13,615.00
03/13/2009	2009 POLARIS RANGER XP 4x4 W/WINDSHIELD	465	359630	38159	11,179.00
03/24/2009	GE-T 8-0023, B.E.A.R.	470	358671	37990	364,667.00
03/24/2009	2009 FORD F3550 ONE TON PICKUP TRUCK	465	360840	38137	28,692.00
03/31/2009	2009 F150 PATROL PICKUP	465	358680	38106	25,331.48
05/12/2009	2009 CASCADE END DUMP PUP TRAILER	470	361196	38138	40,000.00
05/12/2009	2009 CASCADE END DUMP PUP TRAILER	470	361196	38139	40,000.00
05/12/2009	2009 CASCADE END DUMP PUP TRAILER	470	361196	38152	40,000.00
05/26/2009	OMAHA STANDARD 108D54H SERVICE BODY FOR F-150	465	361519	11860	5,195.00
06/09/2009	2009 CATERPILLAR CC34	470	359966	38153	48,590.00
06/16/2009	9891 ICOP FOR LAUREL POLICE MODEL 20/20W IN CAR DV	463	365512	11870	5,994.50
06/16/2009	COMMERCIAL ALARM SYSTEM COURTROOM SECURITY GRANT	459	365423	11854	15,201.00
06/23/2009	UP LINK-REPLACE COMPUTER LINK COURTHOUSE TO JAIL	458	363885	11843	74,690.40
08/04/2009	FUJITSU FI 6770 DOCUMENT SCANNER	458	375569	38492	5,978.99

FIXED ASSETS LIST

Yellowstone County General Government - June 30, 2023

Assets: 1,066 of 1,140 Included

Include: Active assets ONLY

Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38024	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38032	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38039	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38022	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38060	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38006	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38020	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38062	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38042	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38054	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38038	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38026	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38004	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38041	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38007	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38010	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38013	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38033	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38046	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38035	5,000.00
10/01/2009	AUTOMARK HANDICAPPED ACCESSIBLE VOTING MACHINE	420	DONATED	38055	5,000.00
12/15/2009	USED PICKUP BROOM	470	379544	11945	8,500.00
01/05/2010	2007 CHEVROLET IMPALA-MOTOR POOL	465	380051	38537	13,659.00
01/26/2010	WASHING MACHINE	461	380587	38507	7,799.00
02/02/2010	MULTIPLEXER FOR COURTHOUSE	460	380633	11910	6,751.09
02/16/2010	FLOOR HOIST FOR SHOP	470	SEE NOTES	11944	10,798.00
03/30/2010	EXP3000 SERVER	455	381755	15180	6,540.00
03/30/2010	ACO VEHICLE DOG KENNELS	463	382506	11902	10,195.00
04/13/2010	YSC SECURITY CAMERA	460	382954	11953	10,525.35
04/13/2010	2010 CROWN VICTORIA PATROL CAR	465	380453	38498	23,993.31
05/04/2010	2000 GMC CARGO VAN	465	383637	38499	7,750.00
06/08/2010	WASTE OIL HEATER	461	385254	11942	7,741.00
06/30/2010	ALARM SYSTEM @ PETER YEGEN MUSEUM	420	386816	11906	15,714.00
06/30/2010	CCTV SYSTEM @ PETER YEAGEN MUSEUM	420	386816	11907	13,547.00
06/30/2010	REPLACEMENT SIREN FOR THOMPSON PARK-LAUREL	420	VARIOUS	11789	23,728.50
06/30/2010	CISCO ASA 5520 FIREWALL-HARDWARE	458	384036	15174	9,662.98
06/30/2010	BOILER-WESTERN HERITAGE CENTER	420	386084	11905	25,321.00
08/03/2010	2011 M2106 FREIGHTLINER CHASSIS	470	395366	38757	69,687.00
08/24/2010	WALKER MTL 26hp MOWER	470	396213	10012	12,510.00
09/14/2010	GREAT PLAINS 8' SEEDER	470	396800	38772	17,500.00
09/14/2010	AIR CONDITIONING SYSTEM DATA/VOICE ROOM JAIL	461	396906	38839	20,260.00
10/12/2010	POLYCOM HIGH DEF HDX 8000 VIDEO CONFERENCING EQUIPMENT	453	397738	38735	19,275.00
10/12/2010	POLYCOM HIGH DEF HDX 8000 VIDEO CONFERENCING EQUIPMENT	453	397738	38838	19,275.00
10/12/2010	BOILER REPLACEMENT @ WESTERN HERITAGE CENTER	461	397900	11905	29,397.25
10/26/2010	GALION 10' 5/6 YARD DUMP BODY PACKAGE FOR 2011 FREIGHTLINER	470	398021	38757	10,137.00
10/26/2010	DETENTION FACILITY SMOKE DAMPER PROJECT	460	398643	11901	38,618.00
11/01/2010	2010 CHEVROLET IMPALA - USED	465	398839	38751	14,985.00
11/16/2010	DUPLO EX-2000 TAX STATEMENT FOLDER & SEALER	451	399006	38718	7,290.00
11/23/2010	THERMAL IMAGERS PATROL-BZPP GRANT	463	399450	38589	194,622.24
11/30/2010	2010 HONDA RHINO 4 WHEELER W/TRAILER	470	399493	38771	14,286.00
12/21/2010	MS 6000 Z SCAN 46-11 MICROFORM SCANNER & PRINTER	451	400351	38810	14,129.00
12/21/2010	CLEAN BURN 175,000 BTU WASTE OIL HEATER-JUNK	461	400369	11988	9,234.11
12/28/2010	PROOFER HEATED CABINETS W/CLEAR DOORS/FRONT KITCHEN	462	400592	38840	6,524.62
03/01/2011	SECURITY VIDEO MEMORY UPGRADE-DETENTION	453	402055	11976	29,809.50
03/22/2011	2011 RICOH MP 6001 COPIER	451	401968	38852	8,996.00
03/22/2011	ARBITRATOR CAMERAS IN CARS	463	402202	10017	147,000.00
03/22/2011	2011 FORD SUPERDUTY F-250 WHITE REG CAB PW	465	402871	38753	25,748.00
03/22/2011	2011 FORD F-550 EXTENDED CAB 4x4 WHITE	465	402869	38754	21,825.00
03/22/2011	2011 FORD F-550 EXTENDED CAB 4x4 WHITE	465	402869	38755	21,825.00
03/22/2011	2011 FORD F-350 CREW CAB WHITE (CLAY)	465	402868	38756	31,756.00
03/22/2011	2011 FORD F-350 EXTENDED CAB 4x4	465	402870	38863	28,061.00
03/29/2011	2011 FORD F-150 XLT PICKUP (TIM M)	465	403087	38752	27,055.00
05/03/2011	BRIEFING ROOM GATE-SHERIFF	420	402529	38815	19,917.00
05/24/2011	2012 VOLVO VNL 64T-300 5th WHEEL TRACTOR/TRUCK & RADIO	470	SEE NOTES	38774	115,527.75
05/31/2011	2011 RICOH MP 5001 SP COPIER 7th FLOOR	451	403813	38814	5,860.00
06/28/2011	BOX & CRANE FOR FORD F550 TRUCK	470	405580	38754	11,636.50
06/28/2011	BOX & CRANE FOR NEW SERVICE TRUCK	470	405580	38755	11,636.50
08/09/2011	4 -HENKE 41R121S 12' REVERSE SNOW PLOW	470	415349	39066	28,760.00
09/06/2011	COOLING TOWER @ DETENTION FACILITY	461	416369	12033	15,837.00
10/18/2011	JOHN DEERE 6430 CAB TRACTOR	470	417566	39069	77,752.00
11/22/2011	2012 CHEVROLET 3500 SERIES EXTENDED CAB- WEED	465	VARIOUS	39076	32,029.00
01/03/2012	2005 CATERPILLAR 627G TRACTOR SCRAPER	470	418783	39072	297,821.00
01/04/2012	2012 SHERIFF PATROL JET BOAT	465	VARIOUS	39052	51,350.00

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

Assets: 1,066 of 1,140 Included  
 Include: Active assets ONLY  
 Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
01/17/2012	DIGITAL MAILING SYSTEM-CENTRAL SERVICES	459	420016	12035	10,798.00
02/21/2012	2012 FREIGHTLINER W/CUMMIN ENGINE	470	420786	39075	110,135.00
03/09/2012	2012 FORD F-150 PICKUP	465	418748	39080	27,075.00
03/20/2012	2012 CHEVROLET SILVERADO HD2500	465	420214	39073	25,958.00
05/01/2012	KITCHEN/CLASS A/C PROJECT	461	422527	12034	23,439.00
05/13/2012	2013 FORD PATROL VEHICLE	465	419536	39054	28,546.00
05/14/2012	2013 FORD PATROL VEHICLE	465	419536	39055	28,546.00
06/30/2012	2011 WILLIAMSON 16-4250 DUMP BOX	470	425026	12799	22,443.00
06/30/2012	2012 30' DELTA 14,000GVW TRAILER	470	424601	12800	6,824.00
06/30/2012	PSIC-3 GRANT SW RING ETHERNET SUB-SYSTEM	452	VARIOUS	12057	433,091.00
06/30/2012	FREIDRICH MINI-SPLIT AC UNIT	461	VARIOUS	12046	7,174.00
06/30/2012	FREIDRICH MINI-SPLIT AC UNIT	461	VARIOUS	12047	7,174.00
06/30/2012	FREIDRICH MINI-SPLIT AC UNIT	461	VARIOUS	12048	7,174.00
06/30/2012	FREIDRICH MINI-SPLIT AC UNIT	461	VARIOUS	12049	7,174.00
06/30/2012	FREIDRICH MINI-SPLIT AC UNIT	461	VARIOUS	12051	7,174.00
06/30/2012	FREIDRICH MINI-SPLIT AC UNIT	461	VARIOUS	12053	7,174.00
06/30/2012	CLERK & RECORDER I.T. UPDATE	459	VARIOUS	12801	63,335.80
08/07/2012	EAGLE RECORDER SOFTWARE	459	435584	12017	102,847.30
08/21/2012	WASHER	461	435852	39165	5,660.00
08/21/2012	DRYER	461	435852	39164	5,660.00
09/28/2012	DIGITAL RECORDER-JP	453	436980	12132	19,436.00
09/28/2012	ARBITRATOR CAMERA/SYSTEM UPGRADE	463	436924	39166	11,700.00
10/10/2012	HOBART MIXER	461	437436	39168	8,500.00
01/08/2013	JUSTICE WEB--E-DISCOVERY	459	440109	12140	41,535.00
01/25/2013	CCTV SECURITY SYSTEM-ATTORNEY	453	VARIOUS	38861	6,010.14
01/29/2013	CANON IMAGERUNNER ADVANCE 6275 W/STAPLER	451	440298	39142	10,769.97
02/21/2013	2013 CHEVY IMPALA	465	441001	12159	20,899.00
02/22/2013	2013 FORD	465	441227	12136	25,894.24
02/28/2013	SM40 HAMMER CONCRETE POST POUNDER	475	441357	39138	6,750.00
03/21/2013	LX 4000 SW W/SEAT SENSOR/PLE/CHAIR	463	442020	39167	5,542.00
04/10/2013	1000 GALLON PROPANE TANK	420	442488	12149	11,050.00
05/13/2013	CCTV SECURITY SYSTEM-DETENTION CENTER	453	441129	12182	32,360.36
06/04/2013	2013 CASE 590SN LOADER BACKHOE W/HAMMER	470	440503	39693	88,823.00
06/17/2013	2013 WIRTGEN MODEL WR2000 SOIL ROLL	470	439187	39691	392,170.00
06/25/2013	PORTABLE RADIOS SER/320CPK0449 & 320C	455	444327	39697	5,191.80
06/25/2013	PORTABLE RADIOS SER/320CPK0449 & 320C	455	444327	39696	5,191.80
06/25/2013	2013 BOMAG BW24RN PNEUMATIC ROLL	470	441342	39692	86,779.70
06/25/2013	2013 BOMAG BW24RN PNEUMATIC ROLL	470	441342	39694	37,191.30
06/30/2013	TIMCLOCK/TIMEFORCE	451	VARIOUS	12144	79,278.78
08/20/2013	GPS/MOBILE TRACKER	420	455427	12791	5,464.00
08/27/2013	2013 BOBCAT S650SSL LOADER	470	455989	39981	57,807.00
09/27/2013	MODEL DS850 DIGITAL SCANNER	458	456886	40030	95,575.00
09/27/2013	MODEL DS850 DIGITAL SCANNER	458	456886	40029	95,575.00
09/27/2013	MODEL DS850 DIGITAL SCANNER	458	456886	40028	95,575.00
11/26/2013	2010 DODGE CARAVAN	465	458488	12790	14,000.00
01/28/2014	6' PUMP W/TRAILER	470	460053	12787	29,649.00
01/28/2014	STAINLESS STEEL DUMP BODY	470	459966	12788	37,618.00
02/11/2014	RICOH MP C3003 COLOR COPIER	451	459897	44374	7,299.00
02/11/2014	2014 FORD INTERCEPTOR	465	460285	12514	29,318.27
02/18/2014	2014 FORD F250 DIESEL	465	460519	12783	34,090.00
02/18/2014	2014 FORD F250 DIESEL	465	460519	12784	34,090.00
03/11/2014	2014 FORD F150 4 DOOR	465	460984	12782	29,888.00
04/22/2014	ECOMMERCE PACKAGE FOR TYLER TECHNOLOGIES	459	462188	12381	6,750.00
04/29/2014	2014 FORD F150 TRUCK	465	462361	12488	24,999.00
06/10/2014	NEW WORLD BILLING SOFTWARE	459	463587	12779	46,049.00
06/10/2014	ELEVATOR UPGRADE	420	463409	12780	13,000.00
06/30/2014	INSTALL REPEATERS	452	464397	12777	27,188.00
06/30/2014	2015 VOLVO DUMP TRUCK	470	SEE NOTES	12263	122,475.00
08/05/2014	UNIMAC 75 POUND DRYER	461	475380	12242	6,720.00
08/05/2014	2014 F150 SUPERCAB 4x4	465	475384	12515	27,465.75
08/12/2014	2015 VOLVO 5th WHEEL, PUMP, DUMP BOX	470	SEE NOTES	40640	142,352.00
09/16/2014	ASPHALT ROLLER 2014 WEILER CAT C110	470	476572	40939	215,000.00
09/26/2014	28" FLOOR SCRUBBER	461	476820	12771	9,733.16
10/07/2014	RAZORSAFE E-DISCOVERY SYSTEM	458	476272	12247	13,896.35
10/14/2014	ELEVATOR UPGRADE	420	477269	12245	13,000.00
10/14/2014	NEW WORLD SOFTWARE	459	477184	12254	98,767.00
10/21/2014	2015 FREIGHTLINER TRUCK & CAR CARRIER	470	477535	40644	104,400.00
10/28/2014	GOOSENECK TRAILER	470	477764	12770	6,735.00
11/18/2014	FIBER OPTIC	458	478491	12241	5,886.13
11/25/2014	GREENHOUSE BASE, ANCHORS	420	477869	12243	6,809.79
12/30/2014	SECURITY CAMERA SYSTEM-COURTHOUSE	453	479547	12251	57,998.13
01/06/2015	2014 FORD F150 4x4 SUPERCREW	465	479705	12516	27,512.00
01/09/2015	MP 40 SCANNER	451	479636	12769	6,795.00

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

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Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
02/13/2015	2015 FORD UTILITY INTERCEPTOR SUV	465	477929	12519	29,291.16
02/13/2015	2015 FORD UTILITY INTERCEPTOR SUV	465	477929	12520	29,291.16
02/17/2015	SECURITY CAMERA WEST 1	453	480718	12250	17,499.00
02/24/2015	2015 HENKE MFG 9ft FRONT MOUNT	470	479381	12766	5,725.00
02/24/2015	2015 HD3500 1 TON CHEVY W/FLATBED	465	478848	12767	41,800.00
03/03/2015	5 DUMP BOXES	470	477344	12253	66,560.00
03/17/2015	2015 FORD EXPLORER SUV	465	478018	12764	27,307.00
04/07/2015	CAMERA & INTERCOM SYSTEM	453	479434	12663	8,547.56
04/07/2015	ELEVATOR REPAIR	420	481906	12244	8,882.59
05/19/2015	VMWARE VSPHERE	458	482952	12249	17,167.30
05/26/2015	ELEVATOR REPAIR-COURTHOUSE	420	483562	12248	16,000.00
06/16/2015	2015 DODGE RAM 1500 SSV CREW CAB	465	484018	12765	26,985.00
08/25/2015	2016 FREIGHTLINER 114SD TRUCK	470	491197	40636	90,928.00
08/25/2015	2016 FREIGHTLINER 114SD TRUCK	470	491197	40637	90,928.00
08/25/2015	2016 FREIGHTLINER 114SD TRUCK	470	491197	40638	90,928.00
10/20/2015	2016 10' LOAD DUMP TRAILER	470	492798	12650	4,500.00
11/03/2015	REPLACEMENT TASERS	463	493251	12759	5,399.70
11/03/2015	CABLING FOR 2nd & 4th FLOORS	458	493178	12760	17,157.40
11/03/2015	WORKSTATIONS ROOM 207	425	493138	12582	10,270.18
11/17/2015	BROCADE 340 24PT SWITCH 16ACT 16 RACK PORT	458	493539	12758	6,473.16
12/08/2015	TELEPHONE SWITCH DETENTION CENTER	458	494161	12756	17,533.44
12/08/2015	SNOW PLOW & MATERIAL SPREADER	470	494147	40641	52,368.00
12/08/2015	SNOW PLOW & MATERIAL SPREADER	470	494147	40642	52,368.00
12/08/2015	SNOW PLOW & MATERIAL SPREADER	470	494147	40643	52,368.00
12/08/2015	2016 JOHN DEERE XUV 8251 GATOR	470	494052	12757	18,000.00
01/12/2016	HOBART DISHWASHER MODEL CLPS86E+	461	493193	12754	49,715.31
02/05/2016	2016 CHEVROLET HD3500	465	495541	12612	38,186.00
03/01/2016	2015 CHEVROLET EQUINOX	465	496359	12480	20,425.00
03/01/2016	6' x 12' ENCLOSED CARGO TRAILER	420	496337	12750	3,400.00
03/08/2016	2015 LEXMARK COPIER	451	496478	40405	6,418.00
03/15/2016	2016 FORD INTERCEPTOR	465	496669	12527	29,404.20
03/15/2016	2016 FORD INTERCEPTOR	465	496669	12528	29,404.20
03/15/2016	2016 FORD INTERCEPTOR	465	496669	12529	29,404.20
03/15/2016	2016 FORD INTERCEPTOR	465	496669	12530	29,404.20
03/15/2016	2016 FORD INTERCEPTOR	465	496669	12531	29,404.20
03/15/2016	2016 FORD INTERCEPTOR	465	496669	12532	29,404.20
04/26/2016	AGENDAQUICK SOFTWARE	459	497833	12383	20,200.00
05/31/2016	KYOCERA TASKALFA 3551 CI COLOR COPIER	451	498638	36552	5,638.00
06/21/2016	MOTOROLA REPEATER & ANTENNA	452	499431	12314	14,809.75
06/28/2016	DESKS	425	499506	12313	3,366.48
06/28/2016	AIR QUALITY MECHANICAL SWEEPER	470	499568	12310	32,715.09
06/30/2016	ALUMINUM 8,000 GALLON 1 COMPARTMENT	470	496410	12372	66,436.00
06/30/2016	2016 CROSS COUNTRY MANUFACTURING 420	470	497997	12312	39,825.00
06/30/2016	DESK UNIT	425	500228	12311	7,437.90
06/30/2016	CISCO PERIPHERAL COMPUTER EQUIPMENT	458	500331	12649	4,755.64
08/02/2016	SINGLE BAND RADIO	452	505389	41036	5,289.00
08/02/2016	SINGLE BAND RADIO	452	505389	41037	5,289.00
08/09/2016	DUAL BAND RADIO	452	505540	41043	7,914.00
08/09/2016	DUAL BAND RADIO	452	505540	41044	6,008.00
09/23/2016	2014 CHEVY TRAVERSE	465	506952	12301	24,329.00
11/15/2016	2017 VOLVO 5th WHEELER TRUCK	470	508164	12302	113,635.00
11/29/2016	SQL LICENSE UPGRADES	459	508485	12303	43,574.00
11/29/2016	PUBWORKS SOFTWARE--ROAD & BRIDGE	459	508099	12304	30,250.00
12/20/2016	AVAYA COMMUNICATIONS MGR SOFTWARE	459	509132	12305	15,271.00
12/20/2016	CISCO SERVERS-COURTHOUSE	458	509132	12306	19,829.00
01/17/2017	VULCAN DOUBLE CONVECTION OVEN	461	510008	12308	7,277.00
01/31/2017	2017 JOHN DEERE DIAMOND 5100M TRACTOR	470	510327	12309	86,705.00
01/31/2017	2016 FORD 150 PASSENGER VAN	465	510318	41071	27,977.00
02/17/2017	2017 FORD F-350 SUPER CAB DRW	465	510652	12652	36,623.00
02/28/2017	KYOCERA TASKALPHA 7002i COPIER-7th FLOOR	451	510975	40524	6,789.00
03/14/2017	2017 FORD F250 4x4 CREW CAB	465	510920	12654	30,919.00
03/28/2017	2017 FORD F150-PATROL	465	511715	12655	29,157.00
04/07/2017	LIGHTBARS FOR PATROL	463	511814	12656	11,144.00
04/11/2017	ROTARY 4-POST LIFT	475	512000	12657	13,589.00
04/18/2017	ACCESSORIES FOR NEW TRUCK FOR DES	465	VARIOUS	12651	7,924.00
04/18/2017	2017 FORD INTERCEPTOR	465	512324	12556	28,801.00
04/18/2017	2017 FORD INTERCEPTOR	465	512324	12557	28,801.00
04/18/2017	2017 FORD INTERCEPTOR	465	512324	12558	28,801.00
04/18/2017	2017 FORD INTERCEPTOR	465	512324	12559	28,801.00
04/25/2017	AIR COMPRESSOR 20hp DEPLEX	475	512420	12667	10,688.00
04/25/2017	VIDEO CONFERENCING SYSTEM	453	512512	12668	5,469.00
05/09/2017	2017 FORD EXP	465	512793	12669	25,706.00
05/16/2017	CAPEX BROCADE FIBER SWITCH	458	512942	12671	7,185.00

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

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Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
05/30/2017	KYOCERA 5002 PRINTER	457	513315	12672	5,261.00
05/30/2017	ACCESSORIES FOR DES TRUCK	465	513301	12651	5,292.00
05/30/2017	ELEVATOR ROPES FOR 3 COURTHOUSE ELEVATORS	420	513319	12665	23,308.00
06/13/2017	STILT FOR CRANE ON BRIDGE TRUCK	470	513130	12664	10,647.00
06/30/2017	LIBERTY COURT RECORDING SYSTEM	453	513813	12705	8,480.00
06/30/2017	VIDEO TELECONFERENCE SYSTEM	453	514798	12662	9,554.00
06/30/2017	CROSS COUNTRY BELLY DUMP TRAILER	470	514291	12256	28,500.00
06/30/2017	CROSS COUNTRY BELLY DUMP TRAILER	470	514291	12257	39,000.00
06/30/2017	BOMAG BMP851 COMPACTION ROLLER	470	514437	12259	33,315.00
06/30/2017	MICROFILM READER & CAMERA	451	514566	12661	9,650.00
06/30/2017	HOTSY PRESSURE WASHER (75% Road/25% Bridge)	475	514929	12659	7,036.00
06/30/2017	2017 BOBCAT A770 SKIDSTEER W/BUCKET	470	514918	12258	54,098.00
08/22/2017	CISCO FIREWALL FOR COURTHOUSE	458	517894	12643	17,544.00
08/22/2017	2017 HAMM H161 COMPACTOR	470	517918	12260	155,765.00
08/29/2017	PITNEY BOWES SEND PRO P2000 MAILING SYSTEM	451	518049	40721	12,212.31
08/29/2017	PITNEY BOWES RELAY 2000 INSERTER/FOLDER	451	518049	40720	7,562.80
10/03/2017	WALKER MH38 MOWER TRACTOR	470	519044	12642	14,700.00
10/17/2017	SEMI ALUM 3 AXLE WATER TANK	470	519468	12373	71,065.00
12/08/2017	2017 CHEVY EQUINOX 4DR UTILITY	465	520602	12641	20,500.00
12/08/2017	STORAGE SERVER	458	520466	12639	20,098.00
12/08/2017	2018 FORD F-150 4x4 SUPERCREW	465	520567	12638	20,441.00
12/26/2017	KYOCERA TASKFALA 5052CI COPIER	457	521205	40994	5,500.00
04/10/2018	2018 JEEP CHEROKEE	465	523658	12637	25,179.00
04/24/2018	BOBCAT MOWER XRZ PRO FX730 W/61 SD	470	524001	12636	5,999.00
05/29/2018	TRAILMAX T-16-UT TRAILER	470	524714	12653	11,323.00
06/05/2018	2018 CHEVY SILVERADO 1500 4WD W/ HITCH	465	525029	12630	26,653.00
06/11/2018	2018 PIONEER GT440 MOBILE IMPACTOR (ROAD PORTION)	470	526582	12627A	479,850.00
06/11/2018	2018 PIONEER GT440 MOBILE IMPACTOR (BRIDGE PORTION)	470	526582	12627B	159,950.00
06/18/2018	KYOCERA 5052ci PRINTER/COPIER	457	526350	40851	5,932.00
06/30/2018	2018 FORD INTERCEPTOR	465	526581	12567	30,536.00
06/30/2018	2018 FORD INTERCEPTOR	465	526581	12568	30,536.00
06/30/2018	2018 FORD INTERCEPTOR	465	526581	12569	30,536.00
06/30/2018	2018 FORD INTERCEPTOR	465	526581	12570	30,536.00
06/30/2018	2018 FORD INTERCEPTOR	465	526581	12571	30,536.00
06/30/2018	2018 FORD INTERCEPTOR	465	526581	12572	30,536.00
06/30/2018	2013 FORD EXPLORER	465	525317	12624	16,500.00
06/30/2018	2016 VOLVO ECR880 EXCAVATOR	470	496084	12625	87,859.20
06/30/2018	WS 18 WHEEL SAW W6TH WHEEL	470	499940	12626	13,377.00
09/21/2018	VISION NET EAGLE EYE VTC UNIT	453	528886	12742	12,102.60
10/30/2018	2015 CHEVY TAHOE	465	529963	12805	40,108.90
11/05/2018	EVIDENCE ON Q UPGRADE	459	530040	12744	22,646.00
11/27/2018	MASBRA HYDRAULIC 36x60 STACKING CONVEYOR	470	530529	12745	50,893.00
01/08/2019	SNOWPLOW	470	531744	12628	5,474.18
02/15/2019	2019 872G MOTOR GRADER W/WTY	470	532586	12603	317,613.05
02/15/2019	2019 872G MOTOR GRADER W/WTY	470	532586	12604	317,613.05
02/15/2019	2019 872G MOTOR GRADER W/WTY	470	532586	12605	317,613.05
02/15/2019	2019 872G MOTOR GRADER W/WTY	470	532586	12606	317,613.05
02/15/2019	2019 872G MOTOR GRADER W/WTY	470	532586	12607	317,613.05
02/15/2019	2019 872G MOTOR GRADER W/WTY	470	532586	12608	317,613.05
02/15/2019	2019 872G MOTOR GRADER W/ENGINE HEATER & WTY	470	532586	12609	323,213.05
02/15/2019	2019 872G MOTOR GRADER W/SCAIFER-RIPPER & WTY	470	532586	12610	332,713.05
02/15/2019	2019 872G MOTOR GRADER W/SCAIFER-RIPPER & WTY	470	532586	12611	327,113.05
05/07/2019	2019 CHEVY SILVERADO	465	535012	12812	32,015.00
05/07/2019	RADIO PURCHASE	452	VARIOUS	12822	19,287.00
05/14/2019	CUSTER REPEATER	452	535069	12821	15,980.00
05/28/2019	2019 FORD INTERCEPTOR	465	535493	12806	30,533.00
05/28/2019	2019 FORD INTERCEPTOR	465	535493	12807	30,533.00
05/28/2019	2019 FORD INTERCEPTOR	465	535493	12808	30,533.00
05/28/2019	2019 FORD INTERCEPTOR	465	535493	12809	30,533.00
05/28/2019	2019 FORD INTERCEPTOR	465	535493	12810	30,533.00
05/28/2019	2019 FORD INTERCEPTOR	465	535493	12811	30,533.00
05/28/2019	COURTHOUSE ACCESS CONTROLLER REPLACEMENT	460	535503	12824	37,335.16
06/04/2019	FREIGHTLINER 5TH WHEEL TRUCK	470	535778	12826	121,482.50
06/04/2019	FREIGHTLINER 5TH WHEEL TRUCK	470	535778	12827	121,482.50
06/04/2019	MULTI-BAND REPEATERS - HS GRANT	458	VARIOUS	12823	97,688.56
06/18/2019	MOBILE RADIO	452	536371	12825	6,645.19
06/18/2019	MOBILE RADIO	452	536371	12835	6,645.19
06/18/2019	MOBILE RADIO	452	536371	12836	6,645.19
06/30/2019	2019 CROSS COUNTRY MFG 420 BCL	470	537138	12828	49,700.00
06/30/2019	2019 CROSS COUNTRY MFG 420 BCL	470	537138	12829	49,700.00
06/30/2019	ADJUSTMENT TO MATCH EXCEL	470			7,392.00
09/03/2019	YCC 5TH FLOOR FLOORING	422	539267	12842	8,897.28
09/16/2019	KYOCERA 8002I	457	539875	41275	8,278.00

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

Assets: 1,066 of 1,140 Included  
 Include: Active assets ONLY  
 Method: Book - Std Conventions Applied

Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
09/18/2019	TOSHIBA E5019A MFP PRINTER/COPIER	457	539822	41284	5,000.00
09/27/2019	2019 JOHN DEER 6105E MOWER	470	540008	12843	88,860.00
10/01/2019	UFED 4PC PRO SERIES CLX	459	540207	12853	19,000.02
10/29/2019	2019 CRAIG 630 SERIES V PLOW	470	540834	12851	9,183.56
10/29/2019	2019 CRAIG 630 SERIES V PLOW	470	540834	12850	9,183.56
10/29/2019	2019 CRAIG 630 SERIES V PLOW	470	540834	12849	9,183.56
10/29/2019	2019 CRAIG 630 SERIES V PLOW	470	540834	12848	9,183.56
10/29/2019	2019 CRAIG 630 SERIES V PLOW	470	540834	12847	9,183.56
10/29/2019	2019 CRAIG 630 SERIES V PLOW	470	540834	12846	9,183.56
10/29/2019	2019 CRAIG 630 SERIES V PLOW	470	540834	12845	9,183.56
10/29/2019	2019 CRAIG 630 SERIES V PLOW	470	540834	12844	9,183.56
10/29/2019	JCB 9800 TRUCK BALANCER	470	540761	12852	9,092.65
11/05/2019	2019 RAM 2500 CREW CAB	465	541097	12854	38,799.00
11/19/2019	2019 BOMAG ROLLER	470	541442	12855	132,384.00
11/19/2019	2008 CHEVY 3500HD PICKUP	465	541579	12857	24,999.00
11/19/2019	DATA SWITCHES - YCDF	452	541578	12858	5,400.08
11/19/2019	DATA SWITCHED R&B & YCDF	452	541578	12859	8,100.12
12/03/2019	QUATTRO 44" SCANNER	451	541905	44242	6,195.00
12/12/2019	2010 CHEVY SILVERADO 4X4 2500	465	542139	12860	21,900.00
12/19/2019	2020 BC1000XL CHIPPER	470	543249	12862	35,500.00
01/31/2020	DELL PRECISION 7920 XCTO	455	543084	41638	6,275.00
02/14/2020	2020 HAMM ROLLER	470	544161	12865	165,624.00
02/14/2020	SNOW PLOW-2010 CHEVY	470	543440	12863	8,148.00
02/14/2020	SNOW PLOW- 2008 CHEVY	470	543440	12864	8,148.00
03/24/2020	2020 CHEVY SILVERADO	465	544866	12866	29,479.00
03/24/2020	2020 CHEVY EQUINOX	465	544866	12867	23,259.00
03/24/2020	REPEATER INSTALLATION	452	544871	12868	27,376.00
03/24/2020	RADIO EQUIPMENT	452	544871	12869	10,295.03
03/24/2020	RADIO EQUIPMENT	452	544871	12870	10,000.00
04/07/2020	2019 FORD F750 (ALTEC) FORESTRY AERIAL	465	544636	12871	140,942.00
04/09/2020	2020 DODGE RAM	465	545417	12872	28,250.00
04/16/2020	GAS WELDER	475	545724	12833	5,600.00
04/28/2020	KYOCERA TASKALFA 6003I	457	545763	41374	5,465.00
05/04/2020	FORD PATROL VEHICLE	465	545823	12816	34,270.00
05/04/2020	FORD PATROL VEHICLE	465	545823	12817	34,270.00
05/04/2020	FORD PATROL VEHICLE	465	545823	12818	34,270.00
05/04/2020	FORD PATROL VEHICLE	465	545823	12819	34,270.00
05/04/2020	FORD PATROL VEHICLE	465	545823	12820	34,270.00
05/04/2020	FORD PATROL VEHICLE	465	545823	12821	34,270.00
05/04/2020	2020 FORD PATROL VEHICLE	465	545823	12822	34,270.00
05/04/2020	2020 FORD PATROL VEHICLE	465	545823	12823	34,270.00
05/12/2020	VOLVO TRACKHOE	470	546055	12834	225,642.00
06/16/2020	COURTHOUSE COOLING TOWER	420	546805	12873	99,536.86
06/30/2020	SHS GRANT: BALANCE REMAINING	463	VARIOUS	12879	57,817.43
06/30/2020	APS SMART UPS SRT 8000 VA RM 208V	458	546113	12881	5,450.00
06/30/2020	FACILITIES MANAGEMENT PROGRAM	459	547714	12882	7,740.00
06/30/2020	MOBILE COMMAND UNIT	463	547129	12883	10,434.00
06/30/2020	MOBILE COMMAND UNIT	463	547129	12884	428,135.00
08/18/2020	2020 TRAILKING TKT50LP TILT TRAILER	470	549208	12886	34,000.00
08/31/2020	20' EAGER BEAVER 60 GSL PT55 TRAILER	470	549330	12887	128,272.00
09/01/2020	2020 CHEVY EQUINOX	465	549578	12888	23,575.00
09/01/2020	2020 CHEVY EQUINOX	465	549578	12889	23,575.00
09/08/2020	HENDERSON MARK E 15' DUMP BOX	470	549675	12890	26,629.00
10/06/2020	HENDERSON MARK E 15' DUMP BOX	470	550233	12891	26,629.00
10/06/2020	HENDERSON MARK E 15' DUMP BOX	470	550233	12892	26,629.00
11/10/2020	CARGO TRAILER (CTCL Grant)	470	551299	12893	18,860.00
11/10/2020	2020 FORD F550 SERVICE TRUCK	465	551309	12894	133,126.64
11/24/2020	DELL LATITUDE 5420 RUGGED	455	551571	41810-811	5,692.00
12/15/2020	2020 DODGE 5500	465	552029	12895	63,400.00
12/18/2020	TOSHIBA TECRA A450-E LAPTOP (CTCL Grant)	455	552398	41907	7,283.00
12/29/2020	2021 DODGE RAM 1500	465	552523	12896	46,500.00
12/29/2020	2021 DODGE RAM 1500	465	552523	12897	46,500.00
01/26/2021	2021 CHEV. SILVERADO 1500	465	553094	12899	32,216.00
01/26/2021	JOHN DEERE XUV835M HVAC CUV	465	552953	12300	22,395.00
02/02/2021	2021 Ford Intcpter AWD	465	553324	12901	34,270.00
02/02/2021	2021 Ford Intcpter AWD	465	553324	12902	34,270.00
02/02/2021	2021 Ford Intcpter AWD	465	553324	12903	34,270.00
02/02/2021	2021 Ford Intcpter AWD	465	553324	12904	34,270.00
02/02/2021	2021 Ford Intcpter AWD	465	553324	12905	34,270.00
02/02/2021	2021 Ford Intcpter AWD	465	553324	12906	34,270.00
02/09/2021	ST IMAGING VIEW SCAN MICROFILM	451	553463	41896	8,165.00
02/09/2021	IN-CAR CAMERA SYSTEMS	453	553564	12907	5,944.50
02/09/2021	IN-CAR CAMERA SYSTEMS	453	553564	12908	5,944.50

FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

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 Include: Active assets ONLY  
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Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
02/09/2021	IN-CAR CAMERA SYSTEMS	453	553564	12909	5,944.50
02/09/2021	IN-CAR CAMERA SYSTEMS	453	553564	12910	5,944.51
02/09/2021	IN-CAR CAMERA SYSTEMS	453	553564	12911	5,944.51
02/09/2021	IN-CAR CAMERA SYSTEMS	453	553564	12912	5,944.51
02/23/2021	Used shipping container	420	553669	12913	5,250.00
02/23/2021	OMATION LETTER OPENER	451	553733	41906	13,618.00
03/16/2021	DATA NETWORK IMPROVEMENT (CTCL Grant)	458	554120	12926	19,987.40
03/16/2021	2021 JOHN DEERE 744L 4WD LOADER	470	554319	12927	338,021.82
03/16/2021	2021 BROCE RCT-350 BROOM	470	554316	12928	59,943.00
03/16/2021	2021 BROCE RCT-350 BROOM	470	554316	12929	61,027.00
04/13/2021	PV200 FUEL ISLAND PUMPS & CARD READER	460	554981	12931	51,983.54
04/13/2021	DELL EMC ME4024 STORAGE ARRAY & ENCLOSURE	458	554982	12940	41,570.00
04/27/2021	MOTOROLA APX8500 MP MOBILE RADIO (Helicopter)	452	555374	12932	6,366.43
05/25/2021	WATER HEATER	461	556253	12941	13,125.00
06/22/2021	GREENO RADIO TOWER EXTENSION	452	556912	12945	20,634.50
06/22/2021	2021 CHEVY SILVERADO 1500 4WD STD CAB	465	556834	12942	25,598.00
08/17/2021	YCM STORAGE BLDG A/C UPGRADE	461	559339	12956	27,300.00
09/14/2021	STATIONARY ELECTRIC KETTLE 40GAL	462	560025	44217	12,375.10
09/21/2021	YCM A/C LOWER LEVEL EXHIBIT SPACE	461	560025	12957	15,880.00
10/12/2021	KART KLEEN ENTRANCE UNIT	463	560601	44366	31,450.00
10/12/2021	KART KLEEN DISINFECTION LOCKER	463	560601	44367	7,500.00
10/12/2021	KART KLEEN PPE 36" UNIT	463	560601	44368	7,000.00
11/23/2021	HELICOPTER SEARCHLIGHT	463	561724	12999	9,644.01
12/14/2021	MD75ii 90" STRAIGHT SNOWPLOW	470	562016	12961	5,819.71
01/18/2022	RELAY 2500 INSERTER SYSTEM	451	562850	44360/365	8,119.09
01/25/2022	2022 FORD INTERCEPTOR	465	563112	12962	44,066.40
01/25/2022	2022 FORD INTERCEPTOR	465	563112	12963	43,860.40
01/25/2022	2022 FORD INTERCEPTOR	465	563112	12964	43,860.40
01/25/2022	2022 FORD INTERCEPTOR	465	563112	12965	42,681.42
01/25/2022	2022 FORD INTERCEPTOR	465	563112	12966	43,860.40
02/01/2022	CLEVELAND GEMINI CONVECTION STEAMER	461	563324	12978	18,535.04
02/01/2022	YSC COVID REMOTE LEARNING WIFI	458	563181	12973	12,101.33
02/15/2022	HENKE ROAD WARRIOR SNOW PLOW 12"x42"	470	563760	12969	22,002.33
02/15/2022	HENKE ROAD WARRIOR SNOW PLOW 12"x42"	470	563760	12970	22,002.33
02/15/2022	HENKE ROAD WARRIOR SNOW PLOW 12"x42"	470	563760	12971	22,002.34
02/15/2022	2022 DODGE RAM 2500	465	563761	12972	46,206.25
03/08/2022	2022 DODGE RAM 2500 4WD	465	564364	12974	43,196.51
03/08/2022	2022 DODGE RAM 2500 4WD	465	564364	12975	43,196.49
03/08/2022	JOHN DEERE X739 TRACTOR W/MOWER DECK & ROTARY BROOM	470	564034	12979	17,770.00
04/12/2022	2022 DODGE RAM 2500 4X4	465	565299	12984	46,206.25
04/19/2022	ECAMSECURE MOBILE SURVEILLANCE UNIT PRO	463	565350	44432	34,000.00
04/19/2022	ECAMSECURE MOBILE SURVEILLANCE UNIT PRO	463	565350	44433	34,000.00
04/26/2022	PRO-LINK EDGE DIAGNOSTIC SCAN TOOL	475	565512	12981	9,200.00
05/10/2022	MAVERIX GPS/AUTOSTEER W/CONTROLLER	420	565941	12989	10,445.00
05/24/2022	2022 CHEVY EQUINOX LS AWD	465	566321	12987	26,360.34
05/24/2022	YCSO ROOFTOP A/C UNIT	461	566342	12988	40,220.00
05/24/2022	HENDERSON FSH-DUAL AUGER SALT/SAND SPREADER	470	566341	12990	31,702.00
05/24/2022	HENDERSON FSH-DUAL AUGER SALT/SAND SPREADER	470	566341	12991	31,702.00
05/31/2022	2022 CHEVY EQUINOX LS AWD	465	566453	12985	25,395.00
05/31/2022	2022 CHEVY EQUINOX LS AWD	465	566453	12986	25,395.00
06/14/2022	SAFEFUME CYANOACRYLATE FUMING CHAMBER CA48T	463	563143	44446	6,732.00
06/14/2022	APS SMART UPS SRT X3000 10000VA 208V W/BATTERY PACK	458	566819	44466	20,385.66
06/21/2022	2022 VOLVO LOADER L90H	470	567052	12992	195,694.00
06/21/2022	TWO MOON PARK IRRIGATION PUMP	420	567053	12993	9,020.00
07/01/2022	CATERPILLAR 938G	470	169278	34926	111,507.00
08/02/2022	APX8000 ALL BAND PORTABLE RADIO	452	569361	44495	7,533.34
08/02/2022	APX8000 ALL BAND PORTABLE RADIO	452	569361	44496	7,533.34
08/02/2022	APX8000 ALL BAND PORTABLE RADIO	452	569361	44497	7,533.34
08/02/2022	APX8000 ALL BAND PORTABLE RADIO	452	569361	44498	7,533.34
08/02/2022	2022 FORD F150	465	CIP	13005	49,444.97
08/23/2022	2022 TOWMASTER TRAILER T-50	470	569934	13000	43,500.00
08/23/2022	2023 WESTERN STAR 5TH WHEEL TRUCK	470	569996	13002	138,449.00
08/23/2022	2023 WESTER STAR DUMP TRUCK	470	569996	13003	168,769.00
08/23/2022	2023 WESTERN STAR TRANSPORT TRUCK	470	569996	13004	154,234.00
08/30/2022	LENNOX A/C UNIT	461	570266	12998	5,385.00
08/30/2022	2023 CROSS COUNTRY BELLY DUMP TRAILER	470	570104	13001	73,000.00
09/13/2022	WATER HEATER - MILLER BUILDING	461	570470	13007	13,498.55
11/01/2022	2022 VOLVO L120H WHEEL BUCKET LOADER	470	571784	13011	301,326.00
11/01/2022	2022 VOLVO L120H WHEEL BUCKET LOADER	470	571784	13012	297,898.00
11/29/2022	2022 CHEVY SILVERADO 1500 4WD CREW CAB	465	572421	13010	46,770.00
12/06/2022	KYOCERA TASKALFA 4054ci	451	571341	44503	6,608.00
01/31/2023	APX8000 ALL BAND PORTABLE MODEL 2.5 HAND HELD	452	573971	44531	7,255.72
01/31/2023	APX8000 ALL BAND PORTABLE MODEL 2.5 HAND HELD	452	573971	44532	7,255.72



FIXED ASSETS LIST  
**Yellowstone County General Government - June 30, 2023**

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Sort #1: Asset A/C#

Date Acq	Description	CLASS	CLAIM #	ASSET TAG #	Cost
<b>Asset A/C#: 400 - Machinery &amp; Equipment</b>					
02/07/2023	AVIGILON NVR INTERIOR CAMERA SYSTEM	453	574202	13017	71,951.73
02/07/2023	AVIGILON NVR EXTERIOR CAMERA SYSTEM	453	574201	13018	32,316.00
02/24/2023	FULL COURT ENTERPRISE COLLECTION MODULE	459	574686	13016	10,000.00
03/21/2023	2023 CHEVY SILVERADO 1500 4WD CREW CAB	465	575277	13019	52,800.86
04/19/2023	DELL ISILON H600 STORAGE SYSTEMS	458	576059	44620	207,538.77
05/09/2023	2022 CAYO SIGN TRAILER	470	576533	13021	1,344.97
05/09/2023	2022 CAYO SIGN TRAILER	470	576533	13022	1,344.96
05/23/2023	2016 CHEVY EXPRESS PASSENGER VAN RWD 3500	465	576968	13023	30,000.00
06/06/2023	UNIMAC 105LB WASHER	461	577337	13024	33,685.00
06/06/2023	UNIMAC 75LB DRYER	461	577337	13025	9,715.00
06/06/2023	YCDF 5 TON WALL MINI SPLIT - COOLING UNIT DATA ROOM	461	577242	13044	29,930.00
06/06/2023	YSC BOILER STORAGE TANK	461	577325	13047	6,460.00
06/13/2023	SECURITY CAMERA	460	577399	13043	8,400.00
06/13/2023	YSC GYM FURNACE	461	577412	13048	5,150.00
06/30/2023	911 CENTER COMM CONSOLE SYSTEM	458	CIP	13027	304,918.96
06/30/2023	YCSO DUNN MOUNTAIN RADIO TOWER	452	CIP	13032	147,371.40
06/30/2023	2022 FORD INTERCEPTOR	465	CIP	13014	48,297.46
06/30/2023	COURTHOUSE NVR REPLACEMENT	453	578612	13026	68,201.23
06/30/2023	AVIGILON INTERIOR CAMERAS YCDF	453	578220	13045	52,671.50
06/30/2023	APX8000 ALL BAND PORTABLE MODEL 2.5 HAND HELD	452	578661	44764	7,531.27
06/30/2023	APX8000 ALL BAND PORTABLE MODEL 2.5 HAND HELD	452	578661	44765	7,531.27
06/30/2023	APX8500 ALL BAND PORTABLE MODEL RADIO	452	578438	44763	6,979.88
<b>Grand totals: 400 ( 613 assets )</b>					<b>25,197,344.55</b>
<b>Asset A/C#: 606 - Technology</b>					
06/30/2014	BATTERY BACKUP	606	VARIOUS	12778	14,388.00
06/30/2016	UNINTERRUPTIBLE POWER SUPPLY (UPS) SCHNEIDER ELECT	606	VARIOUS	12740	16,401.75
11/28/2017	CISCO EQUIPMENT	606	519680	12698	10,844.00
01/09/2018	BACKUP & REPLACEMENT VMW	606	521335	12696	34,871.00
01/23/2018	ESA & SECURE ENVELOPE	606	521753	12695	10,049.00
06/12/2018	SAS SINGLE EXPANDER	606	521700	12687	6,921.00
06/30/2018	CISCO 3650 X24 PORT POE REDUNDANT	606	525863	12685	35,753.00
10/16/2018	CISCO EQUIPMENT	606	527858	12838	70,189.91
11/20/2018	VEEAM ENTERPRISE PLUS - UPGRADE	606	530374	12839	33,376.60
08/11/2020	PURE STORAGE FLASH ARRAY	606	548984	12933	55,681.15
12/15/2020	PURE STORAGE FLASHBACK ARRAY EXPANSION	606	552035	12934	48,969.54
02/02/2021	18 WiFi Access points & 5 year license YCCH	606	553262	12935	9,989.10
04/13/2021	CATALYST 3650 SWITCH	606	554977	12936	32,585.45
05/11/2021	DELL ME424 EXPANSION ENCLOSURE	606	555717	12937	19,750.00
05/25/2021	UPS Batteries - Courthouse Basement	606	556129	12938	8,435.84
05/25/2021	CISCO C3650 Switch	606	556183	12939	6,899.04
08/18/2021	DELL EMC ME4012 STORAGE ARRAY - METRA PARK DATA ROOM	606	559413	41993	11,445.71
08/25/2021	DELL POWER EDGE R640 SERVER	606	559608	41991	15,148.36
08/25/2021	DELL POWER EDGE R640 SERVER	606	559608	41992	15,148.36
10/05/2021	DELL POWER EDGE R640 SERVER	606	560395	44207	15,267.37
10/05/2021	DELL EMC ME4084 STORAGE ARRAY	606	560392	44213	58,142.58
10/26/2021	BROCADE G610 FIBER SWITCH-24PORT 3YR PARTS MAINT	606	561040	41994	16,376.68
10/26/2021	BROCADE G610 FIBER SWITCH-24PORT 3YR PARTS MAINT	606	561040	41995	16,376.68
02/08/2022	YCSO 12 WIFI ACCESS POINTS & 5 YR LICENSE	606	563410	44340-351	8,717.86
10/18/2022	DELL ME484 EXPANSION ENCLOSURE	606	571406	44472	80,845.17
10/25/2022	DELL R640 FILE SERVER	606	571687	44492	12,551.34
10/25/2022	DELL R640 FILE SERVER	606	571687	44493	12,551.34
01/10/2023	DELL ME484 EXPANSION ENCLOSURE	606	573501	44582	52,660.27
02/28/2023	DELL ME5024 STORAGE ARRAY	606	574797	44585	16,961.53
04/04/2023	CISCO FIREPOWER 2210 NGFW	606	575527	44624	5,337.50
04/04/2023	CISCO FIREPOWER 2210 NGFW	606	575527	44623	5,337.50
04/11/2023	DELL ME412 EXPANSION ENCLOSURE	606	571406	44603	7,030.16
05/09/2023	DELL ME5084 STORAGE ARRAY FOR COURTHOUSE	606	576646	44619	63,390.62
06/06/2023	CISCO FIREPOWER 1140 FIREWALL - S.O. DETECTIVES	606	577327	44592	8,768.00
06/06/2023	CISCO FIREPOWER 1120 FIREWALL - YSC	606	577327	13029	5,257.00
<b>Grand totals: 606 ( 35 assets )</b>					<b>842,418.41</b>
<b>Grand totals for all assets: ( 1,066 assets )</b>					<b>196,551,454.61</b>

**B.O.C.C. Regular**

2. d.

**Meeting Date:** 01/16/2024

**Title:** ARPA SLFRF Compliance Report for Period Oct - Dec 2023

**Submitted By:** Anna Ullom, Senior Accountant

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**TOPIC:**

ARPA SLFRF Compliance Report

**BACKGROUND:**

ARPA Compliance Report for the period October - December 2023.

**RECOMMENDED ACTION:**

File.

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**Attachments**

ARPA SLFRF Quarterly Report 10.1-12.31.23

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# SLFRF Compliance Report - SLT-2489 - P&E Report - Q4 2023

## Report Period : Quarter 4 2023 (October-December)

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### Recipient Profile

#### Recipient Information

Recipient UEI	FNVKTJD3B7C1
Recipient TIN	816001449
Recipient Legal Entity Name	Yellowstone County, Montana
Recipient Type	Metro City or County
FAIN	
CFDA No./Assistance Listing	
Recipient Address	PO Box 35003
Recipient Address 2	
Recipient Address 3	
Recipient City	Billings
Recipient State/Territory	MT
Recipient Zip5	59107
Recipient Zip+4	
Recipient Reporting Tier	Tier 2. Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding
Base Year Fiscal Year End Date	6/30/2024
Discrepancies Explanation	
Is the Recipient Registered in SAM.Gov?	Yes

## Project Overview

### Project Name: Equipment for Remote Education/Court

Project Identification Number	A3
Project Expenditure Category	1-Public Health
Project Expenditure Subcategory	1.7-Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
Status To Completion	Completed
Adopted Budget	\$15,972.37
Total Cumulative Obligations	\$15,972.37
Total Cumulative Expenditures	\$15,972.37
Current Period Obligations	\$0.00
Current Period Expenditures	\$0.00
Project Description	Remote learning wifi and cabling for the Youth Services Center. Virtual teleconferencing equipment for court arraignments for Justice Court to connect to Yellowstone Detention Facility
Does this project include a capital expenditure?	Yes
What is the Total expected capital expenditure, including pre-development costs, if applicable	\$15,972.37
Type of capital expenditures, based on the following enumerated uses	Technology infrastructure to adapt government operations
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	6 Imp For services to address lost instructional time in K-12 schools
Secondary Impacted and/or Disproportionately Impacted populations	1 Imp General Public
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	Remote learning wifi and cabling for youth services center; teleconferencing equipment for arraignments between Jail and Justice Court.
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	Necessary cabling infrastructure to allow youth in our juvenile detention centers to receive education safely. Updated teleconferencing equipment for use in arraignments between the Jail and Justice Court.

### Project Name: Prevention in Congregate Settings

Project Identification Number	A4
Project Expenditure Category	1-Public Health
Project Expenditure Subcategory	1.4-Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.)
Status To Completion	Completed
Adopted Budget	\$4,609.00
Total Cumulative Obligations	\$4,609.00

Total Cumulative Expenditures	\$4,609.00
Current Period Obligations	\$0.00
Current Period Expenditures	\$0.00
Project Description	Lux electrostatic backpack sprayer for disinfectant, for use at the Youth services center. Body temperature scanners for use at the detention facility for incoming inmates, attorneys, and inmate labor working in the kitchen, in response to a COVID outbreak at the detention facility.
Does this project include a capital expenditure?	Yes
What is the Total expected capital expenditure, including pre-development costs, if applicable	\$4,609.00
Type of capital expenditures, based on the following enumerated uses	Acquisition of equipment for COVID-19 prevention and treatment
Please identify the dollar amount of the total project spending that is allocated towards evidence-based interventions	\$4,609.00
Is a program evaluation of the project being conducted?	No
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	1 Imp General Public
Is a program evaluation of the project being conducted?	No
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	Equipment to prevent infection in YSC and Detention Facilities
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	Equipment to prevent infection in YSC and Detention Facilities, to allow them to continue running and serving the community and general public.

### Project Name: Huntley Water & Sewer

Project Identification Number	A5
Project Expenditure Category	7-Administrative
Project Expenditure Subcategory	7.2-Transfers to Other Units of Government
Status To Completion	Completed
Adopted Budget	\$25,000.00
Total Cumulative Obligations	\$25,000.00
Total Cumulative Expenditures	\$25,000.00
Current Period Obligations	\$0.00
Current Period Expenditures	\$0.00
Project Description	ARPA Competitive grant match for Huntley Water & Sewer District.
Does this project include a capital expenditure?	No
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	4 Imp HHs that experienced increased food or housing insecurity
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	ARPA Competitive grant match for Huntley Water & Sewer district.

Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	Went to discussion with the board of commissioners.
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**Project Name: Metra Sewer, Water, & Power Infrastructure**

Project Identification Number	A6
Project Expenditure Category	5-Infrastructure
Project Expenditure Subcategory	5.18-Water and Sewer: Other
Status To Completion	Completed less than 50%
Adopted Budget	\$22,020,932.00
Total Cumulative Obligations	\$8,754,125.22
Total Cumulative Expenditures	\$8,754,125.22
Current Period Obligations	\$1,796,131.02
Current Period Expenditures	\$1,796,131.02
Project Description	Upgrades on the campus to allow continued use of the facility for evacuation locations and other emergency uses
Projected/actual construction start date	8/22/2022
Projected/actual initiation of operations date	10/31/2022
Location Type(for broadband, geospatial location data)	Address
Location Details	308 6th Ave North Billings MT 59101
Public Water System (PWS) ID Number	MT0000153
National Pollutant Discharge Elimination System (NPDES) Permit Number	n/a
Median Household Income of service area	\$60,032.00
Lowest Quintile Income of the service area	\$17,634.00

**Project Name: YWCA Building**

Project Identification Number	A9
Project Expenditure Category	2-Negative Economic Impacts
Project Expenditure Subcategory	2.34-Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)
Status To Completion	Completed
Adopted Budget	\$200,000.00
Total Cumulative Obligations	\$200,000.00
Total Cumulative Expenditures	\$200,000.00
Current Period Obligations	\$0.00
Current Period Expenditures	\$0.00
Project Description	Funding assistance for YWCA Billings' Domestic violence program and Gateway Horizons Shelter.
Does this project include a capital expenditure?	No
What Impacted and/or Disproportionally Impacted	11 Imp Classes of NPs designated as negatively

population does this project primarily serve?	economically impacted
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	As a result of the COVID pandemic, a surge in violent crime and increased substance abuse across the county and the region, there has been a large spike in the number of domestic violence cases. Those trends and the demand for services and sheltering for victims are not subsiding. To augment our capability to assist victims and prevent them from becoming homeless, YWCA Billings has embarked on building another shelter to expand our current capacity by 300 percent.
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	Yellowstone County provided \$200,000 of ARPA funds for the new Gateway Horizons Shelter. The project cost is \$4 million. YWCA has raised \$2.6 million to move the project forward.
Number of Non-Profits served (by program if recipient establishes multiple separate non-profit assistance programs)	1

### Project Name: County Attorney

Project Identification Number	A7
Project Expenditure Category	3-Public Health-Negative Economic Impact: Public Sector Capacity
Project Expenditure Subcategory	3.4-Public Sector Capacity: Effective Service Delivery
Status To Completion	Completed
Adopted Budget	\$1,000,000.00
Total Cumulative Obligations	\$946,901.51
Total Cumulative Expenditures	\$946,901.51
Current Period Obligations	\$450,000.00
Current Period Expenditures	\$450,000.00
Project Description	Violent drug crime significantly increased as a result of the pandemic. Prosecuting this crime within the local criminal justice system has been further complicated by delays in case resolution time frames directly created by the COVID pandemic. To address increased crime, court case backlogs, and extended pre-trial or pre-revocation hearing status of defendants in YCAO, Yellowstone County will provide 2 prosecutors and 2 paralegals over the course of three years to address this problem. Additionally, a software upgrade is included in this to help with a faster processing for all the above.
Does this project include a capital expenditure?	Yes
What is the Total expected capital expenditure, including pre-development costs, if applicable	\$207,538.77
Type of capital expenditures, based on the following enumerated uses	Other (please specify)
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	The 4 positions will assist in processing and prosecuting the crimes committed in the Downtown Billings corridor, directly affecting American Indians and Alaska Natives, who have been disproportionately impacted by the pandemic-related surge in crime, as victims (4.9% of population, 21% of victims) and offenders (39% of charges).

Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	Felony cases are taking longer to prosecute and work through the court system putting immense pressure on the local detention facility, the district court, the prosecutors, and defense attorneys. There are more defendants awaiting trial or revocation hearing, and because there are more uncharged suspects, there are more criminal suspects and defendants on the streets in Billings. Violent crime increased almost 40% between 6/20-8/21 compared to the previous 12 months.
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**Project Name: Lockwood TEDD**

Project Identification Number	A8
Project Expenditure Category	7-Administrative
Project Expenditure Subcategory	7.2-Transfers to Other Units of Government
Status To Completion	Completed 50% or more
Adopted Budget	\$756,000.00
Total Cumulative Obligations	\$386,543.33
Total Cumulative Expenditures	\$386,543.33
Current Period Obligations	\$56,622.00
Current Period Expenditures	\$56,622.00
Project Description	Funding the engineering costs for Lockwood Targeted Economic Development District (TEDD), to assist in the project to extend sewer and water infrastructure to the area north of Interstate 90 near the community of Lockwood, to address the reliance on septic and drain field systems which have led to high nitrate levels and other groundwater concerns.

**Project Name: Indoor Air Quality upgrades**

Project Identification Number	A10
Project Expenditure Category	1-Public Health
Project Expenditure Subcategory	1.4-Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.)
Status To Completion	Completed less than 50%
Adopted Budget	\$3,350,000.00
Total Cumulative Obligations	\$1,017,665.46
Total Cumulative Expenditures	\$1,017,665.46
Current Period Obligations	\$84,048.21
Current Period Expenditures	\$84,048.21
Project Description	Upgrades to air handler units, HVAC, Hepa filtration, and propane air standby facility
Does this project include a capital expenditure?	Yes
What is the Total expected capital expenditure, including pre-development costs, if applicable	\$3,350,000.00
Type of capital expenditures, based on the following	



enumerated uses	Installation and improvement of ventilation systems
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	1 Imp General Public
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	To address Metra's facilities capability to withstand long-term emergencies in cases of utility disruptions, long-term alternative power, and a back-up heating system fuel for the facility's use as an emergency shelter with heat and power. To update our central HVAC system to reduce the spread of communicable disease and assist in the facility's use as a centralized public health center.
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	The Metrapark Arena was utilized as a centralized public health center during the COVID pandemic, staging areas for emergency personnel/equipment, field hospital, shelter for displaced individuals/animals, and a public vaccination site. Improvements to the air quality system and back-up generator will assist in this.

### Project Name: Digital Screens / Public Address System

Project Identification Number	A2
Project Expenditure Category	1-Public Health
Project Expenditure Subcategory	1.7-Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
Status To Completion	Completed
Adopted Budget	\$3,278,000.00
Total Cumulative Obligations	\$2,840,949.38
Total Cumulative Expenditures	\$2,840,949.38
Current Period Obligations	\$371.35
Current Period Expenditures	\$371.35
Project Description	In First Interstate Arena, upgrade LED Video Display/signage, security system, and public address system to allow evacuation notices and other public safety announcements.
Does this project include a capital expenditure?	Yes
What is the Total expected capital expenditure, including pre-development costs, if applicable	\$1,467,042.00
Type of capital expenditures, based on the following enumerated uses	Other (please specify)
Capital Expenditure Justification	The First Interstate Bank facility is used as a emergency facility during such public emergencies like COVID-19. This project will better adapt the facility in its use as such.
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	1 Imp General Public
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	Intended to improve the facility for evacuation notices and other public safety announcements in case of emergencies
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	Intended to improve the facility for evacuation notices and other public safety announcements in case of emergencies, facility is used by all residents of the county.

**Project Name: Sanitation Devices**

Project Identification Number	A1
Project Expenditure Category	1-Public Health
Project Expenditure Subcategory	1.5-Personal Protective Equipment
Status To Completion	Completed
Adopted Budget	\$53,850.00
Total Cumulative Obligations	\$53,850.00
Total Cumulative Expenditures	\$53,850.00
Current Period Obligations	\$0.00
Current Period Expenditures	\$0.00
Project Description	Kart Kleen entrance units and disinfectant lockers for the detention facility. Incident response bags and PPE units for Sheriff's office patrol officers.
Does this project include a capital expenditure?	Yes
What is the Total expected capital expenditure, including pre-development costs, if applicable	\$53,850.00
Type of capital expenditures, based on the following enumerated uses	Other (please specify)
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	1 Imp General Public
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	Staff were contracting COVID-19, leading to staffing shortages in the detention facility and for patrol officers.
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	Use of PPE for detention and patrol officers reduces those infected and reduces the need for overtime with existing staff.

## Subrecipients

### Subrecipient Name: Hardy Construction Co

TIN	810241559
Unique Entity Identifier	DJ4JNBQJY646
POC Email Address	
Address Line 1	420 North 25th Street
Address Line 2	
Address Line 3	
City	Billings
State	MT
Zip	59101
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes

### Subrecipient Name: ACE ELECTRIC INC

TIN	
Unique Entity Identifier	NGJ8DHZDHHY3
POC Email Address	
Address Line 1	808 W. Main Street
Address Line 2	
Address Line 3	
City	Laurel
State	MT
Zip	59044
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes

### Subrecipient Name: Tel Net Systems, Inc

TIN	810532133
Unique Entity Identifier	C1J5F6GKZPE3
POC Email Address	
Address Line 1	547 S 20th St West, Suite 2
Address Line 2	
Address Line 3	
City	Billings

State	MT
Zip	59102
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes
In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?	No
In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?	No

**Subrecipient Name: AVI SYSTEMS, INC.**

TIN	
Unique Entity Identifier	FZ5HN69FGXX8
POC Email Address	
Address Line 1	NW 8393, PO BOX 1450
Address Line 2	
Address Line 3	
City	MINNEAPOLIS
State	MN
Zip	55485
Zip+4	8393
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes

**Subrecipient Name: YOUNG WOMENS CHRISTIAN ASSOCIATION OF BILLINGS**

TIN	
Unique Entity Identifier	CF1ALKKX1WQ2
POC Email Address	
Address Line 1	909 Wyoming AVE
Address Line 2	
Address Line 3	
City	Billings
State	MT
Zip	59101
Zip+4	1638
Entity Type	Beneficiary
Is the Recipient Registered in SAM.Gov?	Yes

**Subrecipient Name: ASKIN CONSTRUCTION, LLC**

TIN	
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Unique Entity Identifier	PVNTC3F78SY5
POC Email Address	
Address Line 1	3300 2ND AVE N STE 3
Address Line 2	
Address Line 3	
City	Billings
State	MT
Zip	59101
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	No
In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?	No
In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?	No

**Subrecipient Name: Hulteng CCM Inc**

TIN	010807465
Unique Entity Identifier	ZWWGFHB2NEU2
POC Email Address	
Address Line 1	6417 Trade Center Ave
Address Line 2	
Address Line 3	
City	Billings
State	MT
Zip	59101
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	No
In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?	No
In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?	No

**Subrecipient Name: Montana Broom & Brush Co**

TIN	810286714
Unique Entity Identifier	FKEAKL218LK1
POC Email Address	
Address Line 1	PO Box 3840
Address Line 2	
Address Line 3	

City	Butte
State	MT
Zip	59701
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes
In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?	No
In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?	No

**Subrecipient Name: Epcon Sign Co**

TIN	810360725
Unique Entity Identifier	SD1LTKE93L29
POC Email Address	
Address Line 1	PO Box 21239
Address Line 2	
Address Line 3	
City	Billings
State	MT
Zip	59104
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	No
In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?	No
In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?	No

**Subrecipient Name: KART KLEEN LLC**

TIN	834421771
Unique Entity Identifier	XFGPPENSLY83
POC Email Address	
Address Line 1	219 MANSION HEIGHTS DRIVE
Address Line 2	
Address Line 3	
City	MISSOULA
State	MT
Zip	59803
Zip+4	

Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes

**Subrecipient Name: WESTERN WATER CONSULTANTS, INC**

TIN	830250392
Unique Entity Identifier	KWAAEL3M2NM4
POC Email Address	
Address Line 1	611 SKYLINE ROAD
Address Line 2	
Address Line 3	
City	LARAMIE
State	WY
Zip	82070
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes

**Subrecipient Name: HIGH TECH SOLUTIONS-SYSTEMS GROUP, INC**

TIN	472403909
Unique Entity Identifier	XV8HAL8E3YB7
POC Email Address	
Address Line 1	PO Box 51475
Address Line 2	
Address Line 3	
City	BILLINGS
State	MT
Zip	59105
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	No
In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?	No
In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?	No

**Subrecipient Name: Cushing Terrell**

TIN	810305543
Unique Entity Identifier	X78FVBRCRBW8
POC Email Address	
Address Line 1	PO Box 30071

Address Line 2	
Address Line 3	
City	Billings
State	MT
Zip	59107
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes

**Subrecipient Name: Yellowstone County**

TIN	816001449
Unique Entity Identifier	FNVKTJD3B7C1
POC Email Address	
Address Line 1	216 N 26th Street
Address Line 2	
Address Line 3	
City	Billings
State	MT
Zip	59101
Zip+4	
Entity Type	Subrecipient; Beneficiary; Contractor
Is the Recipient Registered in SAM.Gov?	Yes



# Subawards

## Subaward No: A6-3

Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$93,060.00
Subaward Date	4/1/2023
Place of Performance Address 1	308 6th Ave North
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Billings
Place of Performance State	MT
Place of Performance Zip	59105
Place of Performance Zip+4	
Description	Metra RV Area Electrical pedestal replacement, demo existing pedestals, install new fused disconnects, new 2" PVC conduit with aluminum conductors.
Subrecipient	ACE ELECTRIC INC
Period of Performance Start	4/1/2023
Period of Performance End	12/31/2023

## Subaward No: A6

Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$1,428,001.95
Subaward Date	12/14/2021
Place of Performance Address 1	308 6TH AVE NORTH
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	BILLINGS
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	The engineer shall provide collaborative coordination, planning, field work, surveying, specifications, cost estimates (PS&E) for the infrastructure project. Including, but not limited to, surfacing, sanitary sewer, potable water, storm water, and power. Engineer will act as prime consultant to provide site, surfacing, stormwater, conveyance design, surveying, lead construction administration and overall project quality assurance and quality control.
Subrecipient	WESTERN WATER CONSULTANTS, INC
Period of Performance Start	2/1/2022

Period of Performance End	12/31/2024
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**Subward No: A6-2**

Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$6,821,994.15
Subaward Date	5/18/2022
Place of Performance Address 1	308 6th Ave North
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Billings
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	The project consists of parking lot reconstruction to include removal of asphalt, grading, paving, concrete, striping, signage, storm drain removal and replacement, and lighting improvements.
Subrecipient	ASKIN CONSTRUCTION, LLC
Period of Performance Start	6/1/2022
Period of Performance End	12/31/2023

**Subward No: A9**

Subaward Type	Grant: Lump Sum Payment(s)
Subaward Obligation	\$200,000.00
Subaward Date	4/12/2022
Place of Performance Address 1	909 Wyoming Ave
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Billings
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	One time support payment to assist YWCA of Billings in building their 'Gateway Horizons Shelter' for their Domestic violence program.
Subrecipient	YOUNG WOMENS CHRISTIAN ASSOCIATION OF BILLINGS
Period of Performance Start	6/7/2022
Period of Performance End	6/7/2022

**Subward No: A10**

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Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$934,889.88
Subaward Date	4/1/2023
Place of Performance Address 1	308 6th Ave North
Place of Performance Address 2	Optional
Place of Performance Address 3	
Place of Performance City	Billings
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	Project is to upgrade the existing HVAC Rooftop Units to include ultraviolet light Units and HEPA/AQ filter upgrades. Project will include upgrades to the Metra propane tanks, new vaporizer/mixers, and supply lines for propane-air standby in case of emergency gas disruption.
Subrecipient	ACE ELECTRIC INC
Period of Performance Start	4/1/2023
Period of Performance End	12/31/2023

**Subward No: A2-6**

Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$133,650.00
Subaward Date	4/1/2023
Place of Performance Address 1	308 6th Ave North
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Billings
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	It is necessary to replace security cameras in the Expo and Pavilion buildings to avoid operating two different security systems. The new system is compliant with Homeland Security regulations and the old system is not. The cameras in Expo & Pavilion are somewhat piecemeal with supporting I.T. equipment set up in non-secure and wet areas.
Subrecipient	Hardy Construction Co
Period of Performance Start	4/1/2023
Period of Performance End	6/30/2023

**Subward No: A2-5**

Subaward Type	Contract: Definitive Contract

Subaward Obligation	\$480,197.49
Subaward Date	9/20/2022
Place of Performance Address 1	308 6th Ave N
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	BILLINGS
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	Electrical work for the Arena security portion of the digital screen and PA system.
Subrecipient	HIGH TECH SOLUTIONS-SYSTEMS GROUP, INC
Period of Performance Start	9/20/2022
Period of Performance End	9/30/2023

**Subward No: A2**

Subaward Type	Contract: Purchase Order
Subaward Obligation	\$959,859.26
Subaward Date	2/4/2022
Place of Performance Address 1	308 6th Ave North
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Billings
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	L.E.D. video display and signage for more effective communication in emergencies.
Subrecipient	Epcon Sign Co
Period of Performance Start	2/4/2022
Period of Performance End	6/30/2022

**Subward No: A2-2**

Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$349,422.47
Subaward Date	3/22/2022
Place of Performance Address 1	308 6TH AVENUE NORTH
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	BILLINGS

Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	Labor, materials, and equipment necessary for electrical services for MetraPark digital screens and address system.
Subrecipient	ACE ELECTRIC INC
Period of Performance Start	4/26/2022
Period of Performance End	12/31/2023

**Subward No: A2-3**

Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$339,769.46
Subaward Date	3/22/2022
Place of Performance Address 1	308 6th Ave North
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Billings
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	Labor, materials, and equipment necessary for data cabling services
Subrecipient	Tel Net Systems, Inc
Period of Performance Start	6/1/2022
Period of Performance End	12/31/2023

**Subward No: A2-4**

Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$223,303.91
Subaward Date	12/16/2021
Place of Performance Address 1	308 6TH AVENUE NORTH
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	BILLINGS
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	Labor, materials, and equipment for the installation of audio visual equipment
Subrecipient	AVI SYSTEMS, INC.

Period of Performance Start	3/7/2022
Period of Performance End	12/31/2023

**Subaward No: A1**

Subaward Type	Contract: Purchase Order
Subaward Obligation	\$53,850.00
Subaward Date	10/8/2021
Place of Performance Address 1	3165 KING AVE E
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	BILLINGS
Place of Performance State	MT
Place of Performance Zip	59101
Place of Performance Zip+4	
Description	Purchase of equipment used to counteract the spread of COVID-19 in the Yellowstone County Detention Facility and for Sheriff Patrol Officers.
Subrecipient	KART KLEEN LLC
Period of Performance Start	10/8/2021
Period of Performance End	10/8/2021

# Expenditures

## Expenditures for Awards more than \$50,000

### Expenditure: EN-00743274

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0147589
Subaward No	A6
Subaward Amount	\$1,428,001.95
Subaward Type	Contract: Definitive Contract
Subrecipient Name	WESTERN WATER CONSULTANTS, INC
Expenditure Start	10/1/2022
Expenditure End	12/31/2022
Expenditure Amount	\$121,458.09

### Expenditure: EN-00743275

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0354542
Subaward No	A6-2
Subaward Amount	\$6,821,994.15
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ASKIN CONSTRUCTION, LLC
Expenditure Start	10/1/2022
Expenditure End	12/31/2022
Expenditure Amount	\$23,344.29

### Expenditure: EN-01065433

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0147589
Subaward No	A6
Subaward Amount	\$1,428,001.95
Subaward Type	Contract: Definitive Contract
Subrecipient Name	WESTERN WATER CONSULTANTS, INC
Expenditure Start	1/2/2023
Expenditure End	3/31/2023
Expenditure Amount	\$330,191.25

**Expenditure: EN-01657622**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0147589
Subaward No	A6
Subaward Amount	\$1,428,001.95
Subaward Type	Contract: Definitive Contract
Subrecipient Name	WESTERN WATER CONSULTANTS, INC
Expenditure Start	4/1/2023
Expenditure End	6/30/2023
Expenditure Amount	\$443,051.05

**Expenditure: EN-01657819**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0354542
Subaward No	A6-2
Subaward Amount	\$6,821,994.15
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ASKIN CONSTRUCTION, LLC
Expenditure Start	4/1/2023
Expenditure End	6/30/2023
Expenditure Amount	\$3,539,019.93

**Expenditure: EN-01672528**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0756635
Subaward No	A6-3
Subaward Amount	\$93,060.00
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	4/1/2023
Expenditure End	6/30/2023
Expenditure Amount	\$37,620.00

**Expenditure: EN-01783625**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0354542



Subaward No	A6-2
Subaward Amount	\$6,821,994.15
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ASKIN CONSTRUCTION, LLC
Expenditure Start	7/1/2023
Expenditure End	9/30/2023
Expenditure Amount	\$966,472.00

**Expenditure: EN-01901260**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0147589
Subaward No	A6
Subaward Amount	\$1,428,001.95
Subaward Type	Contract: Definitive Contract
Subrecipient Name	WESTERN WATER CONSULTANTS, INC
Expenditure Start	10/1/2023
Expenditure End	12/31/2023
Expenditure Amount	\$228,439.96

**Expenditure: EN-01901261**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0354542
Subaward No	A6-2
Subaward Amount	\$6,821,994.15
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ASKIN CONSTRUCTION, LLC
Expenditure Start	10/1/2023
Expenditure End	12/31/2023
Expenditure Amount	\$1,427,740.33

**Expenditure: EN-01901262**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0756635
Subaward No	A6-3
Subaward Amount	\$93,060.00
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC

Expenditure Start	10/1/2023
Expenditure End	12/31/2023
Expenditure Amount	\$55,440.00

**Expenditure: EN-00550208**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0354542
Subaward No	A6-2
Subaward Amount	\$6,821,994.15
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ASKIN CONSTRUCTION, LLC
Expenditure Start	8/23/2022
Expenditure End	9/20/2022
Expenditure Amount	\$402,283.30

**Expenditure: EN-00550210**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0147589
Subaward No	A6
Subaward Amount	\$1,428,001.95
Subaward Type	Contract: Definitive Contract
Subrecipient Name	WESTERN WATER CONSULTANTS, INC
Expenditure Start	8/2/2022
Expenditure End	8/30/2022
Expenditure Amount	\$106,138.62

**Expenditure: EN-00200711**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0147589
Subaward No	A6
Subaward Amount	\$1,428,001.95
Subaward Type	Contract: Definitive Contract
Subrecipient Name	WESTERN WATER CONSULTANTS, INC
Expenditure Start	2/1/2022
Expenditure End	3/29/2022
Expenditure Amount	\$56,118.94

**Expenditure: EN-00452977**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0147589
Subaward No	A6
Subaward Amount	\$1,428,001.95
Subaward Type	Contract: Definitive Contract
Subrecipient Name	WESTERN WATER CONSULTANTS, INC
Expenditure Start	4/26/2022
Expenditure End	6/30/2022
Expenditure Amount	\$142,604.04

**Expenditure: EN-00453017**

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward ID	SUB-0354542
Subaward No	A6-2
Subaward Amount	\$6,821,994.15
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ASKIN CONSTRUCTION, LLC
Expenditure Start	6/1/2022
Expenditure End	6/30/2022
Expenditure Amount	\$463,134.30

**Expenditure: EN-00453069**

Project Name	YWCA Building
Subaward ID	SUB-0354549
Subaward No	A9
Subaward Amount	\$200,000.00
Subaward Type	Grant: Lump Sum Payment(s)
Subrecipient Name	YOUNG WOMENS CHRISTIAN ASSOCIATION OF BILLINGS
Expenditure Start	6/7/2022
Expenditure End	6/7/2022
Expenditure Amount	\$200,000.00

**Expenditure: EN-01657824**

Project Name	Indoor Air Quality upgrades
Subaward ID	SUB-0751505
Subaward No	A10

Subaward Amount	\$934,889.88
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	4/1/2023
Expenditure End	6/30/2023
Expenditure Amount	\$670,537.00

**Expenditure: EN-01783626**

Project Name	Indoor Air Quality upgrades
Subaward ID	SUB-0751505
Subaward No	A10
Subaward Amount	\$934,889.88
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	7/1/2023
Expenditure End	9/30/2023
Expenditure Amount	\$181,715.89

**Expenditure: EN-01901263**

Project Name	Indoor Air Quality upgrades
Subaward ID	SUB-0751505
Subaward No	A10
Subaward Amount	\$934,889.88
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	10/1/2023
Expenditure End	12/31/2023
Expenditure Amount	\$82,636.99

**Expenditure: EN-00743267**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0126775
Subaward No	A2
Subaward Amount	\$959,859.26
Subaward Type	Contract: Purchase Order
Subrecipient Name	Epcon Sign Co
Expenditure Start	10/1/2022

Expenditure End	12/31/2022
Expenditure Amount	\$70,146.26

**Expenditure: EN-00743268**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345875
Subaward No	A2-2
Subaward Amount	\$349,422.47
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	10/1/2022
Expenditure End	12/31/2022
Expenditure Amount	\$65,010.13

**Expenditure: EN-00743269**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345901
Subaward No	A2-4
Subaward Amount	\$223,303.91
Subaward Type	Contract: Definitive Contract
Subrecipient Name	AVI SYSTEMS, INC.
Expenditure Start	10/1/2022
Expenditure End	12/31/2022
Expenditure Amount	\$5,141.57

**Expenditure: EN-00743273**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0423096
Subaward No	A2-5
Subaward Amount	\$480,197.49
Subaward Type	Contract: Definitive Contract
Subrecipient Name	HIGH TECH SOLUTIONS-SYSTEMS GROUP, INC
Expenditure Start	10/1/2022
Expenditure End	12/31/2022
Expenditure Amount	\$209,836.60

**Expenditure: EN-01065483**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345901
Subaward No	A2-4
Subaward Amount	\$223,303.91
Subaward Type	Contract: Definitive Contract
Subrecipient Name	AVI SYSTEMS, INC.
Expenditure Start	1/1/2023
Expenditure End	3/31/2023
Expenditure Amount	\$42,589.89

**Expenditure: EN-01065480**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345875
Subaward No	A2-2
Subaward Amount	\$349,422.47
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	1/2/2023
Expenditure End	3/31/2023
Expenditure Amount	\$55,900.35

**Expenditure: EN-01065481**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345881
Subaward No	A2-3
Subaward Amount	\$339,769.46
Subaward Type	Contract: Definitive Contract
Subrecipient Name	Tel Net Systems, Inc
Expenditure Start	1/1/2023
Expenditure End	3/31/2023
Expenditure Amount	\$62,954.99

**Expenditure: EN-01657610**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345875
Subaward No	A2-2
Subaward Amount	\$349,422.47

Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	4/1/2023
Expenditure End	6/30/2023
Expenditure Amount	\$30,982.50

**Expenditure: EN-01657613**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345881
Subaward No	A2-3
Subaward Amount	\$339,769.46
Subaward Type	Contract: Definitive Contract
Subrecipient Name	Tel Net Systems, Inc
Expenditure Start	4/1/2023
Expenditure End	6/30/2023
Expenditure Amount	\$73,772.48

**Expenditure: EN-01657616**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345901
Subaward No	A2-4
Subaward Amount	\$223,303.91
Subaward Type	Contract: Definitive Contract
Subrecipient Name	AVI SYSTEMS, INC.
Expenditure Start	4/1/2023
Expenditure End	6/30/2023
Expenditure Amount	\$111,234.44

**Expenditure: EN-01657619**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0423096
Subaward No	A2-5
Subaward Amount	\$480,197.49
Subaward Type	Contract: Definitive Contract
Subrecipient Name	HIGH TECH SOLUTIONS-SYSTEMS GROUP, INC
Expenditure Start	4/1/2023
Expenditure End	6/30/2023

Expenditure Amount	\$89,312.94
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**Expenditure: EN-01657879**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0751524
Subaward No	A2-6
Subaward Amount	\$133,650.00
Subaward Type	Contract: Definitive Contract
Subrecipient Name	Hardy Construction Co
Expenditure Start	4/1/2023
Expenditure End	6/30/2023
Expenditure Amount	\$133,650.00

**Expenditure: EN-01783623**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345881
Subaward No	A2-3
Subaward Amount	\$339,769.46
Subaward Type	Contract: Definitive Contract
Subrecipient Name	Tel Net Systems, Inc
Expenditure Start	7/1/2023
Expenditure End	9/30/2023
Expenditure Amount	\$45,329.03

**Expenditure: EN-01783624**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0423096
Subaward No	A2-5
Subaward Amount	\$480,197.49
Subaward Type	Contract: Definitive Contract
Subrecipient Name	HIGH TECH SOLUTIONS-SYSTEMS GROUP, INC
Expenditure Start	7/1/2023
Expenditure End	9/30/2023
Expenditure Amount	\$78,701.88

**Expenditure: EN-01901257**

Project Name	Digital Screens / Public Address System
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Subaward ID	SUB-0345875
Subaward No	A2-2
Subaward Amount	\$349,422.47
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	10/1/2023
Expenditure End	12/31/2023
Expenditure Amount	\$866.25

**Expenditure: EN-01901259**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345881
Subaward No	A2-3
Subaward Amount	\$339,769.46
Subaward Type	Contract: Definitive Contract
Subrecipient Name	Tel Net Systems, Inc
Expenditure Start	10/1/2023
Expenditure End	12/31/2023
Expenditure Amount	(\$503.65)

**Expenditure: EN-00550202**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345881
Subaward No	A2-3
Subaward Amount	\$339,769.46
Subaward Type	Contract: Definitive Contract
Subrecipient Name	Tel Net Systems, Inc
Expenditure Start	9/6/2022
Expenditure End	9/20/2022
Expenditure Amount	\$95,272.41

**Expenditure: EN-00550203**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345875
Subaward No	A2-2
Subaward Amount	\$349,422.47
Subaward Type	Contract: Definitive Contract

Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	7/26/2022
Expenditure End	8/23/2022
Expenditure Amount	\$62,041.95

**Expenditure: EN-00550204**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0126775
Subaward No	A2
Subaward Amount	\$959,859.26
Subaward Type	Contract: Purchase Order
Subrecipient Name	Epcon Sign Co
Expenditure Start	9/20/2022
Expenditure End	9/20/2022
Expenditure Amount	\$259,314.66

**Expenditure: EN-00550205**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345901
Subaward No	A2-4
Subaward Amount	\$223,303.91
Subaward Type	Contract: Definitive Contract
Subrecipient Name	AVI SYSTEMS, INC.
Expenditure Start	8/2/2022
Expenditure End	8/2/2022
Expenditure Amount	\$13,365.49

**Expenditure: EN-00551169**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0423096
Subaward No	A2-5
Subaward Amount	\$480,197.49
Subaward Type	Contract: Definitive Contract
Subrecipient Name	HIGH TECH SOLUTIONS-SYSTEMS GROUP, INC
Expenditure Start	9/20/2022
Expenditure End	9/20/2022
Expenditure Amount	\$102,346.07

**Expenditure: EN-00152457**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0126775
Subaward No	A2
Subaward Amount	\$959,859.26
Subaward Type	Contract: Purchase Order
Subrecipient Name	Epcon Sign Co
Expenditure Start	2/4/2022
Expenditure End	2/4/2022
Expenditure Amount	\$362,355.84

**Expenditure: EN-00452978**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0126775
Subaward No	A2
Subaward Amount	\$959,859.26
Subaward Type	Contract: Purchase Order
Subrecipient Name	Epcon Sign Co
Expenditure Start	6/1/2022
Expenditure End	6/30/2022
Expenditure Amount	\$268,042.50

**Expenditure: EN-00452981**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345875
Subaward No	A2-2
Subaward Amount	\$349,422.47
Subaward Type	Contract: Definitive Contract
Subrecipient Name	ACE ELECTRIC INC
Expenditure Start	4/26/2022
Expenditure End	6/30/2022
Expenditure Amount	\$134,621.29

**Expenditure: EN-00452984**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345881

Subaward No	A2-3
Subaward Amount	\$339,769.46
Subaward Type	Contract: Definitive Contract
Subrecipient Name	Tel Net Systems, Inc
Expenditure Start	6/1/2022
Expenditure End	6/30/2022
Expenditure Amount	\$62,944.20

**Expenditure: EN-00452987**

Project Name	Digital Screens / Public Address System
Subaward ID	SUB-0345901
Subaward No	A2-4
Subaward Amount	\$223,303.91
Subaward Type	Contract: Definitive Contract
Subrecipient Name	AVI SYSTEMS, INC.
Expenditure Start	5/1/2022
Expenditure End	5/17/2022
Expenditure Amount	\$50,972.52

**Expenditure: EN-00152458**

Project Name	Sanitation Devices
Subaward ID	SUB-0147488
Subaward No	A1
Subaward Amount	\$53,850.00
Subaward Type	Contract: Purchase Order
Subrecipient Name	KART KLEEN LLC
Expenditure Start	10/8/2021
Expenditure End	10/8/2021
Expenditure Amount	\$53,850.00

**Aggregate Expenditures for Awards less than \$50,000**

Expenditure: EN-00743277

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$10,196.49
Total Period Obligation Amount	\$10,196.49

Expenditure: EN-01065490

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$13,323.73
Total Period Obligation Amount	\$13,323.73

Expenditure: EN-01657829

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$75,536.29
Total Period Obligation Amount	\$75,536.29

Expenditure: EN-01783629

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$47,855.80
Total Period Obligation Amount	\$47,855.80

Expenditure: EN-01901276

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$60,628.23
Total Period Obligation Amount	\$60,628.23

Expenditure: EN-00550212

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward Type (Aggregates)	Aggregate of Contracts Awarded
Total Period Expenditure Amount	\$13,750.03
Total Period Obligation Amount	\$13,750.03

Expenditure: EN-00453220

Project Name	Metra Sewer, Water, & Power Infrastructure
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$56,565.49
Total Period Obligation Amount	\$56,565.49

Expenditure: EN-00743278

Project Name	Indoor Air Quality upgrades
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$455.13

Total Period Obligation Amount	\$455.13
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Expenditure: EN-01065487

Project Name	Indoor Air Quality upgrades
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$2,617.00
Total Period Obligation Amount	\$2,617.00

Expenditure: EN-01657838

Project Name	Indoor Air Quality upgrades
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$9,594.91
Total Period Obligation Amount	\$9,594.91

Expenditure: EN-01783631

Project Name	Indoor Air Quality upgrades
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$2,040.32
Total Period Obligation Amount	\$2,040.32

Expenditure: EN-01901269

Project Name	Indoor Air Quality upgrades
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$1,411.22
Total Period Obligation Amount	\$1,411.22

Expenditure: EN-00743276

Project Name	Digital Screens / Public Address System
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$40,338.90
Total Period Obligation Amount	\$40,338.90

Expenditure: EN-01065491

Project Name	Digital Screens / Public Address System
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$29,185.83
Total Period Obligation Amount	\$29,185.83

Expenditure: EN-01657836

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Project Name	Digital Screens / Public Address System
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$32,016.23
Total Period Obligation Amount	\$32,016.23

Expenditure: EN-01783630

Project Name	Digital Screens / Public Address System
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$1,829.34
Total Period Obligation Amount	\$1,829.34

Expenditure: EN-01901268

Project Name	Digital Screens / Public Address System
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$8.75
Total Period Obligation Amount	\$8.75

Expenditure: EN-00550206

Project Name	Digital Screens / Public Address System
Subaward Type (Aggregates)	Aggregate of Contracts Awarded
Total Period Expenditure Amount	\$32,629.70
Total Period Obligation Amount	\$32,629.70

Expenditure: EN-00200993

Project Name	Digital Screens / Public Address System
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$39,714.04
Total Period Obligation Amount	\$39,714.04

Expenditure: EN-00453155

Project Name	Digital Screens / Public Address System
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$137,192.65
Total Period Obligation Amount	\$137,192.65

## Payments To Individuals

Expenditure: EN-00145246

Project Name	Equipment for Remote Education/Court
Total Period Expenditure Amount	\$12,101.33

Total Period Obligation Amount	\$12,101.33
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Expenditure: EN-00453159

Project Name	Equipment for Remote Education/Court
Total Period Expenditure Amount	\$3,871.04
Total Period Obligation Amount	\$3,871.04

Expenditure: EN-00149053

Project Name	Prevention in Congregate Settings
Total Period Expenditure Amount	\$4,609.00
Total Period Obligation Amount	\$4,609.00

Expenditure: EN-00145254

Project Name	Huntley Water & Sewer
Total Period Expenditure Amount	\$25,000.00
Total Period Obligation Amount	\$25,000.00

Expenditure: EN-00743279

Project Name	Metra Sewer, Water, & Power Infrastructure
Total Period Expenditure Amount	\$218.00
Total Period Obligation Amount	\$218.00

Expenditure: EN-01657843

Project Name	Metra Sewer, Water, & Power Infrastructure
Total Period Expenditure Amount	\$25,631.50
Total Period Obligation Amount	\$25,631.50

Expenditure: EN-01657844

Project Name	Metra Sewer, Water, & Power Infrastructure
Total Period Expenditure Amount	\$23,144.00
Total Period Obligation Amount	\$23,144.00

Expenditure: EN-01901279

Project Name	Metra Sewer, Water, & Power Infrastructure
Total Period Expenditure Amount	\$23,882.50
Total Period Obligation Amount	\$23,882.50

Expenditure: EN-00551176

Project Name	Metra Sewer, Water, & Power Infrastructure
Total Period Expenditure Amount	\$44,401.00



Total Period Obligation Amount	\$44,401.00
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Expenditure: EN-00145477

Project Name	Metra Sewer, Water, & Power Infrastructure
Total Period Expenditure Amount	\$15,936.06
Total Period Obligation Amount	\$15,936.06

Expenditure: EN-00743843

Project Name	County Attorney
Total Period Expenditure Amount	\$63,820.41
Total Period Obligation Amount	\$63,820.41

Expenditure: EN-01065493

Project Name	County Attorney
Total Period Expenditure Amount	\$97,699.71
Total Period Obligation Amount	\$97,699.71

Expenditure: EN-01657839

Project Name	County Attorney
Total Period Expenditure Amount	\$99,163.05
Total Period Obligation Amount	\$99,163.05

Expenditure: EN-01657841

Project Name	County Attorney
Total Period Expenditure Amount	\$207,538.77
Total Period Obligation Amount	\$207,538.77

Expenditure: EN-01901302

Project Name	County Attorney
Total Period Expenditure Amount	\$450,000.00
Total Period Obligation Amount	\$450,000.00

Expenditure: EN-00551171

Project Name	County Attorney
Total Period Expenditure Amount	\$17,539.81
Total Period Obligation Amount	\$17,539.81

Expenditure: EN-00453170

Project Name	County Attorney

Total Period Expenditure Amount	\$11,139.76
Total Period Obligation Amount	\$11,139.76

Expenditure: EN-00743280

Project Name	Lockwood TEDD
Total Period Expenditure Amount	\$32,025.00
Total Period Obligation Amount	\$32,025.00

Expenditure: EN-01065497

Project Name	Lockwood TEDD
Total Period Expenditure Amount	\$128,946.33
Total Period Obligation Amount	\$128,946.33

Expenditure: EN-01657846

Project Name	Lockwood TEDD
Total Period Expenditure Amount	\$75,802.50
Total Period Obligation Amount	\$75,802.50

Expenditure: EN-01783632

Project Name	Lockwood TEDD
Total Period Expenditure Amount	\$41,354.50
Total Period Obligation Amount	\$41,354.50

Expenditure: EN-01901277

Project Name	Lockwood TEDD
Total Period Expenditure Amount	\$56,622.00
Total Period Obligation Amount	\$56,622.00

Expenditure: EN-00550198

Project Name	Lockwood TEDD
Total Period Expenditure Amount	\$15,613.00
Total Period Obligation Amount	\$15,613.00

Expenditure: EN-00453150

Project Name	Lockwood TEDD
Total Period Expenditure Amount	\$36,180.00
Total Period Obligation Amount	\$36,180.00

Expenditure: EN-00743281

Project Name	Indoor Air Quality upgrades
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Total Period Expenditure Amount	\$15,580.00
Total Period Obligation Amount	\$15,580.00

Expenditure: EN-01065494

Project Name	Indoor Air Quality upgrades
Total Period Expenditure Amount	\$11,304.00
Total Period Obligation Amount	\$11,304.00

Expenditure: EN-01065495

Project Name	Indoor Air Quality upgrades
Total Period Expenditure Amount	\$1,518.00
Total Period Obligation Amount	\$1,518.00

Expenditure: EN-01657848

Project Name	Indoor Air Quality upgrades
Total Period Expenditure Amount	\$10,575.00
Total Period Obligation Amount	\$10,575.00

Expenditure: EN-01783633

Project Name	Indoor Air Quality upgrades
Total Period Expenditure Amount	\$10,200.00
Total Period Obligation Amount	\$10,200.00

Expenditure: EN-00550207

Project Name	Indoor Air Quality upgrades
Total Period Expenditure Amount	\$15,080.00
Total Period Obligation Amount	\$15,080.00

Expenditure: EN-00453160

Project Name	Indoor Air Quality upgrades
Total Period Expenditure Amount	\$2,400.00
Total Period Obligation Amount	\$2,400.00

Expenditure: EN-00023880

Project Name	Digital Screens / Public Address System
Total Period Expenditure Amount	\$41,831.35
Total Period Obligation Amount	\$41,831.35

# Report

## Revenue Replacement

Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?	Yes
Revenue Loss Due to Covid-19 Public Health Emergency	\$10,000,000.00
Were Fiscal Recovery Funds used to make a deposit into a pension fund?	No
Please provide an explanation of how revenue replacement funds were allocated to government services	Metrapark infrastructure improvements includes parking lot restructuring for ADA access, public safety vehicle access, and to improve movement of traffic through the Metrapark parking lot in the event of emergencies, will be funded with a portion of the \$10 million allocation.

## Overview

Total Obligations	\$14,245,616.27
Total Expenditures	\$14,245,616.27
Total Adopted Budget	\$30,704,363.37
Total Number of Projects	10
Total Number of Subawards	12
Total Number of Expenditures	98

## Certification

Authorized Representative Name	JENNIFER JONES
Authorized Representative Telephone	
Authorized Representative Title	Finance Director
Authorized Representative Email	<a href="mailto:jjones@yellowstonecountymt.gov">jjones@yellowstonecountymt.gov</a>
Submission Date	1/9/2024 11:15 AM

**B.O.C.C. Regular**

2. e.

**Meeting Date:** 01/16/2024

**Title:** Detailed Cash Investment Report December 2023

**Submitted By:** Teri Reitz, Board Clerk

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**TOPIC:**

Detailed Cash Investment Report December 2023

**BACKGROUND:**

See attached.

**RECOMMENDED ACTION:**

Place to file.

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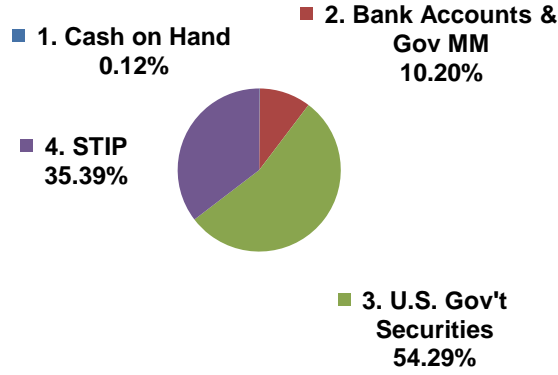
**Attachments**

Detailed Cash Investment Report December 2023

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**YELLOWSTONE COUNTY INVESTMENT POOL  
 DETAILED CASH INVESTMENT REPORT  
 December, 2023**

**MONTH-END PORTFOLIO MIX  
 Investment Pool**



INVESTMENT TYPE	AMOUNT	%	INTEREST RATE
1. Cash on Hand	414,508.42	0.12%	N/A
2. Bank Accounts & Gov MM	34,421,693.77	10.20%	Varies
3. U.S. Gov't Securities	183,168,708.94	54.29%	.53 - 6.0%
4. STIP	119,390,785.91	35.39%	5.440%
<b>TOTAL</b>	<b>337,395,697.04</b>	<b>100.00%</b>	

	# OF DAYS	INTEREST EARNED	AVERAGE INVESTABLE CASH	YIELD
July-23	31	941,027	281,913,169	3.93%
August-23	31	890,365	266,625,901	3.93%
September-23	30	926,587	252,288,462	4.47%
October-23	31	641,946	239,467,106	3.16%
November-23	30	934,684	299,482,374	3.80%
December-23	31	1,255,615	350,553,325	4.22%
January-24	31	0	0	#DIV/0!
February-24	29	0	0	#DIV/0!
March-24	31	0	0	#DIV/0!
April-24	30	0	0	#DIV/0!
May-24	31	0	0	#DIV/0!
June-24	30	0	0	#DIV/0!
<b>TOTAL Y-T-D</b>	<b>366</b>	<b>5,590,224</b>	<b>141,662,485</b>	<b>3.95% YTD AVE</b>

**YELLOWSTONE COUNTY INVESTMENT POOL**  
**INVESTMENT NARRATIVE**  
**December, 2023**

**MARKET TREND**

A comparison of Treasury yields the from prior month and prior year:

	<u>12/31/23</u>	<u>11/30/23</u>	<u>YIELD CHANGE</u>	<u>Last year 12/31/2022</u>
90 day	5.40	5.45	(0.05)	4.42
1 year	4.79	5.16	(0.37)	4.73
2 year	4.23	4.73	(0.50)	4.41
3 year	4.01	4.48	(0.47)	4.22
5 year	3.84	4.31	(0.47)	3.99

**MARKET CONDITIONS**

Rate declines continued this month. The pace of decline should slow as we move forward.

**INVESTMENT ACTIVITY**

We continued in our efforts to lock in longer rates to help protect the pool from interest declines likely coming in 2024. We purchased a 3 yr bullet for about \$5 mill yielding 4.385%, a 4 yr agency heavily discounted and unlikely to be called for a 4 yr remaining term for \$5,208,600 (\$6 mill bond) yielding approximately 4.56%, and a 5yr bullet for almost \$3 million, yielding 4.275%

We had \$10 million of agencies that matured, with yields of .25%, .80% and 5%. We also had a \$4 mill agency yielding 6.125% called, which came as no surprise.

**OTHER ITEMS**

Respectfully submitted,

Jen Jones  
Yellowstone County Finance Director





**YELLOWSTONE COUNTY INVESTMENT POOL  
INVESTMENT DETAIL  
December, 2023**

INVESTMENT TYPE	DEPOSITORY FINANCIAL INSTITUTION	INVESTMENT DATE	TERM	MATURITY DATE	FACE/ PRINCIPAL AMOUNT	UNAMORTIZED PREMIUM/ (DISCOUNT)	ACCRUED INTEREST	INVESTMENT BALANCE	YIELD/ EFFECTIVE RATE	PURCHASE PRICE	COUPON RATE	COUPON DATES	INTEREST COLLECTIONS	Notes	Ref. #
FHLB	D.A. DAVIDSON	03/10/22	5 Yrs	03/10/27	4,000,000.00	0.00	0.00	4,000,000.00	2.000%	100.000000	2.000%	MAR/SEPT		6(b)	3130AR3M1
FHLMC	RBC	03/15/23	4 Yrs	03/15/27	3,000,000.00	0.00	0.00	3,000,000.00	5.375%	100.000000	5.375%	MAR/SEPT		9(e)	3134GYLS9
FHLB	D.A. DAVIDSON	06/28/23	4 Yrs	06/28/27	4,000,000.00	0.00	0.00	4,000,000.00	5.300%	100.000000	5.300%	JUNE/DEC	106,000.00	(a)	3130AWHTO
FHLB	D.A. DAVIDSON	09/14/23	4 Yrs	09/14/27	4,000,000.00	0.00	0.00	4,000,000.00	5.375%	100.000000	5.375%	MAR/SEPT		(j)	3130AX6V5
FFC	D.A. DAVIDSON	10/20/23	4 Yrs	10/20/27	3,500,000.00	0.00	0.00	3,500,000.00	5.360%	100.000000	5.360%	APR/OCT		(k)	3133EPYC3
FFC	D.A. DAVIDSON	11/15/23	4 Yrs	11/15/27	5,000,000.00	(11,000.00)	0.00	4,989,000.00	4.686%	0.997800	4.625%	MAY/NOV		(f)	3133EPC60
FNMA	D.A. DAVIDSON	12/12/23	4 Yrs	12/28/27	6,000,000.00	(791,340.00)	0.00	5,208,660.00	4.560%	0.868110	0.950%	JUNE/DEC	2,375.00	(d)	3135GA7GO
FHLB	D.A. DAVIDSON	06/28/23	5 Yrs	06/28/28	4,000,000.00	0.00	0.00	4,000,000.00	5.530%	100.000000	5.530%	JUNE/DEC	110,600.00	(h)	3130AWGA2
FHLB	D.A. DAVIDSON	07/17/23	5 Yrs	07/17/28	3,000,000.00	0.00	0.00	3,000,000.00	5.730%	100.000000	5.730%	JAN/JULY		(b)	3130AWJ507
FHLMC	D.A. DAVIDSON	09/28/23	5 Yrs	09/28/28	0.00	0.00	0.00	0.00	6.125%	100.000000	6.125%	MAR/SEPT	61,250.00	(b)	3134H1CT8
FHLMC	RBC	09/28/23	5 Yrs	09/28/28	5,000,000.00	0.00	0.00	5,000,000.00	6.000%	100.000000	6.000%	MAR/SEPT		(i)	3134H1DS9
FHLMC	BUCHANAN CAP	10/30/23	5 Yrs	10/30/28	4,000,000.00	0.00	0.00	4,000,000.00	6.000%	100.000000	6.000%	APR/OCT		(e)	3134H1HK2
FFC	BUCHANAN CAP	11/03/23	5 Yrs	11/03/28	4,500,000.00	0.00	0.00	4,500,000.00	5.570%	100.000000	5.570%	MAY/NOV		(k)	3133EPZZ1
FFC	D.A. DAVIDSON	11/13/23	5 Yrs	11/13/28	5,000,000.00	0.00	0.00	5,000,000.00	4.625%	100.000000	4.625%	MAY/NOV		(f)	3133EPC45
FFC	D.A. DAVIDSON	12/15/23	5 Yrs	12/15/28	3,000,000.00	(4,020.00)	0.00	2,995,980.00	4.275%	0.998660	4.250%	JUNE/DEC		(f)	3133EPN50
STIP GOV MM/ BANK ACCOUNTS	STATE OF MONTANA		VAR DAILY		119,390,785.91	34,421,693.77		119,390,785.91	5.440%		Varies		304,787.82		
								34,421,693.77					112,532.52		
													(3,084.91)	Fees-WFB-Curr Mo	
CASH ON HAND					414,508.42			414,508.42	N/A						
<b>TOTAL INVESTABLE CASH:</b>					<b>338,226,988.10</b>	<b>(831,291.06)</b>	<b>0.00</b>	<b>337,395,697.04</b>					<b>1,111,910.90</b>	Ties to Treas Report Col O	
															1,111,910.90
															0.00
								cross foot							
								From daily activity							

Call feature: a) one-time b) quarterly c) monthly d) semi-annual e) annual f) non-callable g) one quarterly call and then continuous h) one annual call and then continuous i) 9 month no call then quarterly j) 1.5 yr no call then quarterly  
 0.54 183,168,708.94  
 0.35 119,390,785.91  
 0.10 34,836,202.19  
 1.00 337,395,697.04

Note - Beginning 3/1/16, WFB has a \$5 mill peg balance. Bank fees netted against pool return. Beginning in July 2017 new core acct with daily variable interest posting once a month shortly after month end.

k) 2 year no call then continuous

Note 1 - STEP at .625% until 5/18/23, .75% to 11/18/23, 1.00% to 5/18/24, 1.25% to 11/18/24, 1.50% to 5/18/25, 2.00% to 11/18/25, 3.00% to 5/18/26 YTM 1.189%

Note 2 - STEP at .50% until 11/27/21, .60% to 5/27/22, .70% to 11/27/22, .80% to 5/27/23, .90% to 11/27/23, 1.00% to 5/27/24, 1.25% to 11/27/24, 1.50% to 5/27/25, 1.75% to 11/27/25, 2.00% to 5/27/26 YTM 1.093%

Note 3 - STEP at .25% until 9/16/21, increasing by 5 bp each quarter until 3/16/24, then going from .75% to 1.00% until 6/16/24, 1.25% until 9/16/24, 1.50% until 12/16/24

Note 4 - STEP at .50% until 10/15/21, increasing by 5 bp each quarter until 4/15/24, then going to 1.125 to 7/15/24, 1.25% to 10/15/24, to 1.375% to 1/15/24-increasing by .125% until 10/15/25, to 2.00% until 1/15/26, 2.50% to 4/15/26 and 3.00 to 7/15/26 YTM 1.20%

Note 5 - STEP at .50% until 6/17/22, .75% to 12/17/22, 1.00% to 6/17/23, 1.25% to 12/17/23, 1.50% to 6/17/24, 2.00% to 12/17/24 YTM 1.162%

Note 6 - STEP at 2.00% until 3/10/24, 2.50% to 3/10/25, 3.00% to 3/10/26, 3.50% to 9/10/26, 6.00% to 3/10/27 YTM 2.859%

Note 7 - STEP at 2.25% until 9/21/22, 2.50% until 12/21/22, 2.75% until 3/21/23, 3.00% until 6/21/23, 3.25% until 9/21/23, 3.50% until 12/21/23, 4.00% until 3/21/24, 5.00% until 6/21/24 YTM 3.266%

Note 8 - STEP at 2.70% until 6/30/23, 3.70% until 6/30/24, 4.70% until 6/30/25 YTM 3.676%

Note 9 - STEP at 5.375% until 3/15/24, 5.875% until 3/15/25, 6.125% until 3/15/26, 6.50% until 3/15/27. YTM 5.94%

**Note on Agencies purchased at a discount.**

Yellowstone County maintains the practice of utilizing an effective rate on these types of purchases that excludes the discount amount paid at maturity. This is due to materiality and a more accurate recognition of accrued interest in periods before maturity date.

The only exception to this practice will be for the FNMA due 12/28/27, which includes a material discount of \$791,340 at the time of purchase. This balance will be captured in proportionate share every 6 months to match interest payments, until maturity.

This purchase allows the pool to gain an effective yield of 4.56% vs. the stated rate on the agency of .95%.

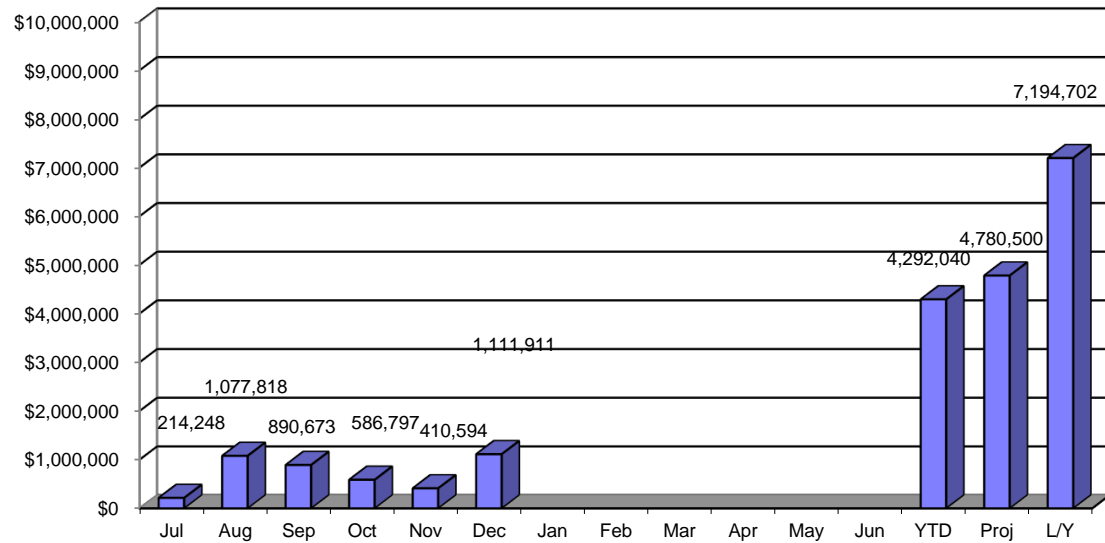
# YELLOWSTONE COUNTY INVESTMENT POOL

December, 2023

December, 2023

## INTEREST COLLECTIONS

For Fiscal Year 2024



Jul	214,247.60
Aug	1,077,817.73
Sep	890,672.68
Oct	586,797.46
Nov	410,593.94
Dec	1,111,910.90
Jan	
Feb	
Mar	
Apr	
May	
Jun	
YTD	4,292,040.31
Proj	4,780,500
L/Y	7,194,702

**YELLOWSTONE COUNTY INVESTMENT POOL  
INTEREST EARNINGS COMPUTATION (3 YR REVIEW)  
December, 2023**

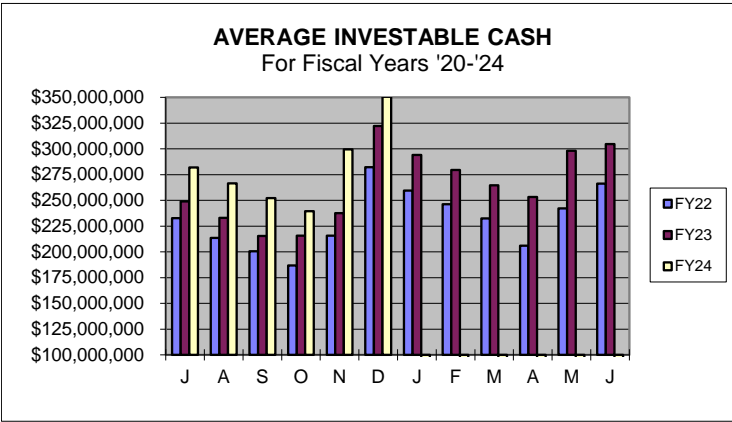
December, 2023

<u>MO</u>	<u>YR</u>	<u>Days in Month</u>	<u>ACCR INT Beg of Month</u>	<u>ACCR INT End of Month</u>	<u>CHANGE</u>	<u>INTEREST COLLECTED</u>	<u>INTEREST EARNED</u>	<u>DAILY CASH BALANCE</u>	<u>AVE RATE OF RETURN</u>
7	21	31	38,430	50,993	12,563	10,297	22,860	232,664,912	0.12%
8	21	31	50,993	54,487	3,494	21,970	25,464	213,421,406	0.14%
9	21	30	54,487	55,439	952	27,075	28,027	200,698,327	0.17%
10	21	31	55,439	67,165	11,726	13,709	25,435	186,773,615	0.16%
11	21	30	67,165	70,944	3,779	29,966	33,745	215,704,141	0.19%
12	21	31	70,944	85,244	14,300	24,940	39,240	282,069,610	0.16%
1	22	31	85,244	91,391	6,147	44,288	50,435	259,522,970	0.23%
2	22	28	91,391	96,333	4,942	38,972	43,914	246,214,571	0.23%
3	22	31	96,333	136,833	40,500	39,922	80,422	232,494,482	0.41%
4	22	30	136,833	208,257	71,424	37,990	109,414	205,918,510	0.65%
5	22	31	208,257	270,576	62,319	92,673	154,992	242,273,231	0.75%
6	22	30	270,576	216,378	(54,198)	287,247	233,049	266,180,068	1.07%
<b>FY22</b>		<b>365</b>				<b>669,049</b>	<b>846,997</b>	<b>231,994,654</b>	<b>0.37%</b>
7	22	31	216,378	454,190	237,812	54,514	292,326	248,908,991	1.38%
8	22	31	454,190	557,544	103,354	256,768	360,122	232,921,906	1.82%
9	22	30	557,544	480,126	(77,418)	438,149	360,731	215,367,222	2.04%
10	22	31	480,126	639,611	159,485	246,419	405,904	215,709,508	2.22%
11	22	30	639,611	800,723	161,112	360,533	521,645	237,584,305	2.67%
12	22	31	800,723	1,107,381	306,658	542,769	849,427	322,085,064	3.11%
1	23	31	1,107,381	1,172,547	65,166	751,653	816,819	294,135,040	3.27%
2	23	28	1,172,547	1,040,793	(131,754)	851,294	719,540	279,490,547	3.36%
3	23	31	1,040,793	1,039,476	(1,317)	760,472	759,155	264,617,583	3.38%
4	23	30	1,039,476	1,175,850	136,374	620,337	756,711	253,246,478	3.64%
5	23	31	1,175,850	1,377,145	201,295	756,361	957,656	298,250,904	3.78%
6	23	30	1,377,145	805,282	(571,863)	1,555,433	983,570	304,690,947	3.93%
<b>FY23</b>		<b>365</b>				<b>7,194,702</b>	<b>7,783,606</b>	<b>263,917,375</b>	
7	23	31	805,282	1,532,061	726,779	214,248	941,027	281,913,169	3.93%
8	23	31	1,532,061	1,344,608	(187,453)	1,077,818	890,365	266,625,901	3.93%
9	23	30	1,344,608	1,380,522	35,914	890,673	926,587	252,288,462	4.47%
10	23	31	1,380,522	1,435,671	55,149	586,797	641,946	239,467,106	3.16%
11	23	30	1,435,671	1,959,761	524,090	410,594	934,684	299,482,374	3.80%
12	23	31	1,959,761	2,103,465	143,704	1,111,911	1,255,615	350,553,325	4.22%
1	24	31	2,103,465		(2,103,465)		(2,103,465)		#DIV/0!
2	24	29	0		0		0		#DIV/0!
3	24	31	0		0		0		#DIV/0!
4	24	30	0		0		0		#DIV/0!
5	24	31	0		0		0		#DIV/0!
6	24	30	0		0		0		#DIV/0!
<b>FY23</b>		<b>366</b>				<b>4,292,041</b>	<b>3,486,759</b>	<b>281,721,723</b>	

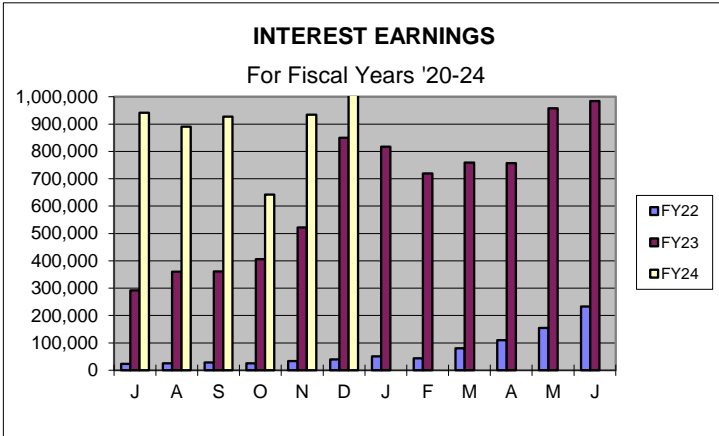
# YELLOWSTONE COUNTY INVESTMENT POOL COMPARISON GRAPHS (3 YR REVIEW)

December

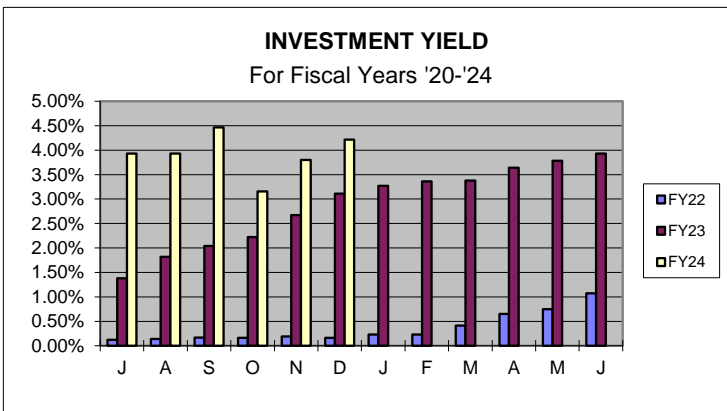
December, 2023



	FY22	FY23	FY24
J	232,664,912	248,908,991	281,913,169
A	213,421,406	232,921,906	266,625,901
S	200,698,327	215,367,222	252,288,462
O	186,773,615	215,709,508	239,467,106
N	215,704,141	237,584,305	299,482,374
D	282,069,610	322,085,064	350,553,325
J	259,522,970	294,135,040	0
F	246,214,571	279,490,547	0
M	232,494,482	264,617,583	0
A	205,918,510	253,246,478	0
M	242,273,231	298,250,904	0
J	266,180,068	304,690,947	0



	FY22	FY23	FY24
J	22,860	292,326	941,027
A	25,464	360,122	890,365
S	28,027	360,731	926,587
O	25,435	405,904	641,946
N	33,745	521,645	934,684
D	39,240	849,427	1,255,615
J	50,435	816,819	0
F	43,914	719,540	0
M	80,422	759,155	0
A	109,414	756,711	0
M	154,992	957,656	0
J	233,049	983,570	0
<b>Total</b>	<b>846,997</b>	<b>7,783,606</b>	<b>5,590,224</b>



	FY22	FY23	FY24
J	0.12%	1.38%	3.93%
A	0.14%	1.82%	3.93%
S	0.17%	2.04%	4.47%
O	0.16%	2.22%	3.16%
N	0.19%	2.67%	3.80%
D	0.16%	3.11%	4.22%
J	0.23%	3.27%	#DIV/0!
F	0.23%	3.36%	#DIV/0!
M	0.41%	3.38%	#DIV/0!
A	0.65%	3.64%	#DIV/0!
M	0.75%	3.78%	#DIV/0!
J	1.07%	3.93%	#DIV/0!

**YELLOWSTONE COUNTY INVESTMENT POOL  
STIP INVESTMENTS  
December, 2023**

Date	Activity POOL	Activity D7-Laurel ELEM	Activity	Activity	Activity	Activity	Activity	Fund 7775 Balance		Combined Investment Value	Daily Net Yield	Interest POOL	Interest SD7	TOTAL INTEREST EARNED							
								POOL SD7-Laurel ELEM	Balance	Balance											
Beg Bal									140,390,785.91	61,799,745.79											
1	8,000,000.00								148,390,785.91	61,799,745.79	5.4039464	21,969.75	9,149.66	0.00							
2									148,390,785.91	61,799,745.79	5.4039328	21,969.69	9,149.63	0.00							
3									148,390,785.91	61,799,745.79	5.4039311	21,969.69	9,149.63	0.00							
4									148,390,785.91	61,799,745.79	5.4560728	22,181.67	9,237.92	0.00							
5									148,390,785.91	61,799,745.79	5.5802728	22,686.60	9,448.20	0.00							
6									148,390,785.91	61,799,745.79	5.4401348	22,116.87	9,210.93	0.00							
7	(20,000,000.00)								128,390,785.91	61,799,745.79	5.6474065	19,865.07	9,561.87	0.00							
8	(7,000,000.00)								121,390,785.91	61,799,745.79	5.4041873	17,973.11	9,150.07	0.00							
9									121,390,785.91	61,799,745.79	5.4041873	17,973.11	9,150.07	0.00							
10									121,390,785.91	61,799,745.79	5.4041873	17,973.11	9,150.07	0.00							
11		(174,275.78)							121,390,785.91	61,625,470.01	5.4546926	18,141.08	9,209.53	0.00							
12									121,390,785.91	61,625,470.01	5.5938401	18,603.85	9,444.47	0.00							
13									121,390,785.91	61,625,470.01	5.4452694	18,109.74	9,193.62	0.00							
14	(8,000,000.00)								113,390,785.91	61,625,470.01	5.4923782	17,062.61	9,273.16	0.00							
15									113,390,785.91	61,625,470.01	5.4028263	16,784.40	9,121.96	0.00							
16									113,390,785.91	61,625,470.01	5.4028263	16,784.40	9,121.96	0.00							
17									113,390,785.91	61,625,470.01	5.4028263	16,784.40	9,121.96	0.00							
18									113,390,785.91	61,625,470.01	5.4622571	16,969.03	9,222.31	0.00							
19									113,390,785.91	61,625,470.01	5.5248958	17,163.62	9,328.06	0.00							
20									113,390,785.91	61,625,470.01	5.4434286	16,910.54	9,190.52	0.00							
21									113,390,785.91	61,625,470.01	5.4262852	16,857.28	9,161.57	0.00							
22									113,390,785.91	61,625,470.01	5.3590737	16,648.48	9,048.09	0.00							
23									113,390,785.91	61,625,470.01	5.3590737	16,648.48	9,048.09	0.00							
24									113,390,785.91	61,625,470.01	5.3590737	16,648.48	9,048.09	0.00							
25									113,390,785.91	61,625,470.01	5.3590737	16,648.48	9,048.09	0.00							
26	6,000,000.00								119,390,785.91	61,625,470.01	5.4669549	17,882.30	9,230.24	0.00							
27									119,390,785.91	61,625,470.01	5.8297351	19,068.95	9,842.74	0.00							
28									119,390,785.91	61,625,470.01	5.4818588	17,931.05	9,255.40	0.00							
29									119,390,785.91	61,625,470.01	5.2748426	17,253.91	8,905.88	0.00							
30									119,390,785.91	61,625,470.01	5.2748426	17,253.91	8,905.88	0.00							
31									119,390,785.91	61,625,470.01	5.2748426	17,253.91	8,905.88	0.00							
									(21,000,000.00)	(174,275.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	855,073.17	Accrued total for month		
									(21,174,275.78)	123,890,785.91											
									202,190,531.70				66.67%	33.33%	0.00%	0.00%	0.00%	0.00%	100.00%		
									181,016,255.92												
<b>Pooled Interest Activity</b>																					
570,727.71 INTEREST ACCRUED @ EOM														570,727.71	285,305.57	0.00	0.00	0.00	0.00	856,033.28	Actual-rounding
(304,787.82) INTEREST RECEIPTED CURR MONTH														304,787.82	279,361.14	0.00	0.00	0.00	0.00	584,148.96	Prior mos. received
304,787.82 INTEREST ACCRUED @ PRIOR EOM																					
<u>570,727.71</u> INTEREST EARNED THROUGH EOM-NOT COLLECTED																					

NOTE: Yield for STIP for October 2023 - 5.423%  
 NOTE: Yield for STIP for November 2023 - 5.457%  
 NOTE: Yield for STIP for December 2023 - 5.440%  
  
 NOTE: Yield for STIP for FY21 - 0.216%  
 NOTE: Yield for STIP for FY22 - 0.321%  
 NOTE: Yield for STIP for FY23 - 3.712%

**YELLOWSTONE COUNTY  
NONPOOLED (SEPARATE) INVESTMENTS - SD#2 (DEBT SERVICE SINKING FUND & RESERVED)  
December, 2023**

December, 2023

INVESTMENT TYPE	DEPOSITORY FINANCIAL INSTITUTION	INVESTMENT DATE	TERM	MATURITY DATE	FACE/ PRINCIPAL AMOUNT	AMORTIZED PREMIUM/ DISCOUNT	ACCRUED INTEREST	INVESTMENT BALANCE	YIELD/ EFFECTIVE RATE	PURCHASE PRICE	COUPON RATE	COUPON DATES	INTEREST COLLECTIONS	Notes
<b>RESERVED FOR DEBT SERVICE SINKING FUND</b>														
CDARS	WSB-HS QSCB Series 2010	06/8/23	1 yr	06/6/24	5,681,185.50	0.00	0.00	5,681,185.50	3.500%	100.000000	3.500%	ANNUAL		High
CDARS	WSB-EI QSCB Series 2010A	06/8/23	1 yr	06/6/24	1,813,782.18	0.00	0.00	1,813,782.18	3.500%	100.000000	3.500%	ANNUAL		Elem
CDARS	WSB-EIQZAB Series 2010B	06/8/23	1 yr	06/6/24	1,498,993.54	0.00	0.00	1,498,993.54	3.500%	100.000000	3.500%	ANNUAL		Elem
CDARS	WSB-HS QECB Series 2012	06/8/23	1 yr	06/6/24	2,077,605.04	0.00	0.00	2,077,605.04	3.500%	100.000000	3.500%	ANNUAL		High
CDARS	WSB-QZAB Series 2012A	06/8/23	1 yr	06/6/24	2,495,324.57	0.00	0.00	2,495,324.57	3.500%	100.000000	3.500%	ANNUAL		Elem
CDARS	WSB-QECB Series 2012C	06/8/23	1 yr	06/6/24	2,502,745.69	0.00	0.00	2,502,745.69	3.500%	100.000000	3.500%	ANNUAL		Elem
<b>SUBTOTAL - SEPARATE INVESTMENTS -DEBT SERVICE</b>					<b>16,069,636.52</b>	<b>0.00</b>	<b>0.00</b>	<b>16,069,636.52</b>						
<b>BOND SALE PROCEEDS</b>														
														Daily
					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
TOTAL INVESTABLE CASH:					<b>16,069,636.52</b>	<b>0.00</b>	<b>0.00</b>	<b>16,069,636.52</b>						
								16,069,636.52					cross foot	
								0.00						
								16,069,636.52					Daily Activity	
								0.00						
								8,310,845.98					Elem	
								7,758,790.54					HS	
Debt Service Sinking Fund rates and maturities confirmed by B. Solberg at Western Security Bank								<u>16,069,636.52</u>					Total	

**YELLOWSTONE COUNTY  
NONPOOLED (SEPARATE) INVESTMENTS - SD#24 (DEBT SERVICE SINKING FUND & RESERVED)  
December, 2023**

INVESTMENT TYPE	DEPOSITORY FINANCIAL INSTITUTION	INVESTMENT DATE	TERM	MATURITY DATE	FACE/ PRINCIPAL AMOUNT	AMORTIZED PREMIUM/ DISCOUNT	ACCRUED INTEREST	INVESTMENT BALANCE	YIELD/ EFFECTIVE RATE	PURCHASE PRICE	COUPON RATE	COUPON DATES	INTEREST COLLECTIONS	Notes
<b>INVESTMENTS - SD#24 (RESERVED)</b>														
					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>INVESTMENTS - SD#24 (DEBT SERVICE SINKING FUND)</b>														
CDARS	WESTERN SEC. BANK	06/8/23	1 year	06/6/24	8,024,018.47	0.00	0.00	8,024,018.47	3.500%	100.000000	3.500%	ANNUAL		(1)
<b>SUBTOTAL - SEPARATE INVESTMENTS</b>					<b>8,024,018.47</b>	<b>0.00</b>	<b>0.00</b>	<b>8,024,018.47</b>						
TOTAL INVESTABLE CASH:					<b>8,024,018.47</b>	<b>0.00</b>	<b>0.00</b>	<b>8,024,018.47</b>						
								8,024,018.47					cross foot	
								0.00						
								8,024,018.47					Daily Activity	
								0.00						

Note1: Sinking fund for debt service. Bank combined two investments now that both termed in 2020, and were re-invested for 1 yr going forward.

Debt Service Sinking Fund rates and maturities confirmed by B. Solberg at Western Security Bank

**B.O.C.C. Regular**

2. f.

**Meeting Date:** 01/16/2024

**Title:** DPHHS Notice of Title IV-E Funding

**Submitted By:** Anna Ullom, Senior Accountant

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**TOPIC:**

DPHHS Notice of Title IV-E Funding

**BACKGROUND:**

DPHHS Notice of Title IV-E Funding on previously and anticipated federal funding paid through the Montana Title IV-E Foster Care contract 20223LEGL0005 for the timeframe of July 1, 2023 through June 30, 2024.

**RECOMMENDED ACTION:**

File.

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**Attachments**

DPHHS Notice of Title IV-E Funding

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January 2, 2024

Yellowstone County Treasurer  
c/o Anna Ullom  
217 North 27th St  
Billings MT, MT 59107

Dear Anna Ullom,

As a subrecipient of federal Title IV-E funding, Child and Family Services is required to provide you a written annual update on previously and anticipated federal funding paid through the Montana Title IV-E Foster Care contract 20223LEGL0005 for the timeframe of July 1, 2023 through June 30, 2024.

**Sub Recipient Name: Yellowstone County Treasurer**  
**Sub Recipient Unique Entity Identifier: FNVKTD3B7C1**

	2023 Title IV-E Foster Care	2024 Title IV-E Foster Care
FAIN Number	2301MT FOST	2401MT FOST
Federal Award Date	10/1/2022	10/01/2023
Federal Award Start and End Date	7/1/2021 - 6/30/2024	7/1/2021 - 6/30/2024
Amount of Funds Obligated to Sub Recipient with this Action	\$300,000.00	\$300,000.00
Amount of Funds Obligated to Sub Recipient	\$493,165.18	\$493,165.18
Total Amount of Federal Award	\$75,000.00	\$225,000.00
Project Description	Title IV-E Foster Care	Title IV-E Foster Care
Awarding Agency Contact Information	Mick Leary, 406-841-2483	Mick Leary, 406-841-2483
CFDA/ALN Number and Name	93.658 / Title IV-E Foster Care	93.658 / Title IV-E Foster Care
Research and Development	NO	NO
Indirect Cost Rate	The state of Montana, DPHHS has a federally approved cost allocation plan.	

If you have questions regarding this federally required update, please contact Mick Leary at 406-841-2483.

Best regards,

Effie Benoit, Fiscal Bureau Chief  
Child and Family Services Division  
Montana Department of Health and Human Services  
Effie.Benoit@mt.gov

**B.O.C.C. Regular**

**Meeting Date:** 01/16/2024

**Title:** Response to Audit Findings -January 8, 2024

**Submitted By:** Amy Mills

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**TOPIC:**

December 16 - December 31 Payroll Audit

**BACKGROUND:**

na

**RECOMMENDED ACTION:**

na

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**Attachments**

Audit Findings

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# PAYROLL AUDIT

## December 16 to December 31, 2023

Date: 1/5/2024

To: Board of County Commissioners

From: Tanya McWilliams, Deputy Auditor

**Checked items indicate changes made by payroll.**

From my office's review of the above referenced payroll, the findings are noted below:

Date	Employee Name	Department	Finding	
1/5/24	Clark, Jordan	Detention	Hourly rate s/b \$25.80	X
1/5/24	Flagor, Adam	Detention	Reg hrs s/b 84, WHP s/b, 15.50 hrs, update accruals	✓ Time Card
1/5/24	Pearson, Max	Detention	Higher class pay to be added 3.25 hrs @ \$2.10	✓ Time Card
1/5/24	Robbins, Devin	Detention	Reg hrs s/b 94.25, WHP s/b, 16 hrs, update accruals	✓ Time Card
1/5/24	Ullom, Anna	Finance	Used sick s/b .75	✓ Time Card
1/5/24	Quesenberry, William	Junk Vehicle	Add .50 vac used, update accruals	✓ TCard
1/5/24	Goodale, Cole	Justice Court	Accruals need to be added	X
1/5/24	Grim, Whitney	Justice Court	Change to hourly rate, update accruals	X
1/5/24	Damjanovich, Dan	Public Works	Vac hrs s/b 1.5, update accruals	✓ Tcard
1/5/24	Dean, Andy	Public Works	Reg hrs s/b 50, OT s/b 10.5 hrs, update accruals	✓ TCard
1/5/24	Fisher, Greg	Public Works	OT hrs s/b 12.75, Sick hrs s/b 17.75, update accruals	✓ TCard
1/5/24	Galland, Michael	Public Works	Reg hrs s/b 50, OT s/b 12 hrs, update accruals	✓ TCard
1/5/24	Tipton, William	Public Works	Reg hrs s/b 40, OT s/b 6.25 hrs, update accruals	✓ TCard
1/5/24	Vancleave, Shane	Public Works	Reg hrs s/b 79.50, update accruals	✓ TCard
1/5/24	Arthun, Erick	Treasurer	Remove holiday, update accruals	✓ Tcard
1/5/24	Rilley, Misty	Treasurer	OT rate s/b \$17.34	X