

MONTANA DEPARTMENT OF ADMINISTRATION
State Financial Services Division ~ State Accounting Bureau
Local Government Services
Mitchell Building, Room 270, PO Box 200547, Helena, Montana 59620-0547

ENTITY # 013401
MONTANA
Park County
414 E. Callender
Livingston, MT 59047

**ANNUAL FINANCIAL
REPORT**



Part 1 of 2
Audit Report

Fiscal Year Ended
June 30, 2020

Park County
ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS
June 30, 2020

	<u>Page No.</u>
Cover Page	
Table of Contents	
Elected Officials-Signature Page	3
Auditor's Preamble	4-8
Management Discussion & Analysis	9-14
Government-wide Financial Statements	
Statement of Net Position.....	15
Statement of Activities.....	16
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	17
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position.....	18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	20
Statement of Net Position - Proprietary Funds.....	21
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Fund	22
Statement of Cash Flows - Proprietary Funds.....	23
Statement of Fiduciary Net Position -Fiduciary Funds.....	24
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	25
Notes to the Financial Statements.....	26-45
Required Supplementary Information (RSI)	
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund-Budget & Actual.....	46
Fair-Budget & Actual.....	47
Library-Budget & Actual.....	48
Ambulance-Budget & Actual.....	49
Public Safety-Budget & Actual.....	50
PILT-Budget & Actual.....	51
Notes to RSI Budgetary Information.....	52
Pension Plan Information	
Schedule of Contributions.....	53
Proportionate Share of Net Pensions Liability.....	54
Notes to RSI-Pension Plan Information.....	55-56
Schedule of Changes in Other Post-Employment Liability.....	57
Schedule of Federal Awards.....	59-61
Auditor Finding and Conclusions.....	62-68
Other Supplementary Information (OSI)	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Nonmajor Special Revenue Funds	70-84
Combining Revenues - Nonmajor Special Revenue Funds.....	85-144
Combining Expenditures & Fund Balances - Nonmajor Special Revenue Funds.....	145-204
Combining Balance Sheet - Nonmajor Debt Service.....	205-206
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service.....	207-208
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	209-211
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	212-222
Additional State Grants, Entitlements and Shared Revenues.....	223
Schedule of Cash Receipts and Disbursements - All Funds.....	224-227
Cash Reconciliation.....	228
General Information.....	229



PARK COUNTY

June 30, 2020

BOARD OF COUNTY COMMISSIONERS

	<u>Term Expires</u>	
Steven Caldwell	12/31/2022	Board Chairperson
Clint Tinsley	12/31/2020	Commissioner
Bill Berg	12/31/2020	Commissioner

ELECTED OFFICIALS

Maritza Reddington	12/31/2020	County Clerk and Recorder
Kevin Larkin	12/31/2022	County Treasurer
Brad Bichler	12/31/2022	County Sheriff
Kendra Lassiter	12/31/2022	County Attorney
Jo Newhall	12/31/2022	County Superintendent
Molly Bradberry	12/31/2020	Clerk of District Court
Linda Cantin	12/31/2022	Justice of the Peace
Albert Jenkins	12/31/2022	County Coroner
Sue Martin	12/31/2022	Public Administrator
Martha Miller	12/31/2020	County Auditor

In accordance with State law, I hereby transmit the
Park County
Annual Financial Report for the fiscal year ended
June 30, 2020

Respectfully submitted;

Erica W. Strickland

Finance Director

Date: December 15, 2020

Preparers contact information:

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**PARK COUNTY
LIVINGSTON, MONTANA
FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

OLNESS & ASSOCIATES, P. C.

CERTIFIED PUBLIC ACCOUNTANTS

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TABLE OF CONTENTS

	<u>Page No.</u>
ORGANIZATION.....	1
INDEPENDENT AUDITOR'S REPORT	2
REQUIRED SUPPLEMENTARY INFORMATION:	
Management's Discussion & Analysis	4
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet - Governmental Funds	12
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	13
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Net Position - Proprietary Fund	16
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund.....	17
Statement of Cash Flows - Proprietary Fund	18
Statement of Net Position - Fiduciary Funds.....	19
Statement of Changes in Net Position - Fiduciary Fund	20
Notes to Basic Financial Statements.....	21
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
General Fund	40
Fair Fund	41
Library Fund.....	42
Ambulance Fund	43
Public Safety Fund	44
PILT Fund	45
Notes to Required Supplementary Information	46
Pension Plan Information:	
Schedule of Contributions.....	47
Schedule of Proportionate Share of the Net Pension Liability	48
Notes to Required Supplementary Information-Pension Plan Information.....	49
Schedule of Changes in the Total Other Post-Employment Benefits (OPEB) Liability and Related Ratios.....	51
OTHER SUPPLEMENTARY INFORMATION:	
Schedule of Expenditures of Federal Awards	52
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 <i>GOVERNMENT AUDITING STANDARDS</i>	55
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....	57
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	59
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	60
CORRECTIVE ACTION PLAN.....	61



PARK COUNTY

ORGANIZATION

June 30, 2020

BOARD OF COUNTY COMMISSIONERS

Steven Caldwell	Board Chairperson
Bill Berg	Commissioner
Clint Tinsley	Commissioner

ELECTED OFFICIALS

Maritza Reddington	County Clerk and Recorder
Kevin Larkin	County Treasurer
Brad Bichler	County Sheriff
Kendra Lassiter	County Attorney
Mollie Waldum	County Superintendent
Molly Bradberry	Clerk of District Court
Linda Cantin	Justice of the Peace
Albert Jenkins	County Coroner
Sue Martin	Public Administrator
Martha Miller	County Auditor

OLNESS & ASSOCIATES, P. C.

CERTIFIED PUBLIC ACCOUNTANTS

BRENT D. OLNESS, CPA
CURT D. WYSS, CPA

ERNEST J. OLNESS, CPA

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Park County
Livingston, Montana

Report on the Financial Statements

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 Park County, Montana (the government) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the government's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 government, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITOR'S REPORT (Continued)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension plan information and the schedule of changes in the total other post-employment benefits (OPEB) liability and related ratios identified in the table of contents be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the government's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis 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*, 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 auditing standards generally accepted in the United States of America. 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2020, on our consideration of the government'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 government'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 government's internal control over financial reporting and compliance.

O'Hass & Associates, PC

Billings, Montana
December 3, 2020

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

Park County's management offers readers of the county's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2020. Readers are encouraged to consider the information presented here, in conjunction with the basic financial statements.

FINANCIAL HIGHLIGHTS

- Net position for Park County was \$33,481,712.
- The County's total net position increased 4.9% for this year's operations. Net position of governmental activities increased by \$1,644,954 or 5.3%, while net position of business-type activities decreased by \$94,352 or 10.7%.
- During the year governmental general and program revenues of \$15,354,288 were \$1,664,747 more than the \$13,689,541 in expenses, before transfers out. The total cost of governmental activities expenses increased over the prior year by \$1,045,039 or 8.3%.
- In the business-type activities, before transfers in and out, revenues increased \$61,671 (4.8%) and expenses increased \$92,713 (6.7%).
- The General fund balance reported an increase this year of \$221,133, or 27.64%.

USING THIS AUDIT REPORT

This audit report consists of a series of financial statements. The government-wide financial statements provide information about the activities of the government as a whole and present a longer-term view of the county's finances. For governmental activities, fund statements tell how these services were financed in the short term, as well as what remains for future spending. Fund financial statements also report the government's operations in more detail than the all-inclusive, government-wide statements by providing information about the most significant funds. The remaining statements provide financial information about activities for which the government acts solely as a trustee or agent for the benefit of those outside of county government.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here is intended to serve as an introduction to Park County's basic financial statements. The county basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of Park County's finances in a manner similar to a private-sector business.

The Statement of Net Position and the Statement of Activities (pages 10 and 11) report information about the government as a whole. These statements include all assets and deferred outflows and liabilities and deferred inflows using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements also report the net position and changes in them. Over time, increases or decreases in the county's net position are one indicator of its financial condition. The reader will need to consider other non-financial factors, such as changes in the property tax base and the condition of our capital assets, to assess overall health.

In the Statement of Net Position and the Statement of Activities, Park County's finances are divided into two categories:

Governmental activities: Basic services are reported here, including general government, public safety, public works, public health, social and economic services, conservation of natural resources, and culture and recreation. Property taxes and state and federal grants finance most of these activities.

Business-type activities: The County charges fees to customers to help it cover all or most of the cost of certain services it provides. Solid waste services are reported here.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Park County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, and to help it control and manage money for particular purposes. All of the county's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds: Basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps the reader to determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are described in reconciliations (pages 13 and 15).

Proprietary Funds: The County charges fees to customers for the services it provides – whether to outside customers or to other units of the government – and these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the enterprise funds (a component of proprietary funds) are the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. The county has two enterprise funds, Landfill and Refuse, which deal with solid waste. Internal service funds (the other component of proprietary funds) report activities that provide supplies and services to other departments of the government. The county has no internal service funds.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds use the accrual basis of accounting. Fiduciary funds are *not* included in the government-wide financial statements because these assets are not available to finance Park County operations. The county is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE GOVERNMENT AS A WHOLE

Net position: Net position may serve over time as a useful indicator of a government's financial position. The following schedules provide summaries of changes in net position of the county's governmental and business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$15,848,042	\$13,757,861	\$1,858,822	\$2,076,181	\$17,706,864	\$15,834,042
Capital assets	25,020,674	24,183,306	670,878	599,766	25,691,552	24,783,072
Total assets	40,868,716	37,941,167	2,529,700	2,675,947	43,398,416	40,617,114
Deferred outflow s-pension plans	1,261,430	1,647,941	51,641	66,039	1,313,071	1,713,980
Other liabilities	518,479	54,299	-	-	518,479	54,299
Long-term liabilities outstanding	7,126,548	6,707,191	1,712,333	1,806,874	8,838,881	8,514,065
Total liabilities	7,645,027	6,761,490	1,712,333	1,806,874	9,357,360	8,568,364
Deferred inflow s-pension plans	1,793,379	1,780,832	79,036	50,788	1,872,415	1,831,620
Net position:						
Net investment in capital assets	23,318,174	23,304,342	670,878	599,766	23,989,052	23,904,108
Restricted	12,974,444	12,466,523	118,391	92,561	13,092,835	12,559,084
Unrestricted	(3,600,878)	(4,724,079)	703	191,997	(3,600,175)	(4,532,082)
Total net position	\$32,691,740	\$31,046,786	\$ 789,972	\$ 884,324	\$33,481,712	\$31,931,110

A large portion of the County's net position reflects its investment in capital assets (land, buildings, machinery, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. We use these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the county's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position in the governmental and business-type activities, \$13,092,835, represent resources that are subject to external restrictions on how they may be used.

At the end of the fiscal year, the County is able to report positive balances in all reported categories of net position, both for the governmental activities as well as for its business-type activities. Net position was \$32,691,740 for the governmental activities and \$789,972 for the business-type activities, or a total of \$33,481,712.

The County's overall net position increased 4.9% or \$1,550,602 from fiscal year 2019 to 2020. There was a 5.3% increase in net

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

position in the governmental activities of \$1,644,954, mostly due to capital grants. Business-type activities saw a 10.7% decrease, or \$94,352. The decrease can be attributable to depreciation expense.

CHANGE IN NET POSITION:

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 984,329	\$ 968,034	\$ 1,324,497	\$ 1,271,721	\$ 2,308,826	\$ 2,239,755
Operating grants and contributions	2,442,475	1,805,098	6,218	5,632	2,448,693	1,810,730
Capital grants and contributions	996,650	2,769,637	-	-	996,650	2,769,837
General revenues:						
Taxes	7,839,958	6,968,383	-	-	7,839,958	6,968,383
Licenses and permits	49,826	56,974	-	-	49,826	56,974
Intergovernmental	2,603,378	2,397,667	-	-	2,603,378	2,397,667
Interest	237,515	257,924	25,740	16,393	263,255	274,317
Miscellaneous	122,844	128,880	37	45	122,881	128,925
Gain on disposal of capital assets	77,313	51,956	-	1,030	77,313	52,986
Total revenues	15,354,288	15,404,753	1,356,492	1,294,821	16,710,780	16,699,574
Expenses:						
General government	3,678,651	3,507,722	-	-	3,678,651	3,507,722
Public safety	4,251,553	3,479,334	-	-	4,251,553	3,479,334
Public works	2,886,307	2,745,989	-	-	2,886,307	2,745,989
Public health	634,964	649,252	-	-	634,964	649,252
Social and economic services	410,038	440,462	-	-	410,038	440,462
Culture and recreation	1,178,140	1,128,246	-	-	1,178,140	1,128,246
Housing and community development	50,175	138,954	-	-	50,175	138,954
Other current charges	408,957	404,665	-	-	408,957	404,665
Landfill	-	-	30,371	30,209	30,371	30,209
Refuse facility	-	-	1,440,266	1,347,715	1,440,266	1,347,715
Interest on long-term debt	37,295	32,064	-	-	37,295	32,064
Intergovernmental	153,461	117,814	-	-	153,461	117,814
Total expenses	13,689,541	12,644,502	1,470,637	1,377,924	15,160,178	14,022,426
Change in net position before transfers	1,664,747	2,760,251	(114,145)	(83,103)	1,550,602	2,677,148
Transfers	(19,793)	51,858	19,793	(51,858)	-	-
Change in net position	1,644,954	2,812,109	(94,352)	(134,961)	1,550,602	2,677,148
Net position, beginning	31,046,786	28,234,677	884,324	1,019,285	31,931,110	29,253,962
Net position, ending	<u>\$ 32,691,740</u>	<u>\$ 31,046,786</u>	<u>\$ 789,972</u>	<u>\$ 884,324</u>	<u>\$ 33,481,712</u>	<u>\$ 31,931,110</u>

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the major (most significant) funds. To be reported as a major fund, a fund must meet each of the two following criteria. Governments may choose to report other governmental and enterprise funds as major funds, even though they do not meet this test. The General Fund is always reported as a major fund.

Total assets and deferred outflows and liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding element total for all funds of that category or type (that is, total governmental or total enterprise funds).

The same element that met the 10 percent criterion is at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

Governmental Funds

Park County has seven governmental funds that are reported as major funds in fiscal year 2020. These are: General, Fair, Library, Ambulance, Public Safety (Law Enforcement), Payment in Lieu of Taxes (PILT) and the General Capital Improvement funds.

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

- **General Fund:** This is the primary operating fund for Park County and includes the Commissioners, Justice of the Peace, Clerk and Recorder, Elections Administration, Auditor, Treasurer, County Attorney, Building Maintenance, Public Administrator, School Superintendent, Mail/copier Services, Juvenile Detention, Coroner, Sanitarian, Health Department, Extension, Public Works, Veteran Services, Mental Health Services, County Parks, Historical Research, Accounting, Grant Administration, Human Resources, Information Technology, and Geographic Information Systems.

Besides taxes and charges for services, General fund revenue sources include a Local Option Tax, which amounted to \$908,623 in fiscal year 2020, an increase of 6.1% over fiscal year 2019. Before transfers in and transfers out, revenues increased 5.2% by \$173,182 and expenditures decreased 0.4% by \$14,741 over the prior fiscal year. Transfers in from Permissive Medical Levy, Road, PILT, Records Preservation and the Enterprise funds amounted to \$529,569, an increase of \$60,242 from 2019. A portion of the increase included local government CARES funding for eligible health personnel from March 12 through June 30, 2020 to support the response for the COVID-19 coronavirus pandemic.

- **Fair Fund:** The Fair fund covers activities at the Park County Fairgrounds, and assists activity coordination at the Park County owned parks. Due to the interfund loan entered into with the General Capital Improvement fund for \$207,200, there is a resulting payable that will decline as the funds are paid back. There is a 2 year deferral period on the 10 year loan, and a prior year transfer was returned and relisted as part of the interfund due.
- **Library Fund:** The Park County library is managed by the City of Livingston with funds from both the county and the city. Due to year end timing, the county library payment was set up as a payable for \$155,000. The amount was paid in July 2020.
- **Ambulance Fund:** The ambulance service, providing services to city and county residents, is managed by the City of Livingston with funds from both the county and the city. Due to year end timing, the county ambulance payment was set up as a payable for \$265,904. The amount was paid in July 2020.
- **Public Safety:** The Public Safety fund accounts for activities for law enforcement: sheriff's office, detention center, civil clerk, concealed weapons licensing, and the community service program. Revenues for fiscal year 2020 before transfers in increased \$184,981, or 10.7% over the prior year. Tax revenues were up \$59,368 from 2019, or 4.26%. Transfers in from other funds increased \$13,370 or 1.8%. The largest share of transfers in, \$449,200, was from PILT which saw no increase from 2019. The increase in tax revenue is due to a rebalancing to allow the Public Safety fund to use the Determination of Tax Revenue sheet annually to determine mills. The change allows the fund to grow by inflation and new construction.

Public Safety fund expenditures increased by 16% or \$373,957 due to vehicle purchases that were ordered in 2019 and 2020 and arrived in in 2020. With the increase in vehicle purchases, the ending fund balance decreased \$83,480 or 9.1%.

- **Payment in Lieu of Taxes (PILT):** PILT funds are received annually from the federal government in lieu of taxes on federal property within the county. The majority of appropriations from PILT are transfers out to other funds in order to finance their operations, such as Law Enforcement, General, Road, Planning and Fair funds. PILT is also used to pay for operating costs of certain Public Safety services, litigation expenses, motor pool maintenance, Commissioners' special projects, and support of the city/county dispatch.

In fiscal year 2020, the amount that the county received for PILT was \$1,596,489, a \$127,485 or 8.7% increase from the prior fiscal year. The amount transferred to other funds was \$739,770, a 24.2% decrease due to COVID-19 relief funding covering normal PILT transfers. The net change in fund balance from the prior fiscal year was an increase of \$438,360, for an ending fund balance of \$1,389,489.

- **General Capital Improvement Fund:** This fund represents the amount awarded to the county from a 1999 lawsuit settlement plus interest. Use of this fund is restricted by resolutions passed by the County Commissioners. Revenues consists of interest. Besides investment interest, annual payments are received for loans made from the fund. In 2015 it loaned \$53,441 to the Cooke City Fire District for equipment purchases. In 2020, a \$207,200 loan was entered into with the Fairgrounds and Parks fund to cover capital purchases and increased pay for staff. Two loans were paid off in 2020, the \$20,000 Cooke City Water District loan and a \$25,000 Angel Line transportation loan.

Whereas earlier resolutions by the Board of County Commissioners restricted expenditures for only specific purposes, Resolution No. 1145, signed in November 2012, allowed interest from the BN fund to be expended on capital improvement projects. In fiscal year 2020, \$80,072 was expended for a loan payment for a new building for Search and Rescue and two capital improvement projects including Mill Creek Road and Old Yellowstone Trail Federal Lands Access Project grant matches. The ending fund balance was \$8,701,466, an increase of \$93,096 over the prior year.

Enterprise Funds

The county's waste disposal system has been in transition since 2012. The Park County Transfer Station no longer accepts refuse or

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

recycling; all refuse activities have moved to the city of Livingston Transfer Station. In the fall of 2016, the Park County landfill was closed. All landfill jobs have been eliminated. The net position decrease for the refuse facility of \$90,324 came from a reduction in its cash position. The balance included capital asset and depreciation adjustments and noncash changes to pension plan information.

BUDGETARY HIGHLIGHTS

Original budget compared to final budget expenditures

FEMA and local government CARES awarded funds to Park County for coronavirus relief which passed through the Emergency Disaster Fund to cover reimbursable costs, and the budget increased \$393,500. The Refuse fund increased its budget by \$122,000 to cover increased tipping fees. There were other adjustments for increased costs due to weather, operating costs and additional revenues received and distributed.

Final budget compared to actual results. Other financing sources and uses include transfers in from and out to other funds. Actual revenues for the General fund before other financing sources were 7.6% over budget. Other financing sources were 2.2% over the final budget. Total actual revenues including transfers in were \$258,555, 6.9% over budget. Actual General fund tax revenues were \$6,684 under budget; local option taxes, which are collected in the General fund, were 10.1% more than budgeted. Investment earnings went up in 2020.

General Fund actual expenditures were 98.3% of budgeted appropriations. The net change in the General fund und balance was an increase of \$221,133 due to increased revenues and decreased expenditures. The stay-at-home work order from Montana Governor Bullock for COVID-19 reduced expenditures as there were fewer staff in the building for a period of time.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: Park County's net investment in capital assets as of June 30, 2020 totaled \$23,989,052. This investment includes land, construction in progress, buildings, infrastructure, machinery, and equipment. See the notes to financial statements for changes in capital assets.

Long Term Debt: Debt Service funds are used to account for the payment of interest and principal on long term bonded debt other than revenue bonds. Montana statutes specify that a single debt service fund be established for each general obligation bond, special assessment bond, judgment levy, and S.I.D. revolving.

State statute limits the amount of county indebtedness to 2.5 percent of the total assessed value of taxable property. The 2020 market value of property in the County was \$3,323,873,350 and the statutory limit of county indebtedness was \$83,096,834. As of June 30, 2020, Park County had at total of \$1,702,500 in outstanding notes, of which \$1,525,801 is long-term. Park County's total debt decreased \$823,536 during the fiscal year to cover the Convict Grade Bridge replacement and the purchase of a grader. There were some reductions by regularly scheduled principal payments on existing debt.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The 2019 recertified taxable value of property in Park County, less the value of the Tax Increment Financing Districts, was used during fiscal year 2020 financial period of tax collections. The rate increased 17% from \$45,162,088 in fiscal year 2019 to \$52,855,369 in fiscal year 2020. The value of newly taxable property county-wide was \$1,890,055, which accounts for a portion of that increase. It should also be noted that 2019 was a reassessment year for the Montana Department of Revenue, who is required by state law to conduct periodic reappraisals of property in the interest of equal taxation. The next reassessment will occur in 2021.

A Tax Increment Financing District (TIF) is a vehicle by which a targeted economic development district can set aside incremental increases in tax revenues above a base year for specific uses, generally allied to infrastructure. These increases in tax revenue are not available to other affected taxing bodies. There are 2 TIF's in Park County, both of which are within the City of Livingston. The downtown TIF expires in 2034 and the west end TIF expires in 2025 when the related infrastructure bonds are paid.

County general mills are split among the General, Bridge, Weed Control, Fair, Airport, District Court, Comprehensive Insurance, Senior Citizens, Law Enforcement, and Museum Funds at the commissioners' discretion, with certain restrictions. The growth in number of authorized mills for these aggregate mills went from 85.17 in fiscal year 2019 to 76.24 in fiscal year 2020. Calculations were done according to Montana Code Annotated, Title 15, Section 10, Part 420, which limits the growth in mills to one half the average of inflation over the prior 3 years and new construction. The commissioners levied the full amount authorized in fiscal year 2020.

With the increase in value of a county mill and the decrease in number of mills authorized to be levied, tax revenues for the county general mills were expected to increase 4.8%, from \$3,846,278 in fiscal year 2019 to \$4,029,693 that was budgeted in fiscal year 2020. The actual property tax revenue received was \$4,001,003, or 99.3% of budget.

Payment in Lieu of Taxes (PILT) funds are received annually from the federal government in lieu of taxes on federal property within the county and continue to be a major source of operating funds. The majority of appropriations from PILT are transfers out to other funds in order to finance their operations, such as Law Enforcement, General, Road, Planning, and Fair funds. PILT is also used to pay for

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

operating costs of motor pool maintenance, litigation expenses, commissioners' special projects, and certain Public Safety services such as support of the city/county dispatch. In fiscal year 2020 the county received \$1,596,489 for the 2020 PILT from the federal government, or an 8.7% increase. Expenditures in 2020 were \$1,198,792 or 14% less than the prior year. The net change in fund balance from the prior fiscal year was an increase of \$438,360, for an ending fund balance of \$1,389,489. The county is continuing the process of evaluating the demands on the PILT fund and reducing the demands on the PILT reserve.

The County's waste disposal system has been in transition since 2012. The Park County Transfer Station no longer accepts refuse or recycling; all refuse activities have moved to the city of Livingston Transfer Station. In the Fall of 2015, the Park County Solid Waste Board recommended and the Commissioners moved to close the landfill, pending DEQ approval. All landfill jobs have been eliminated. The landfill closure project was completed in 2016, and funds held in trust to cover the costs were released to the county to cover expenditures in 2019 and 2020.

In light of the most recent Consumer Price Index statistics indicating a Cost of Living Adjustment of 2.4% and in an effort to equalize pay increases, the county's Compensation Board recommended that elected officials receive a 3% per hour increase to their base salary. Wages for non-elected eligible county employees were adjusted by 2% in order to allow room for a 2019 wage compensation study to be implemented for employees paid below market wage.

Grants financed a number of projects during the year, including some capital projects which will continue into subsequent fiscal years. Recurring grants are discussed as well.

- There are two FLAP projects underway. The Old Yellowstone Trail South project is a corridor study to review safety and needs. Of the total estimated cost of \$235,000, Park County has paid \$16,510 through 2020. The project is ongoing. The final payment of \$47,610 was paid for the Mill Creek FLAP for six miles of Mill Creek Road repairs and upgrades.
- FEMA, Federal Emergency Management Agency, awarded a grant to help defray the costs of the COVID-19 pandemic. The 2020 portion of the award was \$54,973 with the 25% match of \$18,084 being covered by local government CARES funds for a total coverage of \$73,057.
- The Montana Governor's Office has overseen the local government CARES reimbursement distribution of Coronavirus Relief Funds from the US Government. Funds received and due to be received for 2020 amount to \$487,604 excluding the FEMA match.
- The Sheriff's Department received a three year COPS grant to assist in hiring additional deputies. Each grant provides \$125,000 over three years to defray the personnel cost. The first COPS grant reimbursed \$34,709 and closed out in 2020. A second COPS grant was awarded with the same funding parameters. The second COPS grant reimbursed \$47,952 in 2020.
- There are multiple on-going grants which help fund the Health Department annually. In 2020, \$178,198 in state grants funded Maternal Child Health, Public Health Preparedness, Asthma, Tobacco and Women, Infant and Child programs. This includes additional Funds made available for COVID-19 through Public Health Preparedness for \$18,409.
- The federal government awarded grants through its Homeland Security programs. A satellite communications trailer grant received \$53,941 in funding, and the new Sheep Mountain tower repeater grant received \$35,625 in 2020.
- The Victim Witness position program grant received \$45,776 in 2020.
- The Disaster and Emergency Services position receives partial funding annually. In 2020, the DES position and program received \$35,775.
- The state 911 program distributed three grants to Park County in 2020. There was a radio repeater grant which received \$49,860, a phone system grant received \$166,199, and a recording system grant received \$61,781.
- The Noxious Weed program grants received a total of \$29,925 for noxious weed mitigation in various parts of Park County.
- The Airport received \$18,800 in grant funds to support a Master Plan of development for the physical space at Mission Field. The Airport also received \$454,700 to create an expanded turnaround for larger planes. The 10% grant match for the turnaround was funded by a donation.
- The Missouri River Drug Task Force position in the Sheriff's Office is partially funded by the MT Board of Crime Control and received \$31,577.
- The Road department received two TSEP (Treasure State Endowment Program) grants for \$120,457 for Mission Creek and Cooke City bridges.
- The Park County Transit program for Windrider public buses received a total of \$76,322 for bus operations and training.
- A HAVA election security grant was received for \$12,910, and there was a Southwest Juvenile Detention grant for \$8,410. A GIS (Geographic Information System) grant for \$20,000 from the Montana Land Information Act was distributed through the Montana State Library to update the county's land designations and boundaries. Angel Line also received grant funds in the amount of \$3,300 in 2020.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Park 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 financial information should be addressed to the Park County Finance Office, 414 E. Callender Street, Livingston, MT 59047.

PARK COUNTY
STATEMENT OF NET POSITION
June 30, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and equivalents	\$ 5,659,202	\$ 132,761	\$ 5,791,963
Investments	8,700,000	-	8,700,000
Receivables:			
Taxes/assessments	308,184	286,646	594,830
Accounts	225,655	-	225,655
Governments	798,533	-	798,533
Inventories	148,250	-	146,250
Prepays	10,218	-	10,218
Restricted assets:			
Cash and equivalents	-	10,288	10,288
Investments	-	1,429,127	1,429,127
Capital assets:			
Capital assets not being depreciated-land and construction in progress	691,608	52,528	744,136
Capital assets, net of accumulated depreciation	24,329,066	618,350	24,947,416
Total assets	<u>40,868,716</u>	<u>2,529,700</u>	<u>43,398,416</u>
DEFERRED OUTFLOWS OF RESOURCES			
Other post-employment benefits	40,625	2,805	43,430
Pension plans	1,220,805	48,836	1,269,641
Total deferred outflows of resources	<u>1,261,430</u>	<u>51,641</u>	<u>1,313,071</u>
LIABILITIES			
Accounts payable-vendors	501,349	-	501,349
Payable to other governments	1,698	-	1,698
Unearned revenue	15,432	-	15,432
Noncurrent liabilities:			
Due within one year:			
Notes	176,699	-	176,699
Compensated absences	49,817	8,111	57,928
Due in more than one year:			
Notes	1,525,801	-	1,525,801
Compensated absences	448,351	73,002	521,353
Landfill closure/postclosure costs payable	-	1,321,024	1,321,024
Total other post-employment benefits liability	429,170	29,635	458,805
Net pension liability	4,496,710	280,561	4,777,271
Total liabilities	<u>7,645,027</u>	<u>1,712,333</u>	<u>9,357,360</u>
DEFERRED INFLOWS OF RESOURCES			
Other post-employment benefits	689,976	47,644	737,620
Pension plans	1,103,403	31,392	1,134,795
Total deferred inflows of resources	<u>1,793,379</u>	<u>79,036</u>	<u>1,872,415</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	23,318,174	670,878	23,989,052
Restricted for:			
General government	1,397,684	-	1,397,684
Public safety	1,175,897	-	1,175,897
Public works	599,726	-	599,726
Public health	187,968	-	187,968
Social and economic services	58,075	-	58,075
Culture and recreation	413,161	-	413,161
Housing and community development	221,661	-	221,661
Debt service	-	-	-
Capital projects	8,920,272	-	8,920,272
Landfill closure/postclosure costs	-	118,391	118,391
Unrestricted (deficit)	<u>(3,600,878)</u>	<u>703</u>	<u>(3,600,175)</u>
Total net position (deficit)	<u>\$ 32,691,740</u>	<u>\$ 789,972</u>	<u>\$ 33,481,712</u>

See notes to basic financial statements.

PARK COUNTY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Change in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 3,678,651	\$ 471,532	\$ 249,448	\$ -	\$ (2,957,671)	\$ -	\$ (2,957,671)
Public safety	4,251,553	260,238	508,683	353,642	(3,128,990)	-	(3,128,990)
Public works	2,886,307	123,865	1,091,299	643,008	(1,028,135)	-	(1,028,135)
Public health	634,964	96,058	284,024	-	(254,882)	-	(254,882)
Social and economic services	410,038	1,737	129,183	-	(279,118)	-	(279,118)
Culture and recreation	1,178,140	30,899	26,377	-	(1,120,864)	-	(1,120,864)
Housing and community development	50,175	-	-	-	(50,175)	-	(50,175)
Other current charges	408,957	-	-	-	(408,957)	-	(408,957)
Interest on long-term debt	37,295	-	-	-	(37,295)	-	(37,295)
Intergovernmental	153,461	-	153,461	-	-	-	-
Total governmental activities	13,689,541	984,329	2,442,475	996,650	(9,266,087)	-	(9,266,087)
Business-type activities:							
Landfill	30,371	603	-	-	-	(29,768)	(29,768)
Refuse Facility	1,440,266	1,323,894	6,218	-	-	(110,154)	(110,154)
Total business-type activities	1,470,637	1,324,497	6,218	-	-	(139,922)	(139,922)
Total	\$ 15,160,178	\$ 2,308,826	\$ 2,448,693	\$ 996,650	(9,266,087)	(139,922)	(9,406,009)
General revenues:							
Property taxes					7,839,958	-	7,839,958
Licenses and permits					49,826	-	49,826
Intergovernmental					2,603,378	-	2,603,378
Unrestricted investment earnings					237,515	25,740	263,255
Miscellaneous					122,844	37	122,881
Gain on disposal of capital assets					77,313	-	77,313
Transfers					(19,793)	19,793	-
Total general revenues and transfers					10,911,041	45,570	10,956,611
Change in net position					1,644,954	(94,352)	1,550,602
Net position - beginning					31,046,786	884,324	31,931,110
Net position - ending					\$ 32,691,740	\$ 789,972	\$ 33,481,712

PARK COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	General	Fair	Library	Ambulance	Public Safety	PILT	General Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
ASSETS									
Cash and cash equivalents	\$ 972,981	\$ 63,732	\$ 156,050	\$ 265,904	\$ 698,655	\$ 947,523	\$ 276,339	\$ 2,278,018	\$ 5,659,202
Investments	-	-	-	-	-	500,000	8,200,000	-	8,700,000
Receivables:									
Taxes/assessments	57,618	4,728	17,514	28,254	69,864	-	-	130,206	308,184
Governments	74,080	-	-	-	143,790	-	17,927	562,736	798,533
Accounts	705	-	-	-	-	-	-	224,950	225,655
Due from other funds	-	-	-	-	-	175	207,200	-	207,375
Inventories	-	-	-	-	-	-	-	146,250	146,250
Prepaid items	-	-	-	-	-	-	-	10,216	10,216
Total assets	\$ 1,105,384	\$ 68,460	\$ 173,564	\$ 294,158	\$ 912,309	\$ 1,447,698	\$ 8,701,466	\$ 3,352,378	\$ 16,055,417
LIABILITIES									
Accounts payable-vendors	\$ 11,145	\$ -	\$ 155,000	\$ 265,904	\$ 4,224	\$ 56,209	\$ -	\$ 6,867	\$ 501,349
Due to other funds	-	207,200	-	-	-	-	-	175	207,375
Payable to other governments	-	-	-	-	-	-	-	1,698	1,698
Unearned revenue	15,432	-	-	-	-	-	-	-	15,432
Total liabilities	26,577	207,200	155,000	265,904	4,224	56,209	-	8,740	725,854
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue-taxes/assessments	57,618	4,728	17,514	28,254	69,864	-	-	130,206	308,184
FUND BALANCES (DEFICITS)									
Nonspendable:									
Prepaid items	-	-	-	-	-	-	-	10,218	10,218
Inventory	-	-	-	-	-	-	-	146,250	146,250
Noncurrent portion of interfund receivable	-	-	-	-	-	-	207,200	-	207,200
Restricted for:									
General government	-	-	-	-	-	-	-	1,334,558	1,334,558
Public safety	-	-	-	-	638,221	-	-	236,527	1,074,748
Public works	-	-	-	-	-	-	-	407,733	407,733
Public health	-	-	-	-	-	-	-	179,957	179,957
Social and economic services	-	-	-	-	-	-	-	42,292	42,292
Culture and recreation	-	-	1,050	-	-	-	-	385,139	386,189
Housing and community development	-	-	-	-	-	-	-	221,661	221,661
Capital projects	-	-	-	-	-	-	8,494,266	218,806	8,713,072
Committed for:									
General government	-	-	-	-	-	1,369,489	-	-	1,369,489
Public safety	-	-	-	-	-	-	-	30,466	30,466
Unassigned	1,021,189	(143,468)	-	-	-	-	-	(175)	877,546
Total fund balances (deficits)	1,021,189	(143,468)	1,050	-	838,221	1,389,489	8,701,466	3,213,432	15,021,379
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 1,105,384	\$ 68,460	\$ 173,564	\$ 294,158	\$ 912,309	\$ 1,447,698	\$ 8,701,466	\$ 3,352,378	\$ 16,055,417

PARK COUNTY
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
 June 30, 2020

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances, governmental funds	\$ 15,021,379
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	25,020,674
Deferred inflows of resources related to taxes and assessments are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds.	308,184
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds:	
Deferred outflows:	
Pensions	1,220,805
Other post-employment benefits	40,625
Deferred inflows:	
Pensions	(1,103,403)
Other post-employment benefits	(689,976)
Long-term liabilities, such as notes payable, compensated absences, the net pension liability and the total other post-employment benefits liability, are not due and payable in the current period and, therefore, are not included in the funds.	<u>(7,126,548)</u>
Net position of governmental activities	<u><u>\$ 32,691,740</u></u>

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	General	Fair	Library	Ambulance	Public Safety	PILT	General Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
REVENUES									
Taxes/assessments	\$ 2,158,831	\$ 97,688	\$ 418,312	\$ 724,196	\$ 1,466,748	\$ -	\$ -	\$ 2,942,531	\$ 7,808,306
Fines and forfeitures	120,434	-	-	-	-	-	-	17,904	138,338
Licenses and permits	34,310	-	-	-	4,025	-	-	14,677	53,012
Intergovernmental	601,590	8,302	29,374	8,942	342,888	1,596,489	-	3,232,330	5,819,915
Charges for services	498,014	20,427	-	-	88,903	-	-	194,193	801,537
Investment earnings	23,842	-	-	-	-	1,554	193,312	18,807	237,515
Miscellaneous	48,392	54,977	-	-	15,189	39,109	-	157,940	315,607
Total revenues	3,485,413	181,394	447,686	733,138	1,917,753	1,637,152	193,312	6,578,382	15,174,230
EXPENDITURES									
Current:									
General government	2,895,814	-	-	-	-	51,877	-	507,251	3,454,742
Public safety	172,498	-	-	738,138	2,378,758	330,334	-	471,537	4,091,265
Public works	138,387	-	-	-	-	100	64,225	1,934,716	2,137,428
Public health	336,334	-	-	-	-	15,000	-	268,405	619,739
Social and economic services	151,542	-	-	-	-	5,000	-	218,673	375,215
Culture and recreation	4,315	312,288	451,636	-	-	-	-	346,992	1,115,231
Housing and community development	50,000	-	-	-	-	-	-	175	50,175
Other current charges	-	-	-	-	-	-	-	408,957	408,957
Debt service:									
Principal	-	-	-	-	-	25,013	-	108,727	133,740
Interest and other charges	-	-	-	-	-	4,698	-	32,597	37,295
Capital outlay	5,189	-	-	-	327,509	27,000	-	1,736,628	2,096,326
Intergovernmental	-	-	-	-	-	-	-	153,461	153,461
Total expenditures	3,753,879	312,288	451,636	738,138	2,706,267	459,022	64,225	6,188,119	14,673,574
Excess (deficiency) of revenues over expenditures	(268,466)	(130,894)	(3,950)	(5,000)	(788,514)	1,178,130	129,087	390,263	500,656
OTHER FINANCING SOURCES (USES)									
Long-term debt issued	4,562	-	-	-	-	-	-	952,614	957,276
Insurance recoveries	-	-	-	-	-	-	-	24,446	24,446
Sale of capital assets	-	-	-	-	-	-	-	90,496	90,496
Transfers in	529,569	77,181	-	-	758,294	-	-	1,653,633	3,016,617
Transfers out	(44,632)	(43,700)	-	-	(51,200)	(739,770)	(123,191)	(2,033,917)	(3,036,410)
Total other financing sources	489,599	33,481	-	-	705,034	(739,770)	(123,191)	687,272	1,052,425
Net change in fund balances	221,133	(97,413)	(3,950)	(5,000)	(83,480)	438,360	5,896	1,077,535	1,553,081
Fund balances - beginning	800,056	41,145	5,000	5,000	921,701	951,129	8,608,370	2,135,897	13,468,298
Prior period adjustments	-	(87,200)	-	-	-	-	87,200	-	-
Fund balances (deficits) - ending	\$ 1,021,189	\$ (143,488)	\$ 1,050	\$ -	\$ 838,221	\$ 1,389,489	\$ 8,701,466	\$ 3,213,432	\$ 15,021,379

PARK 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, 2020

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 1,553,081
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated lives and reported as depreciation expense.</p>	
This is the amount by which capital outlay (\$2,096,326) exceeded depreciation (\$1,275,600) in the current period.	820,726
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and trade-ins) is to decrease net position.	(13,183)
Donated capital assets.	29,825
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	72,920
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits is reported as pension expense.	(89,447)
Governmental funds report debt proceeds as current financial resources. In contrast, the statement of activities treats such issuance of debt as a liability. Governmental funds report repayment of principal as an expenditure. In contrast, the statement of activities treats such repayments as a reduction in long-term liabilities. This is the amount by which long-term debt issued exceeded debt principal repayments.	(823,536)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Compensated absences	6,490
Other post-employment benefits	88,078
	1,644,954
Change in net position of governmental activities	\$ 1,644,954

PARK COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUND
For the Year Ended June 30, 2020

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 25,704	\$ 107,057	\$ 132,761
Receivables:			
Taxes/assessments	18,444	268,202	286,646
Total current assets	<u>44,148</u>	<u>375,259</u>	<u>419,407</u>
Non-current assets:			
Restricted assets:			
Cash and cash equivalents	10,288	-	10,288
Investments	1,429,127	-	1,429,127
	<u>1,439,415</u>	<u>-</u>	<u>1,439,415</u>
Capital assets:			
Land	-	52,528	52,528
Buildings and improvements	54,241	411,913	466,154
Equipment and furniture	598,875	1,484,202	2,083,077
Less: accumulated depreciation	(620,215)	(1,310,666)	(1,930,881)
	<u>32,901</u>	<u>637,977</u>	<u>670,878</u>
Total non-current assets	<u>1,472,316</u>	<u>637,977</u>	<u>2,110,293</u>
Total assets	<u>1,516,464</u>	<u>1,013,236</u>	<u>2,529,700</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension plans	-	48,836	48,836
Other post-employment benefits	-	2,805	2,805
Total deferred outflows of resources	<u>-</u>	<u>51,641</u>	<u>51,641</u>
LIABILITIES			
Current liabilities:			
Compensated absences	-	8,111	8,111
Non-current liabilities:			
Compensated absences	-	73,002	73,002
Landfill closure/postclosure costs payable	1,321,024	-	1,321,024
Net pension liability	-	280,561	280,561
Total other post-employment benefits liability	-	29,635	29,635
Total non-current liabilities	<u>1,321,024</u>	<u>383,198</u>	<u>1,704,222</u>
Total liabilities	<u>1,321,024</u>	<u>391,309</u>	<u>1,712,333</u>
DEFERRED INFLOWS OF RESOURCES			
Pension plans	-	31,392	31,392
Other post-employment benefits	-	47,644	47,644
Total deferred inflows of resources	<u>-</u>	<u>79,036</u>	<u>79,036</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	32,901	637,977	670,878
Restricted:			
Landfill closure/postclosure	118,391	127,846	246,237
Unrestricted (deficit)	44,148	(171,291)	(127,143)
Total net position (deficit)	<u>\$ 195,440</u>	<u>\$ 594,532</u>	<u>\$ 789,972</u>

PARK COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
For the Year Ended June 30, 2020

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
REVENUES			
Charges for services	\$ 20	\$ 29,636	\$ 29,656
Assessment revenue	583	1,294,258	1,294,841
Total operating revenues	603	1,323,894	1,324,497
OPERATING EXPENSES			
Personal services	-	457,501	457,501
Supplies	-	66,692	66,692
Purchased services	2,013	795,474	797,487
Fixed charges	25,521	57,090	82,611
Depreciation	2,837	63,509	66,346
Total operating expenses	30,371	1,440,266	1,470,637
Operating loss	(29,768)	(116,372)	(146,140)
NON-OPERATING REVENUES			
Interest and investment revenue	25,740	-	25,740
Miscellaneous revenue	-	37	37
Operating grants and contributions	-	6,218	6,218
Total non-operating revenues	25,740	6,255	31,995
Loss before transfers	(4,028)	(110,117)	(114,145)
Transfers in	-	137,458	137,458
Transfers out	-	(117,665)	(117,665)
Change in net position	(4,028)	(90,324)	(94,352)
Net position - beginning	199,468	684,856	884,324
Net position - ending	\$ 195,440	\$ 594,532	\$ 789,972

PARK COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended June 30, 2020

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 2,019	\$ 1,298,375	\$ 1,300,394
Cash paid to employees	-	(419,700)	(419,700)
Cash paid to suppliers for goods and services	(27,534)	(919,256)	(946,790)
Net cash used by operating activities	(25,515)	(40,581)	(66,096)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Cash received from miscellaneous sources	-	37	37
Cash paid for operating transfers out	-	(117,665)	(117,665)
Cash paid for landfill closure/postclosure care costs	(83,478)	-	(83,478)
Net cash used by noncapital financing activities	(83,478)	(117,628)	(201,106)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Net change in investments	(83,615)	-	(83,615)
Interest received	25,740	-	25,740
Net cash used by investing activities	(57,875)	-	(57,875)
Change in cash and cash equivalents	(166,868)	(158,209)	(325,077)
Cash and cash equivalents - beginning (Landfill includes restricted cash and cash equivalents of \$151,551)	202,860	265,266	468,126
Cash and cash equivalents - ending (Landfill includes restricted cash and cash equivalents of \$10,288)	<u>\$ 35,992</u>	<u>\$ 107,057</u>	<u>\$ 143,049</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:			
Operating loss	\$ (29,768)	\$ (116,372)	\$ (146,140)
Adjustment to reconcile operating loss to net cash used by operating activities:			
Depreciation	2,837	63,509	66,346
Other post-employment benefits	-	31,146	31,146
Pensions	-	(6,081)	(6,081)
(Increase) decrease in taxes/assessments receivable	1,416	(25,519)	(24,103)
Increase in compensated absences	-	12,736	12,736
Net cash used by operating activities	<u>\$ (25,515)</u>	<u>\$ (40,581)</u>	<u>\$ (66,096)</u>
Schedule of noncash investing, capital and financing activities:			
Capital assets contributed from government activities	<u>\$ -</u>	<u>\$ 137,458</u>	<u>\$ 137,458</u>

PARK COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2020

	External Investment Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 4,489,410	\$ 864,342
Investments	60,700	-
Taxes/assessments receivable	-	1,006,301
	4,550,110	<u>\$ 1,870,643</u>
LIABILITIES		
Accounts payable	-	\$ 325,954
Due to special districts	-	63,246
Due to state	-	346,929
Due to schools	-	487,877
Due to cities/towns	-	646,637
	-	<u>\$ 1,870,643</u>
NET POSITION		
Net position held in trust for external participants	<u>\$ 4,550,110</u>	

PARK COUNTY
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
For the Year Ended June 30, 2020

	External Investment Trust Fund
ADDITIONS	
Contributions	\$ 7,272,310
Interest	51,592
Total additions	7,323,902
DEDUCTIONS	
Distribution of investments	7,103,643
Change in net position	220,259
Net position - beginning	4,329,851
Net position - ending	\$ 4,550,110

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the government have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations).

The government's significant accounting policies are described below.

Reporting Entity

For financial reporting purposes, the government has included all funds, organizations, agencies, boards, commissions and authorities. The government has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the government are such that exclusion would cause the government's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. Based on the criteria established by the Governmental Accounting Standards Board, the government has no component units.

Related Organizations - The Board of County Commissioners is responsible for appointing members of the boards of other organizations, but the government's accountability for these organizations does not extend beyond making the appointments.

Government-wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements with exception of interfund services provided and used. 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. Fiduciary funds are excluded from the government-wide financial statements.

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 identifiable activity. Program revenues include 1) charges for services which report fees and other charges provided by a given function or identifiable activity 2) operating grants and contributions and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are provided for governmental, proprietary and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

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 fund and fiduciary fund 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 revenue as soon as all 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. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 enterprise funds are charges to customers for sales and services. Operating expenses for

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

enterprise 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 nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

The government reports the following major governmental funds:

The general fund is used to account for all financial resources, except those required by law or administrative action to be accounted for in another fund. The general fund is always reported as a major fund in the governmental fund statements.

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes other than debt service or capital projects. The following special revenue funds are reported as major:

The fair fund accounts for resources accumulated from property taxes and state entitlement and payments made for the operation of the county fair.

The library fund accounts for resources accumulated from property taxes and payments made to fund the interlocal agreement with the City of Livingston for operation of the City-owned library.

The ambulance fund accounts for resources accumulated from property taxes and payments made to fund the interlocal agreement with the City of Livingston for the operation of the City-operated ambulance service.

The public safety fund accounts for resources accumulated from property taxes, state entitlement and charges for services and payments made for providing law enforcement and public safety services.

The PILT fund accounts for resources accumulated from the federal government for payments in lieu of taxes. Payments made from the fund are at the discretion of the Board of County Commissioners.

The general capital improvement fund account for financial resources earmarked or segregated for the acquisition and construction of major capital facilities, purchase of equipment and other project-oriented activities.

The government reports the following major proprietary funds:

The landfill and refuse facility funds account for the activities of the government's landfill and sanitation services.

Additionally, the government reports the following fund types:

The government's investment trust fund accounts for the external portion of the cash management pool, which represents resources that belong to legally separate entities.

Agency funds are custodial in nature and are used to account for assets that the government holds for others in an agency capacity.

Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance

Cash and Investments

The County maintains and controls an investment pool consisting of funds belonging to the government and also of funds held by the County Treasurer belonging to legally separate entities, such as school districts, fire and water districts and other special districts. The investment pool is managed by the County Treasurer and overseen by the Board of County Commissioners. The investment pool is not registered with the SEC. The County Treasurer is responsible for setting the investment policies for the pool, reviewing and monitoring investments to ensure the County's investment policies are met and ensuring investments are in compliance with State statute.

School districts and other legally separate districts within the County hold their funds with the County Treasurer. The districts have, at their option, elected to participate in the County's investment pool. 21% of the investment pool belongs to these districts.

Allowable investments include direct obligations of the United States Government, repurchase agreements, savings or time deposits in a state or national bank, building and loan associations, savings and loan associations, or credit unions insured by the FDIC, FSLIC, or NCUA and the State Short Term Investment Pool (STIP). STIP is an investment program managed and administered under the direction of the Montana Board of Investments (MBOI) as authorized by the Unified Investment Program. The STIP portfolio is reported at fair value versus amortized cost.

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

The pool unit value is fixed at \$1 for purchases and redemptions. Income is automatically reinvested in additional units. The government did not provide or obtain any legally binding guarantees to support the value of the units. The pool does not include any involuntary participants.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. The government had no nonrecurring fair value measurements. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Cash on hand, demand, savings and time deposits, STIP and short-term investments with original maturities of three months or less from the date of acquisition are considered cash equivalents.

Investment income from the pool is allocated to individual funds of the County and to the external participants based on the fund or participant's cash and investment balance at the end of each month. The net change in fair value of the pool is also allocated to individual funds of the County and to the external participants based on the fund or participant's cash and investment balance at the end of the year. The government does not charge an administrative fee to all participants in the pool or individual investment accounts.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." In governmental fund financial statements, advances between funds are offset by an amount reported as nonspendable fund balance to indicate that they are not available for appropriation and are not expendable available financial resources.

Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.

Most property taxes are levied in September of each fiscal year, based on assessments as of the prior January 1. Real property taxes are billed as of November 1 and are payable in two payments, November 30 and May 31. Unpaid taxes become delinquent on December 1 and June 1. Most personal property taxes are due and payable on January 1 and become delinquent February 1. Property taxes are maintained and collected by the County Treasurer. No allowance is made for uncollectible taxes as they are not considered significant.

Inventories and Prepays

All inventories are valued at cost. Inventories are recorded as expenses when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Restricted Assets

The government is required by state and federal laws and regulations to make annual contributions to a trust to finance the closure and postclosure care costs of its landfill. The amount is reported as restricted assets.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. The government has elected not to report major infrastructure assets retroactively. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for machinery and equipment, \$10,000 for buildings and improvements and \$25,000 for infrastructure and an estimated useful life in excess of 5 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value, which is determined as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. There was no capitalized interest for the year ended June 30, 2020. Depreciation on capital assets is calculated on the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	10-15
Infrastructure	50
Buildings	40-100
Machinery and equipment	5-30

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

Collections Not Capitalized

Certain collections of historic artifacts and works of art are not reported in the accompanying financial statements. These assets have not been capitalized because they meet all of the conditions that qualify them as collections that are not required to be capitalized. These conditions are the collections are held for public exhibition or education in the furtherance of public service, not held for financial gain; the collections are protected, kept unencumbered, cared for, and preserved; and any sale proceeds are expected to be used to acquire other items for the collections.

Compensated Absences

Liabilities associated with accumulated vacation and sick leave are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

Employees earn vacation leave ranging from 15 to 24 days per year depending on the individual's years of service. Accumulated vacation is restricted under State statute to a maximum accumulation of two times the amount earned annually. Sick leave is accumulated at 12 days per year with no limitations on the amount that may be accumulated. Upon retirement or resignation, an employee is eligible for 100 percent of the accumulated vacation leave and 25 percent of the accumulated sick leave.

Long-term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond issuance costs are recognized as an expense in the period incurred. Bonds payable are reported net of the applicable bond premium or discount.

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.

Deferred Outflows/Inflows of Resources

In addition to assets, the government's statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The government has two items that meet this criterion: pension plans and other post-employment benefits.

In addition to liabilities, the statements of net position will sometimes 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 and so will not be recognized as revenue until then. The government has two items that meet the criterion for this category: pension plans and other post-employment benefits.

In the governmental funds, the only deferred inflow of resources is for revenues that are not considered available. The government will not recognize the related revenues until they are available under the modified accrual basis of accounting. Accordingly, unavailable revenues from property taxes are reported in the governmental funds balance sheet.

Net Position

In the government-wide statements, equity is classified as net position and displayed in three components:

Net investment in capital assets - consists of capital assets (net of accumulated depreciation), plus capital-related deferred outflows of resources, less capital-related borrowings and deferred inflows of resources.

Restricted - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - any portion of net position that does not meet the definition of "net investment in capital assets" or "restricted."

Proprietary fund equity is classified the same as in the government-wide statements.

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Fund Balance

In the fund statements, governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed fund balance - amounts constrained to specific purposes by the government itself, using its highest level of decision-making authority (i.e., governing body). The government establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned fund balance - amounts the government intends to use for a specific purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The governing body has, by resolution, authorized the finance director and/or commissioners to assign fund balance. There was no assigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the government considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the government considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing body has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Equity

The Fair (\$143,468) and CDBG Grant (\$175) funds had deficit fund balances as of June 30, 2020. The deficits occurred because current year expenditures exceeded current year revenues. The deficit in the Fair fund is being evaluated by management. The deficit in the CDBG Grant fund is expected to be eliminated through a transfer from the General fund.

NOTE 3. DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents and Investments

The government's cash, cash equivalents and investments are reported as follows:

Governmental activities	\$ 14,359,202
Business-type activities	1,572,176
Fiduciary funds	<u>5,414,452</u>
	<u>\$ 21,345,830</u>

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

Total carrying value of cash, cash equivalents and investments as of June 30, 2020, consisted of the following:

	Cash/Cash Equivalents	Investments	Total
Cash on hand	\$ 3,430	\$ -	\$ 3,430
Cash in banks:			
Demand deposits	3,092,947	-	3,092,947
Savings deposits	239,696	-	239,696
Time deposits	-	5,010,700	5,010,700
U.S. Government securities	-	5,179,127	5,179,127
Broker money market	245,288	-	245,288
Short-term Investment Program (STIP)	7,574,642	-	7,574,642
	\$ 11,156,003	\$ 10,189,827	\$ 21,345,830

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2020, \$3,406,939 of the government's bank balance of \$8,959,878 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 182,158
Uninsured and collateral held by the pledging bank's trust department not in the government's name	3,224,781
	\$ 3,406,939

State statutes require that the government obtain securities for the uninsured portion of deposits as follows: 1.) securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, or 2.) 100% if the ratio of net worth to total assets is less than 6%. State statutes do not specify in whose custody or name the collateral is to be held. The amount of collateral held for the government's deposits as of June 30, 2020, exceeded the amount required by state statute.

Fair value measurements are as follows at June 30, 2020:

	Investments	Fair Value	Fair Value Measurements Using		
			Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt securities:					
U.S. Government securities		\$ 5,229,146	\$ 5,229,146	\$ -	\$ -
State Short-Term Investment Program (STIP)		7,578,076			
		\$ 12,807,222			

Debt securities categorized as Level 1 are valued based on prices quoted in active markets for those securities. The government had no investments categorized as Level 2 or 3 inputs.

The STIP investments are purchased in accordance with the statutorily mandated "Prudent Expert Principle". This pool is managed to preserve principal, while obtaining money market type returns and 24-hour liquidity. Funds may be invested for one or more days and redeemed with one business days' notice. The government's STIP ownership is represented by shares. Share prices are fixed at \$1.00 per share for transactional purposes. The STIP investment portfolio consists of securities with maximum maturity of 2 years or less. The portfolio is reported at fair value for financial reporting purposes. STIP income is distributed on the first calendar day of each month. Shareholders have the option to automatically reinvest their distribution income in additional shares.

Interest Rate Risk. The government does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, under state statute, an investment 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.

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

Credit Risk. Allowable investments include direct obligations of the United States Government, repurchase agreements, savings or time deposits in a state or national bank, building and loan associations, savings and loan associations, or credit unions insured by the FDIC, FSLIC, or NCUA and the State Short Term Investment Pool (STIP). The STIP portfolio is reported on at fair value versus amortized cost. The government has no investment policy that would further limit its investment choices. The Short-Term Investment Pool (STIP) maintained by the State of Montana has certain investments in derivatives. GASB requires the nature of the underlying securities and market, credit and legal risks be disclosed. Reference to the audit of the State of Montana would identify the level of risk associated with STIP.

Investments made by the government are summarized below. The investments that are represented by specific identifiable investment securities are categorized in the following manner: Category 1-Insured or registered, with securities held by the government or its agent in the government's name; Category 2-Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name; Category 3-Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the government's name.

	Custodial Credit Risk Category			Carrying Amount	Fair Value
	1	2	3		
U.S. government securities	\$ 1,500,000	\$ -	\$ 3,679,127	\$ 5,179,127	\$ 5,229,146
Broker money market	245,288	-	-	245,288	245,288
	<u>\$ 1,745,288</u>	<u>\$ -</u>	<u>\$ 3,679,127</u>	5,424,415	5,474,434
Uncategorized: STIP				<u>7,574,642</u>	<u>7,578,076</u>
				<u>\$ 12,999,057</u>	<u>\$ 13,052,510</u>

Following is the condensed schedule of changes in net position for the investment pool for the year ended June 30, 2020:

	Internal	External	Total
Net position - beginning of year	\$ 15,190,523	\$ 4,329,851	\$ 19,520,374
Contributions from participants	22,077,807	7,272,310	29,350,117
Investment earnings/change in fair value	268,654	51,592	320,246
Distributions to participants	<u>(20,741,264)</u>	<u>(7,103,643)</u>	<u>(27,844,907)</u>
Net position - end of year	<u>\$ 16,795,720</u>	<u>\$ 4,550,110</u>	<u>\$ 21,345,830</u>

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 622,193	\$ -	\$ -	\$ 622,193
Construction-in-progress	715,235	69,415	(715,235)	69,415
Total capital assets, not being depreciated	<u>1,337,428</u>	<u>69,415</u>	<u>(715,235)</u>	<u>691,608</u>
Capital assets, being depreciated				
Buildings/improvements	7,234,612	-	(20,039)	7,214,573
Improvements other than buildings	4,596,871	541,467	-	5,138,338
Machinery and equipment	7,475,423	1,289,404	(430,645)	8,334,182
Infrastructure	14,623,125	941,100	-	15,564,225
Total capital assets, being depreciated	<u>33,930,031</u>	<u>2,771,971</u>	<u>(450,684)</u>	<u>36,251,318</u>
Less accumulated depreciation for:				
Buildings/improvements	(3,452,118)	(135,890)	13,526	(3,574,482)
Improvements other than buildings	(1,794,663)	(242,609)	-	(2,037,272)
Machinery and equipment	(4,805,768)	(567,086)	423,975	(4,948,879)
Infrastructure	(1,031,604)	(330,015)	-	(1,361,619)
Total accumulated depreciation	<u>(11,084,153)</u>	<u>(1,275,600)</u>	<u>437,501</u>	<u>(11,922,252)</u>
Total capital assets, being depreciated, net	<u>22,845,878</u>	<u>1,496,371</u>	<u>(13,183)</u>	<u>24,329,066</u>
Governmental activities capital assets, net	<u>\$ 24,183,306</u>	<u>\$ 1,565,786</u>	<u>\$ (728,418)</u>	<u>\$ 25,020,674</u>

Depreciation expense was charged to governmental activities as follows:

Governmental activities:	
General government	\$ 122,202
Public safety	308,465
Public works	752,840
Public health	3,393
Social and economic	30,564
Culture and recreation	58,136
	<u>1,275,600</u>
Total depreciation-governmental activities	<u>\$ 1,275,600</u>

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Business-type activities:				
Capital assets, not being depreciated				
Land	\$ 52,528	\$ -	\$ -	\$ 52,528
Total capital assets, not being depreciated	52,528	-	-	52,528
Capital assets, being depreciated				
Buildings and systems	299,952	-	-	299,952
Improvements other than buildings	151,296	14,906	-	166,202
Machinery and equipment	1,960,525	122,552	-	2,083,077
Total capital assets, being depreciated	2,411,773	137,458	-	2,549,231
Less accumulated depreciation for:				
Buildings and systems	(116,877)	(9,950)	-	(126,827)
Improvements other than buildings	(87,089)	(7,136)	-	(94,225)
Machinery and equipment	(1,660,569)	(49,260)	-	(1,709,829)
Total accumulated depreciation	(1,864,535)	(66,346)	-	(1,930,881)
Total capital assets, being depreciated, net	547,238	71,112	-	618,350
Business-type activities capital assets, net	\$ 599,766	\$ 71,112	\$ -	\$ 670,878

Depreciation expense was charged to business-type activities as follows:

Business-type activities:	
Landfill	\$ 2,837
Refuse facility	63,509
Total depreciation-business-type activities	<u>\$ 66,346</u>

Interfund Transfers, Receivables and Payables

Interfund transfers consisted of the following:

	Transfer In	Transfer Out	Total
Governmental activities:			
General	\$ 529,569	\$ (44,632)	\$ 484,937
Fair	77,181	(43,700)	33,481
Public safety	756,234	(51,200)	705,034
PILT	-	(739,770)	(739,770)
General capital improvement	-	(123,191)	(123,191)
Nonmajor governmental funds	1,653,633	(2,033,917)	(380,284)
	<u>\$ 3,016,617</u>	<u>\$ (3,036,410)</u>	<u>\$ (19,793)</u>
Business-type activities:			
Refuse facility	\$ 137,458	\$ (117,665)	\$ 19,793

Transfers are normal recurring amounts used to fund operations of various governmental and business-type activities.

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

Interfund balances as of June 30, 2020, consisted of the following:

	Due from funds	Due to funds	Long-term portion
Governmental activities:			
Fair (1)	\$ -	\$ (207,200)	\$ (207,200)
PILT (1)	175	-	-
General capital improvement (1)	207,200	-	207,200
Nonmajor governmental funds (1)	-	(175)	-
Total governmental activities	\$ 207,375	\$ (207,375)	\$ -

1. Cover cash overdraft

Operating Leases

The government leases equipment under noncancelable operating leases. Total rental expenses for operating leases were \$32,214 for the year ended June 30, 2020. Scheduled minimum rental payments for succeeding years ending June 30, are as follows:

Year ending June 30,	
2021	\$ 31,003
2022	17,750
2023	6,798
2024	3,795

Long-Term Debt

Notes from direct borrowings consist of the following:

	Original Amount	Term	Interest Rate	Payment	Balance June 30, 2020
Durapatcher-2011	\$ 77,500	10 yr	1.63%	Annual	\$ 7,750
Convict grade bridge-2020 (1)	551,362	15 yr	1.00%	Semi-annual	536,400
Grader and complex remodel-2020 (1)	405,914	7 yr	1.00%	Semi-annual	405,914
Dispatch and equipment-2017 (1)	357,500	7 yr	1.00%	Semi-annual	239,778
Search and rescue building-2013 (1)	700,000	15 yr	1.00%	Semi-annual	512,658
(1) INTERCAP, through Montana Board of Investments					<u>\$ 1,702,500</u>

Notes from direct borrowings (INTERCAP) include a provision that interest is adjusted each February 1st, up to a maximum of 15 percent. The loans are general obligation that requires backing by the full faith and credit of the government and obligates the government to levy a tax sufficient to repay the obligation.

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

Annual debt service requirements to maturity for notes from direct borrowings are as follows:

Year ending June 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 176,699	\$ 27,628	\$ 204,327
2022	199,675	35,337	235,012
2023	204,097	30,303	234,400
2024	208,632	25,157	233,789
2025	183,580	19,910	203,490
2026-2030	535,547	47,271	582,818
2031-2035	194,270	12,354	206,624
	<u>\$ 1,702,500</u>	<u>\$ 197,960</u>	<u>\$ 1,900,460</u>

Long-term liability activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Due Within One Year
Governmental activities:					
Notes payable	\$ 878,964	\$ 957,276	\$ (133,740)	\$ 1,702,500	\$ 176,699
Compensated absences	504,658	-	(6,490)	498,168	49,817
Governmental activity long-term liabilities	<u>\$ 1,383,622</u>	<u>\$ 957,276</u>	<u>\$ (140,230)</u>	<u>\$ 2,200,668</u>	<u>\$ 226,516</u>
Business-type activities:					
Compensated absences	\$ 68,377	\$ 12,736	\$ -	\$ 81,113	\$ 8,111
Business-type activity long-term liabilities	<u>\$ 68,377</u>	<u>\$ 12,736</u>	<u>\$ -</u>	<u>\$ 81,113</u>	<u>\$ 8,111</u>

For the governmental activities, notes payable are liquidated by several governmental funds and compensated absences are liquidated from where the terminated employee was paid from.

Landfill Postclosure

The landfill was officially closed in the fall of 2016. A final cover was placed on the landfill site in accordance with state and federal regulations. The government is required to perform certain maintenance and monitoring functions at the site for thirty years after closure. The postclosure care costs will be paid on an annual basis and will reduce the postclosure care liability. \$1,321,024 is reported as a landfill postclosure care liability as of June 30, 2020. Actual postclosure care costs may be higher due to inflation, changes in technology, or changes in regulations. If additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

In prior years, the government was required by state and federal laws and regulations to make annual contributions to a trust to finance postclosure care costs and corrective action. The government is in compliance with the requirements, and, as of June 30, 2020, \$1,439,415 had been set aside for this purpose and is restricted and reported on the statement of net position as "restricted assets." The government expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

The following changes occurred in the closure and postclosure care liability during the year ended June 30, 2020:

Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
<u>\$ 1,404,502</u>	<u>\$ -</u>	<u>\$ (83,478)</u>	<u>\$ 1,321,024</u>

NOTE 4. OTHER INFORMATION

Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; professional liability

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

(i.e., errors and omissions); workers compensation (i.e., employee injuries); medical insurance costs; and environmental damages. A variety of methods is used to provide insurance for these risks. Policies, transferring all risks of loss, except for relatively small deductible amounts, are purchased for theft, damage or destruction of assets, professional liabilities and employee medical costs. The government participates in a state-wide public risk pool, MACO, for workers' compensation coverage. The government pays monthly premiums for its employee injury insurance coverage. The agreement for formation of the pool provides that it will be self-sustaining through member premiums. There are no deductibles or maximum coverage limits in the plan. The government also participates in MACO's Joint Powers Insurance Authority which offers insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Given lack of coverage available, the government has no coverage for potential losses from environmental damages.

Interlocal Agreements

The City of Livingston and Park County entered into an agreement to fund a library for City and County residents. The City maintains the library accounting records and includes the financial activities of the library in its financial statements. The County contributed \$451,636 during fiscal year 2020.

The City of Livingston and Park County entered into agreements for the City-County Law Enforcement Dispatch Center and ambulance services. The City provides dispatch and ambulance services to the County. The County contributed \$327,300 and \$702,138, respectively, during fiscal year 2020 for these services.

The City-County Airport is owned and operated jointly by the City of Livingston and Park County. The operation of the airport is accounted for by the County. The airport is administered by a five-member board, consisting of the two City-appointed members, two County-appointed members and one member-at-large appointed by the Airport Board. The budget is approved by the controlling members. The Airport Board exercises control over the airport's normal operations.

Prior Period Adjustments

The prior period adjustment of \$87,200 for governmental funds correct interfund loan balances.

Contingencies

In March 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus as a "pandemic". The outbreak, known now as COVID-19, has had a significant impact worldwide. In response, many countries have implemented measures to combat the outbreak which have impacted global business operations. As of the date of issuance of the financial statements, the government continues to monitor the situation and evaluate its potential impact. No impairments were recorded as of the statement of net position date as no triggering events or changes in circumstances had occurred as of year-end; however, due to significant uncertainty surrounding the situation, management's judgment regarding this could change in the future. In addition, while the government's financial condition could be negatively impacted, the extent of the impact cannot be reasonably estimable at this time.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the government.

Retirement Plans

Plan Descriptions

The Public Employees Retirement System (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 and 3, MCA. The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. 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. Benefits are established by state law and can only be amended by the Legislature. Benefits are based on eligibility, years of service, and highest average compensation. Member rights are vested after five years of service. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the PERS web site at mpera.mt.gov.

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, MCA. This

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

plan provides 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 to all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature. The 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. Member rights are vested after five years of service. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the SRS web site at mpera.mt.gov.

Pension Benefits

Public Employees Retirement System

Plan members hired prior to July 1, 2011 are eligible to retire at age 60 with 5 years of membership service, age 65 regardless of years of membership service or any age with 30 years of membership service. Benefits are calculated as follows: 1) if less than 25 years of membership service, 1.785% of the member's highest average compensation (HAC) multiplied by years of service credit or 2) if 25 years of membership service or more, 2% of HAC multiplied by years of service credit.

Plan members hired on or after July 1, 2011 are eligible to retire at age 65 with 5 years of membership service or age 70 regardless of years of membership service. Benefits are calculated as follows: 1) if less than 10 years of membership service, 1.5% of the member's HAC multiplied by years of service credit, 2) if between 10 and 30 years of membership service, 1.785 of HAC multiplied by years of service credit, or 3) if 30 years of membership service or more, 2% of HAC multiplied by years of service credit.

Plan members hired prior to July 1, 2011 are eligible for early retirement at age 50 with 5 years of membership service or any age with 25 years of membership service. Plan members hired on or after July 1, 2011 are eligible for early retirement at age 55 with 5 years of membership service. Benefits are actuarially reduced.

Second retirement applies to plan members re-employed in a PERS position after retirement. Plan members who 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 receive a refund of the plan member's contributions from the second employment plus regular interest at 2.02%.

Plan members who retire before January 1, 2016 and accumulate at least 2 years of additional service credit receive a recalculated retirement benefit based on the laws in effect at second retirement. Plan members who retire on or after January 1, 2016 and accumulate 5 or more years of additional service credit receive the same retirement benefit as prior to their return to service and a second retirement benefit for the second period of service based on the laws in effect at second retirement.

For members who have been retired at least 12 months, a Guaranteed Annual Benefit Adjustment (GABA) will be made each year equal to 1). 3% for members hired prior to July 1, 2007, 2). 1.5% for members hired between July 1, 2007 and June 30, 2013 or, 3). Members hired on or after July 1, 2013: a). 1.5% for each year PERS is funded at or above 90%; b). 1.5% is reduced by .1% for each 2% PERS is funded below 90%; and c). 0% whenever the amortization period for PERS is 40 years or more.

Sheriff's Retirement System

SRS provides retirement, disability and death benefits. Members with 20 years of membership service are eligible to retire. Retirement benefits are determined as 2.5 percent of the member's highest average compensation (HAC) multiplied by years of service credit.

For plan members hired prior to July 1, 2011, HAC is determined during any consecutive 36 months. For plan members hired on or after July 1, 2011, HAC is determined during any consecutive 60 months. For plan members hired on or after July 1, 2013, HAC is determined on 110% annual cap on compensation. Members age 50 with 5 years of membership service are eligible for early retirement. Retirement benefits are determined using HAC and years of service credit at early retirement, reduced to the actuarial equivalent.

Plan members are eligible for early retirement at age 50 with 5 years of membership service. This benefit 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.

Second Retirement applies to retirement system members re-employed in a SRS position on or after July 1, 2017. 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 a) is not awarded service credit for the period of reemployment; b) is refunded the accumulated contributions associated with the period of reemployment; c) starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and d) 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, the member 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 members rehire date. The member 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

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

a disability benefit.

Member and Employer Contributions

Public Employees Retirement System

All members contribute 7.9% of their compensation. Interest is credited to member accounts at the rates determined by the Board. All member contributions will be decreased to 6.9% on January 1 following the actuary valuation results that project the amortization period to drop below 25 years. Member contributions are made through an "employer pick-up" arrangement that results in deferral of taxes on the contributions.

Employers contributed 8.67% of each member's compensation. This was temporarily increased from 7.07% on July 1, 2013. Beginning July 1, 2014, employer contributions will increase an additional 0.1% a year over 10 years, through 2024. The additional employer contributions terminate on January 1 following actuary valuation results that show the amortization period of the PERS-DBRP has dropped below 25 years and would remain below 25 years following the reductions of both the additional employer and member contributions rates. The State's General Fund contributes an additional .1% of earned compensation. Beginning July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

Sheriff's Retirement System

Members contribute 10.495% of their compensation. Interest is credited at rates determined by the Board. Member contributions are made through an "employer pick-up" arrangement that results in deferral of taxes on the contributions. Employers contribute 13.115% of each member's compensation. The rate increased from 10.115% to 13.115% on July 1, 2018.

Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2020, the government recorded a liability of \$3,560,417 (PERS) and \$1,216,854 (SRS) for its proportionate share of the net pension liability.

PERS has a special funding situation in which the State of Montana is legally responsible for making contributions directly to PERS on behalf of the government. Due to the existence of this special funding situation, the government is required to report the portion of the State of Montana's proportionate share of the collective net pension liability. The government's and State of Montana's proportionate share of the net pension liability are presented below:

	Net Pension Liability June 30, 2020	
	PERS	SRS
Employer proportionate share	\$ 3,560,417	\$ 1,216,854
State of Montana proportionate share associated with employer	1,162,304	-
Total	\$ 4,722,721	\$ 1,216,854

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 for PERS and SRS. The government's proportion of the net pension liability was based on the government's contributions received by PERS and SRS during the measurement period July 1, 2018, through June 30, 2019, relative to the total employer contributions received from all PERS and SRS participating employers. At June 30, 2020, the government's proportion was .1703 and 1.4590 percent for PERS and SRS, respectively.

For the year ended June 30, 2020, the government recognized \$503,890 (PERS) and \$34,168 (SRS) for its proportionate share of the pension expense. The government also recognized grant revenue of \$78,908 (PERS) for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the government. Total pension expense recognized was \$582,798 and \$34,168 for PERS and SRS, respectively.

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

At June 30, 2020, the government reported its proportionate share of PERS and SRS deferred outflows and inflows of resources from the following sources:

	PERS		SRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 168,827	\$ 167,532	\$ 78,379	\$ 1,471
Changes in actuarial assumptions	151,151	-	380,910	657,033
Difference between projected and actual investment earnings	43,169	-	23,522	-
Changes in the proportion and differences between actual and expected contributions	-	230,848	-	77,911
Employer contributions subsequent to measurement date	256,599	-	167,084	-
	\$ 619,746	\$ 398,380	\$ 649,895	\$ 736,415

Amounts reported as deferred outflows of resources related to pensions resulting from the government's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2021. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense as follows:

Year Ended June 30:	PERS	SRS
2021	\$ 99,821	\$ (121,887)
2022	(189,858)	(175,381)
2023	16,059	19,764
2024	38,745	23,900

Actuarial Assumptions

For each of the retirement plans, the total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	PERS	SRS
Investment rate of return, net of investment and administrative expenses	7.65%	7.65%
Salary increases	3.50%	3.50%
Inflation	2.75%	2.75%

Mortality rates for the PERS and SRS retirement plans are based on the RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 using Scale BB, set back one year for males.

The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the PERS and SRS plans. The most recent PERS and SRS analysis, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017, which is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption. These factors include rates of return adopted by similar public sector systems, as well as the utilization of a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed by the investment consultant for each major asset class. These ranges were combined to produce 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. Best estimates are presented as the arithmetic real rates of return for each major asset class included in the PERS and SRS target asset allocation as of June 30, 2019, and are summarized in the following table:

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Cash equivalents	3.0%	0.00%
Domestic equity	36.0%	2.12%
Foreign equity	18.0%	1.26%
Fixed income	23.0%	0.50%
Private equity	12.0%	1.27%
Real estate	8.0%	0.46%
	100.0%	

Discount Rate

Public Employees Retirement System

The discount rate used to measure the total pension liability was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and nonemployer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school governments. In addition, the State contributes a statutory appropriation from the general fund. Based on those assumptions, the PERS' fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. 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. No municipal bond rate was incorporated in the discount rate.

Sheriff's Retirement System (SRS)

The discount rate used to measure the total pension liability was 7.65%. 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 2120. 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.

Sensitivity Analysis

The following presents the employer's proportionate share of the PERS and SRS net pension liability calculated using the discount rate of 7.65%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.65%) or 1.00% higher (8.65%) than the current rate.

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
Net pension liability-PERS	\$ 5,115,304	\$ 3,560,417	\$ 2,253,730
Net pension liability-SRS	2,158,955	1,216,854	444,617

Postemployment Benefits Other Than Pensions

General Information about the OPEB Plan

Plan Description. The government provides postemployment health care benefits in accordance with Montana Code Annotated, Title 2, Chapter 18, Section, 704 to the following employees and dependents who elect to continue coverage and pay administratively established premiums: (1) employees and dependents who retire under applicable retirement provisions, and (2) surviving dependents of deceased employees. Retirement eligibility is determined based on the minimum of (1) reaching age 50 with at least 5 years of membership service or (2) reaching 25 years of membership at any age. The OPEB plan is a single-employer defined benefit plan administered by the government. The government has not created a trust to accumulate assets to assist in covering the defined benefit plan costs, and covers these costs when they come due. The above described OPEB plan does not provide a stand-alone financial report.

Benefits provided: The government provides healthcare insurance benefits for retirees and their dependents upon reaching the age and service years defined in 2-18-704, MCA. The benefit terms require that eligible retirees cover 100 percent of the health insurance

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

premiums.

Employees Covered by Benefit Terms. As of June 30, 2020, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees or beneficiaries entitled to but not yet receiving benefit payments	-
Active plan members	106
	108

Total OPEB Liability

The total OPEB liability of \$458,805 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2019.

Actuarial assumptions and other inputs. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	July 1, 2019
Actuarial cost method	Entry age, level percentage pay
Salary increases	2.50%
Discount rate	2.40% (based on the 20 year municipal bond index).
Healthcare costs trend rates	6.50% as of July 1, 2019, grading to 5.00% over 6 years.
Participation	45% of future retirees are assumed to elect medical coverage.
Mortality	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2018 Generational Improvement Scale

The actuarial assumptions used in the July 1, 2019 valuation were based on the estimated annual average claims of \$18,280 per participant.

Changes in the Total OPEB Liability

Changes in the total OPEB liability were as follows:

Total OPEB liability - beginning of year	\$ 1,284,162
Service cost	50,095
Interest on the total OPEB liability	51,302
Differences in experience	(805,031)
Changes of assumptions	(104,289)
Benefits payments	(17,434)
Net change in total OPEB liability	(825,357)
Total OPEB liability - end of year	\$ 458,805

Changes of benefit terms reflect revised health care trend rates and retiree contribution increases based on revised projects and future increases to retirees contributions to match health care cost trend rates. Changes of assumptions and other inputs reflect a change in status, trend, discount and other inputs.

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the employer's total OPEB liability calculated using the discount rate of 3.40%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1.00% lower (1.40%) or 1.00% higher (3.40%) than the current rate.

	1% Decrease (1.40%)	Current Discount Rate (2.40%)	1% Increase (3.40%)
Total OPEB liability	\$ 489,958	\$ 458,805	\$ 429,501

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5% decreasing to 4.0%) or 1-percentage-point higher (7.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (5.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
Total OPEB liability	\$ 408,855	\$ 458,805	\$ 517,422

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the government recognized OPEB expense of (\$76,725). As of June 30, 2020, the government 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
Differences between expected and actual economic experience	\$ 43,430	\$ -
Changes in actuarial assumptions	-	737,620
	\$ 43,430	\$ 737,620

Amounts reported as deferred outflows and inflows of resources will be recognized in pension expense as follows:

Year Ended June 30:		
2021	\$	(178,122)
2022		(178,122)
2023		(178,122)
2024		(178,117)
2025		3,743
Thereafter		14,550

Future Implementation of GASB Pronouncements

GASB Statement No. 95 - Postponement of the Effective Dates of Certain Authoritative Guidance was issued in May 2020. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The following pronouncements are affected:

- Statement No. 84, Fiduciary Activities, reporting periods beginning after December 15, 2019

PARK COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS

- Statement No. 87, Leases, fiscal years beginning after December 15, 2020, and all reporting periods thereafter
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, reporting periods beginning after December 15, 2020
- Statement No. 90, Majority Equity Interests, reporting periods beginning after December 15, 2019
- Statement No. 91, Conduit Debt Obligations, reporting periods beginning after December 15, 2021
- Statement No. 92, Omnibus 2020, Paragraphs 6–10 and 12 Various, but no later than reporting periods beginning after June 15, 2021; Paragraphs 6 and 7—fiscal years beginning after June 15, 2021; paragraphs 8, 9 and 12 - reporting periods beginning after June 15, 2021; Paragraph 10 - government acquisitions occurring in reporting periods beginning after June 15, 2021
- Statement No. 93, Replacement of Interbank Offered Rates, Paragraphs 13 and 14 Except for Paragraph 11b and Paragraphs 13 and 14, reporting periods beginning after June 15, 2020; Paragraph 11b (removal of LIBOR as appropriate benchmark interest rate) - reporting periods ending after December 31, 2021; Paragraphs 13 and 14 - fiscal years beginning after June 15, 2021

Statement No. 96, Subscription-Based Information Technology Arrangements provides accounting and financial reporting guidance for subscription-based information technology arrangements used by state and local governments. Statement 96 is effective for fiscal years beginning after June 15, 2022.

Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

REQUIRED SUPPLEMENTARY INFORMATION

PARK COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
General Fund
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		Actual Amounts, Budgetary Basis	Budget to GAAP Differences	Actual Amounts, GAAP Basis
	<u>Original</u>	<u>Final</u>			
REVENUES					
Taxes/assessments	\$ 2,081,892	\$ 2,081,892	\$ 2,158,831	\$ -	\$ 2,158,831
Fees and fines	115,000	115,000	120,434	-	120,434
Licenses and permits	26,000	26,000	34,310	-	34,310
Intergovernmental	517,975	517,975	528,900	72,690	601,590
Charges for services	428,649	428,649	498,014	-	498,014
Investment earnings	15,000	15,000	23,842	-	23,842
Miscellaneous	53,710	53,710	48,392	-	48,392
Total revenues	<u>3,238,226</u>	<u>3,238,226</u>	<u>3,412,723</u>	<u>72,690</u>	<u>3,485,413</u>
EXPENDITURES					
Current:					
General government	2,903,921	2,903,921	2,854,333	41,281	2,895,614
Public safety	140,560	140,560	167,911	4,587	172,498
Public works	124,050	124,050	123,784	14,603	138,387
Public health	401,463	401,463	330,410	5,924	336,334
Social and economic services	181,149	181,149	149,034	2,508	151,542
Culture and recreation	500	500	528	3,787	4,315
Housing and community development	50,000	50,000	50,000	-	50,000
Capital outlay	16,500	16,500	5,189	-	5,189
Total expenditures	<u>3,818,143</u>	<u>3,818,143</u>	<u>3,681,189</u>	<u>72,690</u>	<u>3,753,879</u>
Excess (deficiency) of revenues over expenditures	<u>(579,917)</u>	<u>(579,917)</u>	<u>(268,466)</u>	<u>-</u>	<u>(268,466)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from long-term debt, net	-	-	4,662	-	4,662
Transfers in	522,863	522,863	529,569	-	529,569
Transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(44,632)</u>	<u>-</u>	<u>(44,632)</u>
Total other financing sources (uses)	<u>482,863</u>	<u>482,863</u>	<u>489,599</u>	<u>-</u>	<u>489,599</u>
Net change in fund balance	<u>\$ (97,054)</u>	<u>\$ (97,054)</u>	<u>221,133</u>	<u>-</u>	<u>221,133</u>
Fund balance - beginning			<u>800,056</u>	<u>-</u>	<u>800,056</u>
Fund balance - ending			<u>\$ 1,021,189</u>	<u>\$ -</u>	<u>\$ 1,021,189</u>

PARK COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Fair Fund
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		Actual Amounts
	<u>Original</u>	<u>Final</u>	
REVENUES			
Taxes/assessments	\$ 98,310	\$ 98,310	\$ 97,688
Intergovernmental	8,302	8,302	8,302
Charges for services	20,500	20,500	20,427
Miscellaneous	73,000	73,000	54,977
Total revenues	<u>200,112</u>	<u>200,112</u>	<u>181,394</u>
EXPENDITURES			
Current:			
Culture and recreation	<u>368,053</u>	<u>368,053</u>	<u>312,288</u>
Total expenditures	<u>368,053</u>	<u>368,053</u>	<u>312,288</u>
Excess (deficiency) of revenues over expenditures	<u>(167,941)</u>	<u>(167,941)</u>	<u>(130,894)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	163,379	163,379	77,181
Transfers out	-	-	(43,700)
Total other financing sources (uses)	<u>163,379</u>	<u>163,379</u>	<u>33,481</u>
Net change in fund balance	<u>\$ (4,562)</u>	<u>\$ (4,562)</u>	(97,413)
Fund balance - beginning			41,145
Prior period adjustments			<u>(87,200)</u>
Fund balance - ending			<u>\$ (143,468)</u>

PARK COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Library Fund
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
Taxes/assessments	\$ 422,840	\$ 422,840	\$ 418,312
Intergovernmental	29,374	29,374	29,374
Total revenues	<u>452,214</u>	<u>452,214</u>	<u>447,686</u>
EXPENDITURES			
Current:			
Culture and recreation	<u>452,214</u>	<u>452,214</u>	<u>451,636</u>
Total expenditures	<u>452,214</u>	<u>452,214</u>	<u>451,636</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(3,950)
Fund balance - beginning			<u>5,000</u>
Fund balance - ending			<u>\$ 1,050</u>

PARK COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Ambulance Fund
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		Actual Amounts
	<u>Original</u>	<u>Final</u>	
REVENUES			
Taxes/assessments	\$ 741,595	\$ 741,595	\$ 724,196
Intergovernmental	8,942	8,942	8,942
Total revenues	<u>750,537</u>	<u>750,537</u>	<u>733,138</u>
EXPENDITURES:			
Current:			
Public safety	750,537	750,537	738,138
Total expenditures	<u>750,537</u>	<u>750,537</u>	<u>738,138</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(5,000)
Fund balance - beginning			<u>5,000</u>
Fund balance - ending			<u>\$ -</u>

PARK COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Public Safety Fund
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		Actual Amounts
	<u>Original</u>	<u>Final</u>	
REVENUES			
Taxes/assessments	\$ 1,483,354	\$ 1,483,354	\$ 1,466,748
Licenses and permits	1,500	1,500	4,025
Intergovernmental	197,166	197,166	342,888
Charges for services	92,000	92,000	88,903
Miscellaneous	6,000	6,000	15,189
Total revenues	<u>1,780,020</u>	<u>1,780,020</u>	<u>1,917,753</u>
EXPENDITURES			
Current:			
Public safety	2,569,344	2,569,344	2,378,758
Capital outlay	356,480	356,480	327,509
Total expenditures	<u>2,925,824</u>	<u>2,925,824</u>	<u>2,706,267</u>
Excess (deficiency) of revenues over expenditures	<u>(1,145,804)</u>	<u>(1,145,804)</u>	<u>(788,514)</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	5,000	5,000	-
Transfers in	758,312	758,312	756,234
Transfers out	<u>(51,200)</u>	<u>(51,200)</u>	<u>(51,200)</u>
Total other financing sources (uses)	<u>712,112</u>	<u>712,112</u>	<u>705,034</u>
Net change in fund balance	<u>\$ (433,692)</u>	<u>\$ (433,692)</u>	<u>(83,480)</u>
Fund balance - beginning			<u>921,701</u>
Fund balance - ending			<u>\$ 838,221</u>

PARK COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PILT Fund
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		Actual Amounts
	<u>Original</u>	<u>Final</u>	
REVENUES			
Intergovernmental	\$ 1,469,000	\$ 1,469,000	\$ 1,596,489
Investment earnings	5,000	5,000	1,554
Miscellaneous	2,900	2,900	39,109
Total revenues	<u>1,476,900</u>	<u>1,476,900</u>	<u>1,637,152</u>
EXPENDITURES:			
Current:			
General government	59,580	59,580	51,877
Public safety	362,288	362,288	330,334
Public works	100	100	100
Public health	25,250	25,250	15,000
Social and economic services	5,000	5,000	5,000
Debt service:			
Principal	27,930	27,930	25,013
Interest and other charges	5,548	5,548	4,698
Capital outlay	25,000	25,000	27,000
Total expenditures	<u>510,696</u>	<u>510,696</u>	<u>459,022</u>
Excess (deficiency) of revenues over expenditures	<u>966,204</u>	<u>966,204</u>	<u>1,178,130</u>
OTHER FINANCING USES			
Transfers out	<u>(1,017,600)</u>	<u>(1,017,600)</u>	<u>(739,770)</u>
Total other financing uses	<u>(1,017,600)</u>	<u>(1,017,600)</u>	<u>(739,770)</u>
Net change in fund balance	<u>\$ (51,396)</u>	<u>\$ (51,396)</u>	438,360
Fund balance - beginning			<u>951,129</u>
Fund balance - ending			<u>\$ 1,389,489</u>

PARK COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020

BUDGETARY INFORMATION

Money may not be disbursed, expended or obligated except pursuant to an appropriation for which working capital is or will be available. The final budget is legally enacted by the governing body by the first Thursday after the first Tuesday in September or within 30 calendar days of receiving certified taxable values from the department of revenue, after holding public hearings as required by state statute. Budgeted fund expenditures/expenses are limited by state law to budgeted amounts. Budgets may be amended for circumstances described by state law. The budgeted amounts as shown in the financial statements are as originally adopted or as revised by legal budget transfers and amendments, if applicable. All appropriations, except for construction-in-progress, lapse at year-end. The government does not utilize a formal encumbrance accounting system.

The difference between budget and actual results for the general fund are related to the on-behalf pension revenues and expenditures.

PARK COUNTY
SCHEDULE OF CONTRIBUTIONS
PUBLIC EMPLOYEES AND SHERIFFS' RETIREMENT SYSTEMS OF MONTANA
For the Years Ended June 30,

Public Employees Retirement System:	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 256,599	\$ 241,715	\$ 217,482	\$ 214,614	\$ 212,925	\$ 209,627
Contributions in relation to the contractually required contributions	<u>256,599</u>	<u>241,715</u>	<u>217,482</u>	<u>214,614</u>	<u>212,925</u>	<u>209,627</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 2,933,819	\$ 2,810,418	\$ 2,567,692	\$ 2,564,017	\$ 2,421,961	\$ 2,388,307
Contributions as a percentage of covered payroll	8.75%	8.60%	8.47%	8.37%	8.79%	8.78%
Sheriffs' Retirement System:	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 167,084	\$ 154,264	\$ 153,717	\$ 114,388	\$ 116,115	\$ 110,946
Contributions in relation to the contractually required contributions	<u>167,084</u>	<u>154,264</u>	<u>153,717</u>	<u>114,388</u>	<u>116,115</u>	<u>110,946</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 1,273,989	\$ 1,171,155	\$ 1,150,523	\$ 1,130,869	\$ 1,120,309	\$ 1,093,721
Contributions as a percentage of covered payroll	13.12%	13.17%	13.36%	10.12%	10.36%	10.14%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

PARK COUNTY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES AND SHERIFFS' RETIREMENT SYSTEMS OF MONTANA
For the Years Ended June 30,

<u>Public Employees Retirement System.</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	0.1703%	0.1561%	0.2067%	0.2022%	0.2047%	0.2242%
Employer's proportionate share of the net pension liability associated with the employer	\$ 3,580,417	\$ 3,258,699	\$ 4,025,616	\$ 3,444,108	\$ 2,860,745	\$ 2,793,286
State of Montana's proportionate share of the net pension liability associated with the employer	1,162,304	1,095,427	57,927	42,083	35,139	34,110
Total	<u>\$ 4,722,721</u>	<u>\$ 4,354,126</u>	<u>\$ 4,083,543</u>	<u>\$ 3,486,191</u>	<u>\$ 2,895,884</u>	<u>\$ 2,827,396</u>
Employer's covered payroll	\$ 2,810,418	\$ 2,567,692	\$ 2,564,017	\$ 2,421,961	\$ 2,388,307	\$ 2,559,683
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	126.69%	126.91%	157.00%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%
<u>Sheriffs' Retirement System.</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	1.4590%	1.4829%	1.5115%	1.5870%	1.6073%	1.5860%
Employer's proportionate share of the net pension liability associated with the employer	\$ 1,216,854	\$ 1,114,703	\$ 1,150,173	\$ 2,787,990	\$ 1,549,455	\$ 660,064
State of Montana's proportionate share of the net pension liability associated with the employer	-	-	-	-	-	-
Total	<u>\$ 1,216,854</u>	<u>\$ 1,114,703</u>	<u>\$ 1,150,173</u>	<u>\$ 2,787,990</u>	<u>\$ 1,549,455</u>	<u>\$ 660,064</u>
Employer's covered payroll	\$ 1,171,527	\$ 1,150,523	\$ 1,130,869	\$ 1,120,309	\$ 1,093,721	\$ 1,025,736
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	103.87%	96.89%	101.71%	248.86%	141.67%	64.35%
Plan fiduciary net position as a percentage of the total pension liability	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

PARK COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION PLAN INFORMATION
For the Year Ended June 30, 2020

Public Employees Retirement System

Changes of Benefit Terms:

The following changes to the plan provision were made as identified:

2017:

Working Retiree Limitations - for PERS:

- 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:

- 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:

- The interest credited to member accounts increased from 0.25% to 0.77%.

Lump-sum Payouts:

- 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.

Sheriffs' Retirement System

Changes of Benefit Terms:

The following changes to the plan provisions were made as identified:

2017:

1. 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:

1. Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.
2. 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.

PARK COUNTY
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION PLAN INFORMATION
 For the Year Ended June 30, 2020

3. 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:
 - I. The same retirement benefit previously paid to the member, and
 - II. 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:
 - I. On the initial retirement benefit in January immediately following second retirement, and
 - II. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
4. A member who returns to covered service is not eligible for a disability benefit.

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 other inputs:

Method and assumptions used in calculations of actuarially determined contributions:

	PERS and SRS
Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open
Remaining amortization period	30 years (PERS) and 21 years (SRS)
Asset valuation method	4 year smoothed market
Inflation	2.75%
Salary increases	3.50%
Investment rate of return	7.65%, net of pension plan investment expense and including inflation

PARK COUNTY
 SCHEDULE OF CHANGES IN THE TOTAL OTHER POST-EMPLOYMENT
 BENEFITS (OPEB) LIABILITY AND RELATED RATIOS
 For the Years Ended June 30,

Schedule of Changes in the Total OPEB Liability

	2020	2019	2018
Total OPEB liability - beginning of year	\$ 1,284,162	\$ 1,154,672	\$ 987,179
Service cost	50,095	112,525	110,848
Interest cost	51,302	46,842	40,328
Differences in experience	(805,031)	-	53,200
Changes in assumption	(104,289)	-	(12,449)
Benefit payments	(17,434)	(29,877)	(24,434)
Total OPEB liability - end of year	\$ 458,805	\$ 1,284,162	\$ 1,154,672
Covered-employee payroll	\$ 5,032,011	\$ 4,143,314	\$ 3,983,956
Total OPEB liability as a percentage of covered-employee payroll	9.12%	30.99%	28.98%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period.

	2.40%	3.87%	3.87%
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Differences in experience measure the expected versus actual claims experience.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

OTHER SUPPLEMENTARY INFORMATION

PARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Award/Pass- through Grantor's Number	Program or Award Amount	Balance July 1, 2019	Receipts	Expenditures	Returned to Grantor/ Other	Balance June 30, 2020
U.S. Department of Transportation:								
Direct Program:								
Airport Improvement Program	20.106	DOT-FA18NM-2052	\$ 152,381	\$ (19,630)	\$ 19,630	\$ 18,800	\$ -	\$ (18,800)
Airport Improvement Program	20.106	DOT-FA19NM-2041	472,000	-	454,700	454,700	-	-
Total direct program				(19,630)	474,330	473,500	-	(18,800)
Passed through the Montana Department of Transportation:								
Bus and Bus Facilities Formula Program	20.526	111180	57,901	-	-	-	-	-
Subtotal				-	-	-	-	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	110739	59,986	-	38,552	31,773	-	6,779
Formula Grants for Rural Areas and Tribal Transit Program	20.509	110739C	45,583	-	20,824	28,082	-	(7,258)
Formula Grants for Rural Areas and Tribal Transit Program	20.509	110739	60,000	(12,502)	12,502	-	-	-
Total pass-through program				(12,502)	71,878	59,855	-	(479)
Total U.S. Department of Transportation				(32,132)	546,208	533,355	-	(19,279)
U.S. Department of Justice:								
Direct Program:								
Public Safety Partnership and Community Policing Grants	16.710	2017UMWX0038	125,000	(9,815)	46,812	47,951	-	(10,954)
Public Safety Partnership and Community Policing Grants	16.710	2016UMWX0184	125,000	(9,615)	37,524	27,909	-	-
Subtotal				(19,430)	84,336	75,860	-	(10,954)
Bulletproof Vest Partnership Program	16.807	2019BUBX19097669	6,800	-	6,800	6,800	-	-
Subtotal				-	6,800	6,800	-	-
Total direct programs				(19,430)	91,136	82,660	-	(10,954)
Passed through the Montana Board of Crime Control:								
Violence Against Women Formula Grants	16.588	18-W03-92243	39,846	(7,699)	7,699	-	-	-
Violence Against Women Formula Grants	16.588	19-W03-92435	45,776	-	37,699	45,776	-	(8,077)
Subtotal				(7,699)	45,398	45,776	-	(8,077)
Passed through Gallatin County:								
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18-G01-92483	28,280	-	13,779	28,280	-	(14,501)
Subtotal				-	13,779	28,280	-	(14,501)
Subtotal pass-through programs				(7,699)	59,177	74,056	-	(22,578)
Total U.S. Department of Justice				(27,129)	150,313	156,716	-	(33,532)
U.S. Department of Homeland Security:								
Passed through the Montana Department of Military Affairs - Disaster & Emergency Services Division:								
Homeland Security Grant Program	97.067	EMW-2018-SS-00021	115,863	(64,208)	99,833	35,825	-	-
Homeland Security Grant Program	97.067	EMW-2019-SS-00010	53,941	-	53,941	53,941	-	-
Subtotal				(64,208)	153,774	89,566	-	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4405-DR-MT	89,101	(86,540)	82,302	-	4,238	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4437-DR-MT	135,810	-	135,810	135,810	-	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-08-MT-4508	69,411	-	-	69,411	-	(69,411)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PDMC-PL-08-MT-2015-005	18,749	(1,875)	1,875	-	-	-
Subtotal				(86,415)	219,987	205,221	4,238	(69,411)
Emergency Management Performance Grants	97.042	EMD-2018-EP-00005-S01	36,433	(8,920)	8,920	-	-	-
Emergency Management Performance Grants	97.042	19-20 EMPG Park	34,232	-	26,909	34,232	-	(7,323)
Subtotal				(8,920)	35,829	34,232	-	(7,323)
Total U.S. Department of Homeland Security				(161,543)	409,590	329,019	4,238	(76,734)

PARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Award/Pass- through Grantor's Number	Program or Award Amount	Balance July 1, 2019	Receipts	Expenditures	Returned to Grantor/ Other	Balance June 30, 2020
U.S. Department of Health and Human Services:								
Passed through the Montana Department of Public Health and Human Services:								
Maternal and Child Health Services Block Grant to the States	93.994	19-07-5-01-034-0	18,121	(4,687)	8,061	4,813	1,439	-
Maternal and Child Health Services Block Grant to the States	93.994	20-07-5-01-034-0	13,861	-	2,732	8,196	-	(5,464)
Subtotal				(4,687)	10,793	13,009	1,439	(5,464)
Immunization Cooperative Agreements	93.268	19-07-4-31-131-0	8,866	(2,216)	2,216	-	-	-
Immunization Cooperative Agreements	93.268	20-07-4-31-131-0	8,931	-	6,698	7,893	1,195	-
Subtotal				(2,216)	8,914	7,893	1,195	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	20-07-6-110-38-0	36,817	-	-	-	-	-
Subtotal				-	-	-	-	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	19-07-6-11-037-0	42,936	10,735	-	-	(10,735)	-
Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	20-07-6-110-38-0	118,722	-	29,679	25,451	(4,228)	-
Subtotal				10,735	29,679	25,451	(14,963)	-
Passed through Rocky Mountain Area IV Agency on Aging: National Family Caregiver Support, Title III, Part E	93.052	2020-004-015	3,300	-	3,300	3,300	-	-
Subtotal				-	3,300	3,300	-	-
Total U.S. Department of Health and Human Services				3,832	52,686	49,653	(12,329)	(5,464)
U.S. Department of the Treasury:								
Passed through the Montana Department of Administration:								
Coronavirus Relief Fund	21.019	N/A	487,604	-	-	487,604	-	(487,604)
Total U.S. Department of the Treasury				-	-	487,604	-	(487,604)
U.S. Election Assistance Commission:								
Passed through the Montana Secretary of State:								
Help America Vote Act Requirements Payments	90.401	N/A	31,899	-	19,519	4,087	-	15,432
Help America Vote Act Requirements Payments	90.401	N/A	8,823	-	8,823	8,823	-	-
Total U.S. Election Assistance Commission				-	28,342	12,910	-	15,432
U.S. Department of Agriculture:								
Direct Programs:								
Schools and Roads - Grants to States	10.665	15-PA-11011100-072	5,000	(2,061)	4,983	2,922	-	-
Subtotal direct programs				(2,061)	4,983	2,922	-	-
Passed through the Montana Department of Administration:								
Schools and Roads - Grants to States	10.665	N/A	294,426	12,114	282,312	294,426	-	-
Subtotal pass-through programs				12,114	282,312	294,426	-	-
Subtotal				10,053	287,295	297,348	-	-
Passed through the Montana Department of Public Health and Human Services:								
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	20-07-5-21-032-0	49,622	-	4,565	22,086	-	(17,521)
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	18-07-5-21-032-0	40,728	3,269	-	-	(3,289)	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-07-5-21-032-0	46,218	(6,866)	17,935	10,163	(906)	-
Subtotal				(3,597)	22,500	32,249	(4,175)	(17,521)

PARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Award/Pass- through Grantor's Number	Program or Award Amount	Balance July 1, 2019	Receipts	Expenditures	Returned to Grantor/ Other	Balance June 30, 2020
Passed through the Montana Department of Natural Resources and Conservation:								
Cooperative Forestry Assistance	10.664	RFC-20-340	9,800	-	-	6,079	-	(6,079)
Cooperative Forestry Assistance	10.664	VFA-19-341	500	-	500	500	-	-
Cooperative Forestry Assistance	10.664	VFA-19-340	8,500	(8,500)	8,500	-	-	-
Subtotal				(8,500)	9,000	6,579	-	(8,079)
Passed through the Montana Department of Agriculture:								
Forest Health Protection	10.680	2020-706X	25,000	-	4,113	4,113	-	-
Forest Health Protection	10.680	2018-807X	24,742	(5,381)	19,066	12,680	(1,005)	-
Subtotal				(5,381)	23,179	16,793	(1,005)	-
Total U.S. Department of Agriculture				(7,425)	341,974	352,969	(5,180)	(23,600)
Total Federal Awards				<u>\$ (224,397)</u>	<u>\$ 1,529,113</u>	<u>\$ 1,922,226</u>	<u>\$ (13,271)</u>	<u>\$ (630,781)</u>

Notes to Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the government under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of the 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 government, it is not intended to and does not present the financial position or changes in net position of the government.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified 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 RATES

The government has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

OLNESS & ASSOCIATES, P. C.

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 County Commissioners
Park County
Livingston, Montana

We have audited, in accordance with the 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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Park County, Montana (the government) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the government's basic financial statements, and have issued our report thereon dated December 3, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the government'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 government's internal control. Accordingly, we do not express an opinion on the effectiveness of the government'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the government'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 financial statements. 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*.

The Government's Response to Findings

The government's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The government's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 (CONTINUED)

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.

Olmstead Associates, PC

Billings, Montana
December 3, 2020

OLNESS & ASSOCIATES, P. C.

CERTIFIED PUBLIC ACCOUNTANTS

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CURT D. WYSS, CPA

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

To the Board of County Commissioners
Park County
Livingston, Montana

Report on Compliance for Each Major Federal Program

We have audited Park County, Montana's (the government) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the government's major federal programs for the year ended June 30, 2020. The government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the government's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the government's compliance.

Opinion on Each Major Federal Program

In our opinion, the government, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the government is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the government's internal control over compliance.

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

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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002 that we consider to be a material weakness.

The government's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The government's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

O'Neal & Associates, PC

Billings, Montana
December 3, 2020

PARK COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2020

SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiencies identified? yes none reported
- Noncompliance material to the financial statements noted? yes no

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance 2 CFR section 200.516(a)? yes no

Major programs:

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>
21.019	Coronavirus Relief Fund
10.665	Schools and Roads - Grants to States

Dollar threshold used to distinguish between type A and type B programs? \$750,000

Auditee qualified as low-risk auditee? yes no

FINDINGS - FINANCIAL STATEMENT AUDIT

2020-001. SEGREGATION OF DUTIES

Criteria: Duties should be segregated to provide reasonable assurance that transactions are handled appropriately.

Condition: There is a lack of segregation of duties among personnel.

Effect: Transactions could be mishandled.

Cause: There are a limited number of personnel for certain functions.

Recommendation: The duties should be separated as much as possible, and alternative controls should be used to compensate for lack of separation. The governing board should provide some of these controls.

Views of responsible officials and planned corrective actions: The government agrees with this finding and will adhere to the attached corrective action plan.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

2020-002. ALL MAJOR FEDERAL AWARD PROGRAMS

Finding 2020-001 applies to these major programs.

PARK COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2020

PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT

2019-001. SEGREGATION OF DUTIES

Status: This finding is unresolved and is repeated as finding 2020-001 for the year ended June 30, 2020.

2019-002. INTERNAL CONTROL STRUCTURE OVER FINANCIAL REPORTING

Status: This finding has been resolved.

2019-003. JUSTICE OF THE PEACE TIME PAY ACCOUNTING

Status: This finding has been resolved.

2019-004. FINAL BUDGET DOCUMENT TIMELY SUBMISSION

Status: This finding has been resolved.

2019-005. RESTRICTIONS ON DONATIONS

Status: This finding has been resolved.

2019-006. DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)

Status: This finding has been resolved.

PRIOR YEAR FINDINGS AND QUESTIONED COSTS – MAJOR
FEDERAL AWARD PROGRAMS AUDIT

2019-007. ALL MAJOR FEDERAL AWARD PROGRAMS

Status: See 2019-002 above.

U.S. DEPARTMENT OF HOMELAND SECURITY

2019-008. DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)

Status: See 2019-006 above.

PARK COUNTY
CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2020

FINDINGS - FINANCIAL STATEMENT AUDIT

2020-001. SEGREGATION OF DUTIES

Name of Contact person: Commission

Corrective Action: The duties will be separated as much as possible and alternative controls will be used to compensate for lack of separation. The governing board will continue to be involved in providing some of these controls.

Proposed Completion Date: The governing board will implement the above procedure immediately.

FINDINGS AND QUESTIONED COSTS – MAJOR
FEDERAL AWARD PROGRAMS AUDIT

2020-002. ALL MAJOR FEDERAL AWARD PROGRAMS

Finding 2020-001 applies to these federal award programs.

MONTANA DEPARTMENT OF ADMINISTRATION
State Financial Services Division ~ State Accounting Bureau
Local Government Services
Mitchell Building, Room 270, PO Box 200547, Helena, Montana 59620-0547

ENTITY # 013401
MONTANA
Park County
414 E. Callender
Livingston, MT 59047

ANNUAL FINANCIAL REPORT



Part 2 of 2
Unaudited Other Supplementary Information

Fiscal Year Ended
June 30, 2020

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

		FUND#2100	FUND#2110	FUND#2130	FUND#2140
ACCOUNT NUMBER	DESCRIPTION	Cooke City Resort Tax	Road	Bridge	Weed
	ASSETS				
101000	Cash and cash equivalents	226,073.00	119,875.00	81,327.00	52,135.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	2,508.00	1,046.00	336.00
113000	Real estate	0.00	19,758.00	9,052.00	2,990.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	2,689.00	1,376.00	512.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	3,289.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	2,460.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	120,794.00	25,456.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	226,073.00	268,913.00	118,257.00	58,433.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	24,954.00	11,475.00	3,838.00
	Total Deferred Inflows of Resources	0.00	24,954.00	11,475.00	3,838.00
	FUND BALANCES:				
250100	Non-spendable		120,794.00	25,456.00	
250200	Restricted	226,073.00	123,165.00	81,326.00	54,595.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	226,073.00	243,959.00	106,782.00	54,595.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	226,073.00	268,913.00	118,257.00	58,433.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2153	FUND#2155	FUND#2170	FUND#2180
		Predatory Animal - Sheep	Predatory Animal - Cattle	Airport	District Court
	ASSETS				
101000	Cash and cash equivalents	290.00	8,230.00	1,488.00	76,156.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	461.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	155.00	777.00
113000	Real estate	0.00	0.00	1,235.00	7,120.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	209.00	1,325.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	686.00	6,723.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	19,844.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	976.00	14,953.00	22,931.00	85,839.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	260.00	6,607.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	260.00	6,607.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	686.00	6,723.00	1,600.00	9,222.00
	Total Deferred Inflows of Resources	686.00	6,723.00	1,600.00	9,222.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	30.00	1,623.00	21,333.00	76,617.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	(2.00)	0.00
	Total Fund Balances	30.00	1,623.00	21,331.00	76,617.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	976.00	14,953.00	22,931.00	85,839.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2181	FUND#2190	FUND#2200	FUND#2210
		Recovery Court	Comprehensive Insurance	Mosquito	Parks
	ASSETS				
101000	Cash and cash equivalents	7,376.00	47.00	2,140.00	84,178.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	1,384.00	61.00	0.00
113000	Real estate	0.00	12,907.00	410.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	1,814.00	125.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	7,376.00	16,152.00	2,736.00	84,178.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	16,105.00	596.00	0.00
	Total Deferred Inflows of Resources	0.00	16,105.00	596.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	7,376.00	47.00	2,140.00	84,178.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	7,376.00	47.00	2,140.00	84,178.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	7,376.00	16,152.00	2,736.00	84,178.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2250	FUND#2260	FUND#2280	FUND#2281
		Planning	Emergency Disaster	Senior Citizens	Angelline
	ASSETS				
101000	Cash and cash equivalents	63,034.00	(380,749.00)	10.00	42,282.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	6,555.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	247.00	200.00	80.00	451.00
113000	Real estate	1,804.00	2,499.00	184.00	4,054.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	245.00	251.00	162.00	631.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	3,045.00	424,868.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	74,930.00	47,069.00	436.00	47,418.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	2,296.00	2,950.00	426.00	5,135.00
	Total Deferred Inflows of Resources	2,296.00	2,950.00	426.00	5,135.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	72,634.00	44,119.00	10.00	42,282.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	1.00
	Total Fund Balances	72,634.00	44,119.00	10.00	42,283.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	74,930.00	47,069.00	436.00	47,418.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2285	FUND#2340	FUND#2360	FUND#2370
		Park County Transit	Fire Control	Museum	Sheriff Retirement Permissive Levy
	ASSETS				
101000	Cash and cash equivalents	56,569.00	11,344.00	58.00	4,170.00
103000	Petty cash	0.00	0.00	263.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	1,834.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	453.00	76.00
113000	Real estate	0.00	0.00	3,706.00	1,274.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	570.00	106.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	650.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	10,218.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	67,437.00	13,178.00	5,050.00	5,626.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	4,729.00	1,456.00
	Total Deferred Inflows of Resources	0.00	0.00	4,729.00	1,456.00
	FUND BALANCES:				
250100	Non-spendable	10,218.00			
250200	Restricted	57,219.00	13,178.00	321.00	4,170.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	67,437.00	13,178.00	321.00	4,170.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	67,437.00	13,178.00	5,050.00	5,626.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2372	FUND#2382	FUND#2384	FUND#2386
		Permissive Medical Levy	Search and Rescue	Jail Commissary	Connect Grant
	ASSETS				
101000	Cash and cash equivalents	1.00	30,843.00	27,466.00	32,095.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	3,000.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	2,784.00	231.00	0.00	0.00
113000	Real estate	27,946.00	2,431.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	3,322.00	370.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	183.00	0.00	271.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	34,053.00	34,058.00	30,466.00	32,366.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	34,052.00	3,032.00	0.00	0.00
	Total Deferred Inflows of Resources	34,052.00	3,032.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	1.00	31,026.00	30,466.00	32,366.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	1.00	31,026.00	30,466.00	32,366.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	34,053.00	34,058.00	30,466.00	32,366.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2392	FUND#2393	FUND#2397	FUND#2399
		MRDTF	Records Preservation	CDBG Revolving Loan	YRRE Road Abandon
	ASSETS				
101000	Cash and cash equivalents	2,763.00	115,470.00	0.00	53,763.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	221,661.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	17,626.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	20,389.00	115,470.00	221,661.00	53,763.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	20,389.00	115,470.00	221,661.00	53,763.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	20,389.00	115,470.00	221,661.00	53,763.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	20,389.00	115,470.00	221,661.00	53,763.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2410	FUND#2415	FUND#2430	FUND#2511
		Green Acres Lighting #1	Green Acres Lighting #2	Gardiner Lights	Chicory Rural Improvement District
	ASSETS				
101000	Cash and cash equivalents	191.00	197.00	1,194.00	33,602.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	65.00	294.00	574.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	191.00	262.00	1,488.00	34,176.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	65.00	294.00	574.00
	Total Deferred Inflows of Resources	0.00	65.00	294.00	574.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	191.00	197.00	1,194.00	33,602.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	191.00	197.00	1,194.00	33,602.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	191.00	262.00	1,488.00	34,176.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2800	FUND#2821	FUND#2830	FUND#2840
		Alcohol Rehabilitation	Gas Tax-Special Allocation	Junk Vehicle	Weed Grant
	ASSETS				
101000	Cash and cash equivalents	0.00	34,521.00	150.00	1,149.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	0.00	34,521.00	150.00	1,149.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	0.00	34,521.00	150.00	1,149.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	34,521.00	150.00	1,149.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	34,521.00	150.00	1,149.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2841	FUND#2850	FUND#2852	FUND#2859
		Weed Grant Trust	911 Emergency	911 Emergency - Gardiner	County Land Information
	ASSETS				
101000	Cash and cash equivalents	(5,876.00)	105,349.00	47,358.00	44,518.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	5,876.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	0.00	105,349.00	47,358.00	44,518.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	0.00	105,349.00	47,358.00	44,518.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	105,349.00	47,358.00	44,518.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	105,349.00	47,358.00	44,518.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2862	FUND#2870	FUND#2895	FUND#2896
		Economic Development	Crime Control	Hard Rock Mine Trust	Metal Mines Tax
	ASSETS				
101000	Cash and cash equivalents	0.00	(8,056.00)	937,568.00	0.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	8,077.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	0.00	21.00	937,568.00	0.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	0.00	21.00	937,568.00	0.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	21.00	937,568.00	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	21.00	937,568.00	0.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

		FUND#2902	FUND#2903	FUND#2917	FUND#2927
		Forest Title III	Forest Title II	Crime Victims Assistance	FEMA
ACCOUNT NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	(4,381.00)	12,191.00	16,920.00	2.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	6,079.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	1,698.00	12,191.00	16,920.00	2.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	1,698.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	1,698.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	0.00	12,191.00	16,920.00	2.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	12,191.00	16,920.00	2.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	1,698.00	12,191.00	16,920.00	2.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2950	FUND#2956	FUND#2958	FUND#2965
		DUI Task Force	CTEP Grant	DES Grant	Communicable Disease
	ASSETS				
101000	Cash and cash equivalents	8,908.00	0.00	(7,307.00)	627.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	7,323.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	8,908.00	0.00	16.00	627.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	8,908.00	0.00	15.00	627.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	1.00	0.00
	Total Fund Balances	8,908.00	0.00	16.00	627.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	8,908.00	0.00	16.00	627.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2973	FUND#2974	FUND#2975	FUND#2976
		MCH Block Grant	Home Health	Public Health Preparedness	Immunization
	ASSETS				
101000	Cash and cash equivalents	28,403.00	0.00	43,688.00	3,232.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	5,464.00	0.00	28,304.00	2,233.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	33,867.00	0.00	71,992.00	5,465.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	33,867.00	0.00	71,992.00	5,465.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	33,867.00	0.00	71,992.00	5,465.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	33,867.00	0.00	71,992.00	5,465.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#2977 Asthma Grant	FUND#2978 Tobacco Grant	FUND#2979 Well Child	NONMAJOR SPECIAL REVENUE FUNDS
	ASSETS				
101000	Cash and cash equivalents	25,080.00	24,056.00	(15,356.00)	2,046,362.00
103000	Petty cash	0.00	0.00	0.00	263.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	11,850.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	10,789.00
113000	Real estate	0.00	0.00	0.00	97,370.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	13,707.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	8,342.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	224,950.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	6,000.00	6,912.00	17,521.00	562,736.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	10,218.00
150000	Inventories	0.00	0.00	0.00	146,250.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	31,080.00	30,968.00	2,165.00	3,132,837.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	6,867.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	1,698.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	8,565.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	130,208.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	130,208.00
	FUND BALANCES:				
250100	Non-spendable				156,468.00
250200	Restricted	31,080.00	30,968.00	2,164.00	2,837,595.00
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (negative balance only)	0.00	0.00	1.00	1.00
	Total Fund Balances	31,080.00	30,968.00	2,165.00	2,994,064.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	31,080.00	30,968.00	2,165.00	3,132,837.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2100 Cooke City Resort Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	190,000.00	190,000.00	139,536.00	(50,464.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	1,723.00	1,723.00
	Total revenues	190,000.00	190,000.00	141,259.00	(48,741.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2110 Road			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	507,831.00	507,831.00	503,238.00	(4,593.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	15,000.00	15,000.00	9,991.00	(5,009.00)
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	280,000.00	280,000.00	282,312.00	2,312.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	305,243.00	305,243.00	305,243.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	76.00	76.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	851.00	851.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,108,074.00	1,108,074.00	1,101,711.00	(6,363.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2130 Bridge			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	258,990.00	258,990.00	257,328.00	(1,662.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	14,756.00	14,756.00	0.00	(14,756.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	15,837.00	15,837.00	15,837.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	289,583.00	289,583.00	273,165.00	(16,418.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2140 Weed			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	84,568.00	84,568.00	83,674.00	(894.00)
314140	Local option taxes			0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	1,785.00	1,785.00	1,786.00	1.00
335000/336	State shared revenues	7,170.00	7,170.00	7,170.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	37,500.00	37,500.00	58,290.00	20,790.00
344000	Public health	200.00	200.00	0.00	(200.00)
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	131,223.00	131,223.00	150,920.00	19,697.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2153 Predatory Animal - Sheep			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	1,000.00	1,000.00	472.00	(528.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,000.00	1,000.00	472.00	(528.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2155 Predatory Animal - Cattle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	15,000.00	15,000.00	11,902.00	(3,098.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	15,000.00	15,000.00	11,902.00	(3,098.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2170 Airport			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	34,884.00	34,884.00	34,656.00	(228.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	88,790.00	88,790.00	21,600.00	(67,190.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	1,869.00	1,869.00	1,869.00	0.00
337000	Local grants	4,800.00	4,800.00	1,044.00	(3,756.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	34,000.00	34,000.00	30,712.00	(3,288.00)
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	2,400.00	2,400.00	0.00	(2,400.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	166,743.00	166,743.00	89,881.00	(76,862.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2180 District Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	196,621.00	196,621.00	194,515.00	(2,106.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	43,241.00	43,241.00	35,396.00	(7,845.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	12,000.00	12,000.00	10,934.00	(1,066.00)
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	251,862.00	251,862.00	240,845.00	(11,017.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2181 Recovery Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2190 Comprehensive Insurance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	384,256.00	384,256.00	381,409.00	(2,847.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	21,814.00	21,814.00	21,814.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	406,070.00	406,070.00	403,223.00	(2,847.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2200 Mosquito			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	13,218.00	13,218.00	13,024.00	(194.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	1,127.00	1,127.00	1,127.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	14,345.00	14,345.00	14,151.00	(194.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2210 Parks			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	1,299.00	1,299.00
	Total revenues	0.00	0.00	1,299.00	1,299.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2250 Planning			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	46,076.00	46,076.00	46,344.00	268.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	2,500.00	2,500.00	1,500.00	(1,000.00)
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	3,045.00	3,045.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	7,647.00	7,647.00	7,647.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	7,500.00	7,500.00	6,528.00	(972.00)
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	63,723.00	63,723.00	65,064.00	1,341.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2260 Emergency Disaster			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	76,158.00	76,158.00	75,368.00	(790.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	393,500.00	431,416.00	37,916.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	18,264.00	18,264.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	76,158.00	469,658.00	525,048.00	55,390.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2280 Senior Citizens			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	12.00	12.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	2,377.00	2,377.00	2,377.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	282.00	282.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	2,377.00	2,377.00	2,671.00	294.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2281 Angeline			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	117,387.00	117,387.00	115,844.00	(1,543.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	3,300.00	3,300.00	3,300.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	5,875.00	5,875.00	5,875.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	5,500.00	5,500.00	3,901.00	(1,599.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	132,062.00	132,062.00	128,920.00	(3,142.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2285 Park County Transit			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	63,795.00	118,695.00	76,322.00	(42,373.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	5,000.00	5,000.00	5,000.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	750.00	750.00	0.00	(750.00)
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	49,200.00	49,200.00	38,318.00	(10,882.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	118,745.00	173,645.00	119,640.00	(54,005.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2340 Fire Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	2,500.00	2,500.00	3,186.00	686.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	2,500.00	2,500.00	3,186.00	686.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2360 Museum			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	104,653.00	104,653.00	103,980.00	(673.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	2,383.00	2,383.00	2,383.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	13,500.00	13,500.00	10,473.00	(3,027.00)
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	4,107.00	4,107.00	2,936.00	(1,171.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	124,643.00	124,643.00	119,772.00	(4,871.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2370 Sheriff Retirement Permissive Levy			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	42,560.00	42,560.00	42,389.00	(171.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	42,560.00	42,560.00	42,389.00	(171.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2372 Permissive Medical Levy			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	849,572.00	849,572.00	841,812.00	(7,760.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	849,572.00	849,572.00	841,812.00	(7,760.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2382 Search and Rescue			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	71,883.00	71,883.00	70,686.00	(1,197.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	183.00	183.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	5,875.00	5,875.00	5,875.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	77,758.00	77,758.00	76,744.00	(1,014.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2384 Jail Commissary			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	6,500.00	6,500.00	6,811.00	311.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	6,500.00	6,500.00	6,811.00	311.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2386 Connect Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	271.00	271.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	200.00	200.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	39,000.00	39,000.00	45,530.00	6,530.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	39,000.00	39,000.00	46,001.00	7,001.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2392 MRDTF			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	31,706.00	31,706.00	31,577.00	(129.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	12,500.00	12,500.00	12,500.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	44,206.00	44,206.00	44,077.00	(129.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2393 Records Preservation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	30,000.00	30,000.00	41,523.00	11,523.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	30,000.00	30,000.00	41,523.00	11,523.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2397 CDBG Revolving Loan			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2399 YRRE Road Abandon			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2410 Green Acres Lighting #1			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	969.00	969.00	970.00	1.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	969.00	969.00	970.00	1.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2415 Green Acres Lighting #2			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	3,023.00	3,023.00	2,990.00	(33.00)
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	3,023.00	3,023.00	2,990.00	(33.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2430 Gardiner Lights			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	11,493.00	11,493.00	11,275.00	(218.00)
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	11,493.00	11,493.00	11,275.00	(218.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

FUND#2511 Chicory Rural Improvement District					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	11,900.00	11,900.00	11,102.00	(798.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	11,900.00	11,900.00	11,102.00	(798.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2800 Alcohol Rehabilitation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	40,000.00	40,000.00	34,190.00	(5,810.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	40,000.00	40,000.00	34,190.00	(5,810.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2821 Gas Tax-Special Allocation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	85,812.00	96,012.00	123,930.00	27,918.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	85,812.00	96,012.00	123,930.00	27,918.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2830 Junk Vehicle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	35,264.00	35,264.00	35,115.00	(149.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	35,264.00	35,264.00	35,115.00	(149.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2840 Weed Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	7,500.00	7,500.00	7,500.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	7,500.00	7,500.00	7,500.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2841 Weed Grant Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	5,000.00	5,000.00	4,983.00	(17.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	64,066.00	64,066.00	24,942.00	(39,124.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	32,600.00	32,600.00	7,748.00	(24,852.00)
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	101,666.00	101,666.00	37,673.00	(63,993.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2850 911 Emergency			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	278,515.00	278,515.00	277,840.00	(675.00)
335000/336	State shared revenues	120,000.00	120,000.00	117,371.00	(2,629.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	500.00	500.00	1,099.00	599.00
	Total revenues	399,015.00	399,015.00	396,310.00	(2,705.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2852 911 Emergency - Gardiner			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	9,000.00	9,000.00	9,030.00	30.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	630.00	630.00
	Total revenues	9,000.00	9,000.00	9,660.00	660.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2859 County Land Information			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	6,000.00	6,000.00	8,399.00	2,399.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	6,000.00	6,000.00	8,399.00	2,399.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2862 Economic Development			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	130,000.00	130,000.00	0.00	(130,000.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	130,000.00	130,000.00	0.00	(130,000.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2870 Crime Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	45,776.00	45,776.00	45,776.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	45,776.00	45,776.00	45,776.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2895 Hard Rock Mine Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	20,000.00	20,000.00	11,839.00	(8,161.00)
	Total revenues	20,000.00	20,000.00	11,839.00	(8,161.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2896 Metal Mines Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	240,000.00	369,000.00	366,983.00	(2,017.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	592.00	592.00
	Total revenues	240,000.00	369,000.00	367,575.00	(1,425.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2902 Forest Title III			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	6,100.00	6,079.00	(21.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	6,100.00	6,079.00	(21.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2903 Forest Title II			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2917 Crime Victims Assistance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	7,000.00	7,000.00	7,294.00	294.00
351020	District court	2,000.00	2,000.00	4,772.00	2,772.00
351030	City court	10,000.00	10,000.00	5,838.00	(4,162.00)
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	19,000.00	19,000.00	17,904.00	(1,096.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2927 FEMA			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	170,863.00	170,863.00	89,566.00	(81,297.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	170,863.00	170,863.00	89,566.00	(81,297.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2950 DUI Task Force			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	20,000.00	20,000.00	6,200.00	(13,800.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	20,000.00	20,000.00	6,200.00	(13,800.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2956 CTEP Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2958 DES Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	34,232.00	34,232.00	34,732.00	500.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	34,232.00	34,232.00	34,732.00	500.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2965 Communicable Disease			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2973 MCH Block Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	14,987.00	14,987.00	13,570.00	(1,417.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	18,920.00	18,920.00	19,909.00	989.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	33,907.00	33,907.00	33,479.00	(428.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2974 Home Health			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2975 Public Health Preparedness			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	42,936.00	42,936.00	57,983.00	15,047.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	42,936.00	42,936.00	57,983.00	15,047.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2976 Immunization			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	8,866.00	8,866.00	8,931.00	65.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	8,866.00	8,866.00	8,931.00	65.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2977 Asthma Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	29,942.00	29,942.00	30,000.00	58.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	29,942.00	29,942.00	30,000.00	58.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2978 Tobacco Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	36,000.00	36,000.00	34,560.00	(1,440.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	36,000.00	36,000.00	34,560.00	(1,440.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2979 Well Child			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	47,048.00	47,048.00	33,154.00	(13,894.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	181.00	181.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	47,048.00	47,048.00	33,335.00	(13,713.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

TOTALS					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	2,995,626.00	2,995,626.00	2,917,159.00	(78,467.00)
314140	Local option taxes	14,516.00	14,516.00	14,265.00	(251.00)
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	2,500.00	2,500.00	1,500.00	(1,000.00)
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	17,500.00	17,500.00	13,177.00	(4,323.00)
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	464,252.00	857,752.00	734,139.00	(123,613.00)
332000/333	Federal shared revenues	280,000.00	280,000.00	282,312.00	2,312.00
334000	State grants	655,611.00	716,611.00	523,241.00	(193,370.00)
335000/336	State shared revenues	970,534.00	1,109,734.00	1,105,432.00	(4,302.00)
337000	Local grants	9,800.00	9,800.00	6,044.00	(3,756.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	55,500.00	55,500.00	67,384.00	11,884.00
342000	Public safety	19,000.00	19,000.00	19,311.00	311.00
343000	Public works	104,850.00	104,850.00	96,826.00	(8,024.00)
344000	Public health	200.00	200.00	200.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	13,500.00	13,500.00	10,473.00	(3,027.00)
	Fines and forfeitures				
351010	Justice court	7,000.00	7,000.00	7,294.00	294.00
351020	District court	2,000.00	2,000.00	4,772.00	2,772.00
351030	City court	10,000.00	10,000.00	5,838.00	(4,162.00)
360000	Miscellaneous	131,027.00	131,027.00	123,010.00	(8,017.00)
370000	Investment and royalty earnings	20,500.00	20,500.00	17,182.00	(3,318.00)
	Total revenues	5,773,916.00	6,367,616.00	5,949,559.00	(418,057.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2100 Cooke City Resort Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	360,000.00	360,000.00	199,798.00	160,202.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	360,000.00	360,000.00	199,798.00	160,202.00
	Excess of revenues over expenditures	(170,000.00)	(170,000.00)	(58,539.00)	111,461.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(170,000.00)	(170,000.00)	(58,539.00)	111,461.00
	Fund balances - July 1, 2019 as previously reported			284,613.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			284,613.00	
	Fund balances - June 30, 2020			226,074.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2110 Road			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	632,128.00	632,128.00	566,158.00	65,970.00
200-800	Supplies/services/materials, etc	787,140.00	818,240.00	699,255.00	118,985.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	10,000.00	10,000.00	0.00	10,000.00
490000	Debt Service				
610	Principal	75,068.00	75,068.00	24,764.00	50,304.00
620	Interest	25,419.00	25,419.00	4,640.00	20,779.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	1,529,755.00	1,560,855.00	1,294,817.00	266,038.00
	Excess of revenues over expenditures	(421,681.00)	(452,781.00)	(193,106.00)	259,675.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	30,000.00	30,000.00	43,030.00	13,030.00
383000	Transfers In	502,331.00	502,331.00	486,891.00	(15,440.00)
520000	Transfers out (enter as a negative)	(92,133.00)	(92,133.00)	(332,987.00)	(240,854.00)
382020	Insurance Proceeds	0.00	0.00	24,446.00	24,446.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	440,198.00	440,198.00	221,380.00	(218,818.00)
	Net change in fund balance	18,517.00	(12,583.00)	28,274.00	40,857.00
	Fund balances - July 1, 2019 as previously reported			215,683.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			215,683.00	
	Fund balances - June 30, 2020			243,957.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2130 Bridge			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	209,837.00	209,837.00	204,890.00	4,947.00
200-800	Supplies/services/materials, etc	84,175.00	84,175.00	33,462.00	50,713.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	14,962.00	(14,962.00)
620	Interest	0.00	0.00	8,603.00	(8,603.00)
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	294,012.00	294,012.00	261,917.00	32,095.00
	Excess of revenues over expenditures	(4,429.00)	(4,429.00)	11,248.00	15,677.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	25,959.00	25,959.00	49,452.00	23,493.00
520000	Transfers out (enter as a negative)	(21,422.00)	(33,922.00)	(27,945.00)	5,977.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	4,537.00	(7,963.00)	21,507.00	29,470.00
	Net change in fund balance	108.00	(12,392.00)	32,755.00	45,147.00
	Fund balances - July 1, 2019 as previously reported			74,027.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			74,027.00	
	Fund balances - June 30, 2020			106,782.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2140 Weed			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	74,217.00	74,217.00	66,033.00	8,184.00
200-800	Supplies/services/materials, etc	55,100.00	55,100.00	58,603.00	(3,503.00)
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	129,317.00	129,317.00	124,636.00	4,681.00
	Excess of revenues over expenditures	1,906.00	1,906.00	26,284.00	24,378.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	6,608.00	6,608.00	6,547.00	(61.00)
520000	Transfers out (enter as a negative)	(21,000.00)	(21,000.00)	(25,000.00)	(4,000.00)
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(14,392.00)	(14,392.00)	(18,453.00)	(4,061.00)
	Net change in fund balance	(12,486.00)	(12,486.00)	7,831.00	20,317.00
	Fund balances - July 1, 2019 as previously reported			46,765.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			46,765.00	
	Fund balances - June 30, 2020			54,596.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2153 Predatory Animal - Sheep			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	1,000.00	1,000.00	570.00	430.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	1,000.00	1,000.00	570.00	430.00
	Excess of revenues over expenditures	0.00	0.00	(98.00)	(98.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	(98.00)	(98.00)
	Fund balances - July 1, 2019 as previously reported			128.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			128.00	
	Fund balances - June 30, 2020			30.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2155 Predatory Animal - Cattle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	15,000.00	15,000.00	13,164.00	1,836.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	15,000.00	15,000.00	13,164.00	1,836.00
	Excess of revenues over expenditures	0.00	0.00	(1,262.00)	(1,262.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	(1,262.00)	(1,262.00)
	Fund balances - July 1, 2019 as previously reported			2,885.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			2,885.00	
	Fund balances - June 30, 2020			1,623.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2170 Airport			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	3,985.00	3,985.00	5,058.00	(1,073.00)
200-800	Supplies/services/materials, etc	130,030.00	130,030.00	51,883.00	78,147.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	7,750.00	7,750.00	7,750.00	0.00
620	Interest	252.00	252.00	252.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	142,017.00	142,017.00	64,943.00	77,074.00
	Excess of revenues over expenditures	24,726.00	24,726.00	24,938.00	212.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	4,800.00	4,800.00	1,044.00	(3,756.00)
520000	Transfers out (enter as a negative)	(29,500.00)	(29,500.00)	(50,000.00)	(20,500.00)
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(24,700.00)	(24,700.00)	(48,956.00)	(24,256.00)
	Net change in fund balance	26.00	26.00	(24,018.00)	(24,044.00)
	Fund balances - July 1, 2019 as previously reported			45,350.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			45,350.00	
	Fund balances - June 30, 2020			21,332.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2180 District Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	239,607.00	239,607.00	224,097.00	15,510.00
200-800	Supplies/services/materials, etc	34,554.00	34,554.00	14,571.00	19,983.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	274,161.00	274,161.00	238,668.00	35,493.00
	Excess of revenues over expenditures	(22,299.00)	(22,299.00)	2,177.00	24,476.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	37,759.00	37,759.00	37,414.00	(345.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	37,759.00	37,759.00	37,414.00	(345.00)
	Net change in fund balance	15,460.00	15,460.00	39,591.00	24,131.00
	Fund balances - July 1, 2019 as previously reported			37,027.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			37,027.00	
	Fund balances - June 30, 2020			76,618.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2181 Recovery Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	13,376.00	13,376.00	6,000.00	7,376.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	13,376.00	13,376.00	6,000.00	7,376.00
	Excess of revenues over expenditures	(13,376.00)	(13,376.00)	(6,000.00)	7,376.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(13,376.00)	(13,376.00)	(6,000.00)	7,376.00
	Fund balances - July 1, 2019 as previously reported			13,376.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			13,376.00	
	Fund balances - June 30, 2020			7,376.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2190 Comprehensive Insurance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	408,957.00	408,957.00	408,957.00	0.00
	Total expenditures	408,957.00	408,957.00	408,957.00	0.00
	Excess of revenues over expenditures	(2,887.00)	(2,887.00)	(5,734.00)	(2,847.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	500.00	500.00	3,300.00	2,800.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	500.00	500.00	3,300.00	2,800.00
	Net change in fund balance	(2,387.00)	(2,387.00)	(2,434.00)	(47.00)
	Fund balances - July 1, 2019 as previously reported			2,481.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			2,481.00	
	Fund balances - June 30, 2020			47.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2200 Mosquito			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	4,397.00	4,397.00	7,264.00	(2,867.00)
200-800	Supplies/services/materials, etc	7,300.00	7,300.00	7,764.00	(464.00)
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	11,697.00	11,697.00	15,028.00	(3,331.00)
	Excess of revenues over expenditures	2,648.00	2,648.00	(877.00)	(3,525.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(3,801.00)	(3,801.00)	0.00	3,801.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(3,801.00)	(3,801.00)	0.00	3,801.00
	Net change in fund balance	(1,153.00)	(1,153.00)	(877.00)	276.00
	Fund balances - July 1, 2019 as previously reported			3,017.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			3,017.00	
	Fund balances - June 30, 2020			2,140.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2210 Parks			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	1,299.00	1,299.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	1,299.00	1,299.00
	Fund balances - July 1, 2019 as previously reported			82,880.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			82,880.00	
	Fund balances - June 30, 2020			84,179.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

ACCOUNT NUMBER	DESCRIPTION	FUND#2250 Planning			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	167,944.00	178,844.00	183,352.00	(4,508.00)
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	5,300.00	4,700.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	2,250.00	2,250.00	2,392.00	(142.00)
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	180,194.00	191,094.00	191,044.00	50.00
	Excess of revenues over expenditures	(116,471.00)	(127,371.00)	(125,980.00)	1,391.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	106,379.00	106,379.00	132,937.00	26,558.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	106,379.00	106,379.00	132,937.00	26,558.00
	Net change in fund balance	(10,092.00)	(20,992.00)	6,957.00	27,949.00
	Fund balances - July 1, 2019 as previously reported			65,677.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			65,677.00	
	Fund balances - June 30, 2020			72,634.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2260 Emergency Disaster			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	44,406.00	(44,406.00)
200-800	Supplies/services/materials, etc	0.00	0.00	53,075.00	(53,075.00)
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	76,158.00	76,158.00	5,569.00	70,589.00
440000	Public Health				
100	Personal services	0.00	0.00	43,526.00	(43,526.00)
200-800	Supplies/services/materials, etc	0.00	0.00	15,600.00	(15,600.00)
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	76,158.00	76,158.00	162,176.00	(86,018.00)
	Excess of revenues over expenditures	0.00	393,500.00	362,872.00	(30,628.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	(393,500.00)	(307,451.00)	86,049.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	(393,500.00)	(307,451.00)	86,049.00
	Net change in fund balance	0.00	0.00	55,421.00	55,421.00
	Fund balances - July 1, 2019 as previously reported			(11,303.00)	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			(11,303.00)	
	Fund balances - June 30, 2020			44,118.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2280 Senior Citizens			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,500.00	7,300.00	7,224.00	76.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	6,500.00	7,300.00	7,224.00	76.00
	Excess of revenues over expenditures	(4,123.00)	(4,923.00)	(4,553.00)	370.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	4,200.00	4,200.00	4,550.00	350.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	4,200.00	4,200.00	4,550.00	350.00
	Net change in fund balance	77.00	(723.00)	(3.00)	720.00
	Fund balances - July 1, 2019 as previously reported			13.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			13.00	
	Fund balances - June 30, 2020			10.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2281 Angelline			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	101,925.00	101,925.00	91,861.00	10,064.00
200-800	Supplies/services/materials, etc	22,830.00	22,830.00	17,563.00	5,267.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	245.00	245.00	281.00	(36.00)
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	125,000.00	125,000.00	109,705.00	15,295.00
	Excess of revenues over expenditures	7,062.00	7,062.00	19,215.00	12,153.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	11,800.00	11,800.00	11,692.00	(108.00)
520000	Transfers out (enter as a negative)	(10,000.00)	(10,000.00)	(10,000.00)	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	1,800.00	1,800.00	1,692.00	(108.00)
	Net change in fund balance	8,862.00	8,862.00	20,907.00	12,045.00
	Fund balances - July 1, 2019 as previously reported			21,375.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			21,375.00	
	Fund balances - June 30, 2020			42,282.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2285 Park County Transit			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	88,840.00	88,840.00	82,890.00	5,950.00
200-800	Supplies/services/materials, etc	25,925.00	25,925.00	19,134.00	6,791.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	54,900.00	0.00	54,900.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	114,765.00	169,665.00	102,024.00	67,641.00
	Excess of revenues over expenditures	3,980.00	3,980.00	17,616.00	13,636.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	11,608.00	11,608.00	11,547.00	(61.00)
520000	Transfers out (enter as a negative)	(500.00)	(500.00)	0.00	500.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	11,108.00	11,108.00	11,547.00	439.00
	Net change in fund balance	15,088.00	15,088.00	29,163.00	14,075.00
	Fund balances - July 1, 2019 as previously reported			38,274.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			38,274.00	
	Fund balances - June 30, 2020			67,437.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2340 Fire Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	2,500.00	2,500.00	900.00	1,600.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	2,500.00	2,500.00	900.00	1,600.00
	Excess of revenues over expenditures	0.00	0.00	2,286.00	2,286.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	2,286.00	2,286.00
	Fund balances - July 1, 2019 as previously reported			10,892.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			10,892.00	
	Fund balances - June 30, 2020			13,178.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2360 Museum			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00		0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	133,905.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	18,050.00	133,905.00	127,909.00	5,996.00
200-800	Supplies/services/materials, etc	0.00	18,050.00	18,444.00	(394.00)
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	151,955.00	151,955.00	146,353.00	5,602.00
	Excess of revenues over expenditures	(27,312.00)	(27,312.00)	(26,581.00)	731.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	25,879.00	0.00	0.00	0.00
383000	Transfers In	0.00	25,879.00	24,707.00	(1,172.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	25,879.00	25,879.00	24,707.00	(1,172.00)
	Net change in fund balance	(1,433.00)	(1,433.00)	(1,874.00)	(441.00)
	Fund balances - July 1, 2019 as previously reported			2,195.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			2,195.00	
	Fund balances - June 30, 2020			321.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2370			
		Sheriff Retirement Permissive Levy			
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	42,560.00	42,560.00	42,389.00	(171.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(42,560.00)	(42,560.00)	(38,219.00)	4,341.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(42,560.00)	(42,560.00)	(38,219.00)	4,341.00
	Net change in fund balance	0.00	0.00	4,170.00	4,170.00
	Fund balances - July 1, 2019 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			0.00	
	Fund balances - June 30, 2020			4,170.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2372 Permissive Medical Levy			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	849,572.00	849,572.00	841,812.00	(7,760.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(849,572.00)	(849,572.00)	(841,812.00)	7,760.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(849,572.00)	(849,572.00)	(841,812.00)	7,760.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			0.00	
	Fund balances - June 30, 2020			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2382 Search and Rescue			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	10,970.00	10,970.00	1,774.00	9,196.00
200-800	Supplies/services/materials, etc	66,950.00	75,650.00	81,970.00	(6,320.00)
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	61,251.00	61,251.00	61,251.00	0.00
620	Interest	18,821.00	18,821.00	18,821.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	157,992.00	166,692.00	163,816.00	2,876.00
	Excess of revenues over expenditures	(80,234.00)	(88,934.00)	(87,072.00)	1,862.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	90,072.00	90,072.00	80,372.00	(9,700.00)
520000	Transfers out (enter as a negative)	(10,000.00)	(10,000.00)	(12,850.00)	(2,850.00)
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	80,072.00	80,072.00	67,522.00	(12,550.00)
	Net change in fund balance	(162.00)	(8,862.00)	(19,550.00)	(10,688.00)
	Fund balances - July 1, 2019 as previously reported			50,576.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			50,576.00	
	Fund balances - June 30, 2020			31,026.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2384 Jail Commissary			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	16,500.00	16,500.00	10,065.00	6,435.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	16,500.00	16,500.00	10,065.00	6,435.00
	Excess of revenues over expenditures	(10,000.00)	(10,000.00)	(3,254.00)	6,746.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(10,000.00)	(10,000.00)	(3,254.00)	6,746.00
	Fund balances - July 1, 2019 as previously reported			33,720.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			33,720.00	
	Fund balances - June 30, 2020			30,466.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2386 Connect Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	30,069.00	30,069.00	19,606.00	10,463.00
200-800	Supplies/services/materials, etc	5,650.00	5,650.00	3,685.00	1,965.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	35,719.00	35,719.00	23,291.00	12,428.00
	Excess of revenues over expenditures	3,281.00	3,281.00	22,710.00	19,429.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	1,336.00	1,336.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	1,336.00	1,336.00
	Net change in fund balance	3,281.00	3,281.00	24,046.00	20,765.00
	Fund balances - July 1, 2019 as previously reported			8,320.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			8,320.00	
	Fund balances - June 30, 2020			32,366.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2392 MRDTF			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	93,048.00	93,048.00	86,727.00	6,321.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	93,048.00	93,048.00	86,727.00	6,321.00
	Excess of revenues over expenditures	(48,842.00)	(48,842.00)	(42,650.00)	6,192.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	51,200.00	51,200.00	51,200.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	51,200.00	51,200.00	51,200.00	0.00
	Net change in fund balance	2,358.00	2,358.00	8,550.00	6,192.00
	Fund balances - July 1, 2019 as previously reported			11,839.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			11,839.00	
	Fund balances - June 30, 2020			20,389.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2393 Records Preservation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	9,360.00	9,360.00	6,253.00	3,107.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	5,938.00	(5,938.00)
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	9,360.00	9,360.00	12,191.00	(2,831.00)
	Excess of revenues over expenditures	20,640.00	20,640.00	29,332.00	8,692.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(10,483.00)	(10,483.00)	0.00	10,483.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(10,483.00)	(10,483.00)	0.00	10,483.00
	Net change in fund balance	10,157.00	10,157.00	29,332.00	19,175.00
	Fund balances - July 1, 2019 as previously reported			86,138.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			86,138.00	
	Fund balances - June 30, 2020			115,470.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2397 CDBG Revolving Loan			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			221,661.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			221,661.00	
	Fund balances - June 30, 2020			221,661.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2399 YRRE Road Abandon			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			53,763.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			53,763.00	
	Fund balances - June 30, 2020			53,763.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2410 Green Acres Lighting #1			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	900.00	1,000.00	909.00	91.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	900.00	1,000.00	909.00	91.00
	Excess of revenues over expenditures	69.00	(31.00)	61.00	92.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	
382020	Insurance Proceeds	0.00	0.00	0.00	
385000	Extraordinary items - revenue	0.00	0.00	0.00	
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	69.00	(31.00)	61.00	92.00
	Fund balances - July 1, 2019 as previously reported			130.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			130.00	
	Fund balances - June 30, 2020			191.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2415 Green Acres Lighting #2			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	3,000.00	3,000.00	2,980.00	20.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	3,000.00	3,000.00	2,980.00	20.00
	Excess of revenues over expenditures	23.00	23.00	10.00	(13.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	23.00	23.00	10.00	(13.00)
	Fund balances - July 1, 2019 as previously reported			187.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			187.00	
	Fund balances - June 30, 2020			197.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2430 Gardiner Lights			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	11,230.00	11,230.00	7,851.00	3,379.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	11,230.00	11,230.00	7,851.00	3,379.00
	Excess of revenues over expenditures	263.00	263.00	3,424.00	3,161.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	263.00	263.00	3,424.00	3,161.00
	Fund balances - July 1, 2019 as previously reported			(2,229.00)	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			(2,229.00)	
	Fund balances - June 30, 2020			1,195.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2511 Chicory Rural Improvement District			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	32,000.00	32,000.00	0.00	32,000.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	32,000.00	32,000.00	0.00	32,000.00
	Excess of revenues over expenditures	(20,100.00)	(20,100.00)	11,102.00	31,202.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(20,100.00)	(20,100.00)	11,102.00	31,202.00
	Fund balances - July 1, 2019 as previously reported			22,501.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			22,501.00	
	Fund balances - June 30, 2020			33,603.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

ACCOUNT NUMBER	DESCRIPTION	FUND#2800 Alcohol Rehabilitation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	40,000.00	40,000.00	34,190.00	5,810.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	40,000.00	40,000.00	34,190.00	5,810.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			0.00	
	Fund balances - June 30, 2020			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2821 Gas Tax-Special Allocation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	10,200.00	95,934.00	(85,734.00)
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	10,200.00	95,934.00	(85,734.00)
	Excess of revenues over expenditures	85,812.00	85,812.00	27,996.00	(57,816.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	6,523.00	6,523.00
520000	Transfers out (enter as a negative)	(85,812.00)	(85,812.00)	0.00	85,812.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(85,812.00)	(85,812.00)	6,523.00	92,335.00
	Net change in fund balance	0.00	0.00	34,519.00	34,519.00
	Fund balances - July 1, 2019 as previously reported			3.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			3.00	
	Fund balances - June 30, 2020			34,522.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2830 Junk Vehicle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	18,842.00	18,842.00	17,374.00	1,468.00
200-800	Supplies/services/materials, etc	14,290.00	14,290.00	8,291.00	5,999.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	33,132.00	33,132.00	25,665.00	7,467.00
	Excess of revenues over expenditures	2,132.00	2,132.00	9,450.00	7,318.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(2,100.00)	(2,100.00)	(9,450.00)	(7,350.00)
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(2,100.00)	(2,100.00)	(9,450.00)	(7,350.00)
	Net change in fund balance	32.00	32.00	0.00	(32.00)
	Fund balances - July 1, 2019 as previously reported			150.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			150.00	
	Fund balances - June 30, 2020			150.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2840 Weed Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	12,204.00	12,204.00	11,055.00	1,149.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	12,204.00	12,204.00	11,055.00	1,149.00
	Excess of revenues over expenditures	(4,704.00)	(4,704.00)	(3,555.00)	1,149.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(4,704.00)	(4,704.00)	(3,555.00)	1,149.00
	Fund balances - July 1, 2019 as previously reported			4,704.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			4,704.00	
	Fund balances - June 30, 2020			1,149.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2841 Weed Grant Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	101,666.00	101,666.00	43,160.00	58,506.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	101,666.00	101,666.00	43,160.00	58,506.00
	Excess of revenues over expenditures	0.00	0.00	(5,487.00)	(5,487.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	(5,487.00)	(5,487.00)
	Fund balances - July 1, 2019 as previously reported			5,487.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			5,487.00	
	Fund balances - June 30, 2020			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2850 911 Emergency			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	96,500.00	96,500.00	94,511.00	1,989.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	296,983.00	296,983.00	265,433.00	31,550.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	393,483.00	393,483.00	359,944.00	33,539.00
	Excess of revenues over expenditures	5,532.00	5,532.00	36,366.00	30,834.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	5,532.00	5,532.00	36,366.00	30,834.00
	Fund balances - July 1, 2019 as previously reported			68,982.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			68,982.00	
	Fund balances - June 30, 2020			105,348.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2852			
		911 Emergency - Gardiner			
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	9,000.00	9,000.00	0.00	9,000.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	9,000.00	9,000.00	0.00	9,000.00
	Excess of revenues over expenditures	0.00	0.00	9,660.00	9,660.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	9,660.00	9,660.00
	Fund balances - July 1, 2019 as previously reported			37,699.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			37,699.00	
	Fund balances - June 30, 2020			47,359.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2859 County Land Information			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	2,012.00	7,988.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	10,000.00	10,000.00	2,012.00	7,988.00
	Excess of revenues over expenditures	(4,000.00)	(4,000.00)	6,387.00	10,387.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(4,500.00)	(4,500.00)	0.00	4,500.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(4,500.00)	(4,500.00)	0.00	4,500.00
	Net change in fund balance	(8,500.00)	(8,500.00)	6,387.00	14,887.00
	Fund balances - July 1, 2019 as previously reported			38,131.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			38,131.00	
	Fund balances - June 30, 2020			44,518.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2862 Economic Development			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	130,000.00	130,000.00	0.00	130,000.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	130,000.00	130,000.00	0.00	130,000.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			0.00	
	Fund balances - June 30, 2020			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2870 Crime Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	62,128.00	62,128.00	61,036.00	1,092.00
200-800	Supplies/services/materials, etc	10,824.00	10,824.00	10,627.00	197.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	72,952.00	72,952.00	71,663.00	1,289.00
	Excess of revenues over expenditures	(27,176.00)	(27,176.00)	(25,887.00)	1,289.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	27,240.00	27,240.00	25,900.00	(1,340.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	27,240.00	27,240.00	25,900.00	(1,340.00)
	Net change in fund balance	64.00	64.00	13.00	(51.00)
	Fund balances - July 1, 2019 as previously reported			8.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			8.00	
	Fund balances - June 30, 2020			21.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2895 Hard Rock Mine Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	20,000.00	20,000.00	11,839.00	(8,161.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	90,000.00	90,000.00	138,115.00	48,115.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	90,000.00	90,000.00	138,115.00	48,115.00
	Net change in fund balance	110,000.00	110,000.00	149,954.00	39,954.00
	Fund balances - July 1, 2019 as previously reported			787,614.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			787,614.00	
	Fund balances - June 30, 2020			937,568.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2896 Metal Mines Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	100,000.00	154,000.00	153,461.00	539.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	100,000.00	154,000.00	153,461.00	539.00
	Excess of revenues over expenditures	140,000.00	215,000.00	214,114.00	(886.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(140,000.00)	(215,000.00)	(214,845.00)	155.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(140,000.00)	(215,000.00)	(214,845.00)	155.00
	Net change in fund balance	0.00	0.00	(731.00)	(731.00)
	Fund balances - July 1, 2019 as previously reported			732.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			732.00	
	Fund balances - June 30, 2020			1.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2902 Forest Title III			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	12,114.00	18,214.00	13,307.00	4,907.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	4,885.00	(4,885.00)
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	12,114.00	18,214.00	18,192.00	22.00
	Excess of revenues over expenditures	(12,114.00)	(12,114.00)	(12,113.00)	1.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(12,114.00)	(12,114.00)	(12,113.00)	1.00
	Fund balances - July 1, 2019 as previously reported			12,114.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			12,114.00	
	Fund balances - June 30, 2020			1.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2903 Forest Title II			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			12,191.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			12,191.00	
	Fund balances - June 30, 2020			12,191.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2917 Crime Victims Assistance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	19,000.00	19,000.00	17,904.00	(1,096.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(27,240.00)	(27,240.00)	(25,900.00)	1,340.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(27,240.00)	(27,240.00)	(25,900.00)	1,340.00
	Net change in fund balance	(8,240.00)	(8,240.00)	(7,996.00)	244.00
	Fund balances - July 1, 2019 as previously reported			24,916.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			24,916.00	
	Fund balances - June 30, 2020			16,920.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2927 FEMA			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,580.00	6,580.00	611.00	5,969.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	164,283.00	164,283.00	89,688.00	74,595.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	170,863.00	170,863.00	90,299.00	80,564.00
	Excess of revenues over expenditures	0.00	0.00	(733.00)	(733.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	735.00	735.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	735.00	735.00
	Net change in fund balance	0.00	0.00	2.00	2.00
	Fund balances - July 1, 2019 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			0.00	
	Fund balances - June 30, 2020			2.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2950 DUI Task Force			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	20,000.00	20,000.00	2,234.00	17,766.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	20,000.00	20,000.00	2,234.00	17,766.00
	Excess of revenues over expenditures	0.00	0.00	3,966.00	3,966.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	3,966.00	3,966.00
	Fund balances - July 1, 2019 as previously reported			4,942.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			4,942.00	
	Fund balances - June 30, 2020			8,908.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2956 CTEP Grant			
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			0.00	
	Fund balances - June 30, 2020			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2958 DES Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	75,046.00	75,046.00	75,028.00	18.00
200-800	Supplies/services/materials, etc	6,290.00	6,990.00	6,929.00	61.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	81,336.00	82,036.00	81,957.00	79.00
	Excess of revenues over expenditures	(47,104.00)	(47,804.00)	(47,225.00)	579.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	44,940.00	44,940.00	44,853.00	(87.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	44,940.00	44,940.00	44,853.00	(87.00)
	Net change in fund balance	(2,164.00)	(2,864.00)	(2,372.00)	492.00
	Fund balances - July 1, 2019 as previously reported			2,387.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			2,387.00	
	Fund balances - June 30, 2020			15.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2965 Communicable Disease			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			627.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			627.00	
	Fund balances - June 30, 2020			627.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2973 MCH Block Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	19,814.00	19,814.00	12,939.00	6,875.00
200-800	Supplies/services/materials, etc	8,300.00	8,300.00	2,491.00	5,809.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	28,114.00	28,114.00	15,430.00	12,684.00
	Excess of revenues over expenditures	5,793.00	5,793.00	18,049.00	12,256.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	5,793.00	5,793.00	18,049.00	12,256.00
	Fund balances - July 1, 2019 as previously reported			15,818.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			15,818.00	
	Fund balances - June 30, 2020			33,867.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2974 Home Health			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			0.00	
	Fund balances - June 30, 2020			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2975 Public Health Preparedness			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	30,228.00	30,228.00	19,584.00	10,644.00
200-800	Supplies/services/materials, etc	11,750.00	11,750.00	5,867.00	5,883.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	41,978.00	41,978.00	25,451.00	16,527.00
	Excess of revenues over expenditures	958.00	958.00	32,532.00	31,574.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	958.00	958.00	32,532.00	31,574.00
	Fund balances - July 1, 2019 as previously reported			39,460.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			39,460.00	
	Fund balances - June 30, 2020			71,992.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2976 Immunization			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	9,596.00	9,596.00	6,656.00	2,940.00
200-800	Supplies/services/materials, etc	1,140.00	1,140.00	1,237.00	(97.00)
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	10,736.00	10,736.00	7,893.00	2,843.00
	Excess of revenues over expenditures	(1,870.00)	(1,870.00)	1,038.00	2,908.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,870.00)	(1,870.00)	1,038.00	2,908.00
	Fund balances - July 1, 2019 as previously reported			4,426.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			4,426.00	
	Fund balances - June 30, 2020			5,464.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2977 Asthma Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	20,608.00	20,608.00	10,926.00	9,682.00
200-800	Supplies/services/materials, etc	8,400.00	8,400.00	1,718.00	6,682.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	29,008.00	29,008.00	12,644.00	16,364.00
	Excess of revenues over expenditures	934.00	934.00	17,356.00	16,422.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	934.00	934.00	17,356.00	16,422.00
	Fund balances - July 1, 2019 as previously reported			13,724.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			13,724.00	
	Fund balances - June 30, 2020			31,080.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2978 Tobacco Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	28,316.00	28,316.00	14,279.00	14,037.00
200-800	Supplies/services/materials, etc	7,050.00	7,050.00	4,289.00	2,761.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	35,366.00	35,366.00	18,568.00	16,798.00
	Excess of revenues over expenditures	634.00	634.00	15,992.00	15,358.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	634.00	634.00	15,992.00	15,358.00
	Fund balances - July 1, 2019 as previously reported			14,976.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			14,976.00	
	Fund balances - June 30, 2020			30,968.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#2979 Well Child			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	32,623.00	32,623.00	28,585.00	4,038.00
200-800	Supplies/services/materials, etc	17,552.00	17,552.00	8,461.00	9,091.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	50,175.00	50,175.00	37,046.00	13,129.00
	Excess of revenues over expenditures	(3,127.00)	(3,127.00)	(3,711.00)	(584.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
382020	Insurance Proceeds	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(3,127.00)	(3,127.00)	(3,711.00)	(584.00)
	Fund balances - July 1, 2019 as previously reported			5,875.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			5,875.00	
	Fund balances - June 30, 2020			2,164.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

ACCOUNT NUMBER	DESCRIPTION	TOTALS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	469,679.00	480,579.00	468,485.00	12,094.00
200-800	Supplies/services/materials, etc	174,738.00	228,738.00	192,224.00	36,514.00
420000	Public Safety				
100	Personal services	179,064.00	179,064.00	207,935.00	(28,871.00)
200-800	Supplies/services/materials, etc	236,434.00	251,934.00	263,602.00	(11,668.00)
430000	Public Works				
100	Personal services	939,009.00	939,009.00	859,513.00	79,496.00
200-800	Supplies/services/materials, etc	1,310,143.00	1,351,543.00	1,021,344.00	330,199.00
440000	Public Health				
100	Personal services	175,651.00	175,651.00	163,365.00	12,286.00
200-800	Supplies/services/materials, etc	136,518.00	136,518.00	105,036.00	31,482.00
450000	Social and Economic Services				
100	Personal services	190,765.00	190,765.00	174,751.00	16,014.00
200-800	Supplies/services/materials, etc	189,160.00	56,055.00	43,921.00	12,134.00
460000	Culture and Recreation				
100	Personal services	18,050.00	133,905.00	127,909.00	5,996.00
200-800	Supplies/services/materials, etc	360,000.00	378,050.00	218,242.00	159,808.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	130,000.00	130,000.00	0.00	130,000.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	471,266.00	526,166.00	365,944.00	160,222.00
490000	Debt Service				
610	Principal	144,069.00	144,069.00	108,727.00	35,342.00
620	Interest	44,737.00	44,737.00	32,597.00	12,140.00
510000	Miscellaneous	408,957.00	408,957.00	408,957.00	0.00
	Total expenditures	5,578,240.00	5,755,740.00	4,762,552.00	993,188.00
	Excess of revenues over expenditures	195,676.00	611,876.00	1,187,007.00	575,131.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	55,879.00	30,000.00	43,030.00	13,030.00
383000	Transfers In	1,015,396.00	1,041,275.00	1,119,115.00	77,840.00
520000	Transfers out (enter as a negative)	(1,350,623.00)	(1,831,623.00)	(1,896,459.00)	(64,836.00)
382020	Insurance Proceeds	0.00	0.00	24,446.00	24,446.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(279,348.00)	(760,348.00)	(709,868.00)	50,480.00
	Net change in fund balance	(83,672.00)	(148,472.00)	477,139.00	625,611.00
	Fund balances - July 1, 2019 as previously reported			2,516,927.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2019 as restated			2,516,927.00	
	Fund balances - June 30, 2020			2,994,066.00	

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#3200 Junk Vehicle Compensated Absences
	ASSETS	
101000	Cash and cash equivalents	736.00
103000	Petty cash	
101100	Investments	
102000	Cash and cash equivalents - restricted	
102300	Investments - restricted	
106000	Valuation of investments to fair value	
	Taxes receivable:	
111000	Mobiles	
113000	Real estate	
114000	Net proceeds	
115000	Personal	
116000	Protested	
118000	Special assessments	
120000	Accounts/other receivables (net of allowance for uncollectibles)	
131000	Due from other funds	
132000	Due from other governments	
133000	Advances to other funds	
140000	Prepaid expense	
150000	Inventories	
170000	Other debits	
	Total Assets	736.00
	DEFERRED OUTFLOWS OF RESOURCES	
190000	Deferred Outflows of Resources	
19xxxx	Deferred Outflows of Resources	
	Total Deferred Outflows of Resources	0.00
	LIABILITIES	
201000	Warrants payable	
202100	Accounts payable	
203100	Judgments payable	
204000	Contracts/loans/notes payable	
205200	Matured interest payable	
206100	Other accrued payables	
211000	Due to other funds	
212000	Due to other governments	
214000	Deposits payable	
216000	Revenues collected in advance	
233000	Advances from other funds	
	Total Liabilities	0.00
	DEFERRED INFLOWS OF RESOURCES	
220000	Deferred Inflows of Resources	
223000	Deferred Inflows of Tax Revenues	
	Total Deferred Inflows of Resources	0.00
	FUND BALANCE	
250100	Non-spendable	
250200	Restricted	736.00
260100	Committed	
260200	Assigned	
271000	Unassigned (Negative balance only)	0.00
	Total Fund Balances	736.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	736.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	NONMAJOR DEBT SERVICE FUNDS
	ASSETS	
101000	Cash and cash equivalents	736.00
103000	Petty cash	0.00
101100	Investments	0.00
102000	Cash and cash equivalents - restricted	0.00
102300	Investments - restricted	0.00
106000	Valuation of investments to fair value	0.00
	Taxes receivable:	
111000	Mobiles	0.00
113000	Real estate	0.00
114000	Net proceeds	0.00
115000	Personal	0.00
116000	Protested	0.00
118000	Special assessments	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00
131000	Due from other funds	0.00
132000	Due from other governments	0.00
133000	Advances to other funds	0.00
140000	Prepaid expense	0.00
150000	Inventories	0.00
170000	Other debits	0.00
	Total Assets	736.00
	DEFERRED OUTFLOWS OF RESOURCES	
190000	Deferred Outflows of Resources	0.00
19xxxx	Deferred Outflows of Resources	0.00
	Total Deferred Outflows of Resources	0.00
	LIABILITIES	
201000	Warrants payable	0.00
202100	Accounts payable	0.00
203100	Judgments payable	0.00
204000	Contracts/loans/notes payable	0.00
205200	Matured interest payable	0.00
206100	Other accrued payables	0.00
211000	Due to other funds	0.00
212000	Due to other governments	0.00
214000	Deposits payable	0.00
216000	Revenues collected in advance	0.00
233000	Advances from other funds	0.00
	Total Liabilities	0.00
	DEFERRED INFLOWS OF RESOURCES	
220000	Deferred Inflows of Resources	0.00
223000	Deferred Inflows of Tax Revenues	0.00
	Total Deferred Inflows of Resources	0.00
	FUND BALANCE	
250100	Non-spendable	0.00
250200	Restricted	736.00
260100	Committed	0.00
260200	Assigned	0.00
271000	Unassigned <i>(Negative balance only)</i>	0.00
	Total Fund Balances	736.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	736.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#3200 Junk Vehicle Compensated Absences			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
					0.00
					0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				
340000	Miscellaneous				0.00
	Fines and forfeitures				
					0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			736.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			736.00	
	Fund balances - June 30, 2020			736.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

TOTALS					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
340000	Miscellaneous	0.00	0.00	0.00	0.00
	Fines and forfeitures				
		0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as nega	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2019 as previously reported			736.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2019 as restated			736.00	
	Fund balances - June 30, 2020			736.00	

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#4010 & 4011	FUND#4020	FUND#4025	FUND#4030
		Road and Bridge - Equipment	Junk Vehicle - CIP	Mosquito - CIP	Fair Building and Equipment
	ASSETS				
101000	Cash and cash equivalents	14.00	46,902.00	7,570.00	33.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	4,296.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	TOTAL ASSETS	14.00	46,902.00	7,570.00	4,329.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	14.00	46,902.00	7,570.00	4,329.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(Negative balance only)</i>				
	Total Fund Balances	14.00	46,902.00	7,570.00	4,329.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	14.00	46,902.00	7,570.00	4,329.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#4040, 4620 Law Enforcement, Search & Rescue	FUND#4050 Angel Line Capital Equipment	FUND#4060 Facility Improvements	FUND#4070 Weed - CIP
	ASSETS				
101000	Cash and cash equivalents	22,910.00	10,588.00	4,905.00	71,296.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00		0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	TOTAL ASSETS	22,910.00	10,588.00	4,905.00	71,296.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	22,910.00	10,588.00	4,905.00	71,296.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(Negative balance only)</i>				
	Total Fund Balances	22,910.00	10,588.00	4,905.00	71,296.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	22,910.00	10,588.00	4,905.00	71,296.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020**

ACCOUNT NUMBER	DESCRIPTION	FUND#4200	FUND#4670	NONMAJOR CAPITAL PROJECTS FUNDS
		Refuse - CIP	Airport - CIP	
	ASSETS			
101000	Cash and cash equivalents	2.00	50,290.00	214,510.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted	0.00	0.00	4,296.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	TOTAL ASSETS	2.00	50,290.00	218,806.00
	DEFERRED OUTFLOWS OF RESOURCES			
190000	Deferred Outflows of Resources			0.00
19xxxx	Deferred Outflows of Resources			0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources			0.00
223000	Deferred Inflows of Tax Revenues			0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCE			
250100	Non-spendable			0.00
250200	Restricted	2.00	50,290.00	218,806.00
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned <i>(Negative balance only)</i>			0.00
	Total Fund Balances	2.00	50,290.00	218,806.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	2.00	50,290.00	218,806.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4010 & 4011 Road and Bridge - Equipment			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	120,457.00	120,457.00	120,457.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	1,500.00	1,500.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	120,457.00	120,457.00	121,957.00	1,500.00
	EXPENDITURES				
510000	Miscellaneous	32,700.00	32,700.00	53,858.00	(21,158.00)
900-950	Capital expenditures	875,820.00	875,820.00	729,581.00	146,239.00
	Total expenditures	908,520.00	908,520.00	783,439.00	125,081.00
	Excess of revenues over (under) expenditures	(788,063.00)	(788,063.00)	(661,482.00)	126,581.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	1,164,800.00	1,164,800.00	922,078.00	(242,722.00)
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	183,312.00	183,312.00	320,408.00	137,096.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	1,348,112.00	1,348,112.00	1,242,486.00	(105,626.00)
	Net change in fund balance	560,049.00	560,049.00	581,004.00	20,955.00
	Fund balances - July 1, 2019 as previously reported			(580,990.00)	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			(580,990.00)	
	Fund balances - June 30, 2020			14.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4020 Junk Vehicle - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	531.00	531.00
	Total revenues	0.00	0.00	531.00	531.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	531.00	531.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	2,100.00	2,100.00	9,450.00	7,350.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	2,100.00	2,100.00	9,450.00	7,350.00
	Net change in fund balance	2,100.00	2,100.00	9,981.00	7,881.00
	Fund balances - July 1, 2019 as previously reported			36,921.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			36,921.00	
	Fund balances - June 30, 2020			46,902.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4025 Mosquito - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	80.00	80.00
	Total revenues	0.00	0.00	80.00	80.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	80.00	80.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	3,801.00	3,801.00	0.00	(3,801.00)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	3,801.00	3,801.00	0.00	(3,801.00)
	Net change in fund balance	3,801.00	3,801.00	80.00	(3,721.00)
	Fund balances - July 1, 2019 as previously reported			7,490.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			7,490.00	
	Fund balances - June 30, 2020			7,570.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4030 Fair Building and Equipment			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	839.00	(839.00)
900-950	Capital expenditures	40,000.00	93,700.00	92,788.00	912.00
	Total expenditures	40,000.00	93,700.00	93,627.00	73.00
	Excess of revenues over (under) expenditures	(40,000.00)	(93,700.00)	(93,627.00)	73.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	47,466.00	47,466.00
383000	Transfers In	40,000.00	40,000.00	43,700.00	3,700.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	40,000.00	40,000.00	91,166.00	51,166.00
	Net change in fund balance	0.00	(53,700.00)	(2,461.00)	51,239.00
	Fund balances - July 1, 2019 as previously reported			6,791.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			6,791.00	
	Fund balances - June 30, 2020			4,330.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4040, 4620 Law Enforcement, Search & Rescue			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	321.00	321.00
	Total revenues	0.00	0.00	321.00	321.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	10,000.00	13,000.00	12,843.00	157.00
	Total expenditures	10,000.00	13,000.00	12,843.00	157.00
	Excess of revenues over (under) expenditures	(10,000.00)	(13,000.00)	(12,522.00)	478.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	10,000.00	10,000.00	12,850.00	2,850.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	10,000.00	10,000.00	12,850.00	2,850.00
	Net change in fund balance	0.00	(3,000.00)	328.00	3,328.00
	Fund balances - July 1, 2019 as previously reported			22,583.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			22,583.00	
	Fund balances - June 30, 2020			22,911.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4050 Angel Line Capital Equipment			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	4.00	4.00
	Total revenues	0.00	0.00	4.00	4.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	4.00	4.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	10,000.00	10,000.00	10,000.00	0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	10,000.00	10,000.00	10,000.00	0.00
	Net change in fund balance	10,000.00	10,000.00	10,004.00	4.00
	Fund balances - July 1, 2019 as previously reported			584.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			584.00	
	Fund balances - June 30, 2020			10,588.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4060 Facility Improvements			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	1.00	1.00
	Total revenues	0.00	0.00	1.00	1.00
	EXPENDITURES				
510000	Miscellaneous	14,300.00	14,300.00	0.00	14,300.00
900-950	Capital expenditures	31,500.00	31,500.00	30,536.00	964.00
	Total expenditures	45,800.00	45,800.00	30,536.00	15,264.00
	Excess of revenues over (under) expenditures	(45,800.00)	(45,800.00)	(30,535.00)	15,265.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	45,800.00	45,800.00	30,536.00	(15,264.00)
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	45,800.00	45,800.00	30,536.00	(15,264.00)
	Net change in fund balance	0.00	0.00	1.00	1.00
	Fund balances - July 1, 2019 as previously reported			4,904.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			4,904.00	
	Fund balances - June 30, 2020			4,905.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4070 Weed - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	691.00	691.00
	Total revenues	0.00	0.00	691.00	691.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	691.00	691.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	24,000.00	24,000.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	24,000.00	24,000.00
	Net change in fund balance	0.00	0.00	24,691.00	24,691.00
	Fund balances - July 1, 2019 as previously reported			46,605.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			46,605.00	
	Fund balances - June 30, 2020			71,296.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4200 Refuse - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	145,350.00	145,350.00	0.00	145,350.00
	Total expenditures	145,350.00	145,350.00	0.00	145,350.00
	Excess of revenues over (under) expenditures	(145,350.00)	(145,350.00)	0.00	145,350.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	72,000.00	72,000.00	64,110.00	(7,890.00)
520000	Transfers out (enter as negative)			(137,458.00)	(137,458.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	72,000.00	72,000.00	(73,348.00)	(145,348.00)
	Net change in fund balance	(73,350.00)	(73,350.00)	(73,348.00)	2.00
	Fund balances - July 1, 2019 as previously reported			73,350.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			73,350.00	
	Fund balances - June 30, 2020			2.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

		FUND#4670 Airport - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	414,000.00	454,000.00	454,700.00	700.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	46,000.00	51,000.00	50,526.00	(474.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	460,000.00	505,000.00	505,226.00	226.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	460,000.00	505,000.00	504,936.00	64.00
	Total expenditures	460,000.00	505,000.00	504,936.00	64.00
	Excess of revenues over (under) expenditures	0.00	0.00	290.00	290.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	29,500.00	29,500.00	50,000.00	20,500.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	29,500.00	29,500.00	50,000.00	20,500.00
	Net change in fund balance	29,500.00	29,500.00	50,290.00	20,790.00
	Fund balances - July 1, 2019 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2019 as restated			0.00	
	Fund balances - June 30, 2020			50,290.00	
Page 22					

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2020

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
TOTALS					
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	414,000.00	454,000.00	454,700.00	700.00
		0.00	0.00	0.00	0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	120,457.00	120,457.00	120,457.00	0.00
		0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	46,000.00	51,000.00	52,026.00	1,026.00
370000	Investment and royalty earnings	0.00	0.00	1,628.00	1,628.00
	Total revenues	580,457.00	625,457.00	628,811.00	3,354.00
	EXPENDITURES				
510000	Miscellaneous	47,000.00	47,000.00	54,697.00	(7,697.00)
900-950	Capital expenditures	1,562,670.00	1,664,370.00	1,370,684.00	293,686.00
	Total expenditures	1,609,670.00	1,711,370.00	1,425,381.00	285,989.00
	Excess of revenues over (under) expenditures	(1,029,213.00)	(1,085,913.00)	(796,570.00)	289,343.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	1,210,600.00	1,210,600.00	952,614.00	(257,986.00)
382010	Sale of assets	0.00	0.00	47,466.00	47,466.00
383000	Transfers In	350,713.00	350,713.00	534,518.00	183,805.00
520000	Transfers out (enter as negative)	0.00	0.00	(137,458.00)	(137,458.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	1,561,313.00	1,561,313.00	1,397,140.00	(164,173.00)
	Net change in fund balance	532,100.00	475,400.00	600,570.00	125,170.00
	Fund balances - July 1, 2019 as previously reported			(381,762.00)	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2019 as restated			(381,762.00)	
	Fund balances - June 30, 2020			218,808.00	

**PARK COUNTY
SCHEDULE OF FEDERAL/STATE GRANTS,
ENTITLEMENTS, AND SHARED REVENUES
FISCAL YEAR ENDING JUNE 30, 2020**

Account	Revenue Code	Description	Amount
100000000331179000	331	GEN JUVENILE DETENTION GRANT	8,410
217000000331130000	331	AIRPORT FAA	2,800
230000000331080000	331	SHERIFF -FOREST SERVICE PATROL	2,391
297800000331148000	331	TOBACCO GRANT FED REVENUE	34,560
		Total	48,161
100000000333020000	333	GEN TAYLOR GRAZING ACT	285
290000000333040000	333	PILT FED PILT	1,596,489
		Total	1,596,774
100000000334000000	334	GEN STATE GRANTS - MLIA	20,000
214000000334025000	334	WEED MDT CONTRIBUTIONS	1,786
228500000334157000	334	PC TRANSIT MDT RTAP GRT REV	650
230000000334011000	334	SHERIFF STATE GRANT REVENUE	1,821
284000000334025000	334	WEED GRANT WEED PROG STATE GRANT	7,500
2850001000334015000	334	911 RADIO REPEATER GRANT REV	49,860
2850002000334015000	334	911 PHONE SYSTEM GRANT REV	166,199
2850003000334015000	334	911 RECORDING SYS GRANT REV	61,781
297700000334110000	334	ASTHMA GRANT STATE GRANT REVENUE	30,000
4010001000334120000	334	RD & BR CIP-TSEP MISSION CR BR REV	107,957
4010003000334120000	334	RD & BR CIP-TSEP COOKE CITY PER REV	12,500
		Total	460,054
100000000335075000	335	GEN VIDEO MACH APPORT	12,253
100000000335230000	335	GEN STATE ENTITLEMENT SHARE	303,845
211000000335040000	335	ROAD GAS APPORTIONMENT STATE REVEI	109,803
211000000335230000	335	ROAD STATE ENTITLEMENT SHARE	195,440
213000000335230000	335	BRIDGE STATE ENTITLEMENT SHARE	15,837
214000000335230000	335	WEED STATE ENTITLEMENT SHARE	7,170
216000000335230000	335	FAIR STATE ENTITLEMENT SHARE	8,302
217000000335230000	335	AIRPORT STATE ENTITLEMENT SHARE	1,869
218000000335095000	335	DISTRICT COURT REIMBURSEMENTS	2,155
218000000335230000	335	DISTRICT COURT STATE ENTITLEMENT SHA	33,241
219000000335230000	335	COMP INS STATE ENTITLEMENT SHARE	21,814
220000000335230000	335	MOSQUITO STATE ENTITLEMENT SHARE	1,127
222000000335230000	335	LIBRARY STATE ENTITLEMENT SHARE	29,374
223000000335230000	335	AMBULANCE STATE ENTITLEMENT SHARE	8,942
225000000335230000	335	PLANNING STATE ENTITLEMENT SHARE	7,647
228000000335230000	335	SENIOR CITIZENS STATE ENTITLEMENT SH/	2,377
228100000335230000	335	ANGELINE STATE ENTITLEMENT SHARE	5,875
230000000335230000	335	SHERIFF STATE ENTITLEMENT SHARE	126,666
236000000335230000	335	MUSEUM STATE ENTITLEMENT SHARE	2,383
238200000335230000	335	SAR STATE ENTITLEMENT SHARE	5,875
280000000335005000	335	ALCOHOL REHABILITATION STATE REVENU	34,190
2821001000335041000	335	GAS TAX-SWANDAL BR STATE REV	46,035
2821002000335041000	335	GAS TAX-CARBELLA BR STATE REV	29,811
2821003000335041000	335	GAS TAX-FERRY CR BR STATE REV	42,274
2821004000335041000	335	GAS TAX-ELK CR BR STATE REV	5,811
283000000335070000	335	JUNK VEHICLE JUNK VEH ASSESS	35,115
285000000335080000	335	911 EMER REVENUE	117,371
285200000335080000	335	911 GARDINER STATE SHARED REVENUE	9,030
289600000335130000	335	METAL MINES LICENSE TAX REVENUE	366,983
295000000335025000	335	DUI TASK FORCE REINSTATEMENT FEES	6,200
		Total	1,594,814
		Federal Revenues under Schedule of Fede	1,529,113
		Grand Total	5,228,915

**PARK COUNTY ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDING JUNE 30, 2020**

Fund number	Description	Beginning Balance					Cash Balance	
		7/1/2019	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2020	
1000	GENERAL	347,890	3,510,612	1,485,519	(46,234)	(4,324,806)	972,981	
2100	COOKE CITY RESORT TAX	234,109	191,761	-	(20,013)	(179,786)	226,073	
2110	ROAD	2,574	1,178,300	612,203	-	(1,673,203)	119,875	
2130	BRIDGE	49,288	273,165	97,525	-	(338,651)	81,327	
2140	WEED	44,605	150,619	6,547	-	(149,636)	52,135	
2153	PRED ANIMAL - SHEEP	128	472	-	-	(309)	290	
2155	PRED ANIMAL - CATTLE	2,885	11,902	-	-	(6,557)	8,230	
2160	FAIR	37,774	187,806	199,488	(572)	(360,764)	63,732	
2170	AIRPORT	24,630	130,344	44,714	-	(198,200)	1,488	
2180	DISTRICT COURT	35,352	242,519	37,574	-	(238,828)	76,617	
2181	RECOVERY COURT	13,376	-	-	-	(6,000)	7,376	
2190	COMPREHENSIVE	2,481	403,223	3,300	-	(408,957)	47	
2200	MOSQUITO	3,017	14,151	-	-	(15,028)	2,140	
2210	PARKS/REC	82,880	1,299	-	-	-	84,178	
2220	LIBRARY	5,000	447,686	-	-	(296,636)	156,050	
2230	AMBULANCE	5,000	733,139	-	-	(472,234)	265,904	
2250	PLANNING	63,427	64,269	132,937	-	(191,045)	69,589	
2260	EMERGENCY DISASTER	(103,412)	317,941	14,998	-	(610,276)	(380,749)	
2280	SENIOR CITIZENS	13	2,671	4,550	-	(7,224)	10	
2281	ANGELINE	31,375	128,920	11,692	-	(129,705)	42,282	
2285	PK COUNTY TRANSIT	39,779	117,130	69,449	-	(169,788)	56,569	
2300	LAW ENFORCEMENT	838,044	1,866,838	1,034,522	-	(3,040,748)	698,656	
2340	FIRE CONTROL / COUNCIL	10,892	3,186	1,834	-	(2,734)	13,178	
2360	MUSEUM	1,521	120,446	24,796	-	(146,443)	321	
2370	PERMISSIVE RETIREMENT	-	42,389	-	-	(38,219)	4,170	
2372	PERMISSIVE MEDICAL LEVY	-	841,812	-	-	(841,812)	1	
2382	SEARCH & RESCUE	50,576	76,561	82,761	-	(179,055)	30,843	
2384	JAIL COMISSARY	33,720	6,811	-	-	(10,065)	30,466	
2386	CONNECT PROG GRANT	8,320	45,730	1,811	-	(23,766)	32,095	
2392	MRDTF	11,839	26,451	51,200	-	(86,727)	2,763	
2393	RECORD PRESERVATION	86,138	41,109	414	-	(12,191)	115,470	
2399	YRRE ROAD ABANDON	53,763	-	-	-	-	53,763	
2410	GREEN ACRES LIGHTING	130	970	-	-	(909)	191	
2415	GREEN ACRES LTS-#2A	187	2,990	-	-	(2,980)	197	
2430	GARDINER #1 LIGHTING	1	11,275	-	-	(10,081)	1,194	
2511	CHICORY RID	22,501	11,102	-	-	-	33,602	
2800	ALCOHOL REHABILITATION	-	34,190	-	-	(34,190)	-	
2821	GAS TAX - SPEC	(85,809)	209,742	6,523	-	(95,934)	34,521	
2830	JUNK VEHICLE	150	35,115	-	-	(35,114)	150	
2840	WEED GRANT	4,704	7,500	-	-	(11,055)	1,149	
2841	NOXIOUS WEED GRANTS	5,487	26,814	4,983	-	(43,160)	(5,876)	
2850	911 EMERGENCY	68,982	396,310	-	-	(359,944)	105,349	
2852	911 GARDINER	37,699	9,659	-	-	-	47,358	
2859	COUNTY LAND	38,131	8,710	-	-	(2,322)	44,518	
2862	ECON DEVELOPMENT	-	85,000	-	-	(85,000)	-	
2870	VICTIM WITNESS PROGRAM	(7,691)	33,888	37,410	-	(71,663)	(8,056)	
2895	HARD ROCK MINE TRUST	787,614	11,839	138,115	-	-	937,568	
2896	METAL MINES TAX	732	367,574	-	-	(368,306)	-	
2900	PILT	500,023	1,637,904	726,368	-	(1,416,771)	1,447,523	
2902	FOREST TITLE III	12,114	500	1,377	-	(18,372)	(4,381)	
2903	FOREST RESERVE TITLE II	12,191	4,983	-	-	(4,983)	12,191	

**PARK COUNTY ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDING JUNE 30, 2020**

Fund number	Description	Beginning Balance					Cash Balance
		7/1/2019	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2020
2917	CRIME VICTIMS	22,397	20,423	-	-	(25,900)	16,920
2927	DHS/FEMA	(66,083)	155,649	811	-	(90,375)	2
2940	CDBG GRANT	-	-	175	-	(175)	-
2950	DUI TASK FORCE	1,100	10,042	-	-	(2,234)	8,908
2956	CTEP GRANT	0	-	-	-	-	0
2958	DES	(15,033)	37,888	180,143	-	(210,305)	(7,307)
2965	COMMUNICABLE DISEASE	627	-	-	-	-	627
2973	PHHV	13,131	30,701	1,366	-	(16,796)	28,403
2975	PUBLIC HEALTH	28,725	40,414	42,017	-	(67,468)	43,688
2976	IMMUNIZATION	2,210	8,915	-	-	(7,893)	3,232
2977	ASTHMA GRANT	7,724	30,000	-	-	(12,644)	25,080
2978	TOBACCO GRANT	7,776	34,848	476	-	(19,043)	24,056
2979	WIC - WOMEN, INFANT &	(991)	22,680	62	-	(37,108)	(15,356)
	SubTotal Special Revenues	3,067,821	10,956,275	3,572,141	(20,584)	(12,885,313)	4,690,339
3200	JUNK VEHICLE COMP ABS	736	-	-	-	-	736
	SubTotal Debt	736	-	-	-	-	736
4010	ROAD & BRIDGE CIP	355	673,439	320,408	-	(994,187)	14
4011	ROAD & BRIDGE	-	370,716	7,950	-	(378,666)	-
4020	JUNK VEHICLES CIP	36,921	531	9,450	-	-	46,902
4025	MOSQUITO EQUIPMENT CIP	7,490	80	-	-	-	7,570
4030	FAIR BUILDING &	6,791	47,465	43,700	-	(93,627)	4,329
4040	LAW ENFORCEMENT BLDG	22,581	321	-	-	-	22,901
4050	ANGELINE CAPITAL EQUIP	584	4	10,000	-	-	10,588
4060	FACILITY IMPROVEMENTS	4,904	48,471	-	-	(48,470)	4,905
4070	WEED CIP	46,605	691	24,000	-	-	71,296
4200	REFUSE - CIP	73,350	-	64,110	-	(137,458)	2
4500	BN CAPITAL	8,835,007	215,067	10,281	-	(584,016)	8,476,339
4620	SEARCH & RESCUE	2	-	12,850	-	(12,843)	9
4670	AIRPORT	(284)	465,923	89,587	-	(504,936)	50,290
	SubTotal CIP	9,034,306	1,822,707	592,336	-	(2,754,203)	8,695,145
5400	LANDFILL	1,548,372	27,760	231,253	-	(342,266)	1,465,119
5410	REFUSE FACILITY	265,266	1,299,486	355,635	(112)	(1,813,219)	107,057
	SubTotal Enterprise	1,813,638	1,327,246	586,888	(112)	(2,155,485)	1,572,176
7130	PROTESTED TAXES	3,348	1,228	-	-	-	4,576
7140	PUBLIC ADMINISTRATOR	151	-	-	-	-	151
7150	REDEMPTIONS	-	184,778	-	(184,778)	-	-
7160	CLERK DISTRICT COURT	255,491	423,969	46,930	(443,429)	(2,641)	280,319
7170	BANKRUPTCY SUSPENCE	71,269	-	2,641	-	(44,289)	29,621
	SubTotal Agencies	330,259	609,975	49,571	(628,207)	(46,930)	314,667
7210	PARK COUNTY RURAL FIRE	246,865	842,327	1,000	(726,679)	(121,183)	242,329
7211	P/C RURAL FIRE #1 CAP	36,448	545	121,183	-	-	158,176
7220	GARDINER VOLUNTEER	479,139	242,359	11,000	(410,279)	-	322,220
7230	WILLSALL VOLUNTEER FIRE	65,204	53,595	2,000	(64,653)	(17,016)	39,130
7231	WILLSALL FIRE CAP	8,110	96	-	-	-	8,207
7235	CLYDE PARK VOLUNTEER	56,223	54,534	-	(43,117)	-	67,639
7240	COOPER FIRE DISTRICT	84,867	65,981	3,000	(57,008)	(39,300)	57,539

**PARK COUNTY ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDING JUNE 30, 2020**

Fund number	Description	Beginning Balance					Cash Balance
		7/1/2019	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2020
7241	COOKE CITY FIRE CIP	86,819	29,193	39,600	(59,910)	(300)	95,402
7245	PARADISE VALLEY FIRE	180,167	81,844	22,381	(55,918)	-	228,473
7251	MILL CREEK WATER	83,436	76,658	-	(28,471)	-	131,623
7350	SOIL CONSERVATION	13,400	46,434	-	(39,516)	-	20,317
7360	COOKE CITY WATER DISTR	1,023	30,484	-	(31,300)	-	208
7370	PARADISE T.V.	86,386	25,515	-	(10,105)	-	101,797
7371	SHIELDS VALLEY T.V.	253,160	18,063	-	(5,156)	-	266,068
7451	JP FINES/FORFEIT	7,012	94,438	-	(95,861)	-	5,589
7452	DRIVER LIC REINSTATE	-	50	-	(50)	-	-
7458	COURT TECH SUR	1,645	18,148	-	(18,638)	-	1,155
7461	CLERK COURT FEE	3,175	33,336	-	(32,063)	-	4,448
7462	PETITION FOR ADOPTION	-	1,800	-	(1,800)	-	-
7463	MARRIAGE LICENSE	1,620	18,270	-	(18,270)	-	1,620
7464	DISOLUTION OF MARRIAGE	1,870	12,580	-	(12,750)	-	1,700
7465	LEGAL SEPERATION	-	150	-	(150)	-	-
7466	DIST CT FINES	873	50,124	-	(46,825)	-	4,173
7467	MT LAW ENFORCEMENT	1,079	12,890	-	(13,425)	-	544
7468	DIS MARRIAGE-ASSAULT	234	1,950	-	(1,859)	-	325
7471	PUBLIC DEFENDER FEES	-	800	-	(800)	-	-
7521	UNIV LEVY AD VALOREM	6,812	317,401	-	(320,465)	-	3,749
7522	UNIV LEVY- NON-LEVY	140	683	-	(718)	-	105
7527	STATE EQUALIZATION	42,460	2,087,416	-	(2,105,697)	-	24,179
7528	STATE EQUALIZATION NON	929	4,447	-	(4,698)	-	677
7529	ELEMENTARY	35,029	1,771,180	-	(1,786,262)	-	19,948
7530	ELEMENTARY	766	3,669	-	(3,876)	-	559
7531	HIGH SCHOOL	23,353	1,180,790	-	(1,190,844)	-	13,298
7532	HS EQUAL NON LEVY	511	2,446	-	(2,584)	-	372
7551	MT LAND INFORMATION	782	19,514	-	(18,260)	(104)	1,933
7562	UNCLAIMED PROPERTY	14,841	799	-	-	-	15,641
7564	FIRE PROTECT FPRA	1,269	42,500	-	(43,647)	-	122
7770	SHIELDS VALLEY	607,934	1,563,169	1,661,776	(904,543)	(2,256,930)	671,406
7772	LIVINGSTON ELEMENTARY	371,849	3,107,385	1,085,528	(4,189,600)	(21,641)	353,521
7773	GARDINER ELEMENTARY	35,647	379,872	133,380	(486,119)	(2,893)	59,887
7774	COOKE CITY SCHOOL	44,753	96,763	5,000	(117,758)	(468)	28,291
7775	PINE CREEK ELEMENTARY	245,556	442,537	48,923	(500,180)	(23,436)	213,400
7779	ARROWHEAD SCHOOL	641,274	829,839	115,657	(856,231)	(36,112)	694,426
7781	LIVINGSTON HIGH SCHOOL	292,067	3,515,081	839,143	(4,222,386)	(186,257)	237,648
7784	GARDINER HIGH SCHOOL	29,204	331,783	99,215	(406,515)	(3,172)	50,515
7785	SHIELDS VALLEY HIGH	346,148	1,162,432	1,180,189	(1,935,783)	(327,690)	425,297
7789	PARK COUNTY SP-ED	1,859	-	13,668	(14,980)	(547)	-
7805	GEN SCHOOLS -	5,683	-	-	-	-	5,683
7810	GEN SCHOOLS - HIGH	2,673	-	-	-	-	2,673
7820	TRANSPORTATION	26,510	145,818	-	-	(148,416)	23,912
7830	RETIREMENT HIGH	-	751,901	26,227	-	(778,093)	35
7840	RETIREMENT -	-	1,313,518	29,498	-	(1,299,089)	43,927
	SubTotal Special Districts	4,476,808	20,883,107	5,438,368	(20,885,751)	(5,262,645)	4,649,887
7850	CITY OF LIVINGSTON SOLID	-	488	-	(488)	-	-
7855	CITY OF LIVINGSTON - PERD	233,140	3,241,067	-	(3,193,212)	-	280,995
7856	CITY OF LIVINGSTON	-	657	-	(275)	-	382
7857	LIVINGSTON WATER	-	118	-	(118)	-	-
7858	LIVINGSTON LIGHTS	15,650	144,194	-	(142,517)	-	17,327

**PARK COUNTY ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDING JUNE 30, 2020**

Fund number	Description	Beginning Balance					Cash Balance
		7/1/2019	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2020
7862	LIV RR XING (VOTER APPVD)	-	11	-	-	-	11
7863	LIV DOWNTOWN TIF	24,651	377,835	-	(357,192)	-	45,294
7864	LIV WESTEND TIF	46,026	87,927	-	(132,998)	-	955
7865	LIV SID #179 WEST END	-	34,563	-	(34,563)	-	-
7866	LIVINGSTON CITY	5,683	37,498	-	(36,940)	-	6,241
7871	LIV SID#180 (CAROL LN	328	3,755	-	(3,762)	-	321
7874	CITY OF LIVINGSTON MAIN	106,308	993,097	-	(979,102)	-	120,304
7875	TOWN OF CLYDE PARK	2,619	38,841	1,000	(39,258)	-	3,202
7876	TOWN OF CLYDE PARK	-	952	-	(952)	-	-
	SubTotal Cities & Towns	434,405	4,961,003	1,000	(4,921,376)	-	475,032
7910	PAYROLL CLEARING	70,588	62,983	5,461	(7,280,714)	7,197,352	55,671
7930	ACCOUNTS PAYABLE	951,904	25	11,924	(9,046,424)	8,491,822	409,251
7940	GARDINER RT EQ BASE AMT	(2,555)	(33,865)	-	-	-	(36,420)
	SubTotal Agency Other	1,019,937	29,143	17,385	(16,327,138)	15,689,175	428,502
	Grand Total	20,525,799	44,100,067	11,743,207	(42,829,402)	(11,740,207)	21,799,465

**Park County
ALL FUNDS
CASH RECONCILIATION SCHEDULE
June 30, 2020**

Description	BANK NAME				Cash in all depositories
	American Bank	American Bank - Tax Account	Bank of the Rockies	1st Interstate Bank - Polson & Livingston	
BALANCE PER STATEMENTS	3,086,893.84	622,108.23	100.00		3,709,102.07
ADD					
Deposits in transit	3,088.71				3,088.71
Deposits in transit-1st Interstate					0.00
Service charges					0.00
Other					0.00
Total to add	3,088.71	0.00	0.00	0.00	3,088.71
SUBTRACT					
Outstanding checks	317,909.24				317,909.24
Transfers in transit					0.00
Outstanding EFT					0.00
					0.00
					0.00
Total to subtract	317,909.24	0.00	0.00	0.00	317,909.24
TOTAL CASH IN DEPOSITS	2,772,073.31	622,108.23	100.00	0.00	3,394,281.54
ADD					
Investments					0.00
Landfill				1,477,787.87	1,477,787.87
CD's	6,818.83		53,881.06		60,699.89
Savings	239,696.02				239,696.02
Money Market				45,014.59	45,014.59
Investments-Buchanan	5,435,000.00				5,435,000.00
Investments-D A Davidson	3,500,000.00				3,500,000.00
STIP	7,574,641.69				7,574,641.69
					0.00
Total to add	16,756,156.54	0.00	53,881.06	1,522,802.46	18,332,840.06
TOTAL IN DEPOSITORIES	19,528,229.85	622,108.23	53,981.06	1,522,802.46	21,727,121.60
ADD					
Cash and cash items on hand	69,343.30			3,000.00	72,343.30
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	69,343.30	0.00	0.00	3,000.00	72,343.30
**TOTAL ACCOUNTED FOR	19,597,573.15	622,108.23	53,981.06	1,525,802.46	21,799,464.90

PARK COUNTY GENERAL INFORMATION

Class of city	2
Date of incorporation	1887
County seat	Livingston
Form of government	Commission
Population (most recent estimate)	16,736
Land area	2,802 sq. mi.
Miles of roads/streets/alleys	1,282 miles (includes private & state roads)
Taxable valuation	\$52,855,369
Road taxable valuation (county)	\$38,079,469
Number of full-time employees	106

PROPERTY TAX MILL LEVIES -

Park County funds only Fiscal Year 2020

FUND NUMBER	FUND NAME	MILLS
1000	General Fund	23.74
2130	Bridge	4.90
2140	Weed Control	1.60
2160	Fair	1.86
2170	Airport	0.66
2180	District Court	3.72
2190	Comprehensive Insurance	7.27
2220	Library	8.00
2300	Law Enforcement	27.97
2360	Museum	2.02
2110	Road	13.31
2200	Mosquito Control	0.66
2230	Ambulance	14.65
2250	Planning	1.21
2260	Emergency & Disaster	2.00
2281	Angel Line Senior Transportation	2.22
2370	Permissive Sheriff Retirement	0.81
2372	Permissive Medical Levy	16.07
2382	Search and Rescue	1.36
	<u>TOTAL MILLS</u>	134.03

ANNUAL FINANCIAL REPORT FILING FEE & AUDIT DETERMINATION

FISCAL YEAR ENDING

June 30, 2020

ENTITY # 013401 Park County 414 E. Callender Livingston, MT 59047 Montana	0	If the local government entity name or mailing address on the Department's mailing list is inaccurate or has changed recently please note the correction below.
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Part I - Determination of Filing Fee

Total Revenues	15,174,230.00
Other Financing Sources - Proceeds from Sale of Capital Assets	90,496.00
Other Financing Sources - other revenues	24,446.00
Special and/or Extraordinary Items (Revenues only)	0.00

ENTERPRISE FUNDS - (STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION)
Note: Do not include revenues of Internal Service Funds

Total Operating Revenues	1,324,497.00	Box #1
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	0.00	
Interest Revenues	25,740.00	
Other Non-operating Revenues not included above	6,255.00	
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	
		Filing Fee Owed \$2500.00

ENTERPRISE FUNDS - (STATEMENT OF CASH FLOWS)

TRUST FUNDS - (STATEMENT OF CHANGES IN FIDUCIARY NET POSITION)
NOTE: Do not include additions to Investment Trust Funds

Proceeds from Sale of Capital Assets	0.00
Total Additions to Pension & Private Purpose Trust Funds Only	0.00
Total Revenues for Calculation of Filing Fee:	\$16,621,218.00