

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

ENTITY # 013401  
**MONTANA**  
**PARK COUNTY**  
**414 E. Callender St.**  
**Livingston, MT 59047**

**ANNUAL FINANCIAL  
REPORT**



**FISCAL YEAR ENDING JUNE 30, 2016**

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

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**ANNUAL FINANCIAL REPORT FILING FEE  
FISCAL YEAR ENDING JUNE 30, 2016**

013401  
PARK COUNTY  
414 E. Callender St.  
Livingston, MT 59047

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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Helena, MT 59620-0547**

**PLEASE NOTE:** The "Determination of Filing Fee Form" - page 2 of 2 - is designed to be self-calculating. If you choose to print this form and manually fill it in, please adjust the "Filing Fee Owed" in Box #1, based on the Filing Fee Schedule included below. Please revise Box #2 to "YES" if the debt proceeds received by your government indicate that an audit will be required.

**If there is an amount listed in BOX #1 of the Determination of Filing Fee Form (page 2 of 2),** please include a check or warrant for that amount, made payable to "State Treasurer" in the amount of the required fee.

**LOCAL GOVERNMENT ANNUAL FILING FEE SCHEDULE**

The following filing fee schedule is required by Section 2-7-514, MCA, and has been adopted as Section 2.4.402 of the Administrative Rules of Montana.

Annual Resources In Excess of:	Annual Resources Equal to or Less Than	Filing Fee
\$0	\$500,000	\$0
\$500,001	\$1,000,000	\$550
\$1,000,000	\$1,500,000	\$800
\$1,500,000	\$2,500,000	\$950
\$2,500,000	\$5,000,000	\$1,300
\$5,000,000	\$10,000,000	\$1,700
\$10,000,000	\$50,000,000	\$2,500
\$50,000,000		\$3,000

**FOR DEPARTMENT OF ADMINISTRATION USE ONLY**

GL#	Amount Received:
TD#	\$ _____ Date: _____
	By: _____

## Determination of Filing Fee Form

**Note: This form is self-calculating, with defaults of -0- and "NO" in box #1 and #2. Please adjust according if you print this form and enter information manually.**

**FEE REQUIREMENT:** As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt.

**AUDIT REQUIREMENT:** As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$500,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the form of loans and loan guarantees.

**GOVERNMENTAL FUNDS - PAGE 16 (STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES)**

Total Revenues	11,268,681.63
Other Financing Sources - Proceeds from Sale of Capital Assets	87,803.90
Special and/or Extraordinary Items (Revenues only)	0.00

**ENTERPRISE FUNDS - PAGE 19 (STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION)**

*Note: Do not include revenues of Internal Service Funds*

Total Operating Revenues	1,073,799.53	<b>Box #1</b>
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		<b>Filing Fee Owed     \$2500.00</b>
Taxes/Assessments	0.00	
Licenses/Permits	36.94	
Intergovernmental Revenues	4,959.00	
Interest Revenues	28,081.23	
Other Non-operating Revenues not included above		
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	

**ENTERPRISE FUNDS - PAGE 20 (STATEMENT OF CASH FLOWS)**

Proceeds from Sale of Capital Assets	0.00
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**TRUST FUNDS - PAGE 22 (STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS)**

*NOTE: Do not include additions to Investment Trust Funds*

Total Additions to Pension & Private Purpose Trust Funds Only	0.00
<b>Total Revenues for Calculation of Filing Fee</b>	<b>\$12,463,362.23</b>

**If this amount is equal to or less than \$500,000**, no filing fee is required to be paid. Complete Part II below to determine if there is an audit requirement.

**If this amount is in excess of \$500,000**, filing fee and audit are required. STOP - No need to complete Part II.

**Part II - Determination of Audit Requirement w/ No Filing Fee (Enter Manually)**

Add: Proceeds from Debt provided by a Federal agency, a State agency, or another local government:		<b>Box #2</b>
Board of Investments - InterCAP loan proceeds		<b>Audit Required?     YES</b>
Rural Development Loan proceeds		
Loan/Bond proceeds from State Revolving Fund (SRF/WRF)		
Other: Specify Federal or State agency or other local govt		
<b>Total Debt Proceeds</b>		
<b>Total Revenues + Total Debt Proceeds</b>	<b>\$12,463,362.23</b>	

**If this amount is in excess of \$500,000**, you are required to have an audit for the fiscal year.

**PARK COUNTY  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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**INTRODUCTORY**

**SECTION**

**PARK COUNTY  
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Clint Tinsley	12/31/2016
Commissioner	Marty Malone	12/31/2016
Commissioner	Steve Caldwell	12/31/2018
Assessor		
Attorney	Bruce Becker	12/31/2018
Auditor	Martha Miller	12/31/2016
Treasurer	Kevin Larkin	12/31/2018
Clerk and recorder	Maritza Reddington	12/31/2016
Clerk of district court	June Little	12/31/2016
Coroner	Al Jenkins	12/31/2018
Justice of the peace	Linda Cantin	12/31/2018
Justice of the peace		
Public administrator	Sue Martin	12/31/2018
School superintendent	Jo Newhall	12/31/2018
Sheriff	Scott Hamilton	12/31/2018

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
City manager		
Attorney		
Chief of police		
Clerk		
Clerk/Treasurer		
Finance Director		
Police Judge		
Treasurer		
Utility billing/collection clerk		

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE  
PARK COUNTY  
ANNUAL FINANCIAL REPORT FOR THE  
FISCAL YEAR ENDING JUNE 30, 2016

Respectfully submitted;

\_\_\_\_\_  
County Clerk and Recorder or City/Town Clerk-Treasurer

\_\_\_\_\_  
Date

**FINANCIAL**

**SECTION**

**MANAGEMENT'S  
DISCUSSION  
AND  
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, 2016. Readers are encouraged to consider the information presented here, in conjunction with the basic financial statements.

## FINANCIAL HIGHLIGHTS

- Net position for Park County was \$22,291,071.
- The County's total net position decreased 3.4 percent as a result of this year's operations. Net position of governmental activities decreased by \$743,195 or 3.4 percent, while net position of business-type activities decreased by \$30,022 or 2.9 percent.
- During the year governmental revenues of \$11,353,425 were \$740,819 less than the \$12,094,244 in expenses, before transfers out. The total cost of governmental activities (expenses) increased over the prior year by \$832,325 or 7.4 percent.
- In the business-type activities before transfers in and out, revenues decreased \$9,558 (-0.9 percent) while expenses decreased \$60,877 (-5.1 percent).
- The General Fund balance reported a decrease this year of \$67,256, or 8.0 percent.

## 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 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 2 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	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$14,186,613	\$15,016,350	\$2,722,362	\$3,473,514	\$16,908,975	\$18,489,864
Capital assets	15,411,025	15,474,664	879,798	774,610	16,290,823	16,249,274
Total assets	29,597,638	30,491,014	3,602,160	4,248,124	33,199,798	34,739,138
Deferred outflow s-pension plans	910,844	305,822	15,040	14,692	925,884	320,514
Other liabilities	30,280	190,688	23,630	-	53,910	190,688
Long-term liabilities outstanding	8,063,459	6,944,918	2,550,569	3,173,505	10,614,028	10,118,423
Total liabilities	8,093,739	7,135,606	2,574,199	3,173,505	10,667,938	10,309,111
Deferred inflow s-pension plans	1,132,433	1,635,725	34,240	50,528	1,166,673	1,686,253
Net position:						
Net investment in capital asset:						
Restricted	14,618,236	14,600,019	879,798	774,610	15,498,034	15,374,629
Unrestricted	12,436,204	13,108,506	-	-	12,436,204	13,108,506
Restricted	(5,772,130)	(5,683,020)	128,963	264,173	(5,643,167)	(5,418,847)
Total net position	\$21,282,310	\$22,025,505	\$1,008,761	\$1,038,783	\$22,291,071	\$23,064,288

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, \$12,436,204, 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 government as a whole as well as for its business-type activities. Net position was \$21,282,310 for the governmental activities and \$1,008,761 for the business-type activities, or a total of \$22,291,071.

The County’s overall net position decreased 3.4% or \$773,217 from fiscal year 2015 to 2016. This is largely due to a 3.4% decrease in net position in the governmental activities, and the business-type activities saw a 2.9% decrease, or \$30,022.

CHANGES IN NET POSITION:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 909,402	\$ 1,045,122	\$ 1,073,797	\$ 1,068,604	\$ 1,983,199	\$ 2,113,726
Operating grants and contributions	1,126,020	882,536	4,959	15,529	1,130,979	898,065
Capital grants and contributions	88,875	535,242	-	-	88,875	535,242
General revenues:						
Taxes	6,194,165	6,110,926	-	-	6,194,165	6,110,926
Licenses and permits	40,913	33,290	-	-	40,913	33,290
Intergovernmental	2,704,039	2,491,054	-	-	2,704,039	2,491,054
Interest	134,828	119,955	28,081	29,871	162,909	149,826
Miscellaneous	113,804	112,794	40	70	113,844	112,864
Gain on disposal of capital assets	41,379	47,721	(2,361)	-	39,018	47,721
Total revenues	<u>11,353,425</u>	<u>11,378,640</u>	<u>1,104,516</u>	<u>1,114,074</u>	<u>12,457,941</u>	<u>12,492,714</u>
<b>Expenses:</b>						
General government	3,370,593	3,144,378	-	-	3,370,593	3,144,378
Public safety	3,519,229	3,346,632	-	-	3,519,229	3,346,632
Public works	2,625,688	2,808,751	-	-	2,625,688	2,808,751
Public health	621,555	538,178	-	-	621,555	538,178
Social and economic services	394,952	342,422	-	-	394,952	342,422
Culture and recreation	1,441,656	930,098	-	-	1,441,656	930,098
Housing and community development	50,413	68,168	-	-	50,413	68,168
Conservation of natural resources	-	-	-	-	-	-
Landfill	-	-	123,248	163,896	123,248	163,896
Incinerator/transfer station	-	-	1,013,666	1,033,895	1,013,666	1,033,895
Collections	-	-	-	-	-	-
Interest on long-term debt	17,946	18,171	-	-	17,946	18,171
Intergovernmental	52,212	65,121	-	-	52,212	65,121
Total expenses	<u>12,094,244</u>	<u>11,261,919</u>	<u>1,136,914</u>	<u>1,197,791</u>	<u>13,231,158</u>	<u>12,459,710</u>
Change in net position before transfers	(740,819)	116,721	(32,398)	(83,717)	(773,217)	33,004
Transfers	(2,376)	(708)	2,376	708	-	-
Change in net position	(743,195)	116,013	(30,022)	(83,009)	(773,217)	33,004
Net position, beginning	22,025,505	26,647,728	1,038,783	2,212,495	23,064,288	28,860,223
Prior period adjustment	-	(4,738,276)	-	(1,090,703)	-	(5,828,979)
Net position, ending	<u>\$21,282,310</u>	<u>\$22,025,465</u>	<u>\$ 1,008,761</u>	<u>\$ 1,038,783</u>	<u>\$22,291,071</u>	<u>\$23,064,248</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 five governmental funds that are reported as major funds in fiscal year 2016. These are: General, Road, Public Safety (Law Enforcement), Payment in Lieu of Taxes (PILT), and the General Capital Improvement funds.

- 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, 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 \$701,991 in fiscal year 2016, an increase of 5.5% over fiscal year 2015. Before transfers in and transfers out, revenues increased 5.9% by \$169,050 and expenditures increased 4.9% by 157,251 over the prior fiscal year. Transfers in from Permissive Medical Levy, Road and the Enterprise funds amounted to \$373,217, a decrease of \$213,081 from 2015 due to discontinuing PILT Transfers

into the General Fund.

- *Road Fund:* This fund accounts for costs related to maintenance and reconstruction of county roads. Revenues in 2016 increased \$12,893 from the prior year, before other financing sources. A .2% increase in tax revenue and a 2.9% increase in state entitlement payments were offset by a decrease in Forest Reserve funds and fixed asset sales.

Transfers included \$480,115 from PILT, a 24.7% increase of \$95,115 over 2015 to cover an additional project, and \$58,911 from the Permissive Medical Levy fund, a decrease of 17.3%. Expenditures increased \$45,068 or 3.6 percent over the prior year. Expenditures include \$31,574 transferred to the General fund for Road share of the Public Works Director. Transfers out also include \$167,518 for Rock Creek Road CIP work and \$56,493 to reimburse the General Capital Improvement Fund. The Road fund has a negative fund balance due to a liability incurred for an interfund loan in 2010 for the purchase of road graders. The deficit will be reduced over time as the loan is repaid.

- *Public Safety:* The Public Safety fund accounts for activities for Law Enforcement: the Sheriff's Office, detention center, civil clerk, concealed weapons licensing, and the community service program. Revenues for fiscal year 2016 before transfers in decreased \$47,973, or 2.9% over the prior year. Tax revenues were down \$48,024 from 2015, or 3.5%. Transfers in from other funds increased \$21,549 or 4.0%. The largest share of transfers in (\$352,378) was from PILT.

Public Safety's expenses remained flat in 2016, decreasing by 0.1% or \$1,298. With the decrease in revenues and increase in transfers in, the ending fund balance decreased \$20,883 or 4.5%.

- *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 2016, the amount that the county received for PILT was \$1,408,019, a 20.7% increase from the prior fiscal year. This included a one-time payment of \$99,358 from the government for the 2015 sequestration of funds, and it is not expected to be received in future years. Excluding the one-time payment, PILT increased 12.2%. The amount transferred to other funds was \$1,120,332, a 6.1% increase. The net change in fund balance from the prior fiscal year was a decrease of \$190,630, for an ending fund balance of \$881,782.

- *General Capital Improvement Fund:* This fund represents the amount awarded to the county from a 1999 law suit settlement plus interest. Use of this fund is restricted by resolutions passed by the county Commissioners. Revenue consists of interest. Besides investment interest, annual payments are received for loans made from the fund. In fiscal year 2010 the fund loaned \$650,000 to the Road fund for road graders, and in 2015 it loaned \$53,441 to the Cooke City Fire District for equipment purchases.

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 2016, \$192,469 was expended for a number of capital improvement projects, including: a loan payment for a new building for Search and Rescue, and a county cash match for an Airport grant and the Mill Creek, Main Boulder and Gardiner Gateway Federal Lands Access Project grants. Additionally, \$55,000 was transferred to the Landfill for monitoring and cleanup costs. The ending fund balance was \$9,594,748, a decrease of \$138,809 over the prior year.

## GENERAL FUND BUDGETARY HIGHLIGHTS

*Original budget compared to final budget.* In 2014, Gardiner held an election to create a Gardiner Resort Tax Area. Park County was responsible for the funds until voters elected to create a Gardiner Resort Tax District in the spring of 2015 and elected a board in the fall of 2015. The funds were released to the district in January 2016, effectively ending Park County's participation in the fund. The Health Department received an Asthma Grant during 2016, and received \$22,457 in funds. Park County received a \$28,000 Community Block Development Grant to be applied to developing a new Growth Policy during 2016 and 2017, with a \$12,000 match from Park County. The project costs for 2016 were \$20,505.25, so the full \$12,000 match was met in 2016 and the remainder will be reimbursed in 2017. The Airport received a grant in 2016 for work to be done mostly in 2017. However, since the project started at the end of 2016, \$5,500 from reserves was added to the budget to help cover initial costs. Park County established a new fund, the Rural Improvement District Fund, which will receive and expend funds for RID's. In 2016, Park County spent \$10,550 related to an application submitted for the Buffalo/Wineglass area RID. The application was withdrawn, and Park County covered the engineering fees since an RID was not created. The Park County IT Department implemented a Cyber Security project improving firewalls using a Homeland Security Grant. Park County and the City of Livingston each matched \$5,000 for a total project cost of \$65,000, with \$55,000 coming from the grant. Park County received \$14,453 from the Department of Public Health and Human Services to implement Crisis Intervention and Jail Diversion programs during 2016.

*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 99% of budget. Other financing sources were 100% of the final budget. Total actual revenues including transfers in were \$38,230, 1.13% under budget. General fund tax revenues were estimated closely (< 1% over budget); local option taxes, which are collected in the General fund, were 4.0% more than budgeted. Health, Sanitarian and Clerk & Recorder fees received higher revenues than budgeted. Some grants came in lower than expected. Rural Improvement District fees and resort tax fees did not come in since there were no RID revenues in 2016 and the Gardiner Resort Tax Board assumed responsibility for the Gardiner Resort Tax funds in 2016. Investment earnings went up in 2016.

Actual expenditures were 99.85% of appropriations, or \$5,102 under budget. The Copier/Mail department and the Parks department within the General fund were over budget due to excess postage and a Highway 89 Trail Improvement project, but these were offset by other departments spending under their appropriations. The net change in the General Fund fund balance was a decrease of \$67,256.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets:** Park County's net investment in capital assets as of June 30, 2016 totaled \$16,354,462. 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 2016 market value of property in the County was \$2,444,352,470, and the statutory limit of county indebtedness was \$61,108,812. As of June 30, 2016 Park County had a total of \$792,789 in outstanding notes, of which \$725,594 is long term. Park County's total debt decreased \$81,856 during the fiscal year. This included reductions by regularly scheduled principal payments on existing debt.

## **CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS**

The taxable value of property in Park County (less the value of the Tax Increment Financing Districts) decreased 1.7% from \$40,001,441 in fiscal year 2015 to \$39,312,486 in fiscal year 2016. The value of newly taxable property county-wide was \$651,103, which accounts for a portion of that increase. It should be noted that 2015 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 2017.

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 2018, and the west end TIF expires 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 84.53 in fiscal year 2015 to 88.05 in fiscal year 2016. 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. From fiscal years 2010 through 2013 the Commissioners levied county general mills below the maximum allowed, for a total of 4.61 carry forward mills available. This reflected a concerted effort on the part of the Commissioners to give a measure of relief to the taxpayers of the County in light of the recent economic recession. The commissioners levied the full amount authorized in fiscal year 2016.

With the increase in value of a county mill and the increase in number of mills authorized to be levied, tax revenues for the county general mills were expected to increase 2.4%, from \$3,381,322 in fiscal year 2015 to \$3,461,346 that was budgeted in fiscal year 2016. Actual tax revenues were 100% of budgeted.

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 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 2016 the county received \$1,308,115 for the 2016 PILT from the federal government. Park County also received a one-time distribution of \$99,358 that was not paid in 2015 due to government sequestration. Excluding the additional one-time payment, the PILT payment was a 12.2% increase over 2015. If the \$99,358 had been paid in 2015 as originally intended, the increase is closer to 3.4%. Expenditures in 2016 were \$1,615,924 or 7% greater than the prior year. The net change in fund balance from the prior fiscal year was a decrease of \$190,630, for an ending fund balance of \$881,782.

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. Consequently, remaining years of life of the landfill could not be calculated. Construction of a waste compactor in the Gardiner area has been completed, with \$16,773 expended toward construction in progress in 2016.

In light of the most recent Consumer Price Index statistics indicating a Cost of Living Adjustment of 1.5%, the county's Compensation Board recommended that elected officials receive a 1.5% increase to their base salary. Wages for eligible county employees were also adjusted at the same rate.

Grants financed a number of projects during the year, including some capital projects which will continue into subsequent fiscal years.

- Park County and the City of Livingston submitted an FAA grant project to the U.S. Department of Transportation for a Mission Field Runway Rehabilitation project. In 2016, the project received \$24,561 out of a total of \$155,000, or 90%, that will be received to complete the project in 2017.
- CTEP grants for the Cooke City Museum and the Highway 89 Trail Improvement had \$27,009 revenue in fiscal year 2016 and will continue into the next year.
- Park County received \$30,572 in funding from the Montana Treasure State Endowment Program (TSEP) for bridge replacement and rehabilitation.
- Park County and neighboring Sweet Grass County have entered into a joint agreement for improvement on the Main Boulder River Road which straddles both counties. The project's costs of \$6.5 million will be provided by the Federal Lands Access Program and contributions from both counties. Park County has committed \$509,960 through 2017.
- Another FLAP project underway is the Gardiner Gateway project, which is intended to reduce congestion, improve safety, provide parking, and improve drainage on several roads in Gardiner, the north entrance to Yellowstone National Park. Of the total estimated cost of \$15.7 million, Park County has cash and in kind matches of \$819,820 through 2017. Park County was also reimbursed \$28,747 for engineering expenses covered by an agreement in 2016.
- In 2016, Park County was awarded a grant to assist with Crisis Intervention and Jail Diversion, receiving \$14,453.
- A new Mill Creek Federal Lands Access Program award was started in 2016 for a project that will require Park County match funding of 13.42%, or \$262,529, for a total project cost of \$1,693,721. Park County paid \$31,504 in 2016 with the remainder due in 2018.
- Tom Miner also has a new FLAP program which required a payment of \$18,457 in 2016. The Tom Miner Creek Road Capital Improvements project will total \$2,098,467, and the remaining payment of \$306,808 from Park County will be due in 2018.

## **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.

**BASIC  
FINANCIAL  
STATEMENTS**

**PARK COUNTY**  
**STATEMENT OF NET POSITION**  
**FISCAL YEAR ENDING JUNE 30, 2016**

	Primary Government			Component Units	
	Governmental	Business-type	Total		
	Activities	Activities			
<b>ASSETS</b>					
Cash and cash equivalents	3,270,198.56	353,141.76	3,623,340.32		
Investments	9,429,894.60	0.00	9,429,894.60		
Petty Cash	893.00	100.00	993.00		
Restricted Assets:					
Cash and cash equivalents	35,459.52	418,634.00	454,093.52		
Investments (at fair value)	0.00	2,203,644.19	2,203,644.19		
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	236,344.62	237,581.75	473,926.37		
Accounts/other receivables - (net of allowance for uncollectibles)	271,815.33	0.00	271,815.33		
Internal Balances	535,195.32	(490,741.46)	44,453.86		
Due from other governments	242,996.53	0.00	242,996.53		
Prepaid expense	295.00	0.00	295.00		
Inventories	163,518.52	0.00	163,518.52		
Other debits	0.00	0.00	0.00		
Capital assets not being depreciated					
Land	622,193.00	52,528.00	674,721.00		
Construction in progress	356,531.00	(0.49)	356,530.51		
Capital assets being depreciated (net of accumulated depreciation)					
	14,432,301.00	827,270.25	15,259,571.25		
<b>Total Assets</b>	<b>29,597,636.00</b>	<b>3,602,158.00</b>	<b>33,199,794.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Outflows of Resources	910,844.00	15,040.00	925,884.00		
Deferred Outflows of Resources	0.00	0.00	0.00		
<b>Total Deferred Outflows of Resources</b>	<b>910,844.00</b>	<b>15,040.00</b>	<b>925,884.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	30,279.69	23,629.63	53,909.32		
Matured bonds and interest payable	0.00	0.00	0.00		
Due to other governments	0.00	0.00	0.00		
Revenues collected in advance	0.00	0.00	0.00		
Contracts/Loans/Notes Payable	0.00	0.00	0.00		
Noncurrent liabilities:					
Due within one year	0.00	5,245.00	5,245.00		
Due in more than one year	3,853,510.05	2,345,072.64	6,198,582.69		
Net Pension Liability	4,209,948.00	200,252.00	4,410,200.00		
<b>Total Liabilities</b>	<b>8,093,737.74</b>	<b>2,574,199.27</b>	<b>10,667,937.01</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows of Resources	1,132,433.00	34,240.00	1,166,673.00		
Deferred Inflows of Tax Resources	0.00	0.00	0.00		
<b>Total Deferred Inflows of Resources</b>	<b>1,132,433.00</b>	<b>34,240.00</b>	<b>1,166,673.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	14,618,236.95	879,797.76	15,498,034.71		
Restricted for:					
Debt Service	0.00		0.00		
Bond Indenture Requirements		0.00	0.00		
General Government	792,875.00		792,875.00		
Public Safety	709,387.91		709,387.91		
Public Works	311,492.00		311,492.00		
Public Health			0.00		
Culture/Recreation	333,350.00		333,350.00		
Economic Development			0.00		
Other:	10,101,642.58		10,101,642.58		
Non-spendable (other than Perm Fund)	163,813.52		163,813.52		
Permanent Fund principal			0.00		
Unrestricted	(5,748,488.70)	128,960.97	(5,619,527.73)		
<b>Total Net Position</b>	<b>21,282,309.26</b>	<b>1,008,758.73</b>	<b>22,291,067.99</b>	<b>0.00</b>	<b>0.00</b>
<i>Balance check w/GW Statement (should equal zero):</i>					
	0.00	0.00	0.00		
<b>-13-</b>					
	0.00	0.00	0.00		



**PARK COUNTY  
STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDING JUNE 30, 2016**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units	
		Charges for Services, Fines, Forfeitures, etc.	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total		
<b>Primary government:</b>									
Governmental activities:									
General government	3,308,271.26	511,764.79	76,317.72	0.00	(2,720,188.75)		(2,720,188.75)		
Public safety	3,422,683.36	139,543.19	246,247.50	0.00	(3,036,892.67)		(3,036,892.67)		
Public works	2,417,234.62	150,911.49	246,976.72	185,207.71	(1,834,138.70)		(1,834,138.70)		
Public health	603,104.25	81,778.16	168,027.00	0.00	(353,299.09)		(353,299.09)		
Social and economic services	367,831.22	0.00	3,299.70	0.00	(364,531.52)		(364,531.52)		
Culture and recreation	1,416,306.91	39,966.74	59,379.80	0.00	(1,316,960.37)		(1,316,960.37)		
Housing/Community Development	48,954.00	0.00	0.00	0.00	(48,954.00)		(48,954.00)		
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00		0.00		
Interest on long-term debt	16,914.77	0.00	0.00	0.00	(16,914.77)		(16,914.77)		
Miscellaneous	492,935.54	0.00	0.00	0.00	(492,935.54)		(492,935.54)		
Unallocated costs	0.00				0.00		0.00		
<b>Total governmental activities</b>	<b>12,094,235.93</b>	<b>923,964.37</b>	<b>800,248.44</b>	<b>185,207.71</b>	<b>(10,184,815.41)</b>		<b>(10,184,815.41)</b>		
Business-type activities:									
Hospital							0.00	0.00	
Water							0.00	0.00	
Sewer							0.00	0.00	
Solid Waste/Landfill	123,247.76	82,736.54					(40,511.22)	(40,511.22)	
Refuse	1,013,668.21	991,062.99	4,959.00				(17,646.22)	(17,646.22)	
Airport							0.00	0.00	
Gas/Electric							0.00	0.00	
<b>Total business-type activities</b>	<b>1,136,915.97</b>	<b>1,073,799.53</b>	<b>4,959.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(58,157.44)</b>	<b>(58,157.44)</b>	
<b>Total primary government</b>	<b>13,231,151.90</b>	<b>1,997,763.90</b>	<b>805,207.44</b>	<b>185,207.71</b>	<b>(10,184,815.41)</b>		<b>(58,157.44)</b>	<b>(10,242,972.85)</b>	
<b>Component Units:</b>									
<b>Total component units</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				<b>0.00</b>	<b>0.00</b>
General revenues:									
Property taxes					5,028,175.50		0.00	5,028,175.50	
Local option taxes					1,186,923.36			1,186,923.36	
Licenses and permits					5,215.00			5,215.00	
Unrestricted Federal/State shared revenues					2,880,038.79		0.00	2,880,038.79	
Unrestricted grants and contributions					0.00			0.00	
Unrestricted investment earnings					134,823.65	28,081.23		162,904.88	
Miscellaneous					167,440.33	36.94		167,477.27	
Gain on sale of capital assets					41,374.99	(2,361.00)		39,013.99	
Transfers					(2,376.01)	2,376.00		(0.01)	
Special/Extraordinary items					0.00	0.00		0.00	
								0.00	
<b>Total general revenues and transfers</b>					<b>9,441,615.61</b>	<b>28,133.17</b>		<b>9,469,748.78</b>	<b>0.00</b>
Change in net position					(743,199.80)	(30,024.27)		(773,224.07)	0.00
Total net position - July 1, 2015 as previously reported					22,025,509.06	1,038,783.00		23,064,292.06	
Prior period adjustments					0.00	0.00		0.00	
Total net position - July 1, 2015 as restated					22,025,509.06	1,038,783.00		23,064,292.06	
Total net position - June 30, 2016					21,282,309.26	1,008,758.73		22,291,067.99	0.00

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**PARK COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
FISCAL YEAR ENDING JUNE 30, 2016**

Account Number	Description	Major Funds							Other Governmental Funds	Total Governmental Funds	
		Fund #1000 General	Fund #2110 Road	Fund #2300 Public Safety	Fund #2900 PILT	Fund #4500 General-CIP	Fund #	Fund #			Fund #
<b>ASSETS</b>											
101000	Cash and cash equivalents	569,655.76	46,278.97	424,313.13	371,484.40	0.00				1,858,466.30	3,270,198.56
103000	Petty cash	430.00	0.00	0.00	0.00	0.00				463.00	893.00
101100	Investments	100,000.00			500,000.00	8,829,894.60				0.00	9,429,894.60
Restricted Assets:											
102200	Cash and cash equivalents	27,526.85	0.00	916.31	0.00	0.00				7,016.36	35,459.52
102300	Investments	0.00	0.00	0.00	0.00	0.00				0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00	0.00				0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	51,062.57	20,848.00	62,763.57	0.00	0.00				101,670.48	236,344.62
120000	Accounts/other receivables - (net of allowance for uncollectibles)	5,894.21	2,669.00	0.00	0.00	0.00				263,252.12	271,815.33
131000	Due from other funds	0.00	0.00	0.00	10,000.00	720,399.63				0.00	730,399.63
132000	Due from other governments	69,941.43	9,229.44	23,050.41	297.65	0.00				140,477.60	242,996.53
133000	Advances to other funds	0.00	0.00	0.00	0.00	44,453.86				0.00	44,453.86
140000	Prepaid expense	0.00	0.00	295.00	0.00	0.00				0.00	295.00
150000	Inventories	0.00	140,791.54	0.00	0.00	0.00				22,726.98	163,518.52
170000	Other debits	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	<b>Total Assets</b>	824,510.82	219,816.95	511,338.42	881,782.05	9,594,748.09	0.00	0.00	0.00	2,394,072.84	14,426,269.17
<b>DEFERRED OUTFLOWS OF RESOURCES</b>											
190000	Deferred Outflows of Resources									0.00	0.00
19xxxx	Deferred Outflows of Resources									0.00	0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>											
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00				0.00	0.00
202100	Accounts payable	0.00	0.00	1,011.14	0.00	0.00				29,268.55	30,279.69
203100	Judgments payable	0.00	0.00	0.00	0.00	0.00				0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00	0.00				0.00	0.00
-15- 205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00				0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00				0.00	0.00
211000	Due to other funds	0.00	229,658.17	0.00	0.00	0.00				10,000.00	239,658.17
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00				0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00	0.00				0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00	0.00				0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00				0.00	0.00
	<b>Total Liabilities</b>	0.00	229,658.17	1,011.14	0.00	0.00	0.00	0.00	0.00	39,268.55	269,937.86
<b>DEFERRED INFLOWS OF RESOURCES</b>											
220000	Deferred Inflows of Resources									0.00	0.00
223000	Deferred Inflows of Tax Revenues	51,063.00	20,848.00	62,763.00						101,670.48	236,344.48
	<b>Total Deferred Inflows of Resources</b>	51,063.00	20,848.00	62,763.00	0.00	0.00	0.00	0.00	0.00	101,670.48	236,344.48
<b>FUND BALANCES:</b>											
250100	Non-spendable									22,726.98	22,726.98
	Inventory & Prepaid		140,791.54	295.00							141,086.54
250200	Restricted									0.00	0.00
	General government									792,875.00	792,875.00
	Public Safety			447,267.91						262,120.00	709,387.91
	Public Works									311,492.00	311,492.00
	Culture and Recreation									333,350.00	333,350.00
	Other: (input explanation)					9,594,748.09				506,894.49	10,101,642.58
260100	Committed									0.00	0.00
	General government				881,782.05						881,782.05
	Public Safety									25,443.68	25,443.68
	Public Works										0.00
	Culture and Recreation										0.00
	Other: (input explanation)										0.00
260200	Assigned									0.00	0.00
											0.00
											0.00
271000	Unassigned	773,447.82	(171,480.76)	1.37	0.00	0.00	0.00	0.00	0.00	(1,768.34)	600,200.09
	<b>Total Fund Balances</b>	773,447.82	(30,689.22)	447,564.28	881,782.05	9,594,748.09	0.00	0.00	0.00	2,253,133.81	13,919,986.83
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	824,510.82	219,816.95	511,338.42	881,782.05	9,594,748.09	0.00	0.00	0.00	2,394,072.84	
	<i>Balance check (Should equal zero):</i>	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2.44)	
Amounts reported for governmental activities in the statement of net position are different because:											
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.											
Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred outflows of resources in the funds.											
Internal service funds are used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position.											
Current assets											
Accounts payable											
Net amount allocated to business-type/external activities											
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.											
<b>Net position of governmental activities</b>											

**PARK COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

		Major Funds										
		Fund #1000	Fund #2110	Fund #2300	Fund #2900	Fund #4500	Fund #	Fund #	Fund #	Other	Total	
Account Number	Description	General	Road	Public Safety	PILT	General-CIP	Fund Name	Fund Name	Fund Name	Governmental Funds	Governmental Funds	
<b>REVENUES</b>												
310000/363000	Taxes/assessments	1,827,231.69	436,689.59	1,326,477.90	0.00	0.00				2,654,019.16	6,244,418.34	
320000	Licenses and permits	24,105.00	15,722.50	1,085.00	0.00	0.00				2,846.00	43,758.50	
330000	Intergovernmental revenues	585,024.14	611,058.88	142,702.61	1,408,019.00	0.00				1,046,015.31	3,792,819.94	
340000	Charges for services	407,645.28	33,879.57	100,454.80	0.00	0.00				206,316.23	748,295.88	
350000	Fines and forfeitures	125,611.88	0.00	0.00	0.00	0.00				11,513.11	137,124.99	
360000	Miscellaneous	48,091.02	350.81	17,589.57	5,082.96	0.00				96,325.97	167,440.33	
370000	Investment and royalty earnings	10,838.11	0.00	0.00	12,192.90	108,659.71				3,132.93	134,823.65	
											0.00	
	<b>Total Revenues</b>	3,028,547.12	1,097,701.35	1,588,309.88	1,425,294.86	108,659.71	0.00	0.00	0.00	4,020,168.71	11,268,681.63	
<b>EXPENDITURES</b>												
Current:												
410000	General government	2,587,468.63	0.00	0.00	124,676.33	0.00				484,935.30	3,197,080.26	
420000	Public safety	123,224.11	0.00	2,048,218.87	207,346.90	0.00				728,435.48	3,107,225.36	
430000	Public works	109,700.45	1,171,767.67	0.00	37,569.58	31,504.00				543,669.92	1,894,211.62	
440000	Public health	343,028.87	0.00	0.00	40,000.00	0.00				216,168.38	599,197.25	
450000	Social and economic services	160,683.16	0.00	0.00	86,000.00	0.00				102,262.06	348,945.22	
460000	Culture and recreation	3,334.88	0.00	0.00	0.00	0.00				1,360,025.03	1,363,359.91	
470000	Housing and community development	48,954.00	0.00	0.00	0.00	0.00				0.00	48,954.00	
480000	Conservation of natural resources	0.00	0.00	0.00	0.00	0.00				0.00	0.00	
490000	Debt Service:											
16	Principal	0.00	5,626.80	0.00	0.00	0.00				76,230.15	81,856.95	
	Interest	0.00	6,182.77	0.00	0.00	0.00				10,732.00	16,914.77	
											0.00	
	Capital outlay	14,602.59	105,760.00	148,626.58	0.00	18,457.06				555,993.24	843,439.47	
500000	Internal Services										0.00	
510000	Miscellaneous	0.00								492,935.54	492,935.54	
	<b>Total Expenditures</b>	3,390,996.69	1,289,337.24	2,196,845.45	495,592.81	49,961.06	0.00	0.00	0.00	4,571,387.10	11,994,120.35	
	<b>Excess of revenues (under) expenditures</b>	(362,449.57)	(191,635.89)	(608,535.57)	929,702.05	58,698.65	0.00	0.00	0.00	(551,218.39)	(725,438.72)	
<b>OTHER FINANCING SOURCES (USES):</b>												
381010/40	Bonds issued	0.00								0.00	0.00	
381010/40	Discount on bonds issued	0.00								0.00	0.00	
381050	Inception of capital lease	0.00	0.00	0.00	0.00	0.00				0.00	0.00	
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00	0.00				0.00	0.00	
382010	Sale of capital assets	2,325.00	16,334.99	56,303.00	0.00	0.00				12,840.91	87,803.90	
383000	Transfers In	373,216.71	539,025.80	563,727.80	0.00	0.00				1,279,502.96	2,755,473.27	
521000	Transfers out (Enter as negative)	(80,349.59)	(255,584.31)	(32,377.95)	(1,120,332.31)	(197,507.86)				(1,071,697.26)	(2,757,849.28)	
384000	Special items - revenue	0.00	0.00	0.00	0.00	0.00				0.00	0.00	
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00	0.00				0.00	0.00	
524000	Special items - expenditure (Negative)	0.00	0.00	0.00	0.00	0.00				0.00	0.00	
525000	Extraordinary items - expenditure (Negative)	0.00	0.00	0.00	0.00	0.00				0.00	0.00	
	<b>Total other financing sources (uses)</b>	295,192.12	299,776.48	587,652.85	(1,120,332.31)	(197,507.86)	0.00	0.00	0.00	220,646.61	85,427.89	
	<b>Net change in fund balances</b>	(67,257.45)	108,140.59	(20,882.72)	(190,630.26)	(138,809.21)	0.00	0.00	0.00	(330,571.78)	(640,010.83)	
	<b>Fund balances - July 1, 2015 as previously reported</b>	840,705.27	(138,829.81)	468,447.00	1,072,412.31	9,733,557.30				2,583,708.03	14,560,000.10	
	<b>Prior period adjustments</b>	0.00								0.00	0.00	
	<b>Fund balances - July 1, 2015 as restated</b>	840,705.27	(138,829.81)	468,447.00	1,072,412.31	9,733,557.30	0.00	0.00	0.00	2,583,708.03	14,560,000.10	
	<b>Fund balances - June 30, 2016</b>	773,447.82	(30,689.22)	447,564.28	881,782.05	9,594,748.09	0.00	0.00	0.00	2,253,136.25	13,919,989.27	

**PARK COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDING JUNE 30, 2016**

<b>Net change in fund balances - total governmental funds (page 16 )</b>	<u>(640,010.83)</u>
Amounts reported for governmental activities in the statement of activities (page ) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital assets purchased	843,439.47
Depreciation expense	<u>(933,329.00)</u>
In the Statement of Activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:	
Gain (loss) on the disposal of capital assets	41,374.99
Proceeds from the sale of capital assets	<u>(87,803.90)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Donated capital assets	72,675.00
Long-term receivables (deferred inflow)	<u>(29,319.48)</u>
GASB68 recognition of On-behalf payments to Pension Plans	<u>156,186.00</u>
Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position:	
Capital lease proceeds	0.00
Bond sale proceeds	<u>0.00</u>
Loan proceeds	<u>0.00</u>
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:	
Capital lease obligation principal payments	81,856.00
Long-term loan/contract principal payments	<u>                    </u>
Long-term bond principal payments	<u>                    </u>
Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service funds is reported with the governmental activities of the government-wide statement of activities net of the amounts allocated to business-type activities and depreciation expense	
Change in net position	0.00
Net of amount allocated to business-type/external activities	<u>0.00</u>
Depreciation Expense	<u>0.00</u> 0.00
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	
Accrued compensated absences	(38,589.00)
Pension expense - GASB 68	<u>(209,679.05)</u>
Other:	<u>                    </u>
<b>Change in Net Position in Governmental Activities</b>	<u><u>(743,199.80)</u></u>

Balance check: (0.00)

**PARK COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
FISCAL YEAR ENDING JUNE 30, 2016**

Account Number	Description	Business-type Activities				Nonmajor Enterprise Funds	Totals	Governmental Activities	
		Major Enterprise Funds		Fund # Name	Fund # Name				
		Fund #5400 Landfill	Fund #5410 Refuse Facility						
<b>ASSETS</b>									
<b>Current Assets</b>									
101000	Cash and cash equivalents	0.00	353,141.76			0.00	353,141.76	0.00	
103000	Petty cash	0.00	100.00			0.00	100.00	0.00	
101100	Investments (at fair value)	0.00	0.00			0.00	0.00	0.00	
110000	Tax/assessment receivable (net of allowance for uncollectibles)	29,145.00	208,436.75			0.00	237,581.75	0.00	
120000	Accounts/other receivables - (net of allowance for uncollectibles)	0.00	0.00			0.00	0.00	0.00	
131000	Due from other funds	0.00	0.00			0.00	0.00	0.00	
132000	Due from other governments	0.00	0.00			0.00	0.00	0.00	
141000	Prepaid expense	0.00	0.00			0.00	0.00	0.00	
150000	Inventories	0.00	0.00			0.00	0.00	0.00	
	<b>Total Current Assets</b>	29,145.00	561,678.51	0.00	0.00	0.00	590,823.51	0.00	
<b>Noncurrent Assets</b>									
Restricted Assets:									
102200	Cash and cash equivalents	418,634.00	0.00			0.00	418,634.00	0.00	
102300	Investments	2,203,644.19	0.00			0.00	2,203,644.19	0.00	
133000	Advances to other funds	0.00	0.00			0.00	0.00	0.00	
170000	Other debits	0.00	0.00			0.00	0.00	0.00	
180000	Capital assets:								
	Land	0.00	52,528.00			0.00	52,528.00	0.00	
	Construction in progress	0.00	(0.49)			0.00	(0.49)	0.00	
	Buildings	54,241.08	245,710.82			0.00	299,951.90	0.00	
	Improvements other than buildings	0.00	136,624.42			0.00	136,624.42	0.00	
	Machinery and equipment	598,875.09	1,636,757.84			0.00	2,235,632.93	0.00	
	Infrastructure (utility systems)					0.00	0.00	0.00	
	Less: accumulated depreciation	(534,544.00)	(1,310,395.00)			0.00	(1,844,939.00)	0.00	
	Capital assets - net of accumulated depreciation	118,572.17	761,225.59	0.00	0.00	0.00	879,797.76	0.00	
	<b>Total Noncurrent Assets</b>	2,740,850.36	761,225.59	0.00	0.00	0.00	3,502,075.95	0.00	
	<b>Total Assets</b>	2,769,995.36	1,322,904.10	0.00	0.00	0.00	4,092,899.46	0.00	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
199000	Deferred Outflows of Resources		15,040.00			0.00	15,040.00	0.00	
199xxx	Deferred Outflow of Resources					0.00	0.00	0.00	
	<b>Total Deferred Outflows of Resources</b>	0.00	15,040.00	0.00	0.00	0.00	15,040.00	0.00	
<b>LIABILITIES</b>									
<b>Current Liabilities</b>									
202100	Accounts payable	23,629.63				0.00	23,629.63	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 bonds payable					0.00	0.00	0.00	
206100	Other accrued payables					0.00	0.00	0.00	
209100	Compensated absences	0.00	5,245.00			0.00	5,245.00	0.00	
211000	Due to other funds	490,741.46				0.00	490,741.46	0.00	
212000	Due to other 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	
	<b>Total Current Liabilities</b>	514,371.09	5,245.00	0.00	0.00	0.00	519,616.09	0.00	
<b>Noncurrent Liabilities</b>									
231000	Bonds payable					0.00	0.00	0.00	
233000	Advance from other funds					0.00	0.00	0.00	
234000	Judgments payable					0.00	0.00	0.00	
235000	Contracts/loans/notes payable					0.00	0.00	0.00	
236000	Closure/postclosure care costs	2,087,789.26	0.00			0.00	2,087,789.26	0.00	
237000	Net Pension Liability	0.00	200,252.00			0.00	200,252.00	0.00	
238000	OPEB Liability	0.00	210,083.00			0.00	210,083.00	0.00	
239000	Compensated absences	0.00	47,200.38			0.00	47,200.38	0.00	
	<b>Total Noncurrent Liabilities</b>	2,087,789.26	457,535.38	0.00	0.00	0.00	2,545,324.64	0.00	
	<b>Total Liabilities</b>	2,602,160.35	462,780.38	0.00	0.00	0.00	3,064,940.73	0.00	
<b>DEFERRED INFLOWS OF RESOURCES</b>									
220000	Deferred Inflows of Resources		34,240.00			0.00	34,240.00	0.00	
22xxxx	Deferred Inflows of Resources					0.00	0.00	0.00	
	<b>Total Deferred Inflows of Resources</b>	0.00	34,240.00	0.00	0.00	0.00	34,240.00	0.00	
<b>NET POSITION</b>									
	Net Investment in Capital Assets	118,572.17	761,225.59	0.00	0.00	0.00	879,797.76	0.00	
	Restricted for:								
						0.00	0.00	0.00	
						0.00	0.00	0.00	
						0.00	0.00	0.00	
	Unrestricted	49,262.84	79,698.13	0.00	0.00	0.00	128,960.97	0.00	
	<b>Total Net Position</b>	167,835.01	840,923.72	0.00	0.00	0.00	1,008,758.73	0.00	
	<i>Balance check (Should equal zero):</i>	(0.00)	0.00	0.00	0.00	0.00			
	Reconciliation to government-wide statement of net position:								
	Adjustment to reflect the consolidations of internal service funds activities related to enterprise funds								
	<b>Net position of business-type activities</b>							1,008,758.73	

**PARK COUNTY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

		Business-type Activities						Governmental Activities
		Major Enterprise Funds				Nonmajor Enterprise Funds		
Account Number	Description	Fund #5400 Landfill	Fund #5410 Refuse Facility	Fund # Name	Fund # Name	Totals		Internal Service
<b>OPERATING REVENUES</b>								
340000	Charges for services	1,569.50	21,437.50			0.00	23,007.00	0.00
360000	Miscellaneous revenues					0.00	0.00	0.00
363000	Special assessments	81,167.04	969,625.49			0.00	1,050,792.53	0.00
						0.00	0.00	
	<b>Total Operating Revenues</b>	82,736.54	991,062.99	0.00	0.00	0.00	1,073,799.53	0.00
<b>OPERATING EXPENSES</b>								
100	Personal services	0.00	269,894.34			0.00	269,894.34	0.00
200	Supplies	411.25	53,224.24			0.00	53,635.49	0.00
300	Purchased services	51,951.45	550,894.43			0.00	602,845.88	0.00
400	Building materials	0.00	0.00			0.00	0.00	0.00
500	Fixed charges	27,459.06	47,860.20			0.00	75,319.26	0.00
810	Loss/Bad debt expense	0.00	0.00			0.00	0.00	0.00
830	Depreciation	43,426.00	91,795.00			0.00	135,221.00	0.00
						0.00	0.00	
	<b>Total Operating Expenses</b>	123,247.76	1,013,668.21	0.00	0.00	0.00	1,136,915.97	0.00
	Operating Income (Loss)	(40,511.22)	(22,605.22)	0.00	0.00	0.00	(63,116.44)	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>								
310000	Taxes/assessment revenue	0.00	0.00			0.00	0.00	0.00
320000	Licenses/permits revenue	0.00	36.94			0.00	36.94	0.00
330000	Intergovernmental revenue	0.00	4,959.00			0.00	4,959.00	0.00
371000	Interest revenue	28,081.23	0.00			0.00	28,081.23	0.00
382030	Gain/Loss on Sale of Capital Assets (Loss is negative)	0.00	(2,361.00)			0.00	(2,361.00)	0.00
490000	Debt service interest expense (Enter as negative)	0.00	0.00			0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00			0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00			0.00	0.00	0.00
524000	Special items - expense (enter as negative)	0.00	0.00			0.00	0.00	0.00
525000	Extraordinary items - expense (enter as negative)	0.00	0.00			0.00	0.00	0.00
	<b>Total Non-Operating Revenues (Expenses)</b>	28,081.23	2,634.94	0.00	0.00	0.00	30,716.17	0.00
	Income (Loss) before contributions and transfers	(12,429.99)	(19,970.28)	0.00	0.00	0.00	(32,400.27)	0.00
	Capital contributions					0.00	0.00	0.00
	Transfers in (out)	21,850.00	(19,474.00)			0.00	2,376.00	0.00
	Change in net position	9,420.01	(39,444.28)	0.00	0.00	0.00	(30,024.27)	0.00
	Total net position - July 1, 2015 as previously reported	158,415.00	880,368.00			0.00	1,038,783.00	0.00
	Prior period adjustments					0.00	0.00	0.00
	Total net position - July 1, 2015 as restated	158,415.00	880,368.00	0.00	0.00	0.00	1,038,783.00	0.00
	Total net position - June 30, 2016	167,835.01	840,923.72	0.00	0.00	0.00	1,008,758.73	0.00
Reconciliation to government-wide statement of activities:								
Adjustment to reflect the consolidation of internal service fund								
activities related to enterprise funds								
							(30,024.27)	

**PARK COUNTY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

	Business-type Activities					Governmental Activities
	Major Enterprise Funds				Nonmajor Enterprise Funds	
Description	Fund #5400 Landfill	Fund #5410 Refuse Facility	Fund # Name	Fund # Name	Totals	Internal Service
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	82,736.54	991,062.99	0.00	0.00	0.00	1,073,799.53
Cash paid to suppliers	(79,822.27)	(651,978.87)	0.00	0.00	0.00	(731,801.14)
Cash paid to employees	0.00	(269,890.82)	0.00	0.00	0.00	(269,890.82)
Cash received from interfund services provided					0.00	0.00
Cash paid for interfund services used					0.00	0.00
Net cash provided (used) by operating activities	2,914.27	69,193.30	0.00	0.00	0.00	72,107.57
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers from (to) other funds	21,850.00	(19,474.00)	0.00	0.00	0.00	2,376.00
Advances from (to) other funds					0.00	0.00
Subsidies from taxes and other governments	0.00	4,959.00	0.00	0.00	0.00	4,959.00
Net cash provided (used) by capital and related financing activities	21,850.00	(14,515.00)	0.00	0.00	0.00	7,335.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from debt					0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00
Purchases/acquisition/construction of capital assets					0.00	0.00
Principal on debt (Enter as a negative)					0.00	0.00
Interest paid on debt (Negative)	0.00	0.00	0.00	0.00	0.00	0.00
Capital lease down payment					0.00	0.00
Proceeds from sales of capital assets					0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from sales of investments					0.00	0.00
Purchase of investments (Enter as negative)					0.00	0.00
Interest earnings	28,081.23	0.00	0.00	0.00	0.00	28,081.23
Net cash provided (used) by investing activities	28,081.23	0.00	0.00	0.00	0.00	28,081.23
Net increase (decrease) in cash and cash equivalents	52,845.50	54,678.30	0.00	0.00	0.00	107,523.80
Cash and cash equivalents - July 1, 2015					0.00	0.00
Cash and cash equivalents - June 30, 2016	52,845.50	54,678.30	0.00	0.00	0.00	107,523.80
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>						
Operating income	(40,511.73)	(22,601.70)	0.00	0.00	0.00	(63,113.43)
Adjustments to reconcile operating income to net cash provided (used) by operating activities						
Depreciation expense	43,426.00	91,795.00	0.00	0.00	0.00	135,221.00
(Increase) Decrease in accounts receivable					0.00	0.00
(Increase) Decrease in intergovernmental receivables					0.00	0.00
(Increase) Decrease in due from other funds	3,693.00	16,206.00			0.00	19,899.00
Increase in allowance for uncollectible accounts					0.00	0.00
(Increase) decrease in inventories					0.00	0.00
(Increase) decrease in prepaid items					0.00	0.00
Landfill closure/postclosure costs	(576,601.00)				0.00	(576,601.00)
Increase (decrease) in accounts payable	23,630.00				0.00	23,630.00
Increase (decrease) in compensated absences pay.		3,454.00			0.00	3,454.00
Pensions		(11,914.00)			0.00	(11,914.00)
Other postemployment benefits		(54,511.00)			0.00	(54,511.00)
Total adjustments	(505,852.00)	45,030.00	0.00	0.00	0.00	(460,822.00)
Net cash provided (used) by operating activities	(546,363.73)	22,428.30	0.00	0.00	0.00	(523,935.43)
<b>Noncash investing, capital, and financing activities:</b>						
Borrowing under capital lease					0.00	0.00
Contributions of capital assets from government					0.00	0.00
Purchase of equipment on account					0.00	0.00
Increase in fair value of investments					0.00	0.00
Capital asset trade-ins					0.00	0.00

**PARK COUNTY  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FISCAL YEAR ENDING JUNE 30, 2016**

Account Number	Description	Trust Funds			Agency Funds
		Pension	Investment	Private Purpose	Agency Composite
		Trust Funds (7000-7005)	Trust Funds (7006-7009)	Trust Funds (7010-7099)	
<b>ASSETS</b>					
101000	Cash and cash equivalents		3,366,696.00		2,899,479.00
	Receivables:				
110000	Tax/assessment receivable (net of allowance for uncollectibles)				818,046.00
120000	Accounts/other receivables - (net of allowance for uncollectibles)				
128000	Interest receivable				
101100	Investments (at fair value)		73,548.00		
	<b>Total Assets</b>	<b>0.00</b>	<b>3,440,244.00</b>	<b>0.00</b>	<b>3,717,525.00</b>
190000	<b>Deferred Outflows of Resources</b>				
<b>LIABILITIES</b>					
201100	Warrants payable				
202100	Accounts payable				2,263,470.00
203100	Judgments payable				
204100	Contracts payable				
211000	Due to other funds				
212000	Due to other governments				1,454,055.00
216000	Revenues Collected in Advance				
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,717,525.00</b>
220000	<b>Deferred Inflows of Resources</b>				
<b>NET POSITION</b>					
	Held in trust for pension benefits and other purposes	0.00	3,440,244.00	0.00	
	Balance check:	0.00	0.00	0.00	



**PARK COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

Account Number	Description	Trust Funds		
		Pension Trust Funds (7000-7005)	Investment Trust Funds (7006-7009)	Private Purpose Trust Funds (7010-7099)
	<b>ADDITIONS:</b>			
310000	Tax revenue			
330000	Intergovernmental revenue			
360000	Miscellaneous revenue			
370000	Investment earnings		9,681.00	
366000	Contributions to pension plan			
366000	Contributions to investment trust		6,599,333.00	
	<b>Total Additions</b>	0.00	6,609,014.00	0.00
	<b>DEDUCTIONS:</b>			
	Administrative expenses			
	Refunds of contributions			
	Benefit payments			
	Distribution of investments		6,623,667.00	
	Due to other funds			
	Due to other governments			
	<b>Total Deductions</b>	0.00	6,623,667.00	0.00
	Change in net position	0.00	(14,653.00)	0.00
	Total net position - July 1, 2015 as previously reported	0.00	3,454,897.00	
	Prior period adjustments			
	Total net position - July 1, 2015 as restated	0.00	3,454,897.00	0.00
	Total net position - June 30, 2016	0.00	3,440,244.00	0.00
		-22-		

**PARK COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Government adopted the provision of GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, in the 2016 fiscal year.

These statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discounts projected benefit payments to their actuarial present value and attribute that present value to periods of employee service.

In addition, these Statements detail the recognition and disclosure requirements for employers with liabilities.

The Park County is a political subdivision of the State of Montana governed by a three member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the elected officials form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.

~~The City/Town of \_\_\_\_\_ is a political subdivision of the State of Montana governed by a Mayor and Council- (Commission) duly elected by the registered voters of the City/Town. The City/Town utilizes the \_\_\_\_\_ form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.~~

Blended Component Unit: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Discretely Presented Component Unit: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**B. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary governments is financially accountable.

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. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

**C. 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.

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 period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Taxes and assessments receivable remaining uncollected at year end are offset by deferred tax/assessment revenue, a deferred inflow of resources, since they are not available to pay liabilities of the current period.

Both financial statements presented on the accrual basis of accounting and the modified accrual basis of accounting recognize grants and similar items, pending purely routine requirements such as filing reimbursement and/or progress reports, where all eligibility requirements imposed by the provider have been met, other than time requirements, as revenue in the current period.

Grants and similar items received prior to meeting time requirements but after all eligibility requirements are met, are recognized as deferred inflows of resources until use is required or first permitted.

The government reports the following major governmental funds:

General Fund - This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Road Fund - This fund is used to account for the revenues and expenditures related to the maintenance, repair and construction of the County's road network. Primary revenues include taxes, State and Federal shared revenues.

Public Safety Fund - This fund accounts for the services provided by the County for the County Sheriff department in providing public safety for the County's residents.

PILT Fund - This fund is utilized to account for the funds received from the Federal government from payments in lieu of taxes. There are no specific restrictions on the use the funds other than to use them for bonafide public purposes.

General CIP Fund - This is a fund established for the purpose of accumulating funds from various sources for use in making long range capital improvements.

The government reports the following major proprietary funds:

Landfill and Refuse Facility Funds - These funds are used to account for the operating and nonoperating revenues and expenses of County's refuse collection and management system. The funds are maintained on the full accrual basis of accounting.

Additionally, the government reports the following fund types:

~~Internal Service Funds - These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis.~~

~~Private Purpose Trust Funds - These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor.~~

~~Pension Trust Funds - These funds are used to account for the activities of a local retirement plan which accumulates resources for pension benefit payments to qualified employees.~~

~~Permanent Funds - These funds are used to account for certain funds held in a trust capacity wherein the principle balance of the trust cannot be expended, only the interest earned on the investment of such funds.~~

Fiduciary Funds

Trust & Agency Funds - Used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These may include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds and (d) agency funds.

**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

**C. Measurement focus, basis of accounting, and financial statement presentation - cont.**

The Governmental Accounting Standards Board (GASB) issued Statement No. 62. The Statement codifies the requirements of all pre-November 30, 1989 FASB and AICPA pronouncements that apply to state and local governments. Both the government-wide and proprietary fund financial statements follow the guidance of the Governmental Accounting Standards Board. Governments can continue to apply, as other accounting literature, post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements, including Statement No. 62. The government has adopted the provisions of GASB Statement No. 62.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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 and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**D. Assets, deferred outflows of resources, liabilities, deferred outflows of resources, and fund balance/net position**

**1. Deposits and investments**

The cash and cash equivalents are considered to be cash on hand, demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition.

State statutes authorize the Local Government to invest in direct obligations of the U.S. Government, such as U.S. Treasury bills and notes and U.S. Government securities as defined by law, repurchase agreements and the State Short-Term Investment Pool (STIP)

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration.

**2. Receivables and payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year end 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). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables are shown net of allowance for uncollectibles. Property tax receivables are offset by a deferred inflow account since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance of the notice.

**3. Inventories and prepaid items**

All inventories are valued at cost. Inventories are recorded as expenditures when purchased (when consumed).

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**4. Restricted assets**

Certain assets of the enterprise funds are restricted for specific use as required by the bond indenture agreement covenants established with the issuance and sale of the revenue bonds representing a liability to the enterprise funds. These restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt and the establish a replacement and depreciation reserve for the purpose of replacing the system in the future.

**PARK COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

**D. Assets, liabilities, and net position or equity - cont.**

**5. Capital assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, curbs, etc), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the County as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of 2 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10-100
Building improvements	_____
Public domain infrastructure	_____
System infrastructure	_____
Vehicles	5-20
Equipment other than vehicles	_____
Office equipment	_____
Computer equipment	3-5

**6. Deferred outflows of resources**

Deferred outflow of resources is a financial statement element. A deferred outflow of resources is a consumption of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred outflows of resources. Deferred outflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both.

Deferred outflows of resources not disclosed on the face of the financial statements are as follows:

<u>Description:</u>	<u>Amount;</u>
Deferred outflows related to the recording of pension activity for governmental funds (GASB #68)	910,844
Deferred outflows related to the recording of pension activity for proprietary funds (GASB #68)	15,040

**7. Compensated absences**

As required by State law, the Local Government allows for employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100 percent payable upon termination and 1/4 of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting.

**8. Long-term obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bond issue using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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 issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**9. Deferred inflows of Resources**

A deferred inflow of resources is an aquisition of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred inflows of resources. Deferred inflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both. Deferred inflows of resources not disclosed on the face of the financial statements are as follows:

<u>Description:</u>	<u>Amount;</u>
Deferred inflows related to the recording of pension activity for governmental funds (GASB #68)	1,132,433
Deferred inflows related to the recording of pension activity for proprietary funds (GASB #68)	34,240

**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

**10. Fund balance/Net Position**

Governmental Accounting Standards Board (GASB) Statement No. 54 requires presentation of governmental fund balances by specific purpose. In the governmental fund financial statements, the fund balance classifications are presented either discretely or in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

GASB Statement No. 63 resulted in presentation changes in the government-wide and proprietary fund financial statements. Among other changes, equity is classified as 'net position'. Components of net position are net investment in capital assets, restricted, and unrestricted. See notes J and K for further information.

**11. Net Position significantly impacted by Deferred Outflows or Deferred Inflows of Resources.**

GASB 63 requires disclosure of any deferrals that have a significant impact on Net Position.

(Disclose here any deferrals that have a significant effect on Net Position)

**2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

**C. Explanation of certain differences between the proprietary fund statement of net position and the government-wide statement of net position.**

The proprietary fund statement of net position includes a reconciliation between *net position - total enterprise funds* and *net position of business-type activities* as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

**PARK COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2016**

**3. COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

The Local Government adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, Part 40 of the Montana Code Annotated. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of the receipt of the certified taxable valuations from the Department of Revenue. The Local Government must also submit a copy of the final budget to the Department of Administration by the later of October 1 or 60 days after the receipt of taxable values from the Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level which is identified as the legal level of budgetary control.

Encumbrance accounting is not employed for the governmental funds. Encumbrances (e.g. purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year.

**B. Excess of expenditures over appropriations**

(Disclose here any instances of budget overdrafts at the fund level)

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**C. Deficit fund equity**

(Disclose here any instance of deficit fund equity balances and the reasons for such deficit)

The Road Fund had a deficit fund equity balance of \$(31,689) which is the result of a significant interfund payable in the amount of \$229,658 due to the General Capital Improvement Fund. The DES Fund had a deficit fund equity balance of \$(1,767) because expenditures exceeded revenues. The deficit is expected to be eliminated through a contribution from the General Fund.

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**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

**4. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

At year end, the Park County's cash, cash equivalents and investments are reported in the basic financial statements as follows:

Governmental Activities	\$	12,736,447.00
Business-Type Activities	\$	2,975,520.00
Fiduciary Funds	\$	6,339,723.00
Total - Primary Government	\$	22,051,690.00
Discretely Presented Component Unit(s)	\$	-
Total cash, cash equivalents and investments	\$	22,051,690.00

The composition of cash and investments held by the County at June 30 is as follows:

	6/30/2016
<b>Cash on hand</b> (petty cash)	\$ 3,430
<b>Deposits</b>	
Demand deposits	(372,000)
Savings accounts	199,031
Broker Money Market	418,655
Time Deposits	4,173,548
(other)	
Total deposits	\$ 4,422,664

		Fair Value Measurements Using		
	Fair Value	Level 1	Level 2	Level 3
<b>Investments</b>				
<i>Investments by fair value level</i>				
STIP	\$ 10,092,471			
U.S. Treasury Bills	7,550,199	7,550,199		
Mutual Funds				
Repurchase Agreements				
(other by type)				
(other by type)				
(other by type)				
Total investments by fair	\$ 17,642,670	\$ -	\$ -	\$ -

<i>Investments measured at the net</i>	NAV
(investment by type)	

Total cash, deposits and	\$ -
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**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

**4. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

The Park County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy, as follows, is based on the valuation inputs used to measure fair value. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

- Level 1 Inputs— Value based on quoted prices in active markets for identical assets
- Level 2 Inputs—Park County had no investments categorized as Level 2 inputs.
- Level 3 Inputs—Park County had no investments categorized as Level 3 inputs.

Park County voluntarily participates in the STIP administered by the Montana Board of Investments (MBOI). A local government's STIP ownership is represented by shares, the prices of which are fixed at \$1.00 per share, and participants may buy or sell shares with one business day's notice. STIP administrative expenses are charged daily against the STIP income, which is distributed on the first calendar day of each month. Shareholders have the option to automatically reinvest their distribution income in additional shares.

STIP is not registered with the Securities and Exchange Commission. STIP is not FDIC-insured or otherwise insured or guaranteed by the federal government, the State of Montana, the MBOI or any other entity against investment losses, and there is no guaranteed rate of return on funds invested in STIP shares. The MBOI maintains a reserve fund to offset possible losses and limit fluctuations in STIP's valuation. The STIP investment portfolio consists of securities with maximum maturity of 2 years.

Information on investments held in the STIP can be found in the Annual Report on the MBOI website at <http://investmentmt.com/AnnualReportsAudits> .

**Deposit and Investment Risks**

**Custodial Credit Risk-Deposits**

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover pledged (collateral) securities that are in the possession of an outside party. Park County does not have a formal deposit policy that addresses custodial credit risk.

As of June 30th, the government was not exposed to custodial credit risk.

State law requires that the County 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) securities equal to 100% if the ratio of net worth to total assets is less than 6%. State law does not specify in whose custody or in whose name the collateral is to be held. The amount of collateral held for the County's deposits as of June 30, 2016 exceeded the amount required by State law.

**Credit Risk - Investments**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is minimized by compliance with State law, which limits local governments to certain investment types.

The County has no formal investment policy that would further limit its exposure to credit risk.

Obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk. Credit quality ratings of investments held by STIP, by major credit rating services, may be found in the MBOI's Annual Report: <http://investmentmt.com/AnnualReportsAudits> .

**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

**4. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

**Custodial Credit Risk-Investments**

[Note: Not applicable to investments in STIP, other external investment pools, open-ended mutual funds, or securities underlying reverse repurchase agreements.]

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either a) the counterparty or b) the counterparty's trust department or agent, but not in the name of the County.

The County has no formal investment policy that would limit its exposure to custodial credit risk.

Investments of the County at June 30, 20\_\_ were exposed to custodial credit risk as follows:

	<u>Invest. Type</u>
Uninsured, unregistered, with securities held by the counterparty	\$ _____
Uninsured, Unregistered, with securities held by the counterparty's trust department or agent but not in the government's name:	\$ _____

**Concentration of Credit Risk - Investments**

[NOTE: **Not** applicable to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds, external investment pools, and other pooled investments.]

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The County does not have a formal investment policy that addresses concentration of credit risk.

Investment in any one issuer that represents 5% or more of total investments is as follows:

<u>Issuer</u>	<u>Percentage</u>

**Interest Rate Risk - Investments**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

Interest rate risk is minimized by compliance with State law which limits local governments to certain investment types. Additionally, under State law, an investment may not have a maturity date exceeding 5 years, except when the investment is used in an escrow account for an advance refunding of an outstanding bond issue, or for investments of local government group self-insurance programs.

The County does not have a formal investment policy that further limits its exposure to interest rate risk.

As of June 30, 2016, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturity (in Years)</u>		
		<u>Less</u>	<u>1-5</u>	<u>More Than 5</u>
U.S. Treasuries	\$ 9,335,000			
STIP	\$ 10,090,382			
	\$			
	\$			

**Investment Pool**

Following is a condensed schedule of changes in net position for the County's investment pool for the year ended June 30, 2016:

	<u>Internal Portion</u>	<u>External Portion</u>
Net Position - Beginning of Year	\$ 18,152,678	\$ 3,454,897
Contributions from Participants	\$ 18,358,000	\$ 6,599,333
Invest. Earnings/Changes in Fair Value	\$ 162,511	\$ 9,681
Administrative Fees		
Distributions to Participants	\$ (18,061,743)	\$ (6,623,667)
Net Position - End of Year	\$ 18,611,446	\$ 3,440,244

**B. Interfund receivables and payables**

The due from/advance from other funds and due to/advance to other funds consist(s) of the following:

	Account Number 131XXX/133XXX		Account 211XXX/233XXX
Due from General CIP from Road	229,658.17	Due to Road (to General CIP)	229,658.17
Due from PILT from Angel Line	10,000.00	Due to Angel Line to PILT	10,000.00
Due from General CIP from Landfill	490,741.46	Due to Landfill (to General CIP)	490,741.46
Due from		Due to	
Due from		Due to	
Total Due From Other Funds	730,399.63	Total Due From Other Funds	730,399.63

**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**C. Capital assets**

Capital asset activity for the fiscal year ended June 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated				
Land	605,993.00	16,200.00	0.00	622,193.00
Construction in progress	152,528.00	356,531.00	(152,528.00)	356,531.00
Total capital assets not being depreciated	758,521.00	372,731.00	(152,528.00)	978,724.00
Capital assets being depreciated				
Buildings	7,010,762.00	0.00	0.00	7,010,762.00
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	4,537,231.00	11,780.00	0.00	4,549,011.00
Machinery and equipment	6,400,314.00	519,709.00	(257,759.00)	6,662,264.00
Infrastructure	4,439,954.00	164,423.00	0.00	4,604,377.00
Total capital assets being depreciated	#####	695,912.00	(257,759.00)	22,826,414.00
Less accumulated depreciation for:				
Buildings	(2,925,558.00)	0.00	(125,101.00)	(3,050,659.00)
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	(871,776.00)	0.00	(229,664.00)	(1,101,440.00)
Machinery and equipment	(3,667,930.00)	211,334.00	(487,223.00)	(3,943,819.00)
Infrastructure	(206,854.00)	0.00	(91,341.00)	(298,195.00)
Total accumulated depreciation	(7,672,118.00)	211,334.00	(933,329.00)	(8,394,113.00)
Total capital assets being depreciated	#####	907,246.00	(1,191,088.00)	14,432,301.00
Governmental activities capital assets net	#####	1,279,977.00	(1,343,616.00)	15,411,025.00
<b>Business-type activities:</b>				
Capital assets not being depreciated				0.00
Land	52,528.00			52,528.00
Construction in progress	116,757.00		(116,757.00)	0.00
Total capital assets not being depreciated	169,285.00	0.00	(116,757.00)	52,528.00
Capital assets being depreciated				
Buildings and system	203,582.00	96,370.00		299,952.00
Intangibles/works of art				0.00
Improvements other than buildings	99,464.00	37,160.00		136,624.00
Machinery and equipment	2,019,636.00	240,997.00	(25,000.00)	2,235,633.00
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant				0.00
Total capital assets being depreciated	2,322,682.00	374,527.00	(25,000.00)	2,672,209.00
Less accumulated depreciation for:				
Buildings and system	(77,352.00)	(9,681.00)		(87,033.00)
Intangibles/works of art				0.00
Improvements other than buildings	(59,489.00)	(6,053.00)		(65,542.00)
Machinery and equipment	(1,580,516.00)	(119,487.00)	7,639.00	(1,692,364.00)
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant				0.00
Total accumulated depreciation	(1,717,357.00)	(135,221.00)	7,639.00	(1,844,939.00)
Total capital assets being depreciated	605,325.00	239,306.00	(17,361.00)	827,270.00
Business-type activities capital assets net	774,610.00	239,306.00	(134,118.00)	879,798.00

*Balance check with page 18:*

0.24

**PARK COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2016**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**C. Capital assets - cont.**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	102,862.00
Public safety	253,099.00
Public works	504,723.00
Public health	3,393.00
Social and economic services	16,645.00
Culture and recreation	52,607.00
Housing and community development	0.00
Conservation of natural resources	0.00
Uncategorized	0.00
Total depreciation expense - governmental activities	933,329.00
Business-type activities:	
Water utilities	_____
Sewer utilities	_____
Solid Waste services	_____
Ambulance services	_____
	_____
	_____
Total depreciation expense - business-type activities	0.00

**D. Operating leases**

The Local Government leases facilities and equipment under noncancelable operating lease arrangements. Total costs of the leases for the fiscal year ended June 30, 20\_\_ were \$ \_\_\_\_\_ for the year. The future minimum-lease payments for these leases are as follows:

Year ending June 30	<u>Amount</u>
20__	_____
20__	_____
20__	_____
20__	_____
20__	_____
20__-20__	_____
Total	0.00

**E. Long-term debt**

The Local Government has assumed the following long-term debt:

**1. General Obligation Bonds** Bonds payable at June 30, 2016 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding June 30, 2016</u>	<u>Annual serial payment</u>
<b>Total G.O. Bonds</b>					0	0	0

**PARK COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2016**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**E. Long-term debt - cont.**

**2. Revenue Bonds**

Bonds payable at June 30, 2016 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2016</u>	<u>Annual serial payment</u>
<b>Total Revenue Bonds</b>					0	0	0

**3. Special Assessment Bonds**

Bonds payable at June 30, 2016 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2016</u>	<u>Annual serial payment</u>
<b>Total Sp. Assess. Bonds</b>					0	0	0

**4. Contracts, notes, or loans**

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding 6/30/2016</u>	<u>Date of Final Payment</u>
Airport	77,500	2011	1.63%	38,750	2021
Search & Rescue	700,000	2013	1.65%	754,039	2028
<b>Total</b>				792,789	

**F. Property leased to others**

The following represents property owned by the Local Government which is leased to other governments, organizations, or individuals for specific purposes:

<u>Whom leased to</u>	<u>Description of leased property</u>	<u>Duration of lease</u>	<u>Minimum annual payment</u>

## Retirement Plans

### Plan Description

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](http://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 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](http://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 under age 60 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.

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

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

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.

5 years of membership service is required for a non-duty disability and any membership service for a duty-related disability. Disability benefits for a non-duty-related disability are calculated as the actuarial equivalent of the accrued normal retirement benefit available at the time of disability or for a duty-related disability (a) if less than 20 years of membership service: 50% of HAC, or (b) if 20 years or more of membership service: 2.5% of HAC multiplied by years of service credit.

The non-duty-related death benefit is either a lump-sum payment of the member's accumulated contributions or a monthly survivor benefit equal to 2.5% of HAC for each year of service credit actuarially reduced from age 60 or from the date when 20 years of membership service would have been completed, whichever provides the greater benefit. The duty-related death benefit is either a lump-sum payment of the member's accumulated contributions or a monthly survivor benefit to the designated beneficiary equal to the greater of (a) 50% of HAC or (b) 2.5% of HAC for each year of service credit actuarially reduced from age 60 or from the date when 20 years of membership service would have been completed, whichever provides the greater benefit. A beneficiary may elect to receive the present value of the benefit as a single lump sum. For retired members without a contingent annuitant, a payment will be made to the designated beneficiary equal to the accumulated contributions reduced by any retirement benefits already paid.

A member who leaves service may withdraw contributions made. Upon receipt of a refund of contributions, a member's vested right to a monthly benefit is forfeited.

For retired members who have been retired at least 12 months, a Guaranteed Annual Benefit Adjustment (GABA) will be made each year equal to a maximum of 1.5% for members hired on or after July 1, 2007 and 3% for members hired prior to July 1, 2007.

#### 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 contribute 7.9% of each member's compensation. This was temporarily increased from 6.9% on July 1, 2013. Beginning July 1, 2014, employer contributions will increase an additional 0.1% a year over 10 years, through 2024. The employer additional contributions terminates 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 .37% of earned compensation. Effective July 1, 2013, contributions are also made to the system from the Coal Tax Fund. 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 9.245% 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 10.115% of each member's compensation. The rate increased from 9.535% to 9.825% on July 1, 2007 and to 10.115% on July 1, 2009. These increased contributions as of 2009 of 0.58% will terminate if an actuarial valuation shows that the period required to amortize the system's unfunded liabilities is less than 25 years, and that the termination of those increases would not cause the amortization to increase beyond 25 years.

Beginning July 1, 2013, employers of retirees who return to work in a position working less than 480 hours contribute 10.115% of the working retiree's compensation.

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

At June 30, 2016, the government recorded a liability of \$2,860,745 (PERS) and \$1,549,455 (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:

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

	Net Pension Liability June 30, 2016	
	PERS	SRS
Employer proportionate share	\$ 2,860,745	\$ 1,549,455
State of Montana proportionate share associated with employer	35,139	-
<b>Total</b>	<b>\$ 2,895,884</b>	<b>\$ 1,549,455</b>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. 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, 2014, through June 30, 2015, relative to the total employer contributions received from all PERS and SRS participating employers. At June 30, 2016, the government's proportion was .2047 and 1.6073 percent for PERS and SRS, respectively.

For the year ended June 30, 2016, the government recognized \$42,148 (PERS) and \$118,206 (SRS) for its proportionate share of the pension expense. The government also recognized grant revenue of \$70,838 (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 \$112,986 and \$118,206 for PERS and SRS, respectively.

At June 30, 2016, 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 experience	\$ -	\$ 17,308	\$ -	\$ 2,612
Changes in assumptions	-	-	576,743	568,794
Net difference between projected and actual earnings on pension plan investments	-	242,193	-	106,119
Changes in the employer's proportion and differences between employer's contributions and the employer's proportionate contributions	2,512	229,647	18,175	-
Employer contributions subsequent to measurement date	212,339	-	116,115	-
	<b>\$ 214,851</b>	<b>\$ 489,148</b>	<b>\$ 711,033</b>	<b>\$ 677,525</b>

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, 2017. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense as follows:

Year Ended June 30:	PERS	SRS
2017	(183,132)	\$ (40,253)
2018	(183,132)	(40,253)
2019	(183,361)	(40,253)
2020	(62,990)	33,451
2021	-	4,702

Actuarial Assumptions

For each of the retirement plans, the total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:



PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

	PERS	SRS
Investment rate of return, net of investment and administrative expenses	7.75%	7.75%
Salary increases	4.00%	4.00%
Inflation	3.00%	3.00%

Mortality rates for the PERS and SRS retirement plans are based on the RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2015 with scale AA.

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 2003 through 2009, is outlined in a report dated May 2010, which is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption including rates of return adopted by similar public sector systems, and by using 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. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. 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, 2015, and are summarized in the following table:

Asset Class	PERS		SRS	
	Target Asset Allocation	Long-Term Expected Real Rate of Return	Target Asset Allocation	Long-Term Expected Real Rate of Return
Cash equivalents	2.0%	-0.25%	2.0%	-0.25%
Domestic equity	36.0%	4.55%	36.0%	4.55%
Foreign equity	18.0%	6.10%	18.0%	6.10%
Fixed income	24.0%	1.25%	24.0%	1.25%
Private equity	12.0%	8.00%	12.0%	8.00%
Real estate	8.0%	4.25%	8.0%	4.25%
	<u>100.0%</u>		<u>100.0%</u>	

Discount Rate

Public Employees Retirement System

The discount rate used to measure the total pension liability was 7.75%. 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 coal severance tax and interest money from the general fund. The interest is contributed monthly and the severance tax is contributed quarterly. 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 2123. 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 TPL was 6.86%, which is a blend of the assumed long-term expected rate of return of 7.75% on System's investments and a municipal bond index rate of 3.80%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members after 2057. Therefore, the portion of future projected benefit payments after 2057 are discounted at the municipal bond index rate.

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

Sensitivity Analysis

The following presents the employer's PERS proportionate share net pension liability calculated using the discount rate of 7.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate.

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Net pension liability-PERS	\$ 4,410,650	\$ 2,860,745	\$ 1,551,886

The following presents the employer's SRS proportionate share net pension liability calculated using the discount rate of 6.86%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (5.86%) or 1.00% higher (7.86%) than the current rate.

	1% Decrease (5.86%)	Current Discount Rate (6.86%)	1% Increase (7.86%)
Net pension liability-SRS	\$ 2,488,322	\$ 1,549,455	\$ 779,812

Postemployment Benefits Other Than Pensions

*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.

*Funding Policy.* The required contribution is based on pay-as-you-go financing requirements.

*Annual OPEB Cost and Net OPEB Obligation.* The government's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC). The government has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers with plans that have fewer than 100 total members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

The following table shows the components of the government's annual OPEB cost for the year, the amount actually contributed to the plan, and the changes on the government's net OPEB obligation to the postemployment benefit plan:

Annual required contribution	\$ 156,820
Interest on net OPEB obligation	112,452
Adjustment to annual required contribution	(88,198)
Annual OPEB cost	181,074
Contributions made	(25,905)
Increase in net OPEB obligation	155,169
Net OPEB obligation - beginning of year	2,645,940
Net OPEB obligation - end of year	\$ 2,801,109

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

The government's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2016 and the preceding two years are as follows:

<u>Year Ending June 30,</u>	<u>Annual OPEB Cost (AOC)</u>	<u>Percentage of Annual AOC Contributed</u>	<u>Net OPEB Obligation (NOO)</u>
2016	\$ 181,074	0%	\$ 2,801,109
2015	179,068	0%	2,645,940
2014	637,598	0%	2,476,654

*Funded Status and Funding Progress.* As of July 1, 2015, the Plan was 0% funded. The actuarial accrued liability for benefits was \$1,126,242 and the actuarial value of assets is \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,126,242.

*Assumptions About Employees and Members:* Based on the historical average retirement age of the covered group, active plan members were assumed to retire at age 65 or the first year thereafter in which the member would qualify for benefits. Marital status as of the calculation date was assumed to continue throughout retirement. Life expectancy was based on the RP2000 Healthy Combined Mortality Table projected to 2015 with Scale AA. The probability of remaining employed until the assumed retirement age and employees' expected future working lifetimes were developed using non-group-specific age-based turnover data from GASB Statement No. 45.

*Assumptions About Healthcare Costs:* The 2015 health insurance premiums for retirees were used to calculate the present value of total benefits to be paid. The expected rate of increase in health insurance premiums initially used a select rate of 8%, with reduction to the ultimate rate of 4.5% after 8 years.

*Other Assumptions and Methods:* The inflation rate was assumed to be 2.50 percent. Based on the historical and expected returns of the government's investments, the investment rate of return was assumed to be 4.25 percent. The value of plan assets was set at market value. The projected unit credit funding method was used in the actuarial valuation. The UAAL is amortized over a thirty-year period as a level percent of projected payroll on an open basis. Payroll was assumed to grow over the long-term at the same rate as inflation.

**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

4. **DETAILED NOTES ON ALL FUNDS – cont.**

**G. Pending Litigation**

The following is a list of pending litigation against the entity and the amount of damages claimed by the plaintiff. Indicate in the potential of loss column if all or a portion of the damages will be covered by insurance if the entity suffers a loss.

Case	Damages requested	Potential of loss* (Mark with X)		
		1	2	3

\*The potential for loss

- 1 - **Probable** - The future event or events are likely to occur.
- 2 - **Reasonably possible** - The chance of the future event or events occurring is more than remote but less than likely.
- 3 - **Remote** - The chance of the future event or events occurring is slight.

**H. Restatements/prior period adjustments**

During the current fiscal year, adjustments relating to prior year's transactions were made to the fund balance and net position accounts. The following is a schedule of these adjustments:

Fund	Amount	Reason for adjustment
Total	0.00	

**I. Pension and retirement plans**

The entity participates in the Montana Public Employees Retirement System, the Sheriff's Retirement System, and the Teacher's Retirement System. The contributions to the plans for the fiscal year are as follows:	Employer share of retirement contribution expenses	Employee share of retirement contribution	Total
a. Public Employee's Retirement System (County/City/Town)	239,818.74	227,479.41	467,298.15
b. Sheriff's Retirement System (County)	113,319.26	103,572.46	216,891.72
c. Teacher's Retirement System (County)			0.00
d. Other			0.00
<b>Total</b>	353,138.00	331,051.87	684,189.87

**PARK COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2016**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**J. 1. Fund Balance Disclosure:**

The Governmental Accounting Standards Board, Statement No. 54, requires presentation of governmental fund balances by specific purpose. In the basic financial statements, the fund balance classifications are presented in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

Non-spendable includes fund balances that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted includes fund balances that are constrained for specific purposes which are externally imposed by providers such as creditors, or amounts constrained due to law, constitutional provisions or enabling legislation.

Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.

Assigned includes fund balance amounts that are intended to be used for a specific purpose that are neither considered restricted or committed.

Fund balances may be assigned by the following designated individuals, positions or bodies:

\_\_\_\_\_

By taking the following action: \_\_\_\_\_

\_\_\_\_\_

Unassigned fund balance includes positive fund balance within the General Fund which has not been classified within the above mentioned classifications. Negative fund balances in other governmental funds will be reported as unassigned.

**2. Net Position**

The government-wide and proprietary fund financial statements report net position. Net position represent the difference between assets plus deferred outflow of resources and liabilities plus deferred inflows of resources. Components of net position are net investment in capital assets, restricted, and unrestricted. Net investment in capital assets consists of capital assets net of accumulated depreciation plus capital related deferred outflows of resources, less outstanding balance of any related borrowing used for the acquisition, construction, or improvement of those assets and capital related deferred inflows of resources. Restricted net position is defined above (see J1.), and unrestricted net position is any portion of net position that does not meet the definition of net investment in capital assets and restricted.

**K. Spending policy:**

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the General fund. The Fund will expend those resources on multiple purposes of the local government. The intention of this spending policy is to identify the expenditure order of resource categories for the General Fund. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in the General Fund, the following spending policy will apply or the default will apply if a policy has not been adopted:

- 1st: Restricted
- 2nd: Committed
- 3rd: Assigned
- 4th: Unassigned

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the Special Revenue, Debt Service and Capital Projects funds. These funds will expend those resources on the specific purpose of the fund.

The intention of this spending policy is to identify the expenditure order of resource categories for these Funds. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in these funds, the following spending policy will apply or the default will apply if a policy has not been adopted:

- 1st: Committed
- 2nd: Assigned
- 3rd: Unassigned

**PARK COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2016**

**L. Minimum Fund Balance Policy:**

The Local Government has/or does not have a minimum fund balance policy in place. *(Describe the fund balance policy is applicable).*

**M. Major Special Revenue Funds:**

The purpose of each major special revenue fund and revenue source is listed below:

<b>Major Special Revenue Fund:</b>	<b>Revenue Source:</b>
Road	Taxes/shared revenues
Public Safety	Taxes/shared revenues
PILT	Shared Revenues

**N. The Non-spendable Fund Balance is comprised of the following:**

Amounts reported as inventory or prepaid items include the following:

Road Inventory - \$140,791.54

Public Safety - \$ 295.00

Amounts legally or contractually required to remain intact include the following:

Amounts not in cash form such as the long-term portion of loans receivable include the following:

**O. Committed Fund Balance:**

The Government committed fund balance by taking the following action:

<b>Major Purpose:</b>	<b>Amount:</b>	<b>Action Taken:</b>
General Government	881,782.05	Statute/Resolution

**P. Restricted Fund Balance:**

Fund balance is restricted by:

<b>Major Purpose:</b>	<b>Amount:</b>	<b>Source of Restriction</b>
General Government	814,353.27	Statute/Resolution
Public Safety	447,267.91	Statute/Resolution
Public Works	339,161.42	Statute/Resolution
Public Health	113,548.52	Statute/Resolution
Solical/Economic	69,572.16	Statute/Resolution
Culture/Recreation	555,590.30	Statute/Resolution
Housing/Community Dev.	221,661.07	Statute/Resolution
Capitol Projects	9,864,624.06	Statute/Resolution

**PARK COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

Q. **Fund Balance Classifications** - GASB Statement 54 requires presentation of governmental fund balances by specific major purpose either on the balance sheet - governmental funds, in the notes to the financial statements or a combination of both.

The fund balances by major purpose is classified below:

	Major Funds:							Other Governmental Funds	Total Governmental Funds	
	Fund #2110	Fund #2300	Fund #2900	Fund #4500	Fund #	Fund #	Fund #			
	General	Road	Public Safety	PILT	General-CIP	Fund Name	Fund Name			Fund Name
<b>FUND BALANCES:</b>										
<b>Nonspendable</b>										
Inventory									0.00	
Permanent Fund principal									0.00	
Other:									0.00	
Other:									0.00	
<b>Restricted for:</b>										
General Government									0.00	
Public Safety									0.00	
Public Works									0.00	
Public Health									0.00	
Social & Economic									0.00	
Culture Recreation									0.00	
Housing/Community Devl.									0.00	
Conservation Natural Res.									0.00	
Debt Service									0.00	
Capital Projects									0.00	
Other:									0.00	
<b>Committed to:</b>										
General Government									0.00	
Public Safety									0.00	
Public Works									0.00	
Public Health									0.00	
Social & Economic									0.00	
Culture Recreation									0.00	
Housing/Community Devl.									0.00	
Conservation Natural Res.									0.00	
Debt Service									0.00	
Capital Projects									0.00	
Other:									0.00	
<b>Assigned for:</b>										
General Government									0.00	
Public Safety									0.00	
Public Works									0.00	
Public Health									0.00	
Social & Economic									0.00	
Culture Recreation									0.00	
Housing/Community Devl.									0.00	
Conservation Natural Res.									0.00	
Debt Service									0.00	
Capital Projects									0.00	
Other:									0.00	
<b>Unassigned:</b>	773,447.82	-171,480.76	1.37	0.00	0.00	0.00	0.00	0.00	-1,768.34	600,200.09
<b>Total Fund Balance:</b>	773,447.82	-171,480.76	1.37	0.00	0.00	0.00	0.00	0.00	-1,768.34	600,200.09

-13,319,786.74

**PARK COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2016**

5. **BOC SUPPLEMENT SCHEDULE**

1. **Intergovernmental expenditures** - Of the expenditures reported, detail below those expenditures made to other governments on a cost-sharing basis.

Purpose	Amount - Omit Cents	
	Paid to local governments	Paid to state
Airports		
Libraries	249660	
Health	38740	
Local schools		
Aging	5685	L79
Other	238436	L89

2. **Salaries and Wages** - Report here the total salaries and wages paid to all employees of your government before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government.

Amount - Omit cents
4,189,490

3. **Debt outstanding**

A. Long-term debt outstanding, issued and retired

Purpose	Bonds Outstanding 7/1/2015	Amount -- Omit cents			
		Bonds during the fiscal year		Outstanding as of 6/30/2016	
		Issued	Retired	General Obligation	Revenue bonds
Water utility	19A	29A	39A	41A	44A
Sewer utility	19X	29X	39X	41X	44X
Gas utility	19C	29C	39C	41C	44C
Electric utility	19B	29B	39B	41B	44B
All other	19X 874645	29X	39X 81856	41X 792789	44X

B. Short-term debt

Type	Beginning of fiscal year	End of fiscal year
Registered warrants	61V	64V
Contracts payable		
Notes payable		
<b>Totals</b>		

4. **Cash balances by fund type** - Cash may consist of cash on hand, checking, savings, repurchase agreements, certificates of deposit, securities, or any other cash related item.

Type of funds	Amount -- Omits cents
General fund (1000)	W61 697613
Special revenue funds (2000)	W61 3073275
Debt Service funds (3000)	W01 4295
Capital projects funds (4000)	W31 8961263
Enterprise funds (5000)	W61 2975520
Internal services funds (6000)	0
Trust and agency funds (7000)	7361271
Permanent funds (8000)	0
<b>Total cash all funds</b>	<b>23073237</b>



**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

PARK COUNTY					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2016					
		BUDGETED AMOUNTS			VARIANCE WITH
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	FINAL BUDGET
					POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	1,146,822.29	1,146,822.29	1,125,240.86	(21,581.43)
314140	Local option taxes	675,000.00	675,000.00	701,990.83	26,990.83
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	6,500.00	6,500.00	4,130.00	(2,370.00)
323010	Building permits	16,000.00	16,000.00	19,975.00	3,975.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	13,695.00	13,695.00	12,191.95	(1,503.05)
332000/333	Federal shared revenues	425.00	425.00	379.10	(45.90)
334000	State grants	96,220.00	96,220.00	105,726.52	9,506.52
335000/336	State shared revenues	287,962.59	287,962.59	287,687.56	(275.03)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	188,276.00	188,276.00	179,039.01	(9,236.99)
	<b>Charges for services</b>				
341000	General government	311,288.00	311,288.00	325,159.09	13,871.09
342000	Public safety	0.00	0.00	7.00	7.00
343000	Public works	500.00	500.00	701.03	201.03
344000	Public health	57,860.00	57,860.00	81,778.16	23,918.16
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	140,000.00	140,000.00	125,611.88	(14,388.12)
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	60,380.00	60,380.00	48,091.02	(12,288.98)
370000	Investment and royalty earnings	3,000.00	3,000.00	10,838.11	7,838.11
	<b>Total revenues</b>	3,003,928.88	3,003,928.88	3,028,547.12	24,618.24
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
410100	<b>Legislative services</b>				
100	Personal services	280,077.00	280,077.00	267,404.19	12,672.81
200-800	Supplies/services/materials, etc	51,350.00	51,350.00	59,128.71	(7,778.71)
900	Capital outlay	0.00	0.00	0.00	0.00
410200	<b>Executive services</b>				
100	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 outlay	0.00	0.00	0.00	0.00
410300	<b>Judicial services</b>				
100	Personal services	197,389.00	197,389.00	197,912.66	(523.66)
200-800	Supplies/services/materials, etc	14,300.00	14,300.00	12,810.41	1,489.59
900	Capital outlay	7,000.00	7,000.00	0.00	7,000.00

PARK COUNTY					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2016					
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH
		ORIGINAL	FINAL		FINAL BUDGET POSITIVE (NEGATIVE)
410400	<b>Administrative services</b>				
100	Personal services	0.00	0.00	36,352.57	(36,352.57)
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital outlay	0.00	0.00	0.00	0.00
410500	<b>Financial services</b>				
100	Personal services	521,359.00	521,359.00	487,413.99	33,945.01
200-800	Supplies/services/materials, etc	264,279.00	264,279.00	260,451.51	3,827.49
900	Capital outlay	0.00	0.00	7,252.59	(7,252.59)
410600	<b>Elections</b>				
100	Personal services	100,213.00	100,213.00	91,538.28	8,674.72
200-800	Supplies/services/materials, etc	74,200.00	74,200.00	70,969.54	3,230.46
900	Capital outlay	0.00	0.00	0.00	0.00
410900	<b>Records administration</b>				
100	Personal services	165,135.00	165,135.00	152,419.36	12,715.64
200-800	Supplies/services/materials, etc	23,275.00	23,275.00	18,391.61	4,883.39
900	Capital outlay	0.00	0.00	0.00	0.00
411000	<b>Planning &amp; Research services</b>				
100	Personal services	88,126.00	88,126.00	97,750.39	(9,624.39)
200-800	Supplies/services/materials, etc	49,150.00	49,150.00	79,013.07	(29,863.07)
900	Capital outlay	0.00	0.00	0.00	0.00
411100	<b>Legal services</b>				
100	Personal services	378,735.00	378,735.00	379,241.32	(506.32)
200-800	Supplies/services/materials, etc	22,560.00	22,560.00	23,723.38	(1,163.38)
900	Capital outlay	0.00	0.00	0.00	0.00
411200	<b>Facilities administration</b>				
100	Personal services	41,612.00	41,612.00	41,351.62	260.38
200-800	Supplies/services/materials, etc	170,282.00	170,282.00	187,119.59	(16,837.59)
900	Capital outlay	0.00	0.00	7,350.00	(7,350.00)
411600	<b>Public school administration</b>				
100	Personal services	34,145.00	34,145.00	33,273.74	871.26
200-800	Supplies/services/materials, etc	3,250.00	3,250.00	4,625.12	(1,375.12)
900	Capital outlay	0.00	0.00	0.00	0.00
411800	<b>Other General Government services</b>				
100	Personal services	68,324.00	68,324.00	67,944.09	379.91
200-800	Supplies/services/materials, etc	15,450.00	15,450.00	18,633.48	(3,183.48)
900	Capital outlay	0.00	0.00	0.00	0.00
420000	<b>Public Safety:</b>				
420100	<b>Law enforcement services</b>				
100	Personal services	0.00	0.00	3,283.16	(3,283.16)
200-800	Supplies/services/materials, etc	27,535.00	27,535.00	23,415.40	4,119.60
900	Capital outlay	0.00	0.00	0.00	0.00
420200	<b>Detention and correction</b>				
100	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 outlay	0.00	0.00	0.00	0.00
420300	<b>Probation and parole</b>				
100	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 outlay	0.00	0.00	0.00	0.00

PARK COUNTY GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FISCAL YEAR ENDING JUNE 30, 2016					
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
		ORIGINAL	FINAL		POSITIVE (NEGATIVE)
420400	<b>Fire protection</b>				
100	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 outlay	0.00	0.00	0.00	0.00
420500	<b>Protective inspections</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	9,000.00	9,000.00	8,255.50	744.50
900	Capital outlay	0.00	0.00	0.00	0.00
420600	<b>Civil defense</b>				
100	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 outlay	0.00	0.00	0.00	0.00
420700	<b>Emergency services</b>				
100	Personal services	46,358.00	46,358.00	48,330.39	(1,972.39)
200-800	Supplies/services/materials, etc	34,385.00	34,385.00	39,939.66	(5,554.66)
900	Capital outlay	0.00	0.00	0.00	0.00
430000	<b>Public Works:</b>				
430100	<b>Public works administration</b>				
100	Personal services	87,104.00	87,104.00	97,829.62	(10,725.62)
200-800	Supplies/services/materials, etc	18,145.00	18,145.00	9,304.65	8,840.35
900	Capital outlay	0.00	0.00	0.00	0.00
430200	<b>Road and street services</b>				
100	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 outlay	0.00	0.00	0.00	0.00
430300	<b>Airport</b>				
100	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 outlay	0.00	0.00	0.00	0.00
430400	<b>Transit systems</b>				
100	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 outlay	0.00	0.00	0.00	0.00
430500	<b>Water utilities</b>				
100	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 outlay	0.00	0.00	0.00	0.00
430600	<b>Sewer utilities</b>				
100	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 outlay	0.00	0.00	0.00	0.00
430800	<b>Solid waste services</b>				
100	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 outlay	0.00	0.00	0.00	0.00
430900	<b>Cemetery services</b>				
100	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 outlay	0.00	0.00	0.00	0.00
431100	<b>Weed control</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	11,700.00	11,700.00	2,566.18	9,133.82
900	Capital outlay	0.00	0.00	0.00	0.00

PARK COUNTY					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2016					
		BUDGETED AMOUNTS			VARIANCE WITH
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	FINAL BUDGET POSITIVE (NEGATIVE)
431300	<b>Central shop services</b>				
100	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 outlay	0.00	0.00	0.00	0.00
440000	<b>Public Health:</b>				
440100	<b>Public health services</b>				
100	Personal services	300,859.00	300,859.00	275,743.47	25,115.53
200-800	Supplies/services/materials, etc	25,125.00	25,125.00	32,201.09	(7,076.09)
900	Capital outlay	0.00	0.00	0.00	0.00
440200	<b>Hospitals</b>				
100	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 outlay	0.00	0.00	0.00	0.00
440300	<b>Nursing homes</b>				
100	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 outlay	0.00	0.00	0.00	0.00
440400	<b>Mental health center</b>				
100	Personal services	1,216.00	1,216.00	2,004.34	(788.34)
200-800	Supplies/services/materials, etc	30,000.00	30,000.00	33,079.97	(3,079.97)
900	Capital outlay	0.00	0.00	0.00	0.00
440600	<b>Animal control services</b>				
100	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 outlay	0.00	0.00	0.00	0.00
440700	<b>Insect and pest controls</b>				
100	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 outlay	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services:</b>				
450100	<b>Welfare</b>				
100	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 outlay	0.00	0.00	0.00	0.00
450200	<b>Veteran's services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	14,600.00	14,600.00	15,200.00	(600.00)
900	Capital outlay	0.00	0.00	0.00	0.00
450300	<b>Agging services</b>				
100	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 outlay	0.00	0.00	0.00	0.00
450400	<b>Extension services</b>				
100	Personal services	43,337.00	43,337.00	43,796.37	(459.37)
200-800	Supplies/services/materials, etc	94,932.66	94,932.66	101,686.79	(6,754.13)
900	Capital outlay	0.00	0.00	0.00	0.00

PARK COUNTY					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2016					
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH
		ORIGINAL	FINAL		FINAL BUDGET
					POSITIVE (NEGATIVE)
460000	<b>Culture and Recreation:</b>				
460100	<b>Library services</b>				
100	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 outlay	0.00	0.00	0.00	0.00
460200	<b>Fairs</b>				
100	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 outlay	0.00	0.00	0.00	0.00
460300	<b>Other community events</b>				
100	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 outlay	0.00	0.00	0.00	0.00
460400	<b>Parks</b>				
100	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 outlay	0.00	0.00	0.00	0.00
460440	<b>Participant recreation</b>				
100	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 outlay	0.00	0.00	0.00	0.00
460450	<b>Spectator recreation</b>				
100	Personal services	100.00	100.00	3,151.55	(3,051.55)
200-800	Supplies/services/materials, etc	2,000.00	2,000.00	183.33	1,816.67
900	Capital outlay	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development:</b>				
470100	<b>Community public facility projects</b>				
100	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 outlay	0.00	0.00	0.00	0.00
470200	<b>Housing rehabilitation</b>				
100	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 outlay	0.00	0.00	0.00	0.00
470300	<b>Economic development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	48,954.00	48,954.00	48,954.00	0.00
900	Capital outlay	0.00	0.00	0.00	0.00
470400	<b>TSEP/Home/Infrastructure rehabilitation</b>				
100	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 outlay	0.00	0.00	0.00	0.00
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PARK COUNTY GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FISCAL YEAR ENDING JUNE 30, 2016					
					VARIANCE WITH
					FINAL BUDGET
Account		BUDGETED AMOUNTS		ACTUAL	
Number	Description	ORIGINAL	FINAL	AMOUNTS	POSITIVE (NEGATIVE)
480000	Conservation of Natural Resources:				
480100	Soil conservation				
100	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 outlay	0.00	0.00	0.00	0.00
480200	Water quality control				
100	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 outlay	0.00	0.00	0.00	0.00
480300	Air quality control				
100	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 outlay	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
	<b>Total expenditures</b>	3,365,561.66	3,365,561.66	3,390,996.69	(25,435.03)
	<b>Excess of revenues over (under)expenditures</b>	(361,632.78)	(361,632.78)	(362,449.57)	(816.79)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381010/40	Proceeds from sale of bonds				0.00
381010/40	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	2,325.00	2,325.00
383000	Transfers In	267,255.00	372,504.00	373,216.71	712.71
520000	Transfers out (enter as a negative)	(45,000.00)	(45,000.00)	(80,349.59)	(35,349.59)
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
	<b>Total other financing sources (uses)</b>	222,255.00	327,504.00	295,192.12	(32,311.88)
	<b>Net change in fund balance</b>	(139,377.78)	(34,128.78)	(67,257.45)	(33,128.67)
	<b>Fund balances - July 1, 2015 as previously reported</b>			840,705.27	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			840,705.27	
	<b>Fund balances - June 30, 2016</b>			773,447.82	
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**PARK COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		Fund #2110			
		Road			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	434,746.47	434,746.47	436,689.59	1,943.12
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	371,000.00	371,000.00	340,160.32	(30,839.68)
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	270,898.59	270,898.59	270,898.56	(0.03)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenue	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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	24,500.00	24,500.00	33,879.57	9,379.57
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	350.81	350.81
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	1,101,145.06	1,101,145.06	1,081,978.85	(19,166.21)
		-54-			



**PARK COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		Fund #2300			
		Public Safety			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	1,322,968.28	1,322,968.28	1,326,477.90	3,509.62
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	2,000.00	2,000.00	1,085.00	(915.00)
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	5,500.00	5,500.00	435.73	(5,064.27)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	14,452.80	14,452.80
335000/336	State shared revenues	127,814.12	127,814.12	127,814.08	(0.04)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenue	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	82,400.00	82,400.00	100,454.80	18,054.80
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	6,000.00	6,000.00	17,589.57	11,589.57
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	1,546,682.40	1,546,682.40	1,588,309.88	41,627.48
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**PARK COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		Fund #2900			
		PILT			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	1,236,096.00	1,236,096.00	1,407,519.00	171,423.00
334000	State grants	0.00	0.00	500.00	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 revenue	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	900.00	900.00	5,082.96	4,182.96
370000	<b>Investment and royalty earnings</b>	7,500.00	7,500.00	12,192.90	4,692.90
	<b>Total revenues</b>	1,244,496.00	1,244,496.00	1,425,294.86	180,798.86
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**PARK COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		Fund #2110			
		Road			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	577,885.00	577,885.00	477,587.45	100,297.55
200-800	Supplies/services/materials, etc	822,008.00	822,008.00	694,180.22	127,827.78
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	105,760.00	(105,760.00)
490000	<b>Debt Service</b>				
610	Principal	5,627.00	5,627.00	5,626.80	0.20
620	Interest	6,065.00	6,065.00	6,182.77	(117.77)
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	1,411,585.00	1,411,585.00	1,289,337.24	122,247.76
	<b>Excess of revenues over (under) expenditures</b>	(310,439.94)	(310,439.94)	(207,358.39)	103,081.55
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	20,000.00	20,000.00	16,334.99	(3,665.01)
383000	Transfers In	538,590.00	538,590.00	539,025.80	435.80
520000	Transfers out (enter as a negative)	(235,874.00)	(235,874.00)	(255,584.31)	(19,710.31)
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
	<b>Total other financing sources (uses)</b>	322,716.00	322,716.00	299,776.48	(22,939.52)
	<b>Net change in fund balance</b>	12,276.06	12,276.06	92,418.09	80,142.03
	<b>Fund balances - July 1, 2015 as previously reported</b>			(138,829.81)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			(138,829.81)	
	<b>Fund balances - June 30, 2016</b>			(46,411.72)	
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**PARK COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		Fund #2300			
		Public Safety			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	1,722,961.00	1,722,961.00	1,627,491.68	95,469.32
200-800	Supplies/services/materials, etc	361,354.00	361,354.00	420,727.19	(59,373.19)
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	176,072.00	176,072.00	148,626.58	27,445.42
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	2,260,387.00	2,260,387.00	2,196,845.45	63,541.55
	<b>Excess of revenues over (under) expenditures</b>	(713,704.60)	(713,704.60)	(608,535.57)	105,169.03
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	5,000.00	5,000.00	56,303.00	51,303.00
383000	Transfers In	531,450.00	531,450.00	563,727.80	32,277.80
520000	Transfers out (enter as a negative)	0.00	0.00	(32,377.95)	(32,377.95)
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
	<b>Total other financing sources (uses)</b>	536,450.00	536,450.00	587,652.85	51,202.85
	<b>Net change in fund balance</b>	(177,254.60)	(177,254.60)	(20,882.72)	156,371.88
	<b>Fund balances - July 1, 2015 as previously reported</b>			468,447.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			468,447.00	
	<b>Fund balances - June 30, 2016</b>			447,564.28	
		-58-			

**PARK COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		Fund #2900			
		PILT			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	127,600.00	127,600.00	124,676.33	2,923.67
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	203,200.00	203,200.00	207,346.90	(4,146.90)
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	47,550.00	47,550.00	37,569.58	9,980.42
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	40,000.00	40,000.00	40,000.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	81,000.00	81,000.00	86,000.00	(5,000.00)
460000	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	5,585.00	5,585.00	0.00	5,585.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	504,935.00	504,935.00	495,592.81	9,342.19
	<b>Excess of revenues over (under) expenditures</b>	739,561.00	739,561.00	929,702.05	190,141.05
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(1,214,690.00)	(1,214,690.00)	(1,120,332.31)	94,357.69
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
	<b>Total other financing sources (uses)</b>	(1,214,690.00)	(1,214,690.00)	(1,120,332.31)	94,357.69
	<b>Net change in fund balance</b>	(475,129.00)	(475,129.00)	(190,630.26)	284,498.74
	<b>Fund balances - July 1, 2015 as previously reported</b>			1,072,412.31	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			1,072,412.31	
	<b>Fund balances - June 30, 2016</b>			881,782.05	
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**PARK COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
FISCAL YEAR ENDING JUNE 30, 2016**

SCHEDULE OF FUNDING PROGRESS-OTHER POST-EMPLOYMENT BENEFITS  
For the fiscal year ended June 30, 2015

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UALL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UALL as a Percentage of Covered Payroll [(b- a)/c]
6/30/2016	\$ -	\$ 1,126,242	\$ 1,126,242	-	\$ 4,260,869	0.264322
6/30/2015	-	971,953	971,953	-	\$ 4,138,952	0.234831
6/30/2014	-	5,042,669	5,042,669	-	4,125,245	1.222393

PARK COUNTY  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION PLAN INFORMATION  
 For the Year Ended June 30, 2016

**Changes in actuarial assumptions and other inputs:**

**Method and assumptions used in calculations of actuarially determined contributions:**

The following change to the actuarial assumptions was adopted in 2015:

- SRS discount rate used to measure the TPL - 6.86 percent, which is a blend of the assumed long-term expected rate of return of 7.75% on System's investments and a municipal bond index rate of 3.80%.

The following additions to the actuarial assumptions were adopted in 2014 based upon implementation of GASB Statement 68:

- Admin expense as % of payroll - 0.17%
- SRS discount rate used to measure the TPL - 7.75 percent, which is the assumed long-term expected rate of return on System's investments.

The following change to the actuarial assumptions was adopted in 2013:

- SRS discount rate used to measure the TPL - 6.68 percent, which is a blend of the assumed long-term expected rate of return of 7.82% on System's investments and a municipal bond index rate of 4.27%.

	PERS	SRS
Acturial cost method	Entry age	Entry age
Amortization method	Level percentage of pay, open	Level percentage of pay, open
Remaining amortization period	30 years	30 years
Asset valuation method	4 year smoothed market	4 year smoothed market
Inflation	3.00%	3.00%
Salary increases	4%	4%
Investment rate of return	7.75%, net of pension plan investment expense and including inflation	7.75%, net of pension plan investment expense and including inflation

**PARK COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
FISCAL YEAR ENDING JUNE 30, 2016**

**SCHEDULE OF NET PENSION LIABILITY AND CONTRIBUTIONS**

GASB 68 requires cost-sharing employers to present in required supplementary information 10-year schedules containing (1) the net pension liability and certain related ratios and (2) if applicable, information about statutorily or contractually required contributions, contributions to the pension plan, and related ratios.

SCHEDULE OF CONTRIBUTIONS

PUBLIC EMPLOYEES AND SHERIFFS RETIREMENT SYSTEMS OF MONTANA  
For the fiscal year ended June 30, 2015

<u>Public Employees Retirement System:</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 212,339	\$ 209,627
Contributions in relation to the contractually required contributions	<u>212,339</u>	<u>209,627</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Employer's covered-employee payroll	\$ 2,421,961	\$ 2,388,307
Contributions as a percentage of covered-employee payroll	8.77%	8.78%
<u>Sheriffs Retirement System:</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 116,115	\$ 110,946
Contributions in relation to the contractually required contributions	<u>116,115</u>	<u>110,946</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Employer's covered-employee payroll	\$ 1,120,309	\$ 1,093,721
Contributions as a percentage of covered-employee payroll	10.36%	10.14%

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



**PARK COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
FISCAL YEAR ENDING JUNE 30, 2016**

**SCHEDULE OF NET PENSION LIABILITY AND CONTRIBUTIONS CONT.**

GASB 68 requires cost-sharing employers to present in required supplementary information 10-year schedules containing (1) the net pension liability and certain related ratios and (2) if applicable, information about statutorily or contractually required contributions, contributions to the pension plan, and related ratios.

<u>Public Employees Retirement System:</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	0.2047%	0.2240%
Employer's proportionate share of the net pension liability associated with the employer	\$ 2,860,745	\$ 2,793,286
State of Montana's proportionate share of the net pension liability associated with the employer	<u>35,139</u>	<u>34,110</u>
Total	<u>\$ 2,895,884</u>	<u>\$ 2,827,396</u>
Employer's covered-employee payroll	\$ 2,388,307	\$ 2,537,694
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	119.78%	110.07%
Plan fiduciary net position as a percentage of the total pension liability	78.40%	79.90%
<u>Sheriffs Retirement System:</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	1.6073%	1.5800%
Employer's proportionate share of the net pension liability associated with the employer	\$ 1,549,455	\$ 660,064
State of Montana's proportionate share of the net pension liability associated with the employer	<u>-</u>	<u>-</u>
Total	<u>\$ 1,549,455</u>	<u>\$ 660,064</u>
Employer's covered-employee payroll	\$ 1,093,721	\$ 1,025,736
Employer's covered-employee payroll liability as a percentage of its covered-employee payroll	141.67%	64.35%
Plan fiduciary net position as a percentage of the total pension liability	75.40%	87.20%

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

**OTHER  
SUPPLEMENTARY  
INFORMATION**

**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2100	FUND#2103	FUND#2130	FUND#2140
ACCOUNT		Cooke City Resort Tax	Gardiner Resort Tax	Bridge	Weed
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	136,836.92	0.00	77,608.64	58,577.74
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	1,155.99	359.11
113000	Real estate	0.00	0.00	8,246.90	2,324.53
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	872.58	340.71
116000	Protested	0.00	0.00	39.82	10.61
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	30,917.56	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	22,726.98	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	<b>Total Assets</b>	167,754.48	0.00	110,650.91	61,612.70
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	10,315.29	3,034.96
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	10,315.29	3,034.96
	<b>FUND BALANCES:</b>				
250100	Non-spendable			22,726.98	
250200	Restricted	167,754.48		77,608.64	58,577.74
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	167,754.48	0.00	100,335.62	58,577.74
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	167,754.48	0.00	110,650.91	61,612.70
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2153	FUND#2155	FUND#2160	FUND#2170
ACCOUNT		Predatory Animal - Sheep	Predatory Animal - Cattle	Fair	Airport
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	369.83	9,885.95	51,507.51	58,549.41
103000	Petty cash	0.00	0.00	200.00	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	533.56	182.01
113000	Real estate	0.00	0.00	3,455.59	1,186.11
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	466.15	142.85
116000	Protested	0.00	0.00	15.92	5.64
118000	Special assessments	775.80	3,746.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	520.00	5,550.07
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
	<b>Total Assets</b>	1,145.63	13,631.95	56,698.73	65,616.09
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	775.80	3,746.00	4,471.22	1,516.61
	<b>Total Deferred Inflows of Resources</b>	775.80	3,746.00	4,471.22	1,516.61
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	369.83	9,885.95	52,227.51	64,099.48
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	369.83	9,885.95	52,227.51	64,099.48
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	1,145.63	13,631.95	56,698.73	65,616.09
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2180	FUND#2190	FUND#2200	FUND#2210
ACCOUNT		District Court	Comprehensive Insurance	Mosquito	Parks
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	47,179.96	5,015.82	5,445.82	79,241.68
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	461.36	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	778.90	1,358.11	59.84	0.00
113000	Real estate	4,916.48	9,382.20	375.25	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	914.68	1,022.61	69.57	0.00
116000	Protested	21.24	46.10	5.18	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
	<b>Total Assets</b>	54,272.62	16,824.84	5,955.66	79,241.68
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	6,631.30	11,809.02	509.84	0.00
	<b>Total Deferred Inflows of Resources</b>	6,631.30	11,809.02	509.84	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	47,641.32	5,015.82	5,445.82	79,241.68
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	47,641.32	5,015.82	5,445.82	79,241.68
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	54,272.62	16,824.84	5,955.66	79,241.68
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2220	FUND#2230	FUND#2250	FUND#2260
ACCOUNT		Library	Ambulance	Planning	Emergency Disaster
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	23,521.31	60,725.61	36,888.36	60,801.91
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	6,555.00	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	1,175.68	1,512.69	251.26	124.97
113000	Real estate	7,681.48	9,323.14	1,484.78	112.67
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	1,124.28	1,096.48	159.43	76.02
116000	Protested	35.18	31.36	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
	<b>Total Assets</b>	33,537.93	72,689.28	45,338.83	61,115.57
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	10,016.62	11,963.67	1,895.47	313.66
	<b>Total Deferred Inflows of Resources</b>	10,016.62	11,963.67	1,895.47	313.66
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	23,521.31	60,725.61	43,443.36	60,801.91
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	23,521.31	60,725.61	43,443.36	60,801.91
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	33,537.93	72,689.28	45,338.83	61,115.57
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2280	FUND#2281	FUND#2340	FUND#2360
ACCOUNT		Senior Citizens	Angelline	Fire Control	Museum
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	7,469.93	44,692.32	7,815.70	(208.17)
103000	Petty cash	0.00	0.00	0.00	263.00
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	115.13	485.26	0.00	492.27
113000	Real estate	201.35	3,063.58	0.00	3,217.68
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	165.45	391.90	0.00	364.85
116000	Protested	0.00	14.32	0.00	15.26
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	2,733.22
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	4,159.09	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
	<b>Total Assets</b>	7,951.86	52,806.47	7,815.70	6,878.11
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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	10,000.00	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
	<b>Total Liabilities</b>	0.00	10,000.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	481.93	3,955.06	0.00	4,090.06
	<b>Total Deferred Inflows of Resources</b>	481.93	3,955.06	0.00	4,090.06
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	7,469.93	38,851.41	7,815.70	2,788.05
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	7,469.93	38,851.41	7,815.70	2,788.05
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	7,951.86	52,806.47	7,815.70	6,878.11
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2372	FUND#2382	FUND#2384	FUND#2386
ACCOUNT		Permissive Medical Levy	Search and Rescue	Jail Commissary	Connect Grant
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	0.00	76,528.01	25,443.68	16,570.53
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	2,669.95	225.87	0.00	0.00
113000	Real estate	19,298.13	1,459.51	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	1,555.09	216.57	0.00	0.00
116000	Protested	96.11	6.66	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
	<b>Total Assets</b>	23,619.28	78,436.62	25,443.68	16,570.53
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	23,619.28	1,908.61	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	23,619.28	1,908.61	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	76,528.01		16,570.53
260100	Committed			25,443.68	
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	76,528.01	25,443.68	16,570.53
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	23,619.28	78,436.62	25,443.68	16,570.53
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2390	FUND#2392	FUND#2393	FUND#2397
ACCOUNT		Drug Forfeiture	MRDTF	Records Preservation	CDBG Revolving Loan
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	0.00	(12,500.00)	61,805.79	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	1,365.45	221,661.07
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	12,500.00	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
	<b>Total Assets</b>	0.00	0.00	63,171.24	221,661.07
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	0.00	63,171.24	221,661.07
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	0.00	63,171.24	221,661.07
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	0.00	63,171.24	221,661.07
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2399	FUND#2410	FUND#2415	FUND#2430
ACCOUNT		YRRE Road Abandon	Green Acres Lighting #1	Green Acres Lighting #2	Gardiner Lights
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	57,763.00	355.41	367.30	15,172.46
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	56.00	560.08
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
	<b>Total Assets</b>	57,763.00	355.41	423.30	15,732.54
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	56.00	560.08
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	56.00	560.08
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	57,763.00	355.41	367.30	15,172.46
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	57,763.00	355.41	367.30	15,172.46
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	57,763.00	355.41	423.30	15,732.54
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2510	FUND#2800	FUND#2830	FUND#2840
ACCOUNT		Rural Improvement District	Alcohol Rehabilitation	Junk Vehicle	Weed Grant
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	0.00	0.00	4,621.51	3,079.30
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	8,151.00	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
	<b>Total Assets</b>	0.00	8,151.00	4,621.51	3,079.30
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	8,151.00	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
	<b>Total Liabilities</b>	0.00	8,151.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	0.00	4,621.51	3,079.30
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	0.00	4,621.51	3,079.30
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	8,151.00	4,621.51	3,079.30
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2841	FUND#2850	FUND#2852	FUND#2859
ACCOUNT		Weed Grant Trust	911 Emergency	911 Emergency - Gardiner	County Land Information
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	(19,731.78)	84,273.88	24,021.06	29,186.81
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	129.75
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	21,517.50	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
	<b>Total Assets</b>	1,785.72	84,273.88	24,021.06	29,316.56
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	1,785.72	84,273.88	24,021.06	29,316.56
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	1,785.72	84,273.88	24,021.06	29,316.56
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	1,785.72	84,273.88	24,021.06	29,316.56
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2870	FUND#2895	FUND#2896	FUND#2902
ACCOUNT		Crime Control	Hard Rock Mine Trust	Metal Mines Tax	Forest Title III
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	(7,167.44)	513,170.87	21,117.56	14,482.77
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	7,167.44	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
	<b>Total Assets</b>	0.00	513,170.87	21,117.56	14,482.77
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	21,117.55	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
	<b>Total Liabilities</b>	0.00	0.00	21,117.55	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	513,170.87	0.01	14,482.77
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	513,170.87	0.01	14,482.77
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	513,170.87	21,117.56	14,482.77
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2903	FUND#2917	FUND#2927	FUND#2950
ACCOUNT		Forest Title II	Crime Victims Assistance	FEMA	DUI Task Force
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	4,540.52	29,058.32	0.00	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	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
	<b>Total Assets</b>	4,540.52	29,058.32	0.00	0.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	4,540.52	29,058.32	0.00	0.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	4,540.52	29,058.32	0.00	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	4,540.52	29,058.32	0.00	0.00
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2956	FUND#2958	FUND#2965	FUND#2973
ACCOUNT		CTEP Grant	DES Grant	Communicable Disease	MCH Block Grant
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	(32,371.00)	(11,877.84)	627.44	(535.47)
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	375.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	32,371.00	10,109.50	0.00	2,781.40
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
	<b>Total Assets</b>	0.00	(1,768.34)	627.44	2,620.93
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	0.00	627.44	2,620.93
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	(1,768.34)	0.00	0.00
	<b>Total Fund Balances</b>	0.00	(1,768.34)	627.44	2,620.93
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	(1,768.34)	627.44	2,620.93
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2974	FUND#2975	FUND#2976	FUND#2977
ACCOUNT		Home Health	Public Health Preparedness	Immunization	Asthma Grant
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	0.00	56,345.87	4,156.04	(3,055.14)
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	2,116.50	7,487.00
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
	<b>Total Assets</b>	0.00	56,345.87	6,272.54	4,431.86
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	56,345.87	6,272.54	4,431.86
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	56,345.87	6,272.54	4,431.86
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	56,345.87	6,272.54	4,431.86
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

		FUND#2978	FUND#2979	FUND#	FUND#
		Tobacco Grant	Well Child	NAME	NAME
ACCOUNT NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	(4,573.22)	0.00		
103000	Petty cash	0.00	0.00		
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00		
102300	Investments - restricted	0.00	0.00		
106000	Valuation of investments to fair value	0.00	0.00		
	Taxes receivable:				
111000	Mobiles	0.00	0.00		
113000	Real estate	0.00	0.00		
114000	Net proceeds	0.00	0.00		
115000	Personal	0.00	0.00		
116000	Protested	0.00	0.00		
118000	Special assessments	0.00	0.00		
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00		
131000	Due from other funds	0.00	0.00		
132000	Due from other governments	6,000.00	0.00		
133000	Advances to other funds	0.00	0.00		
140000	Prepaid expense	0.00	0.00		
150000	Inventories	0.00	0.00		
170000	Other debits	0.00	0.00		
	<b>Total Assets</b>	1,426.78	0.00	0.00	0.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable	0.00	0.00		
202100	Accounts payable	0.00	0.00		
203100	Judgments payable	0.00	0.00		
204000	Contracts/loans/notes payable	0.00	0.00		
205200	Matured interest payable	0.00	0.00		
206100	Other accrued payables	0.00	0.00		
211000	Due to other funds	0.00	0.00		
212000	Due to other governments	0.00	0.00		
214000	Deposits payable	0.00	0.00		
216000	Revenues collected in advance	0.00	0.00		
233000	Advances from other funds	0.00	0.00		
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00		
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	1,426.78	0.00		
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	1,426.78	0.00	0.00	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	1,426.78	0.00	0.00	0.00
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2016**

ACCOUNT NUMBER	DESCRIPTION	FUND# NAME	FUND# NAME	NONMAJOR SPECIAL REVENUE FUNDS
	<b>ASSETS</b>			
101000	Cash and cash equivalents			1,722,802.49
103000	Petty cash			463.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted			7,016.36
102300	Investments - restricted			0.00
106000	Valuation of investments to fair value			0.00
	Taxes receivable:			
111000	Mobiles			11,480.60
113000	Real estate			75,729.38
114000	Net proceeds			0.00
115000	Personal			8,979.22
116000	Protested			343.40
118000	Special assessments			5,137.88
120000	Accounts/other receivables (net of allowance for uncollectibles)			263,252.12
131000	Due from other funds			0.00
132000	Due from other governments			114,360.43
133000	Advances to other funds			0.00
140000	Prepaid expense			0.00
150000	Inventories			22,726.98
170000	Other debits			0.00
	<b>Total Assets</b>	0.00	0.00	2,232,291.86
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			0.00
19xxxx	Deferred Outflows of Resources			0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable			0.00
202100	Accounts payable			29,268.55
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			10,000.00
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
	<b>Total Liabilities</b>	0.00	0.00	39,268.55
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources			0.00
223000	Deferred Inflows of Tax Revenues			101,670.48
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	101,670.48
	<b>FUND BALANCES:</b>			
250100	Non-spendable			22,726.98
250200	Restricted			2,044,950.51
260100	Committed			25,443.68
260200	Assigned			0.00
271000	Unassigned (negative balance only)	0.00	0.00	(1,768.34)
	<b>Total Fund Balances</b>	0.00	0.00	2,091,352.83
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	0.00	2,232,291.86
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2100			
		Cooke City Resort Tax			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	220,000.00	220,000.00	169,606.70	(50,393.30)
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	220,000.00	220,000.00	169,606.70	(50,393.30)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2103</b>			
		<b>Gardiner Resort Tax</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	540,000.00	540,000.00	305,776.36	(234,223.64)
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	(158.37)	(158.37)
	<b>Total revenues</b>	540,000.00	540,000.00	305,617.99	(234,382.01)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2130			
		Bridge			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	236,874.92	236,874.92	237,481.63	606.71
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	45,830.00	45,830.00	0.00	(45,830.00)
335000/336	State shared revenues	17,524.82	17,524.82	17,524.84	0.02
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	300,229.74	300,229.74	255,006.47	(45,223.27)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2140			
		Weed			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	63,199.98	63,199.98	63,352.52	152.54
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	1,785.71	1,785.71	1,795.00	9.29
335000/336	State shared revenues	6,982.22	6,982.22	6,982.24	0.02
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	300.00	300.00	3,781.50	3,481.50
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	50,200.00	50,200.00	49,923.00	(277.00)
344000	Public health	100.00	100.00	6.00	(94.00)
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	122,567.91	122,567.91	125,840.26	3,272.35

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2153			
		Predatory Animal - Sheep			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	881.00	881.00	620.80	(260.20)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	881.00	881.00	620.80	(260.20)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2155			
		Predatory Animal - Cattle			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	10,229.00	10,229.00	12,904.85	2,675.85
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	10,229.00	10,229.00	12,904.85	2,675.85



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2160			
		Fair			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	94,849.97	94,849.97	95,030.49	180.52
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	8,551.79	8,551.79	8,551.80	0.01
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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	29,000.00	29,000.00	27,089.62	(1,910.38)
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	39,850.00	39,850.00	40,651.35	801.35
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	172,251.76	172,251.76	171,323.26	(928.50)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2170			
		Airport			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	33,565.61	33,565.61	33,655.89	90.28
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	2,400.00	2,400.00	26,961.00	24,561.00
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	2,189.18	2,189.18	2,189.20	0.02
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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	25,000.00	25,000.00	32,686.92	7,686.92
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	9,625.00	9,625.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	63,154.79	63,154.79	105,118.01	41,963.22

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2180			
		District Court			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	126,799.96	126,799.96	126,718.86	(81.10)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	38,773.71	38,773.71	38,603.39	(170.32)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	12,000.00	12,000.00	10,093.58	(1,906.42)
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	177,573.67	177,573.67	175,415.83	(2,157.84)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2190			
		Comprehensive Insurance			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	274,323.78	274,323.78	274,873.22	549.44
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	22,890.38	22,890.38	22,890.40	0.02
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	3,000.00	3,000.00	5,311.00	2,311.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	300,214.16	300,214.16	303,074.62	2,860.46

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2200			
		Mosquito			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	11,463.36	11,463.36	11,368.03	(95.33)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	1,115.83	1,115.83	1,115.84	0.01
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	12,579.19	12,579.19	12,483.87	(95.32)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2210			
		Parks			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	16,200.00	16,200.00
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	100.00	100.00	309.63	209.63
	<b>Total revenues</b>	100.00	100.00	16,509.63	16,409.63

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2220			
		Library			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	209,256.18	209,256.18	209,796.34	540.16
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	27,492.62	27,492.62	27,492.64	0.02
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	236,748.80	236,748.80	237,288.98	540.18

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2230			
		Ambulance			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	261,741.72	261,741.72	260,759.64	(982.08)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	12,519.62	12,519.62	12,519.64	0.02
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	274,261.34	274,261.34	273,279.28	(982.06)



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2250			
		Planning			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	39,629.98	39,629.98	39,819.38	189.40
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	6,844.22	6,844.22	6,844.24	0.02
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	16,000.00	16,000.00	2,708.18	(13,291.82)
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	1,000.00	1,000.00	140.67	(859.33)
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	63,474.20	63,474.20	49,512.47	(13,961.73)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2260			
		Emergency Disaster			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	2,378.86	2,378.86
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	2,378.86	2,378.86

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2280</b>			
		<b>Senior Citizens</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	<b>80.00</b>	<b>80.00</b>	<b>245.78</b>	165.78
314140	Local option taxes	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
322020	General business licenses	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
323010	Building permits	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
323030	Animal licenses	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
323050	Other permits	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
332000/333	Federal shared revenues	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
334000	State grants	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
335000/336	State shared revenues	<b>1,948.13</b>	<b>1,948.13</b>	<b>1,948.08</b>	(0.05)
337000	Local grants	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
338000	Local shared revenues	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
	<b>Charges for services</b>				
341000	General government	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
342000	Public safety	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
343000	Public works	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
344000	Public health	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
345000	Social/economic services	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
346000	Culture and recreation	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
351020	District court	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
351030	City court	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
360000	<b>Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
370000	<b>Investment and royalty earnings</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
	<b>Total revenues</b>	2,028.13	2,028.13	2,193.86	165.73

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2281			
		Angelline			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	85,216.49	85,216.49	85,386.03	169.54
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	3,300.00	3,300.00	3,299.70	(0.30)
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	6,426.39	6,426.39	6,426.40	0.01
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	5,028.00	5,028.00	7,190.63	2,162.63
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	99,970.88	99,970.88	102,302.76	2,331.88

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2340</b>			
		<b>Fire Control</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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	2,846.00	346.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	2,500.00	2,500.00	2,846.00	346.00

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2360			
		Museum			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	90,818.72	90,818.72	90,982.11	163.39
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	3,786.33	3,786.33	3,786.32	(0.01)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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	12,877.12	(622.88)
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	5,100.00	5,100.00	2,252.32	(2,847.68)
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	113,205.05	113,205.05	109,897.87	(3,307.18)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2372</b>			
		<b>Permissive Medical Levy</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	571,244.80	571,244.80	572,547.67	1,302.87
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	571,244.80	571,244.80	572,547.67	1,302.87

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2382			
		Search and Rescue			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	39,487.49	39,487.49	39,598.26	110.77
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	5,455.88	5,455.88	5,455.88	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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	280.00	280.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	44,943.37	44,943.37	45,334.14	390.77



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2384</b>			
		<b>Jail Commissary</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	6,200.00	6,200.00	3,760.39	(2,439.61)
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	6,200.00	6,200.00	3,760.39	(2,439.61)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2386</b>			
		<b>Connect Grant</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	30,500.00	30,500.00	30,500.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	30,500.00	30,500.00	30,500.00	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, 2016**

		<b>FUND#2390</b>			
		<b>Drug Forfeiture</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	6,000.00	6,000.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	6,000.00	6,000.00

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2392			
		MRDTF			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	29,618.40	29,618.40	29,759.21	140.81
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	42,118.40	42,118.40	42,259.21	140.81

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2393			
		Records Preservation			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341000	General government	28,000.00	28,000.00	29,471.01	1,471.01
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	28,000.00	28,000.00	29,471.01	1,471.01

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2397			
		CDBG Revolving Loan			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	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, 2016**

		FUND#2399			
		YRRE Road Abandon			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	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, 2016**

		FUND#2410			
		Green Acres Lighting #1			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	840.09	840.09	613.95	(226.14)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	840.09	840.09	613.95	(226.14)



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2415			
		Green Acres Lighting #2			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	2,790.00	2,790.00	2,609.53	(180.47)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	2,790.00	2,790.00	2,609.53	(180.47)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2430			
		Gardiner Lights			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	8,349.29	8,349.29	17,892.26	9,542.97
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	8,349.29	8,349.29	17,892.26	9,542.97

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2510			
		Rural Improvement District			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	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, 2016**

		FUND#2800			
		Alcohol Rehabilitation			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	38,740.00	(1,260.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	40,000.00	40,000.00	38,740.00	(1,260.00)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2830</b>			
		<b>Junk Vehicle</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	31,837.00	31,837.00	31,837.00	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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	31,837.00	31,837.00	31,837.00	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, 2016**

		<b>FUND#2840</b>			
		<b>Weed Grant</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	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, 2016**

		FUND#2841			
		Weed Grant Trust			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	26,371.00	26,371.00	28,551.45	2,180.45
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	3,594.00	3,594.00	24,716.57	21,122.57
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
	<b>Charges for services</b>				
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	9,187.00	9,187.00
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	29,965.00	29,965.00	62,455.02	32,490.02

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2850			
		911 Emergency			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	130,000.00	130,000.00	119,334.93	(10,665.07)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	400.00	400.00	583.73	183.73
	<b>Total revenues</b>	130,400.00	130,400.00	119,918.66	(10,481.34)



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2852</b>			
		<b>911 Emergency - Gardiner</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	21,000.00	21,000.00	7,593.31	(13,406.69)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	15.00	15.00	76.57	61.57
	<b>Total revenues</b>	21,015.00	21,015.00	7,669.88	(13,345.12)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2859			
		County Land Information			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
341000	General government	4,500.00	4,500.00	6,506.91	2,006.91
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	4,500.00	4,500.00	6,506.91	2,006.91

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2870</b>			
		<b>Crime Control</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	26,000.00	26,000.00	26,640.53	640.53
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	26,000.00	26,000.00	26,640.53	640.53

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2895			
		Hard Rock Mine Trust			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	600.00	600.00	1,866.83	1,266.83
	<b>Total revenues</b>	600.00	600.00	1,866.83	1,266.83

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2896			
		Metal Mines Tax			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	160,000.00	160,000.00	125,052.69	(34,947.31)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	100.00	100.00	255.60	155.60
	<b>Total revenues</b>	160,100.00	160,100.00	125,308.29	(34,791.71)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2902</b>			
		<b>Forest Title III</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	22,000.00	22,000.00	16,400.00	(5,600.00)
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	22,000.00	22,000.00	16,400.00	(5,600.00)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2903</b>			
		<b>Forest Title II</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	15,415.80	15,415.80
332000/333	Federal shared revenues	45,000.00	45,000.00	9,288.40	(35,711.60)
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
	<b>Charges for services</b>				
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	5,725.00	5,725.00
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	45,000.00	45,000.00	30,429.20	(14,570.80)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2917</b>			
		<b>Crime Victims Assistance</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	3,610.00	3,610.00
351020	District court	0.00	0.00	586.11	586.11
351030	City court	6,000.00	6,000.00	1,317.00	(4,683.00)
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	6,000.00	6,000.00	5,513.11	(486.89)



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2927			
		FEMA			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	227,000.00	227,000.00	55,000.00	(172,000.00)
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	5,000.00	5,000.00	5,000.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	232,000.00	232,000.00	60,000.00	(172,000.00)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2950			
		DUI Task Force			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	17,000.00	17,000.00	16,750.88	(249.12)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	17,000.00	17,000.00	16,750.88	(249.12)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2956			
		CTEP Grant			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	30,000.00	30,000.00	27,008.80	(2,991.20)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	32,371.00	32,371.00
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	70,371.00	70,371.00	0.00	(70,371.00)
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	100,371.00	100,371.00	59,379.80	(40,991.20)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2958			
		DES Grant			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	37,500.00	37,500.00	29,862.48	(7,637.52)
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	37,500.00	37,500.00	29,862.48	(7,637.52)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2965			
		Communicable Disease			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	2,500.00	2,500.00	0.00	(2,500.00)
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	2,500.00	2,500.00	0.00	(2,500.00)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2973			
		MCH Block Grant			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	13,907.00	13,907.00	13,907.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	3,750.00	3,750.00	3,750.00	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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	375.00	375.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	17,657.00	17,657.00	18,032.00	375.00

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2974			
		Home Health			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	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, 2016**

		FUND#2975			
		Public Health Preparedness			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	44,434.00	44,434.00	42,207.00	(2,227.00)
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	44,434.00	44,434.00	42,207.00	(2,227.00)



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2976			
		Immunization			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	7,297.00	7,297.00	8,466.00	1,169.00
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	7,297.00	7,297.00	8,466.00	1,169.00

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2977</b>			
		<b>Asthma Grant</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	23,000.00	22,457.00	(543.00)
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	23,000.00	22,457.00	(543.00)

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#2978</b>			
		<b>Tobacco Grant</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	66,500.00	36,000.00	38,500.00	2,500.00
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	66,500.00	36,000.00	38,500.00	2,500.00

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2979			
		Well Child			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	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, 2016**

		TOTALS			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	2,161,642.34	2,161,642.34	2,178,636.10	16,993.76
314140	Local option taxes	760,000.00	760,000.00	475,383.06	(284,616.94)
	<b>Licenses and permits</b>				
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	2,846.00	346.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	450,827.40	420,327.40	289,075.96	(131,251.44)
332000/333	Federal shared revenues	45,000.00	45,000.00	9,288.40	(35,711.60)
334000	State grants	150,459.71	173,459.71	181,692.58	8,232.87
335000/336	State shared revenues	562,338.12	562,338.12	501,639.72	(60,698.40)
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
	<b>Charges for services</b>				
341000	General government	60,800.00	60,800.00	52,561.18	(8,238.82)
342000	Public safety	18,700.00	18,700.00	16,260.39	(2,439.61)
343000	Public works	75,200.00	75,200.00	97,521.92	22,321.92
344000	Public health	100.00	100.00	6.00	(94.00)
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	42,500.00	42,500.00	39,966.74	(2,533.26)
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	9,610.00	9,610.00
351020	District court	0.00	0.00	586.11	586.11
351030	City court	6,000.00	6,000.00	1,317.00	(4,683.00)
360000	<b>Miscellaneous</b>	154,849.00	154,849.00	96,325.97	(58,523.03)
370000	<b>Investment and royalty earnings</b>	1,215.00	1,215.00	2,933.99	1,718.99
	<b>Total revenues</b>	4,497,131.57	4,489,631.57	3,960,651.12	(528,980.45)
		-65A-			

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2100			
		Cooke City Resort Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	220,000.00	220,000.00	178,754.83	41,245.17
470000	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	220,000.00	220,000.00	178,754.83	41,245.17
	<b>Excess of revenues over expenditures</b>	0.00	0.00	(9,148.13)	(9,148.13)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	(9,148.13)	(9,148.13)
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>176,902.61</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			176,902.61	
	<b>Fund balances - June 30, 2016</b>			167,754.48	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2103			
		Gardiner Resort Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	540,000.00	540,000.00	532,071.11	7,928.89
470000	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	540,000.00	540,000.00	532,071.11	7,928.89
	<b>Excess of revenues over expenditures</b>	0.00	0.00	(226,453.12)	(226,453.12)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	(226,453.12)	(226,453.12)
	<b>Fund balances - July 1, 2015 as previously reported</b>			226,453.12	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			226,453.12	
	<b>Fund balances - June 30, 2016</b>			0.00	
		-66-			

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2130			
		Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	166,161.00	166,161.00	150,463.20	15,697.80
200-800	Supplies/services/materials, etc	155,950.00	155,950.00	70,556.29	85,393.71
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	322,111.00	322,111.00	221,019.49	101,091.51
	<b>Excess of revenues over expenditures</b>	(21,881.26)	(21,881.26)	33,986.98	55,868.24
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	10,000.00	10,000.00	0.00	(10,000.00)
383000	Transfers In	19,478.00	19,478.00	19,636.93	158.93
520000	Transfers out (enter as a negative)	(86,050.00)	(86,050.00)	(104,050.00)	(18,000.00)
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
	<b>Total other financing sources (uses)</b>	(56,572.00)	(56,572.00)	(84,413.07)	(27,841.07)
	<b>Net change in fund balance</b>	(78,453.26)	(78,453.26)	(50,426.09)	28,027.17
	<b>Fund balances - July 1, 2015 as previously reported</b>			150,761.71	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			150,761.71	
	<b>Fund balances - June 30, 2016</b>			100,335.62	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2140			
		Weed			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	83,377.00	83,377.00	78,729.91	4,647.09
200-800	Supplies/services/materials, etc	42,460.00	42,460.00	40,545.90	1,914.10
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	1,076.15	(1,076.15)
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	125,837.00	125,837.00	120,351.96	5,485.04
	<b>Excess of revenues over expenditures</b>	(3,269.09)	(3,269.09)	5,488.30	8,757.39
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	4,958.00	4,958.00	4,998.49	40.49
520000	Transfers out (enter as a negative)	(18,000.00)	(18,000.00)	(15,000.00)	3,000.00
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
	<b>Total other financing sources (uses)</b>	(13,042.00)	(13,042.00)	(10,001.51)	3,040.49
	<b>Net change in fund balance</b>	(16,311.09)	(16,311.09)	(4,513.21)	11,797.88
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>63,090.95</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			63,090.95	
	<b>Fund balances - June 30, 2016</b>			58,577.74	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2153			
		Predatory Animal - Sheep			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	881.00	881.00	370.80	510.20
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	881.00	881.00	370.80	510.20
	<b>Excess of revenues over expenditures</b>	0.00	0.00	250.00	250.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	250.00	250.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>119.83</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			119.83	
	<b>Fund balances - June 30, 2016</b>			369.83	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2155			
		Predatory Animal - Cattle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	10,229.00	10,229.00	6,698.25	3,530.75
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	10,229.00	10,229.00	6,698.25	3,530.75
	<b>Excess of revenues over expenditures</b>	0.00	0.00	6,206.60	6,206.60
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	6,206.60	6,206.60
	<b>Fund balances - July 1, 2015 as previously reported</b>			3,679.35	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			3,679.35	
	<b>Fund balances - June 30, 2016</b>			9,885.95	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2160			
		Fair			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	Personal services	111,290.00	111,290.00	101,030.09	10,259.91
200-800	Supplies/services/materials, etc	119,800.00	119,800.00	109,232.42	10,567.58
470000	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	231,090.00	231,090.00	210,262.51	20,827.49
	<b>Excess of revenues over expenditures</b>	(58,838.24)	(58,838.24)	(38,939.25)	19,898.99
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	44,583.00	44,583.00	44,640.70	57.70
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	44,583.00	44,583.00	44,640.70	57.70
	<b>Net change in fund balance</b>	(14,255.24)	(14,255.24)	5,701.45	19,956.69
	<b>Fund balances - July 1, 2015 as previously reported</b>			46,528.08	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			46,528.08	
	<b>Fund balances - June 30, 2016</b>			52,229.53	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2170			
		Airport			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	12,789.00	12,789.00	7,994.41	4,794.59
200-800	Supplies/services/materials, etc	52,450.00	52,450.00	56,092.75	(3,642.75)
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	7,750.00	7,750.00	17,375.00	(9,625.00)
620	Interest	756.00	756.00	756.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	73,745.00	73,745.00	82,218.16	(8,473.16)
	<b>Excess of revenues over expenditures</b>	(10,590.21)	(10,590.21)	22,899.85	33,490.06
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	4,150.00	4,150.00
383000	Transfers In	0.00	0.00	2,729.00	2,729.00
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	6,879.00	6,879.00
	<b>Net change in fund balance</b>	(10,590.21)	(10,590.21)	29,778.85	40,369.06
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>34,320.25</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			34,320.25	
	<b>Fund balances - June 30, 2016</b>			64,099.10	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2180			
		District Court			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	222,750.00	222,750.00	219,198.33	3,551.67
200-800	Supplies/services/materials, etc	25,750.00	25,750.00	23,412.94	2,337.06
420000	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	248,500.00	248,500.00	242,611.27	5,888.73
	<b>Excess of revenues over expenditures</b>	(70,926.33)	(70,926.33)	(67,195.44)	3,730.89
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	28,332.00	28,332.00	28,562.81	230.81
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	28,332.00	28,332.00	28,562.81	230.81
	<b>Net change in fund balance</b>	(42,594.33)	(42,594.33)	(38,632.63)	3,961.70
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>86,273.95</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			<b>86,273.95</b>	
	<b>Fund balances - June 30, 2016</b>			<b>47,641.32</b>	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2190			
		Comprehensive Insurance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	331,866.43	331,866.43	331,866.43	0.00
	<b>Total expenditures</b>	331,866.43	331,866.43	331,866.43	0.00
	<b>Excess of revenues over expenditures</b>	(31,652.27)	(31,652.27)	(28,791.81)	2,860.46
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(31,652.27)	(31,652.27)	(28,791.81)	2,860.46
	<b>Fund balances - July 1, 2015 as previously reported</b>			33,807.63	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			33,807.63	
	<b>Fund balances - June 30, 2016</b>			5,015.82	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2200			
		Mosquito			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	4,940.00	4,940.00	5,653.57	(713.57)
200-800	Supplies/services/materials, etc	7,550.00	7,550.00	6,262.76	1,287.24
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	12,490.00	12,490.00	11,916.33	573.67
	<b>Excess of revenues over expenditures</b>	89.19	89.19	567.54	478.35
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(3,500.00)	(3,500.00)	(3,500.00)	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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(3,500.00)	(3,500.00)	(3,500.00)	0.00
	<b>Net change in fund balance</b>	(3,410.81)	(3,410.81)	(2,932.46)	478.35
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>8,378.28</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			<b>8,378.28</b>	
	<b>Fund balances - June 30, 2016</b>			<b>5,445.82</b>	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2210			
		Parks			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	12,900.00	12,900.00	0.00	12,900.00
470000	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	3,300.00	16,200.00	(12,900.00)
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	12,900.00	16,200.00	16,200.00	0.00
	<b>Excess of revenues over expenditures</b>	(12,800.00)	(16,100.00)	309.63	16,409.63
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(12,800.00)	(16,100.00)	309.63	16,409.63
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>78,932.05</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			78,932.05	
	<b>Fund balances - June 30, 2016</b>			79,241.68	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2220			
		Library			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	249,660.00	249,660.00	227,126.00	22,534.00
470000	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	249,660.00	249,660.00	227,126.00	22,534.00
	<b>Excess of revenues over expenditures</b>	(12,911.20)	(12,911.20)	10,162.98	23,074.18
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(12,911.20)	(12,911.20)	10,162.98	23,074.18
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>13,358.33</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			13,358.33	
	<b>Fund balances - June 30, 2016</b>			23,521.31	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2230			
		Ambulance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	250,076.00	250,076.00	238,436.00	11,640.00
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	250,076.00	250,076.00	238,436.00	11,640.00
	<b>Excess of revenues over expenditures</b>	24,185.34	24,185.34	34,843.28	10,657.94
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	24,185.34	24,185.34	34,843.28	10,657.94
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>25,883.13</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			25,883.13	
	<b>Fund balances - June 30, 2016</b>			60,726.41	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2250			
		Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	117,360.00	117,360.00	116,726.90	633.10
200-800	Supplies/services/materials, etc	32,175.00	32,175.00	7,845.89	24,329.11
420000	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	149,535.00	149,535.00	124,572.79	24,962.21
	<b>Excess of revenues over expenditures</b>	(86,060.80)	(86,060.80)	(75,060.32)	11,000.48
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	77,516.00	77,516.00	70,387.30	(7,128.70)
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	77,516.00	77,516.00	70,387.30	(7,128.70)
	<b>Net change in fund balance</b>	(8,544.80)	(8,544.80)	(4,673.02)	3,871.78
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>48,116.38</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			48,116.38	
	<b>Fund balances - June 30, 2016</b>			43,443.36	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2260			
		Emergency Disaster			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	2,378.86	2,378.86
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	2,378.86	2,378.86
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>58,423.05</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			58,423.05	
	<b>Fund balances - June 30, 2016</b>			60,801.91	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2280			
		Senior Citizens			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	7,500.00	7,500.00	5,685.07	1,814.93
460000	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	2,500.00	2,500.00	0.00	2,500.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	10,000.00	10,000.00	5,685.07	4,314.93
	<b>Excess of revenues over expenditures</b>	(7,971.87)	(7,971.87)	(3,491.21)	4,480.66
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(7,971.87)	(7,971.87)	(3,491.21)	4,480.66
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>10,961.14</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			10,961.14	
	<b>Fund balances - June 30, 2016</b>			7,469.93	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2281			
		Angelline			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	Personal services	79,521.00	79,521.00	68,774.49	10,746.51
200-800	Supplies/services/materials, etc	32,230.00	32,230.00	27,802.50	4,427.50
460000	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	5,000.00	5,000.00	0.00	5,000.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	116,751.00	116,751.00	96,576.99	20,174.01
	<b>Excess of revenues over expenditures</b>	(16,780.12)	(16,780.12)	5,725.77	22,505.89
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	4,159.09	4,159.09
383000	Transfers In	5,312.00	5,312.00	5,355.53	43.53
520000	Transfers out (enter as a negative)	(15,000.00)	(15,000.00)	(35,000.00)	(20,000.00)
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
	<b>Total other financing sources (uses)</b>	(9,688.00)	(9,688.00)	(25,485.38)	(15,797.38)
	<b>Net change in fund balance</b>	(26,468.12)	(26,468.12)	(19,759.61)	6,708.51
	<b>Fund balances - July 1, 2015 as previously reported</b>			58,611.02	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			58,611.02	
	<b>Fund balances - June 30, 2016</b>			38,851.41	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2340			
		Fire Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	2,000.00	2,000.00	1,289.10	710.90
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	2,000.00	2,000.00	1,289.10	710.90
	<b>Excess of revenues over expenditures</b>	500.00	500.00	1,556.90	1,056.90
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	500.00	500.00	1,556.90	1,056.90
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>6,258.80</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			6,258.80	
	<b>Fund balances - June 30, 2016</b>			7,815.70	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2360			
		Museum			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	Personal services	108,017.00	108,017.00	110,190.46	(2,173.46)
200-800	Supplies/services/materials, etc	24,850.00	24,850.00	21,208.09	3,641.91
470000	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	132,867.00	132,867.00	131,398.55	1,468.45
	<b>Excess of revenues over expenditures</b>	(19,661.95)	(19,661.95)	(21,500.68)	(1,838.73)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	14,166.00	14,166.00	14,281.41	115.41
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	14,166.00	14,166.00	14,281.41	115.41
	<b>Net change in fund balance</b>	(5,495.95)	(5,495.95)	(7,219.27)	(1,723.32)
	<b>Fund balances - July 1, 2015 as previously reported</b>			10,007.32	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			10,007.32	
	<b>Fund balances - June 30, 2016</b>			2,788.05	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2372			
		Permissive Medical Levy			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00		0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	571,244.80	571,244.80	572,547.67	1,302.87
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(574,594.00)	(575,944.00)	(575,897.67)	46.33
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
	<b>Total other financing sources (uses)</b>	(574,594.00)	(575,944.00)	(575,897.67)	46.33
	<b>Net change in fund balance</b>	(3,349.20)	(4,699.20)	(3,350.00)	1,349.20
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>3,350.00</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			3,350.00	
	<b>Fund balances - June 30, 2016</b>			0.00	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2382			
		Search and Rescue			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	37,789.00	37,789.00	33,794.64	3,994.36
200-800	Supplies/services/materials, etc	66,850.00	66,850.00	19,820.42	47,029.58
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	58,855.00	58,855.00	58,855.15	(0.15)
620	Interest	10,000.00	10,000.00	9,976.00	24.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	173,494.00	173,494.00	122,446.21	51,047.79
	<b>Excess of revenues over expenditures</b>	(128,550.63)	(128,550.63)	(77,112.07)	51,438.56
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	103,813.00	103,813.00	103,829.64	16.64
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	103,813.00	103,813.00	103,829.64	16.64
	<b>Net change in fund balance</b>	(24,737.63)	(24,737.63)	26,717.57	51,455.20
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>49,810.44</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			49,810.44	
	<b>Fund balances - June 30, 2016</b>			76,528.01	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2384			
		Jail Commissary			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,200.00	6,650.00	6,612.41	37.59
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	6,200.00	6,650.00	6,612.41	37.59
	<b>Excess of revenues over expenditures</b>	0.00	(450.00)	(2,852.02)	(2,402.02)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	(450.00)	(2,852.02)	(2,402.02)
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>28,295.70</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			28,295.70	
	<b>Fund balances - June 30, 2016</b>			25,443.68	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2386			
		Connect Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	20,000.00	20,000.00	5,690.36	14,309.64
200-800	Supplies/services/materials, etc	10,500.00	10,500.00	8,239.11	2,260.89
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	30,500.00	30,500.00	13,929.47	16,570.53
	<b>Excess of revenues over expenditures</b>	0.00	0.00	16,570.53	16,570.53
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	16,570.53	16,570.53
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			16,570.53	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2390			
		Drug Forfeiture			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,000.00	6,000.00	6,000.00	0.00
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	6,000.00	6,000.00	6,000.00	0.00
	<b>Excess of revenues over expenditures</b>	(6,000.00)	(6,000.00)	0.00	6,000.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(6,000.00)	(6,000.00)	0.00	6,000.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			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, 2016**

		FUND#2392			
		MRDTF			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	82,709.00	82,709.00	80,508.48	2,200.52
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	82,709.00	82,709.00	80,508.48	2,200.52
	<b>Excess of revenues over expenditures</b>	(40,590.60)	(40,590.60)	(38,249.27)	2,341.33
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	39,535.00	39,535.00	37,145.42	(2,389.58)
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	39,535.00	39,535.00	37,145.42	(2,389.58)
	<b>Net change in fund balance</b>	(1,055.60)	(1,055.60)	(1,103.85)	(48.25)
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>1,103.85</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			1,103.85	
	<b>Fund balances - June 30, 2016</b>			0.00	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2393			
		Records Preservation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	76,594.00	76,594.00	14,894.03	61,699.97
420000	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	76,594.00	76,594.00	14,894.03	61,699.97
	<b>Excess of revenues over expenditures</b>	(48,594.00)	(48,594.00)	14,576.98	63,170.98
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(48,594.00)	(48,594.00)	14,576.98	63,170.98
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>48,594.26</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			48,594.26	
	<b>Fund balances - June 30, 2016</b>			63,171.24	



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2397			
		CDBG Revolving Loan			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>221,661.07</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			221,661.07	
	<b>Fund balances - June 30, 2016</b>			221,661.07	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2399			
		YRRE Road Abandon			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>57,763.00</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			57,763.00	
	<b>Fund balances - June 30, 2016</b>			57,763.00	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2410			
		Green Acres Lighting #1			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	900.00	900.00	836.65	63.35
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	900.00	900.00	836.65	63.35
	<b>Excess of revenues over expenditures</b>	(59.91)	(59.91)	(222.70)	(162.79)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(59.91)	(59.91)	(222.70)	(162.79)
	<b>Fund balances - July 1, 2015 as previously reported</b>			578.11	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			578.11	
	<b>Fund balances - June 30, 2016</b>			355.41	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2415			
		Green Acres Lighting #2			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	2,800.00	2,800.00	2,733.83	66.17
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	2,800.00	2,800.00	2,733.83	66.17
	<b>Excess of revenues over expenditures</b>	(10.00)	(10.00)	(124.30)	(114.30)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(10.00)	(10.00)	(124.30)	(114.30)
	<b>Fund balances - July 1, 2015 as previously reported</b>			491.60	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			491.60	
	<b>Fund balances - June 30, 2016</b>			367.30	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2430			
		Gardiner Lights			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	9,000.00	9,000.00	8,368.36	631.64
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	9,000.00	9,000.00	8,368.36	631.64
	<b>Excess of revenues over expenditures</b>	(650.71)	(650.71)	9,523.90	10,174.61
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
384000	Special items - revenue	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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(650.71)	(650.71)	9,523.90	10,174.61
	<b>Fund balances - July 1, 2015 as previously reported</b>			5,648.56	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			5,648.56	
	<b>Fund balances - June 30, 2016</b>			15,172.46	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2510			
		Rural Improvement District			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	10,550.00	10,550.00	0.00
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	10,550.00	10,550.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	(10,550.00)	(10,550.00)	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	10,550.00	10,550.00
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	10,550.00	10,550.00
	<b>Net change in fund balance</b>	0.00	(10,550.00)	0.00	10,550.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			0.00	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2800			
		Alcohol Rehabilitation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	40,000.00	40,000.00	38,740.00	1,260.00
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	40,000.00	40,000.00	38,740.00	1,260.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			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, 2016**

		FUND#2830			
		Junk Vehicle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	19,471.00	19,471.00	18,304.43	1,166.57
200-800	Supplies/services/materials, etc	12,366.00	12,366.00	2,911.06	9,454.94
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	31,837.00	31,837.00	21,215.49	10,621.51
	<b>Excess of revenues over expenditures</b>	0.00	0.00	10,621.51	10,621.51
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	(6,000.00)	(6,000.00)
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	(6,000.00)	(6,000.00)
	<b>Net change in fund balance</b>	0.00	0.00	4,621.51	4,621.51
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			4,621.51	



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2840			
		Weed Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	10,306.00	10,306.00	7,226.78	3,079.22
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	10,306.00	10,306.00	7,226.78	3,079.22
	<b>Excess of revenues over expenditures</b>	(2,806.00)	(2,806.00)	273.22	3,079.22
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(2,806.00)	(2,806.00)	273.22	3,079.22
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>2,806.08</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			<b>2,806.08</b>	
	<b>Fund balances - June 30, 2016</b>			<b>3,079.30</b>	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2841			
		Weed Grant Trust			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	60,714.80	60,714.80	60,669.30	45.50
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	60,714.80	60,714.80	60,669.30	45.50
	<b>Excess of revenues over expenditures</b>	(30,749.80)	(30,749.80)	1,785.72	32,535.52
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(30,749.80)	(30,749.80)	1,785.72	32,535.52
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			1,785.72	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2850			
		911 Emergency			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	80,000.00	176,700.00	211,903.15	(35,203.15)
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	50,000.00	50,000.00	14,758.20	35,241.80
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	130,000.00	226,700.00	226,661.35	38.65
	<b>Excess of revenues over expenditures</b>	400.00	(96,300.00)	(106,742.69)	(10,442.69)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	400.00	(96,300.00)	(106,742.69)	(10,442.69)
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>191,016.57</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			191,016.57	
	<b>Fund balances - June 30, 2016</b>			84,273.88	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2852			
		911 Emergency - Gardiner			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	12,500.00	12,500.00	1,962.34	10,537.66
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	12,500.00	12,500.00	1,962.34	10,537.66
	<b>Excess of revenues over expenditures</b>	8,515.00	8,515.00	5,707.54	(2,807.46)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	8,515.00	8,515.00	5,707.54	(2,807.46)
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>18,313.52</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			<b>18,313.52</b>	
	<b>Fund balances - June 30, 2016</b>			<b>24,021.06</b>	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2859			
		County Land Information			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	11,000.00	11,000.00	9,587.68	1,412.32
420000	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	11,000.00	11,000.00	9,587.68	1,412.32
	<b>Excess of revenues over expenditures</b>	(6,500.00)	(6,500.00)	(3,080.77)	3,419.23
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(6,500.00)	(6,500.00)	(3,080.77)	3,419.23
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>32,397.33</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			<b>32,397.33</b>	
	<b>Fund balances - June 30, 2016</b>			<b>29,316.56</b>	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2870			
		Crime Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	26,535.00	29,125.00	26,231.81	2,893.19
200-800	Supplies/services/materials, etc	13,985.00	14,845.00	14,825.94	19.06
420000	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	40,520.00	43,970.00	41,057.75	2,912.25
	<b>Excess of revenues over expenditures</b>	(14,520.00)	(17,970.00)	(14,417.22)	3,552.78
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	12,000.00	12,000.00	11,896.97	(103.03)
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	12,000.00	12,000.00	11,896.97	(103.03)
	<b>Net change in fund balance</b>	(2,520.00)	(5,970.00)	(2,520.25)	3,449.75
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>2,520.25</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			2,520.25	
	<b>Fund balances - June 30, 2016</b>			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, 2016**

		FUND#2895			
		Hard Rock Mine Trust			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.01	0.01	0.00	0.01
420000	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.01	0.01	0.00	0.01
	<b>Excess of revenues over expenditures</b>	599.99	599.99	1,866.83	1,266.84
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	60,000.00	60,000.00	46,990.61	(13,009.39)
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	60,000.00	60,000.00	46,990.61	(13,009.39)
	<b>Net change in fund balance</b>	60,599.99	60,599.99	48,857.44	(11,742.55)
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>464,313.43</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			464,313.43	
	<b>Fund balances - June 30, 2016</b>			513,170.87	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2896			
		Metal Mines Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	66,750.00	66,750.00	52,211.78	14,538.22
420000	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	66,750.00	66,750.00	52,211.78	14,538.22
	<b>Excess of revenues over expenditures</b>	93,350.00	93,350.00	73,096.51	(20,253.49)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(93,350.00)	(93,350.00)	(73,096.51)	20,253.49
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
	<b>Total other financing sources (uses)</b>	(93,350.00)	(93,350.00)	(73,096.51)	20,253.49
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.01	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.01	
	<b>Fund balances - June 30, 2016</b>			0.01	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2902			
		Forest Title III			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	24,000.00	24,000.00	18,500.00	5,500.00
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	24,000.00	24,000.00	18,500.00	5,500.00
	<b>Excess of revenues over expenditures</b>	(2,000.00)	(2,000.00)	(2,100.00)	(100.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	2,100.00	2,100.00
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	2,100.00	2,100.00
	<b>Net change in fund balance</b>	(2,000.00)	(2,000.00)	0.00	2,000.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>14,482.77</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			<b>14,482.77</b>	
	<b>Fund balances - June 30, 2016</b>			<b>14,482.77</b>	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2903			
		Forest Title II			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	46,798.00	46,798.00	27,687.05	19,110.95
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	46,798.00	46,798.00	27,687.05	19,110.95
	<b>Excess of revenues over expenditures</b>	(1,798.00)	(1,798.00)	2,742.15	4,540.15
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(1,798.00)	(1,798.00)	2,742.15	4,540.15
	<b>Fund balances - July 1, 2015 as previously reported</b>			1,798.37	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			1,798.37	
	<b>Fund balances - June 30, 2016</b>			4,540.52	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2917			
		Crime Victims Assistance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	6,000.00	6,000.00	5,513.11	(486.89)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(12,000.00)	(12,000.00)	(11,896.97)	103.03
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
	<b>Total other financing sources (uses)</b>	(12,000.00)	(12,000.00)	(11,896.97)	103.03
	<b>Net change in fund balance</b>	(6,000.00)	(6,000.00)	(6,383.86)	(383.86)
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>35,442.18</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			<b>35,442.18</b>	
	<b>Fund balances - June 30, 2016</b>			<b>29,058.32</b>	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2927			
		FEMA			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	5,000.00	5,000.00	22,822.59	(17,822.59)
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	232,000.00	232,000.00	42,401.41	189,598.59
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	237,000.00	237,000.00	65,224.00	171,776.00
	<b>Excess of revenues over expenditures</b>	(5,000.00)	(5,000.00)	(5,224.00)	(224.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	5,000.00	5,000.00	5,224.00	224.00
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	5,000.00	5,000.00	5,224.00	224.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			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, 2016**

		FUND#2950			
		DUI Task Force			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	17,000.00	17,000.00	16,750.88	249.12
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	17,000.00	17,000.00	16,750.88	249.12
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			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, 2016**

		FUND#2956			
		CTEP Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	70,371.00	70,371.00	0.00	70,371.00
440000	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	30,000.00	30,000.00	80,412.03	(50,412.03)
470000	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	11,900.00	11,900.00	0.00	11,900.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	112,271.00	112,271.00	80,412.03	31,858.97
	<b>Excess of revenues over expenditures</b>	(11,900.00)	(11,900.00)	(21,032.23)	(9,132.23)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	27,000.00	27,000.00	21,032.24	(5,967.76)
520000	Transfers out (enter as a 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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	27,000.00	27,000.00	21,032.24	(5,967.76)
	<b>Net change in fund balance</b>	15,100.00	15,100.00	0.01	(15,099.99)
	<b>Fund balances - July 1, 2015 as previously reported</b>			(0.01)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			(0.01)	
	<b>Fund balances - June 30, 2016</b>			0.00	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2958			
		DES Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	Personal services	54,762.00	54,762.00	54,543.11	218.89
200-800	Supplies/services/materials, etc	17,988.00	17,988.00	15,492.36	2,495.64
430000	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	72,750.00	72,750.00	70,035.47	2,714.53
	<b>Excess of revenues over expenditures</b>	(35,250.00)	(35,250.00)	(40,172.99)	(4,922.99)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	37,500.00	37,500.00	40,654.65	3,154.65
520000	Transfers out (enter as a negative)	(2,250.00)	(2,250.00)	(2,250.00)	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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	35,250.00	35,250.00	38,404.65	3,154.65
	<b>Net change in fund balance</b>	0.00	0.00	(1,768.34)	(1,768.34)
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			(1,768.34)	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2965			
		Communicable Disease			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.01	0.01	0.00	0.01
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.01	0.01	0.00	0.01
	<b>Excess of revenues over expenditures</b>	2,499.99	2,499.99	0.00	(2,499.99)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	2,499.99	2,499.99	0.00	(2,499.99)
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>627.44</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			627.44	
	<b>Fund balances - June 30, 2016</b>			627.44	



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2973			
		MCH Block Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	11,510.00	11,510.00	10,950.56	559.44
200-800	Supplies/services/materials, etc	6,952.00	6,952.00	5,266.96	1,685.04
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	18,462.00	18,462.00	16,217.52	2,244.48
	<b>Excess of revenues over expenditures</b>	(805.00)	(805.00)	1,814.48	2,619.48
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(805.00)	(805.00)	1,814.48	2,619.48
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>806.45</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			806.45	
	<b>Fund balances - June 30, 2016</b>			2,620.93	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2974			
		Home Health			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	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	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			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, 2016**

		FUND#2975			
		Public Health Preparedness			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	39,890.00	39,890.00	50,941.44	(11,051.44)
200-800	Supplies/services/materials, etc	23,138.00	23,138.00	15,760.61	7,377.39
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	63,028.00	63,028.00	66,702.05	(3,674.05)
	<b>Excess of revenues over expenditures</b>	(18,594.00)	(18,594.00)	(24,495.05)	(5,901.05)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(15,000.00)	(15,000.00)	(4,581.48)	10,418.52
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
	<b>Total other financing sources (uses)</b>	(15,000.00)	(15,000.00)	(4,581.48)	10,418.52
	<b>Net change in fund balance</b>	(33,594.00)	(33,594.00)	(29,076.53)	4,517.47
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>85,422.40</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			<b>85,422.40</b>	
	<b>Fund balances - June 30, 2016</b>			<b>56,345.87</b>	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2976			
		Immunization			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	6,589.00	6,589.00	4,227.28	2,361.72
200-800	Supplies/services/materials, etc	297.00	297.00	2,268.32	(1,971.32)
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	6,886.00	6,886.00	6,495.60	390.40
	<b>Excess of revenues over expenditures</b>	411.00	411.00	1,970.40	1,559.40
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	411.00	411.00	1,970.40	1,559.40
	<b>Fund balances - July 1, 2015 as previously reported</b>			4,302.14	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			4,302.14	
	<b>Fund balances - June 30, 2016</b>			6,272.54	
		-66-			

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2977			
		Asthma Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	15,337.00	15,337.00	12,393.88	2,943.12
200-800	Supplies/services/materials, etc	7,663.00	7,663.00	5,631.26	2,031.74
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	23,000.00	23,000.00	18,025.14	4,974.86
	<b>Excess of revenues over expenditures</b>	(23,000.00)	0.00	4,431.86	4,431.86
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(23,000.00)	0.00	4,431.86	4,431.86
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			4,431.86	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2978			
		Tobacco Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	20,000.00	31,337.00	30,044.00	1,293.00
200-800	Supplies/services/materials, etc	6,500.00	5,763.00	7,029.22	(1,266.22)
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	26,500.00	37,100.00	37,073.22	26.78
	<b>Excess of revenues over expenditures</b>	40,000.00	(1,100.00)	1,426.78	2,526.78
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	40,000.00	(1,100.00)	1,426.78	2,526.78
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			1,426.78	
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#2979			
		Well Child			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	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	<b>Public Safety</b>				
100	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	<b>Public Works</b>				
100	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	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	10,213.00	10,213.00	0.00	10,213.00
450000	<b>Social and Economic Services</b>				
100	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	<b>Culture and Recreation</b>				
100	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	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	10,213.00	10,213.00	0.00	10,213.00
	<b>Excess of revenues over expenditures</b>	(10,213.00)	(10,213.00)	0.00	10,213.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	(10,212.63)	(10,212.63)
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	(10,212.63)	(10,212.63)
	<b>Net change in fund balance</b>	(10,213.00)	(10,213.00)	(10,212.63)	0.37
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>10,212.63</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			10,212.63	
	<b>Fund balances - June 30, 2016</b>			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, 2016**

		TOTALS			
		BUDGETED AMOUNTS		ACTUAL	VARIANCE
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	366,645.00	369,235.00	362,157.04	7,077.96
200-800	Supplies/services/materials, etc	226,254.01	227,114.01	122,778.26	104,335.75
420000	<b>Public Safety</b>				
100	Personal services	175,260.00	175,260.00	168,846.23	6,413.77
200-800	Supplies/services/materials, etc	487,614.00	584,764.00	559,589.25	25,174.75
430000	<b>Public Works</b>				
100	Personal services	281,798.00	281,798.00	255,491.95	26,306.05
200-800	Supplies/services/materials, etc	464,115.80	474,665.80	288,177.97	186,487.83
440000	<b>Public Health</b>				
100	Personal services	118,266.00	129,603.00	119,901.09	9,701.91
200-800	Supplies/services/materials, etc	123,923.01	123,186.01	96,267.29	26,918.72
450000	<b>Social and Economic Services</b>				
100	Personal services	79,521.00	79,521.00	68,774.49	10,746.51
200-800	Supplies/services/materials, etc	39,730.00	39,730.00	33,487.57	6,242.43
460000	<b>Culture and Recreation</b>				
100	Personal services	219,307.00	219,307.00	211,220.55	8,086.45
200-800	Supplies/services/materials, etc	1,197,210.00	1,197,210.00	1,148,804.48	48,405.52
470000	<b>Housing and Community Development</b>				
100	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	<b>Conservation of Natural Resources</b>				
100	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	<b>Capital expenditures</b>	301,400.00	304,700.00	74,435.76	230,264.24
490000	<b>Debt Service</b>				
610	Principal	66,605.00	66,605.00	76,230.15	(9,625.15)
620	Interest	10,756.00	10,756.00	10,732.00	24.00
510000	<b>Miscellaneous</b>	331,866.43	331,866.43	331,866.43	0.00
	<b>Total expenditures</b>	4,490,271.25	4,615,321.25	3,928,760.51	686,560.74
	<b>Excess of revenues over expenditures</b>	6,860.32	(125,689.68)	31,890.61	157,580.29
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	10,000.00	10,000.00	8,309.09	(1,690.91)
383000	Transfers In	479,193.00	479,193.00	470,015.70	(9,177.30)
520000	Transfers out (enter as a negative)	(819,744.00)	(821,094.00)	(841,485.26)	(20,391.26)
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
	<b>Total other financing sources (uses)</b>	(330,551.00)	(331,901.00)	(363,160.47)	(31,259.47)
	<b>Net change in fund balance</b>	(323,690.68)	(457,590.68)	(331,269.86)	126,320.82
	<b>Fund balances - July 1, 2015 as previously reported</b>			2,422,625.13	
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2015 as restated</b>			2,422,625.13	
	<b>Fund balances - June 30, 2016</b>			2,091,355.27	



**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS**

JUNE 30, 2016

ACCOUNT NUMBER	DESCRIPTION	FUND#3200 Junk Vehicle - Compensated Absences	FUND# NAME	FUND# NAME
<b>ASSETS</b>				
101000	Cash and cash equivalents	4,295.10		
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			
	<b>Total Assets</b>	4,295.10	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
<b>LIABILITIES</b>				
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			
	<b>Total Liabilities</b>	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources			
223000	Deferred Inflows of Tax Revenues			
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
<b>FUND BALANCE</b>				
250100	Non-spendable			
250200	Restricted	4,295.10		
260100	Committed			
260200	Assigned			
271000	Unassigned <i>(Negative balance only)</i>	0.00	0.00	0.00
	<b>Total Fund Balances</b>	4,295.10	0.00	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	4,295.10	0.00	0.00
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS**

JUNE 30, 2016

ACCOUNT NUMBER	DESCRIPTION	FUND#	FUND#	FUND#	NONMAJOR DEBT SERVICE FUNDS
		NAME	NAME	NAME	
<b>ASSETS</b>					
101000	Cash and cash equivalents				4,295.10
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
	<b>Total Assets</b>	0.00	0.00	0.00	4,295.10
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
<b>FUND BALANCE</b>					
250100	Non-spendable				0.00
250200	Restricted				4,295.10
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned <i>(Negative balance only)</i>	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	0.00	0.00	4,295.10
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	0.00	0.00	4,295.10

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		<b>FUND#3200</b>			
		<b>Junk Vehicle - Compensated Absences</b>			
		<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
				<b>AMOUNTS</b>	<b>WITH FINAL</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>BUDGET</b>
<b>NUMBER</b>					<b>POSITIVE</b>
					<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
					0.00
					0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	<b>Charges for services</b>				
340000	Miscellaneous				0.00
	<b>Fines and forfeitures</b>				
					0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			4,295.10	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			4,295.10	
	<b>Fund balances - June 30, 2016</b>			4,295.10	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		TOTALS				
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)	
	<b>REVENUES</b>					
	<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00	
314140	Local option taxes	0.00	0.00	0.00	0.00	
	<b>Licenses and permits</b>					
		0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	
	<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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	
	<b>Charges for services</b>					
340000	Miscellaneous	0.00	0.00	0.00	0.00	
	<b>Fines and forfeitures</b>					
		0.00	0.00	0.00	0.00	
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00	
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00	
	<b>Total revenues</b>	0.00	0.00	0.00	0.00	
	<b>EXPENDITURES</b>					
490000	<b>Debt Service</b>					
610	Principal	0.00	0.00	0.00	0.00	
620	Interest	0.00	0.00	0.00	0.00	
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00	
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00	
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00	
	<b>OTHER FINANCING SOURCES (USES)</b>					
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	
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00	
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00	
	<b>Fund balances - July 1, 2015 as previously reported</b>			4,295.10		
	<b>Prior period adjustments</b>			0.00		
	<b>Fund balances - July 1, 2015 as restated</b>			4,295.10		
	<b>Fund balances - June 30, 2016</b>			4,295.10		

**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2016**

		FUND#4010	FUND#4020	FUND#4025	FUND#4030
ACCOUNT NUMBER	DESCRIPTION	Road and Bridge - 4010,4011	Junk Vehicle - CIP	Mosquito - CIP	Fair Building and Equipment
	<b>ASSETS</b>				
101000	Cash and cash equivalents	15,758.08	6,000.00	3,500.00	16,964.26
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
	<b>TOTAL ASSETS</b>	15,758.08	6,000.00	3,500.00	16,964.26
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				
250200	Restricted	15,758.08	6,000.00	3,500.00	16,964.26
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	<b>Total Fund Balances</b>	15,758.08	6,000.00	3,500.00	16,964.26
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	15,758.08	6,000.00	3,500.00	16,964.26
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2016**

		FUND#4040	FUND#4050	FUND#4060	FUND#4070
ACCOUNT		Law	Angelline Capital	Facility	Weed - CIP
NUMBER	DESCRIPTION	Enforcement	Equipment	Improvements	
		Building/Equip			
	<b>ASSETS</b>				
101000	Cash and cash equivalents	21,672.10	474.17	72,455.75	16,602.41
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
	<b>TOTAL ASSETS</b>	21,672.10	474.17	72,455.75	16,602.41
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
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
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				
250200	Restricted	21,672.10	474.17	72,455.75	16,602.41
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	<b>Total Fund Balances</b>	21,672.10	474.17	72,455.75	16,602.41
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	21,672.10	474.17	72,455.75	16,602.41
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**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2016**

ACCOUNT NUMBER	DESCRIPTION	FUND#4200	FUND#4320	FUND#4620	NONMAJOR CAPITAL PROJECTS FUNDS
		Refuse - CIP	Gardiner FLAP	Search and Rescue	
<b>ASSETS</b>					
101000	Cash and cash equivalents	0.00	(26,117.17)	4,059.11	131,368.71
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				0.00
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	26,117.17	0.00	26,117.17
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
	<b>TOTAL ASSETS</b>	0.00	0.00	4,059.11	157,485.88
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
<b>FUND BALANCE</b>					
250100	Non-spendable				0.00
250200	Restricted	0.00	0.00	4,059.11	157,485.88
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (Negative balance only)				0.00
	<b>Total Fund Balances</b>	0.00	0.00	4,059.11	157,485.88
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	0.00	4,059.11	157,485.88
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**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4010			
		Road and Bridge - 4010,4011			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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	30,571.71	30,571.71
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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	<b>Miscellaneous</b>				
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	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	30,571.71	30,571.71
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	750.00	750.00	8,457.32	(7,707.32)
900-950	<b>Capital expenditures</b>	338,126.00	379,526.00	327,312.71	52,213.29
	<b>Total expenditures</b>	338,876.00	380,276.00	335,770.03	44,505.97
	<b>Excess of revenues over (under) expenditures</b>	(338,876.00)	(380,276.00)	(305,198.32)	75,077.68
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	384,180.00	384,180.00	307,010.31	(77,169.69)
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 negative)				0.00
	<b>Total other financing sources (uses)</b>	384,180.00	384,180.00	307,010.31	(77,169.69)
	<b>Net change in fund balance</b>	45,304.00	3,904.00	1,811.99	(2,092.01)
	<b>Fund balances - July 1, 2015 as previously reported</b>			13,946.09	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			13,946.09	
	<b>Fund balances - June 30, 2016</b>			15,758.08	



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4020			
		Junk Vehicle - CIP			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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	25.00	25.00	25.72	0.72
	<b>Total revenues</b>	25.00	25.00	25.72	0.72
<b>EXPENDITURES</b>					
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	35,000.00	35,000.00	30,278.57	4,721.43
	<b>Total expenditures</b>	35,000.00	35,000.00	30,278.57	4,721.43
	<b>Excess of revenues over (under) expenditures</b>	(34,975.00)	(34,975.00)	(30,252.85)	4,722.15
<b>OTHER FINANCING SOURCES (USES)</b>					
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	15,000.00	15,000.00	4,531.82	(10,468.18)
383000	Transfers In	0.00	0.00	6,000.00	6,000.00
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 negative)				0.00
	<b>Total other financing sources (uses)</b>	15,000.00	15,000.00	10,531.82	(4,468.18)
	<b>Net change in fund balance</b>	(19,975.00)	(19,975.00)	(19,721.03)	253.97
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>25,721.03</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			25,721.03	
	<b>Fund balances - June 30, 2016</b>			6,000.00	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4025			
		Mosquito - CIP			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
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
	<b>Charges for services</b>				
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	<b>Miscellaneous</b>				
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	<b>Investment and royalty earnings</b>	10.00	10.00	0.00	(10.00)
	<b>Total revenues</b>	10.00	10.00	0.00	(10.00)
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	0.01	0.01	0.00	0.01
	<b>Total expenditures</b>	0.01	0.01	0.00	0.01
	<b>Excess of revenues over (under) expenditures</b>	9.99	9.99	0.00	(9.99)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	3,500.00	3,500.00	3,500.00	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 negative)				0.00
	<b>Total other financing sources (uses)</b>	3,500.00	3,500.00	3,500.00	0.00
	<b>Net change in fund balance</b>	3,509.99	3,509.99	3,500.00	(9.99)
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			3,500.00	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4030			
		Fair Building and Equipment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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	<b>Investment and royalty earnings</b>	<b>20.00</b>	<b>20.00</b>	<b>99.36</b>	<b>79.36</b>
	<b>Total revenues</b>	20.00	20.00	99.36	79.36
<b>EXPENDITURES</b>					
510000	<b>Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
900-950	<b>Capital expenditures</b>	<b>28,660.00</b>	<b>28,660.00</b>	<b>11,779.70</b>	<b>16,880.30</b>
	<b>Total expenditures</b>	28,660.00	28,660.00	11,779.70	16,880.30
	<b>Excess of revenues over (under) expenditures</b>	(28,640.00)	(28,640.00)	(11,680.34)	16,959.66
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(28,640.00)	(28,640.00)	(11,680.34)	16,959.66
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>28,644.60</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			28,644.60	
	<b>Fund balances - June 30, 2016</b>			16,964.26	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4040			
		Law Enforcement Building/Equip			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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	<b>Investment and royalty earnings</b>	<b>25.00</b>	<b>25.00</b>	<b>76.68</b>	<b>51.68</b>
	<b>Total revenues</b>	25.00	25.00	76.68	51.68
<b>EXPENDITURES</b>					
510000	<b>Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
900-950	<b>Capital expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	25.00	25.00	76.68	51.68
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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 negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	25.00	25.00	76.68	51.68
	<b>Fund balances - July 1, 2015 as previously reported</b>			<b>21,595.42</b>	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			21,595.42	
	<b>Fund balances - June 30, 2016</b>			21,672.10	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4050			
		Angelline Capital Equipment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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	8.95	8.95
	<b>Total revenues</b>	0.00	0.00	8.95	8.95
<b>EXPENDITURES</b>					
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	25,000.00	45,200.00	45,172.00	28.00
	<b>Total expenditures</b>	25,000.00	45,200.00	45,172.00	28.00
	<b>Excess of revenues over (under) expenditures</b>	(25,000.00)	(45,200.00)	(45,163.05)	36.95
<b>OTHER FINANCING SOURCES (USES)</b>					
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	15,000.00	15,000.00	35,000.00	20,000.00
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 negative)				0.00
	<b>Total other financing sources (uses)</b>	15,000.00	15,000.00	35,000.00	20,000.00
	<b>Net change in fund balance</b>	(10,000.00)	(30,200.00)	(10,163.05)	20,036.95
	<b>Fund balances - July 1, 2015 as previously reported</b>			10,637.22	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			10,637.22	
	<b>Fund balances - June 30, 2016</b>			474.17	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4060			
		Facility Improvements			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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	(44.25)	(44.25)
	<b>Total revenues</b>	0.00	0.00	(44.25)	(44.25)
<b>EXPENDITURES</b>					
510000	Miscellaneous	0.00	0.00	15,739.50	(15,739.50)
900-950	Capital expenditures	240,000.00	240,000.00	54,577.74	185,422.26
	<b>Total expenditures</b>	240,000.00	240,000.00	70,317.24	169,682.76
	<b>Excess of revenues over (under) expenditures</b>	(240,000.00)	(240,000.00)	(70,361.49)	169,638.51
<b>OTHER FINANCING SOURCES (USES)</b>					
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	240,000.00	240,000.00	142,817.24	(97,182.76)
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 negative)				0.00
	<b>Total other financing sources (uses)</b>	240,000.00	240,000.00	142,817.24	(97,182.76)
	<b>Net change in fund balance</b>	0.00	0.00	72,455.75	72,455.75
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			72,455.75	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4070			
		Weed - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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	<b>Investment and royalty earnings</b>	<b>10.00</b>	<b>10.00</b>	<b>24.41</b>	<b>14.41</b>
	<b>Total revenues</b>	10.00	10.00	24.41	14.41
<b>EXPENDITURES</b>					
510000	<b>Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
900-950	<b>Capital expenditures</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>12,436.76</b>	<b>2,563.24</b>
	<b>Total expenditures</b>	15,000.00	15,000.00	12,436.76	2,563.24
	<b>Excess of revenues over (under) expenditures</b>	(14,990.00)	(14,990.00)	(12,412.35)	2,577.65
<b>OTHER FINANCING SOURCES (USES)</b>					
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	17,000.00	17,000.00	14,000.00	(3,000.00)
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 negative)				0.00
	<b>Total other financing sources (uses)</b>	17,000.00	17,000.00	14,000.00	(3,000.00)
	<b>Net change in fund balance</b>	2,010.00	2,010.00	1,587.65	(422.35)
	<b>Fund balances - July 1, 2015 as previously reported</b>			15,014.76	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			15,014.76	
	<b>Fund balances - June 30, 2016</b>			16,602.41	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4200			
		Refuse - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	246,500.00	246,500.00	0.00	246,500.00
	<b>Total expenditures</b>	246,500.00	246,500.00	0.00	246,500.00
	<b>Excess of revenues over (under) expenditures</b>	(246,500.00)	(246,500.00)	0.00	246,500.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	246,500.00	246,500.00	230,212.00	(16,288.00)
520000	Transfers out (enter as negative)	0.00	0.00	(230,212.00)	(230,212.00)
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
	<b>Total other financing sources (uses)</b>	246,500.00	246,500.00	0.00	(246,500.00)
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2015 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			0.00	
	<b>Fund balances - June 30, 2016</b>			0.00	



**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4320			
		Gardiner FLAP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
331000	Federal grants	0.00	0.00	28,746.94	28,746.94
					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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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
	<b>Total revenues</b>	0.00	0.00	28,746.94	28,746.94
<b>EXPENDITURES</b>					
510000	Miscellaneous	131,587.00	136,887.00	136,872.29	14.71
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	131,587.00	136,887.00	136,872.29	14.71
	<b>Excess of revenues over (under) expenditures</b>	(131,587.00)	(136,887.00)	(108,125.35)	28,761.65
<b>OTHER FINANCING SOURCES (USES)</b>					
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	131,587.00	131,587.00	70,947.71	(60,639.29)
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 negative)				0.00
	<b>Total other financing sources (uses)</b>	131,587.00	131,587.00	70,947.71	(60,639.29)
	<b>Net change in fund balance</b>	0.00	(5,300.00)	(37,177.64)	(31,877.64)
	<b>Fund balances - July 1, 2015 as previously reported</b>			37,177.64	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2015 as restated</b>			37,177.64	
	<b>Fund balances - June 30, 2016</b>			0.00	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		FUND#4620			
		Search and Rescue			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
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
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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	<b>Investment and royalty earnings</b>	<b>0.00</b>	<b>0.00</b>	<b>8.07</b>	<b>8.07</b>
<b>Total revenues</b>		0.00	0.00	8.07	8.07
<b>EXPENDITURES</b>					
510000	<b>Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
900-950	<b>Capital expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess of revenues over (under) expenditures</b>		0.00	0.00	8.07	8.07
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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 negative)	0.00	0.00	0.00	0.00
<b>Total other financing sources (uses)</b>		0.00	0.00	0.00	0.00
<b>Net change in fund balance</b>		0.00	0.00	8.07	8.07
<b>Fund balances - July 1, 2015 as previously reported</b>				4,051.04	
<b>Prior period adjustments</b>					
<b>Fund balances - July 1, 2015 as restated</b>				4,051.04	
<b>Fund balances - June 30, 2016</b>				4,059.11	

**PARK COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2016**

		TOTALS			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
<b>REVENUES</b>					
<b>Taxes:</b>					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>					
331000	Federal grants	0.00	0.00	28,746.94	28,746.94
		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	30,571.71	30,571.71
		0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
<b>Charges for services</b>					
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
<b>Miscellaneous</b>					
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	<b>Investment and royalty earnings</b>	90.00	90.00	198.94	108.94
	<b>Total revenues</b>	90.00	90.00	59,517.59	59,427.59
<b>EXPENDITURES</b>					
510000	<b>Miscellaneous</b>	132,337.00	137,637.00	161,069.11	(23,432.11)
900-950	<b>Capital expenditures</b>	928,286.01	989,886.01	481,557.48	508,328.53
	<b>Total expenditures</b>	1,060,623.01	1,127,523.01	642,626.59	484,896.42
	<b>Excess of revenues over (under) expenditures</b>	(1,060,533.01)	(1,127,433.01)	(583,109.00)	544,324.01
<b>OTHER FINANCING SOURCES (USES)</b>					
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	15,000.00	15,000.00	4,531.82	(10,468.18)
383000	Transfers In	1,037,767.00	1,037,767.00	809,487.26	(228,279.74)
520000	Transfers out (enter as negative)	0.00	0.00	(230,212.00)	(230,212.00)
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
	<b>Total other financing sources (uses)</b>	1,052,767.00	1,052,767.00	583,807.08	(468,959.92)
	<b>Net change in fund balance</b>	(7,766.01)	(74,666.01)	698.08	75,364.09
	<b>Fund balances - July 1, 2015 as previously reported</b>			156,787.80	
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2015 as restated</b>			156,787.80	
	<b>Fund balances - June 30, 2016</b>			157,485.88	

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**AFR Schedule of Fed/State Grants,etc**

Fiscal Year: 2015-2016

From Date: 2/1/2017

To Date: 2/28/2017

<b>Account</b>	<b>Description</b>
2956.000.000.331050.000	CTEP PROGRAM REVENUE
4320.000.000.331052.000	GARDINER FLAP FED GRANT
1000.000.000.331078.000	GEN USFS GRANT COMMUNITY ASSISTANCE
2841.000.000.331079.000	NW GRANTS - FOREST SVC GRANT-TOM MINER
2903.000.000.331079.000	FOREST RESERVE TITLE II WEED GRANT REVENUE
2300.000.000.331080.000	SHERIFF -FOREST SERVICE PATROL
2927.000.000.331113.000	DHS/FEMA GRANT REV - IT
2170.000.000.331130.000	AIRPORT FAA
2975.000.000.331137.000	PHEP GRANTS
2973.000.000.331143.000	PHHV - MCH GRANT
2976.000.000.331146.000	IMMZ GRANT FED \$-IMMUNIZATION
2978.000.000.331148.000	TOBACCO GRANT FED REVENUE
2281.000.000.331160.000	ANGELINE FEDERAL GRANT REVENUE
1000.000.000.331179.000	GEN JUVENILE DETENTION GRANT
2841.000.000.331185.000	NW GRANTS-WBMC 2013 GRANT REVENUE
2841.000.000.331186.000	NW GRANTS-WBMC 2014 GRANT REVENUE
2392.000.000.331999.000	MRDTF GRANT MONIES
2110.000.000.333010.000	ROAD FOREST RESERVE ACT
2903.000.000.333010.000	FOREST RESERVE TITLE II FEDERAL REVENUE
1000.000.000.333020.000	GEN TAYLOR GRAZING ACT
2900.000.000.333040.000	PILT FED PILT
1000.000.000.334000.000	GEN STATE GRANTS
2870.000.000.334010.000	VICT/WITNESS VICTIM GRANT REVENUE
2300.000.000.334011.000	SHERIFF STATE GRANT REVENUE
2902.000.000.334020.000	FOREST TITLE III HMGP GRANT REVENUE
2958.000.000.334020.000	DES STATE DES PROGRAM REVENUE
2140.000.000.334025.000	WEED CONTROL MDT CONTRIBUTIONS
2840.000.000.334025.000	WEED GRANT WEED PROG STATE GRANT
2973.000.000.334110.000	PHHV - STATE HEALTH GRANTS
2977.000.000.334110.000	ASTHMA GRANT STATE GRANT REVENUE
4010.000.000.334120.000	ROAD & BRIDGE CIP- TSEP GRANT
2900.000.000.334121.000	PILT DNRC GRANT REVENUE
2902.000.000.334121.000	FOREST TITLE III VFA GRANT REVENUE
2210.000.000.334125.000	PARKS GRANTS FROM OTHER
2956.000.000.334125.000	CTEP FWP GRANT REVENUE
2841.000.000.334131.000	NW GRANTS - MT DEPT OF AG GRANT- FLESHMAN CK
2841.000.000.334137.000	NW GRANTS-YRC 2014 GRANT REVENUE

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Report:

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**AFR Schedule of Fed/State Grants,etc**

Fiscal Year: 2015-2016

From Date: 2/1/2017

To Date: 2/28/2017

<b>Account</b>	<b>Description</b>
2800.000.000.335005.000	ALCOHOL REHABILITATION STATE REVENUES
2950.000.000.335025.000	DUI TASK FORCE REINSTATEMENT FEES
2110.000.000.335040.000	ROAD GAS APPORTIONMENT STATE REVENUE
2830.000.000.335070.000	JUNK VEHICLE JUNK VEH ASSESS
1000.000.000.335075.000	GEN VIDEO MACH APPORT
2850.000.000.335080.000	911 EMER REVENUE

2852.000.000.335080.000	GARDINER 911 STATE SHARED REVENUE
2180.000.000.335095.000	DISTRICT COURT REIMBURSEMENTS
2896.000.000.335130.000	METAL MINES LICENSE TAX REVENUE
1000.000.000.335230.000	GEN STATE ENTITLEMENT SHARE
2110.000.000.335230.000	ROAD STATE ENTITLEMENT SHARE
2130.000.000.335230.000	BRIDGE STATE ENTITLEMENT SHARE
2140.000.000.335230.000	WEED CONTROL STATE ENTITLEMENT SHARE
2160.000.000.335230.000	FAIR STATE ENTITLEMENT SHARE
2170.000.000.335230.000	AIRPORT STATE ENTITLEMENT SHARE
2180.000.000.335230.000	DISTRICT COURT STATE ENTITLEMENT SHARE
2190.000.000.335230.000	COMP INS STATE ENTITLEMENT SHARE
2200.000.000.335230.000	MOSQUITO CONTROL STATE ENTITLEMENT SHARE
2220.000.000.335230.000	LIBRARY STATE ENTITLEMENT SHARE
2230.000.000.335230.000	AMBULANCE STATE ENTITLEMENT SHARE
2250.000.000.335230.000	PLANNING STATE ENTITLEMENT SHARE
2280.000.000.335230.000	SENIOR CITIZENS STATE ENTITLEMENT SHARE
2281.000.000.335230.000	ANGELINE STATE ENTITLEMENT SHARE
2300.000.000.335230.000	SHERIFF STATE ENTITLEMENT SHARE
2360.000.000.335230.000	MUSEUM STATE ENTITLEMENT SHARE
2382.000.000.335230.000	SAR STATE ENTILEMENT SHARE
5410.000.000.336020.000	REFUSE FACILITY STATE AID - GASB 68
2927.000.000.337000.000	DHS/FEMA GRANT COL MATCH
1000.000.000.339011.000	GEN LIVINGSTON \$ IT
1000.000.000.339012.000	GEN LIVINGSTON \$ GIS
1000.000.000.339013.000	GEN LIVINGSTON \$ SANITARIAN
1000.000.000.339014.000	GEN LIVINGSTON \$ MAINTENANCE

**Grand Total:**

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Report:

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**Park County**

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- Print accounts with zero balance       Round to whole dollars       Account on new page  
 Exclude inactive accounts with zero balance

Definition: ACTUAL FY16

**ACTUAL FY16**

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(\$27,008.80)  
(\$28,746.94)  
(\$533.79)  
(\$2,180.50)  
(\$15,415.80)  
(\$435.73)  
(\$55,000.00)  
(\$26,961.00)  
(\$42,207.00)  
(\$13,907.00)  
(\$8,466.00)  
(\$38,500.00)  
(\$3,299.70)  
(\$11,658.16)  
(\$237.95)  
(\$26,133.00)  
(\$29,759.21)  
(\$340,160.32)  
(\$9,288.40)  
(\$379.10)  
(\$1,407,519.00)  
(\$39,847.52)  
(\$26,640.53)  
(\$14,452.80)  
(\$8,400.00)  
(\$29,862.48)  
(\$1,795.00)  
(\$7,500.00)  
(\$3,750.00)  
(\$22,457.00)  
(\$30,571.71)  
(\$500.00)  
(\$8,000.00)  
(\$16,200.00)  
(\$32,371.00)  
(\$21,122.72)  
(\$3,593.85)

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2016.4.14

Page:

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rptGLGenBudgetRptUsingDefinition

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**Park County**

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- Print accounts with zero balance       Round to whole dollars       Account on new page  
 Exclude inactive accounts with zero balance

Definition: ACTUAL FY16

**ACTUAL FY16**

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(\$38,740.00)  
(\$16,750.88)  
(\$108,413.96)  
(\$31,837.00)  
(\$10,950.00)  
(\$119,334.93)

(\$7,593.31)  
(\$9,829.67)  
(\$125,052.69)  
(\$276,737.56)  
(\$162,484.60)  
(\$17,524.84)  
(\$6,982.24)  
(\$8,551.80)  
(\$2,189.20)  
(\$28,773.72)  
(\$22,890.40)  
(\$1,115.84)  
(\$27,492.64)  
(\$12,519.64)  
(\$6,844.24)  
(\$1,948.08)  
(\$6,426.40)  
(\$127,814.08)  
(\$3,786.32)  
(\$5,455.88)  
(\$4,959.00)  
(\$5,000.00)  
(\$76,752.00)  
(\$53,738.01)  
(\$32,275.00)  
(\$16,274.00)  
(\$3,731,899.94)

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**End of Report**

2016.4.14

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rptGLGenBudgetRptUsingDefinition

**ALL FUNDS  
CASH RECONCILIATION  
FISCAL YEAR ENDING JUNE 30, 2016**

Account Description (not full acct #)	BANK NAME				Cash in all depositories
	American Bank	American Bank - Tax Account	Bank of the Rockies	1st Interstate Bank - Polson	
<b>BALANCE PER STATEMENTS</b>	460,539.43	208,016.18	849.13		669,404.74
<b>ADD</b>					
Deposits in transit	305,529.47	11,514.01			317,043.48
Service charges					0.00
Other					0.00
					0.00
					0.00
<b>Total to add</b>	305,529.47	11,514.01	0.00	0.00	317,043.48
<b>SUBTRACT</b>					
Outstanding checks	210,833.34		749.13		211,582.47
STIP liabilities	50,875.00				50,875.00
Payroll liabilities	74,441.86				74,441.86
					0.00
					0.00
					0.00
<b>Total to subtract</b>	336,150.20	0.00	749.13	0.00	336,899.33
<b>TOTAL CASH IN DEPOSITS</b>	429,918.70	219,530.19	100.00	0.00	649,548.89
<b>ADD</b>					
Investments					0.00
Landill				2,203,644.19	2,203,644.19
CD's	18,929.30		154,618.02		173,547.32
Savings	199,030.65				199,030.65
Money Market				418,634.00	418,634.00
Investments - Buchanan	5,835,000.00				5,835,000.00
Investments - D A Davidson	3,500,000.00				3,500,000.00
STIP	10,090,401.55				10,090,401.55
					0.00
<b>Total to add</b>	19,643,361.50	0.00	154,618.02	2,622,278.19	22,420,257.71
<b>TOTAL IN DEPOSITORIES</b>	20,073,280.20	219,530.19	154,718.02	2,622,278.19	23,069,806.60
<b>ADD</b>					
Cash and cash items on hand	3,430.00				3,430.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total to add</b>	3,430.00	0.00	0.00	0.00	3,430.00
<b>**TOTAL ACCOUNTED FOR</b>	20,076,710.20	219,530.19	154,718.02	2,622,278.19	23,073,236.60

\*Total cash must agree with total cash reported within report

Cash reconciles XXX    Cash does not reconcile \_\_\_\_\_



**GENERAL  
INFORMATION  
SECTION**

**GENERAL INFORMATION**  
(Complete all portions applicable to entity)

1. Class of county/city	2
2. Date of incorporation	1887
3. County seat	Livingston
4. Form of government	Commission
5. Population (most recent estimate)	15,682
6. Land area	2,802 sq. mi.
7. Miles of roads/streets/alleys	1,282 miles (includes private & state roads)
8. Taxable valuation	40,001,441
9. Road taxable valuation (county)	28,663,312
10. Number of water consumers	
11. Average daily water consumption	
12. Miles of water main	
13. Miles of sanitary and storm sewers	
14. Number of building permits issued	
15. Number of full-time employees	

**B. PROPERTY TAX MILL LEVIES -**  
County/City/Town funds only (For fiscal year being reported)

Fund/activity	Mills
General Fund	28.45
Bridge	6.00
Weed Control	1.60
Fair	2.40
Airport	0.85
District Court	3.20
Comprehensive Insurance	6.95
Library	5.30
Senior Citizens	0.00
Law Enforcement	33.50
Museum	2.30
Road	15.24
Mosquito Control	0.78
Ambulance	7.33
Planning	1.39
Angelline Senior Transportation	2.16
Permissive Medical Levy	14.48
Search and Rescue	1.00
Emergency Disaster	0.00
<b>TOTAL</b>	132.92

# CONVERSION WORKSHEETS

THESE PAGES WILL ASSIST WITH THE GASB 34 CONVERSION  
THEY DO NOT HAVE TO BE INCLUDED WITH YOUR REPORT SUBMISSION

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

Account number	Description	Cash balance 7/1/2015	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2016
1000	<b>GENERAL</b>	780,613.89	2,862,201.06	1,389,843.35	54,327.35	4,280,718.34	697,612.61
2000	<b>SPECIAL REVENUE FUNDS</b>						
2100/03	Resort Tax	373,761.67	490,857.04	373,777.14	409,474.43	692,084.50	136,836.92
2110	Road	27,017.81	1,104,537.90	596,658.61		1,681,935.35	46,278.97
2120	Poor						0.00
2130	Bridge	52,964.15	345,683.97	87,138.00		408,177.48	77,608.64
2140	Weed control	63,090.95	127,625.98	68,089.44		200,228.63	58,577.74
2150	Predatory animal	3,799.18	13,525.65	3,799.18		10,868.23	10,255.78
2160	Fair	43,678.08	170,541.24	88,578.78	2,000.00	249,090.59	51,707.51
2170	Airport	(3,216.75)	132,677.28	6,045.75		76,956.87	58,549.41
2180	District court	86,273.94	175,415.83	(123,365.40)		90,683.06	47,641.31
2190	Comprehensive Insurance	33,807.63	303,074.62	33,807.63		365,674.06	5,015.82
2191	Property insurance						0.00
2200	Mosquito	8,378.28	12,483.87	8,378.28		23,794.61	5,445.82
2210	Parks/Recreation/Civic center	78,932.05	16,509.63	78,932.05		95,132.05	79,241.68
2220	Library	13,358.33	237,288.98	13,358.33		240,484.33	23,521.31
2230	Ambulance	25,882.33	273,279.28	25,882.33		264,318.33	60,725.61
2240	Cemetery						0.00
2250	Planning	47,524.72	50,088.46	117,927.69		172,097.51	43,443.36
2251	Planning/Zoning						0.00
2260	Disaster	58,423.05	2,378.86	58,423.05		58,423.05	60,801.91
2270	Health						0.00
2271	Mental health						0.00
2280	Senior citizens	69,572.16	104,496.62	94,927.69		216,834.22	52,162.25
2281	Senior citizens transp.						0.00
2290	Extension service						0.00
2300	Public safety	547,550.90	1,657,772.37	1,096,000.89		2,876,094.72	425,229.44
2320	Economic Development						0.00
2330	Rodent control						0.00
2340	Fire control	6,162.80	2,942.00	6,162.80	162.45	7,289.45	7,815.70
2360	Museum	9,542.68	107,610.34	23,843.04		140,941.23	54.83
2372	Permissive medical levy	3,350.00	572,547.67	3,350.00		579,247.67	0.00
2382	Search and rescue	49,810.44	45,334.14	153,640.08		172,256.65	76,528.01
2384	Jail commissary	28,295.70	3,760.39	28,295.70		34,908.11	25,443.68
2386	Connect Program	0.00	30,500.00	212.12		14,141.59	16,570.53
2390	Drug Forfeiture	0.00	6,000.00			6,000.00	0.00
2392	MRDTF	1,103.85	29,759.21	53,249.27		96,612.33	(12,500.00)
2393	Records preservation	48,138.26	28,554.31	48,248.26		63,135.04	61,805.79
2399	YRRE road abandon	57,763.00	57,763.00	57,763.00		57,763.00	57,763.00
2400	Light maintenance districts (all)	6,718.27	21,115.74	6,718.27		18,657.11	15,895.17
2500	Maintenance districts (all)		0.00	10,550.00		10,550.00	0.00
2800	Alcohol rehabilitation	0.00	36,023.00			36,023.00	0.00
2810	Police reserve						0.00
2830	Junk vehicle	0.00	31,837.00			27,215.49	4,621.51
2840-41	Weed grant	2,806.08	46,651.80	4,829.75		70,940.11	(16,652.48)
2850/52	911 Emergency	295,717.69	127,596.17	295,717.69		610,736.61	108,294.94
2859	County land information	32,300.83	6,424.66	32,351.08		41,889.76	29,186.81
2870	Crime victims witness	(5,533.80)	26,451.94	22,120.77		50,206.35	(7,167.44)
2895/96	Hard rock mine trust/metal mines tax	464,313.44	148,292.67	511,304.05		589,621.73	534,288.43
2894	State allocated federal mineral royalties						0.00
2900	P.I.L.T.	1,072,172.08	1,428,154.60	1,097,172.08		2,726,014.36	871,484.40
2902/03	Forest reserve title II & III	(262.48)	74,076.80	16,671.64	0.00	71,462.67	19,023.29
2917	Crime victims assistance	35,142.18	5,813.11	35,142.18		47,039.15	29,058.32
2927	FEMA	0.00	60,000.00	5,224.00		65,224.00	0.00
2950	DUI task force	0.00	16,750.88			16,750.88	0.00
2956	CTEP	(0.01)	27,008.80	21,032.25		80,412.04	(32,371.00)
2958	DES grant	(22,094.78)	41,847.76	69,049.43		100,680.25	(11,877.84)
2960-79	Health grants (all)	96,686.56	123,192.40	100,335.96	7,405.80	259,843.60	52,965.52
							0.00
							0.00
2980	Aging services						0.00
							0.00
	<b>TOTAL SPECIAL REVENUE</b>	<b>3,712,931.27</b>	<b>8,266,482.97</b>	<b>5,231,342.86</b>	<b>419,042.68</b>	<b>13,718,439.77</b>	<b>3,073,274.65</b>

ALL FUNDS							
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS							
FISCAL YEAR ENDING JUNE 30, 2016							
Account number	Description	Cash balance 7/1/2015	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2016
-70-							
3000	DEBT SERVICE FUNDS (list)						

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

Account number	Description	Cash balance 7/1/2015	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2016
3200	Junk vehicle compensated absences	4,295.10		4,295.10		4,295.10	4,295.10
							0.00
	<b>TOTAL DEBT SERVICE FUNDS</b>	4,295.10	0.00	4,295.10	0.00	4,295.10	4,295.10
4000	<b>CAPITAL PROJECTS FUNDS (list)</b>						
4010	Road and bridge - Rock Creek Rd.	(319,387.25)	351,314.53	498,745.85		516,727.04	13,946.09
4011	Road and bridge - Equipment	0.00		139,492.71		137,680.72	1,811.99
4020	Junk vehcile CIP	25,721.03	25.72	36,252.85		55,999.60	6,000.00
4025	Mosquito CIP	0.00		3,500.00			3,500.00
4030	Fair building	28,644.60	99.36	28,644.60		40,424.30	16,964.26
4040	Law enforcement building	21,595.42	76.68	21,595.42		21,595.42	21,672.10
4050	Angeline capital equipment	10,637.22	8.95	45,637.22	45,172.00	10,637.22	474.17
4060	Facility improvements	(22,345.91)	22,301.66	165,163.15		92,663.15	72,455.75
4070	Weed CIP	15,014.76	474.41	33,400.64		32,287.40	16,602.41
4200	Refuse CIP	0.00		230,212.00		230,212.00	0.00
4320	Gardiner FLAP	0.00	39,527.36	70,947.71		136,592.24	(26,117.17)
4500	BN Capital	9,386,746.45	101,723.50	9,466,381.48		10,124,956.83	8,829,894.60
4620	Search and rescue	4,051.04	8.07	4,051.04		4,051.04	4,059.11
	<b>TOTAL CAPITAL PROJECTS FUNDS</b>	9,150,677.36	515,560.24	10,744,024.67	45,172.00	11,403,826.96	8,961,263.31
5000	<b>ENTERPRISE FUNDS (list)</b>						
5110	Hospital/Nursing						0.00
5210	Water						0.00
5310	Sewer						0.00
5400	Landfill	2,638,754.43	114,546.77	560,217.96	1,518.00	689,722.97	2,622,278.19
5410	Refuse Facility	577,278.20	1,026,356.06	53,852.00		1,304,244.50	353,241.76
5610	Airport						0.00
	<b>TOTAL ENTERPRISE FUNDS</b>	3,216,032.63	1,140,902.83	614,069.96	1,518.00	1,993,967.47	2,975,519.95
6000	<b>INTERNAL SERVICE FUNDS (list)</b>						
							0.00
	<b>TOTAL INTERNAL SERVICE FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
7000	<b>TRUST FUNDS (list)</b>						
7001	Police reserve						0.00
7002	Fire disability pension						0.00
							0.00
7010	Cemetery perpetual care						0.00
							0.00
7100	<b>AGENCY FUNDS (list)</b>						
7110	Bed tax collection						0.00
7120	Fire disability						0.00
7130	Protested tax	80,338.56	(51,428.54)	80,338.56	725.34	80,338.56	28,184.68
7140	Public administrator						0.00
7150	Redemptions	0.00	293,080.12		293,080.12		0.00
							0.00
7160	Clerk of district court	550,579.69	1,861,878.12	550,579.69	256,886.29	550,579.69	2,155,571.52
7170	Bankruptcy suspense	20,342.19	41,648.47	20,342.19		20,342.19	61,990.66
							0.00
7190	Migratory stock						0.00
7200	<b>SPECIAL DISTRICTS (list)</b>						
7210-11	Park county fire district #1	310,251.77	496,831.48	34,943.50	540,049.15	38,545.92	263,431.68
7220	Gardiner fire	260,653.36	128,864.17	12,000.00	116,920.32		284,597.21
7230/31	Wilsall fire	37,839.15	41,401.56	3,000.00	35,069.37	17,015.84	30,155.50
7235	Clyde Park fire	32,007.45	41,940.24	1,000.00	36,709.13		38,238.56
7240/41	Cook City fire	61,145.26	96,226.98	4,000.00	63,074.38		98,297.86
7245	Paradise Valley fire	83,966.02	78,977.14	19,000.00	31,371.22		150,571.94
7251	Mill Creek water district	37,803.19	74,554.87		71,098.45		41,259.61
7350	Soil conservation	13,304.56	38,804.94		38,918.37		13,191.13
7360	Cook City water district	86.84	32,228.61		31,294.45		1,021.00
7370	Paradise Valley TV	85,899.79	18,198.99		18,980.70		85,118.08
7371	Shields Valley TV	200,652.68	15,378.59		350.00		215,681.27

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2016**

<b>Account number</b>	<b>Description</b>	<b>Cash balance 7/1/2015</b>	<b>Receipts</b>	<b>Transfers in</b>	<b>Disbursements</b>	<b>Transfers Out</b>	<b>Cash balance 6/30/2016</b>
7400-7500	Agency - State (all)	115,689.71	4,333,525.12	7.50	4,380,108.22	38.75	69,075.36
7700	District schools (all)	2,174,325.62	10,712,476.16	8,766,570.03	12,717,090.84	6,661,049.79	2,275,231.18





PARK COUNTY												
GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET												
ENTITY-WIDE STATEMENT OF NET POSITION - BALANCE SHEET CONVERSION WORKSHEET												
FISCAL YEAR ENDING JUNE 30, 2016												
		FROM GOVERNMENTAL FUND B/S	NEW: Add the Gov. Funds Prior Year's Ending Balances of Deferred Outflows & Inflows of Resources associated with GASB 68; Outflows in Cell D28; Inflows in Cell D49	Remove Current Year Deferred Inflows of Tax Revenue & other Deferred Inflows; GASB68: Add Current Year Deferred Inflows & Outflows of Resources related to GASB68	Add Principal balance of long-term loans, contracts, and bonds	Add Long-term portion of compensated absences, OPEB & Net Pension Liability	Add Capital assets	Add Accumulated Depreciation on Capital Assets	Remove interfund receivables and payables (governmental funds only)	Add net position of the internal service funds applicable to governmental funds	Reclassify short-term portion of long-term liabilities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENTS
<b>ASSETS</b>												
101000	Cash and cash equivalents	3,270,198.56										3,270,198.56
103000	Petty cash	893.00										893.00
101100	Investments	9,429,894.60										9,429,894.60
<b>Restricted Assets:</b>												
102200	Cash and cash equivalents	35,459.52										35,459.52
102300	Investments	0.00										0.00
106000	Valuation of investments to fair value	0.00										0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	236,344.62										236,344.62
120000	Accounts/other receivables - (net of allowance for uncollectibles)	271,815.33										271,815.33
131000	Due from other funds	730,399.63										730,399.63
132000	Due from other governments	242,996.53										242,996.53
133000	Advances to other funds	44,453.86										44,453.86
140000	Prepaid expenses	295.00										295.00
150000	Inventories	163,518.52										163,518.52
170000	Other debits	0.00										0.00
180000	Capital assets (net of accumulated depreciation)					23,805,138.00	(8,394,113.00)					15,411,025.00
	<b>Total Assets</b>	14,426,269.17		0.00	0.00	23,805,138.00	(8,394,113.00)	0.00	0.00	0.00	0.00	29,837,294.17
190000	Deferred Outflows of Resources including GASB 68	0.00	305,822.00	605,022.00								910,844.00
190xxx	Deferred Outflows of Resources	0.00										0.00
	<b>Total Deferred Outflows of Resources</b>	0.00		605,022.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	910,844.00
<b>LIABILITIES AND FUND BALANCES</b>												
<b>Liabilities:</b>												
201000	Warrants payable	0.00										0.00
202100	Accounts payable	30,279.69										30,279.69
204000	Contracts/loans/notes payable	0.00										0.00
211000	Due to other funds	239,658.17										239,658.17
212000	Due to other governments	0.00										0.00
216000	Revenues collected in advance	0.00										0.00
205200	Matured interest payable	0.00										0.00
206100	Other accrued payables	0.00										0.00
233000	Advances from other funds	0.00										0.00
<b>Noncurrent liabilities:</b>												
Due within one year												
Due in more than one year												
237000	Net Pension Liability				792,788.05	3,060,722.00						3,853,510.05
						4,209,948.00						4,209,948.00
	<b>Total Liabilities</b>	269,937.86		0.00	792,788.05	7,270,670.00	0.00	0.00	0.00	0.00	0.00	8,333,395.91
220000	Deferred Inflows of Resources including GASB 68	0.00	1,635,723.00	(503,290.00)								1,132,433.00
223000	Deferred Inflows of Tax Revenues	236,344.48		(236,344.48)								0.00
		236,344.48		(739,634.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,132,433.00
<b>Fund balances (Net Position)</b>												
	Net Investment in Capital assets				(792,788.05)	23,805,138.00	(8,394,113.00)					14,618,236.95
<b>Reserved (Restricted) for:</b>												
250100	Non-spendable	163,813.52										163,813.52
250200	Restricted	12,248,747.49										12,248,747.49
												0.00
												0.00
260000 to	<b>Unrestricted, reported in:</b>											0.00
271000	All unrestricted governmental funds	1,507,425.82	(1,329,901.00)	1,344,656.48		(7,270,670.00)						(5,748,488.70)
												0.00
												0.00
	<b>Total fund balances</b>	13,919,986.83	(1,329,901.00)	1,344,656.48	(792,788.05)	(7,270,670.00)	23,805,138.00	(8,394,113.00)	0.00	0.00	0.00	21,282,309.26
	<b>Total liabilities, Deferred Inflows of Resources and fund balances (Net Position)</b>	14,426,269.17	(1,329,901.00)	605,022.00	0.00	0.00	23,805,138.00	(8,394,113.00)	0.00	0.00	0.00	30,748,138.17

**PARK COUNTY**  
**GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET**  
**ENTITY-WIDE STATEMENT OF ACTIVITY - OPERATING STATEMENT CONVERSION WORKSHEET**  
**FISCAL YEAR ENDING JUNE 30, 2016**

Account Number	Description	FROM GOVERNMENTAL FUNDS	Current Year Deferred Inflow of Tax Revenue (Enter as positive on line 11 and/or 17)	Prior Year Deferred Inflow of Tax Revenue (Enter as negative on line 11 and/or 17)	Add Beginning Long-term Debt (to fund balance); GASB68: Add on-behalf payment as intergovernmental revenue and pension expense by major purpose	Remove long-term debt from other financing sources (enter as negative)	Remove Principal Debt Payments	Remove Capital Outlay Purchases	Add Capital Assets Beginning (to fund balance)	Record Depreciation Expense	Adjust for gain (loss) on sale of capital assets	Record Current Year Compensated Absences	Remove proceeds from sale of assets from other financing sources	Add net adjustments made to capital assets in the GFAAG (i.e. donated capital assets & other adjustments to inventory)	Add change in net position of internal service funds applicable to governmental activities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENT
<b>REVENUES</b>																
310000/363000	Taxes/assessments	6,244,418.34	236,344.48	(265,663.96)												6,215,098.86
320000	Licenses and permits	43,758.50														43,758.50
330000	Intergovernmental revenues	3,792,819.94												72,675.00		3,865,494.94
340000	Charges for services	748,295.88														748,295.88
350000	Fines and forfeitures	137,124.99														137,124.99
360000	Miscellaneous	167,440.33														167,440.33
370000	Investment and royalty earnings	134,823.65														134,823.65
	Capital Asset Adj. gain/loss on sale, donation										41,374.99					41,374.99
	<b>Total Revenues</b>	<b>11,268,681.63</b>	<b>236,344.48</b>	<b>(265,663.96)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,374.99</b>	<b>0.00</b>	<b>0.00</b>	<b>72,675.00</b>	<b>0.00</b>	<b>11,353,412.14</b>
<b>EXPENDITURES</b>																
Current:																
410000	General government	3,197,080.26			(10,116.00)					102,862.00		18,445.00				3,308,271.26
420000	Public safety	3,107,225.36			60,374.00					253,099.00		1,985.00				3,422,683.36
430000	Public works	1,894,211.62			7,417.00					504,723.00		10,883.00				2,417,234.62
440000	Public health	599,197.25			(5,284.00)					3,393.00		5,798.00				603,104.25
450000	Social and economic services	348,945.22			700.00					16,645.00		1,541.00				367,831.22
460000	Culture and recreation	1,363,359.91			403.00					52,607.00		(63.00)				1,416,306.91
470000	Housing and community development	48,954.00								0.00						48,954.00
480000	Conservation of natural resources	0.00								0.00						0.00
490000	Debt Service:															
	Principal	81,856.95					(81,856.95)									0.00
	Interest	16,914.77														16,914.77
	Unallocated costs									0.00						0.00
	Capital outlay	843,439.47						(843,439.47)								0.00
500000	Internal Services	0.00														0.00
510000	Miscellaneous	492,935.54														492,935.54
	<b>Total Expenditures</b>	<b>11,994,120.35</b>	<b>0.00</b>	<b>0.00</b>	<b>53,494.00</b>	<b>0.00</b>	<b>(81,856.95)</b>	<b>(843,439.47)</b>	<b>0.00</b>	<b>933,329.00</b>	<b>0.00</b>	<b>38,589.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,094,235.93</b>
	<b>Excess of revenues (under)</b>	<b>(725,438.72)</b>	<b>236,344.48</b>	<b>(265,663.96)</b>	<b>(53,494.00)</b>	<b>0.00</b>	<b>81,856.95</b>	<b>843,439.47</b>	<b>0.00</b>	<b>(933,329.00)</b>	<b>41,374.99</b>	<b>(38,589.00)</b>	<b>0.00</b>	<b>72,675.00</b>	<b>0.00</b>	<b>(740,823.79)</b>
<b>OTHER FINANCING SOURCES (USES):</b>																
381010/40	Bonds issued	0.00														0.00
381010/40	Discount on bonds issued	0.00														0.00
381050	Inception of capital lease	0.00														0.00
381070	Notes/loans/intercap issued	0.00														0.00
382010	Sale of capital assets	87,803.90											(87,803.90)			0.00
383000	Transfers in	2,755,473.27														2,755,473.27
521000	Transfers out	(2,757,849.28)														(2,757,849.28)
384000	Special items - revenue	0.00														0.00
385000	Extraordinary items - revenue	0.00														0.00
524000	Special items - expenditure	0.00														0.00
525000	Extraordinary items - expenditure	0.00														0.00
	<b>Total other financing sources (uses)</b>	<b>85,427.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(87,803.90)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,376.01)</b>
	<b>Net change in fund balances</b>	<b>(640,010.83)</b>	<b>236,344.48</b>	<b>(265,663.96)</b>	<b>(53,494.00)</b>	<b>0.00</b>	<b>81,856.95</b>	<b>843,439.47</b>	<b>0.00</b>	<b>(933,329.00)</b>	<b>41,374.99</b>	<b>(38,589.00)</b>	<b>(87,803.90)</b>	<b>72,675.00</b>	<b>0.00</b>	<b>(743,199.80)</b>
	<b>Fund balances - July 1, 2015 as previously reported</b>	<b>14,560,000.10</b>	<b>(1,329,901.00)</b>	<b>265,663.96</b>	<b>(6,944,918.00)</b>				<b>15,474,664.00</b>	<b>0.00</b>						<b>22,025,509.06</b>
	<b>Prior period adjustments Fund balances - July 1, 2015 as restated</b>	<b>0.00</b>														<b>0.00</b>
	<b>Fund balances - June 30, 2016</b>	<b>13,919,989.27</b>	<b>(1,093,556.52)</b>	<b>0.00</b>	<b>(6,998,412.00)</b>	<b>0.00</b>	<b>81,856.95</b>	<b>843,439.47</b>	<b>15,474,664.00</b>	<b>(933,329.00)</b>	<b>41,374.99</b>	<b>(38,589.00)</b>	<b>(87,803.90)</b>	<b>72,675.00</b>	<b>0.00</b>	<b>21,282,309.26</b>
															Balance Check	0.00



**PARK COUNTY  
GOVERNMENTAL FUNDS CAPITAL ASSETS  
FISCAL YEAR ENDING JUNE 30, 2016**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BALANCE July 1, 2015	DEBITS	CREDIT	Adjustments for capital assets/prior year depreciation	BALANCE June 30, 2016
181000	LAND	605,993.00	16,200.00			622,193.00
188000	CONSTRUCTION IN PROGRESS	152,528.00	356,531.00	152,528.00		356,531.00
182000	BUILDINGS	7,010,762.00				7,010,762.00
182100	ALLOWANCE FOR DEPRECIATION	(2,925,558.00)		125,101.00		(3,050,659.00)
183000	INTANGIBLES/WORKS OF ART					0.00
183100	AMORTIZATION/ALLOW. FOR DEPRECIATION					0.00
184000	IMPROVEMENTS OTHER THAN BUILDINGS	4,537,231.00	11,780.00			4,549,011.00
184100	ALLOWANCE FOR DEPRECIATION	(871,776.00)		229,664.00		(1,101,440.00)
186000	MACHINERY & EQUIPMENT	6,400,314.00	519,709.00	257,759.00		6,662,264.00
186100	ALLOWANCE FOR DEPRECIATION	(3,667,930.00)	211,334.00	487,223.00		(3,943,819.00)
187000	INFRASTRUCTURE	4,439,954.00	164,423.00			4,604,377.00
187100	ALLOWANCE FOR DEPRECIATION	(206,854.00)		91,341.00		(298,195.00)
	<b>TOTAL ASSETS</b>	15,474,664.00	1,279,977.00	1,343,616.00	0.00	15,411,025.00
	<b>DEPRECIATION EXPENSE:</b>					
410000830	GENERAL GOVERNMENT	0.00	102,862.00	102,862.00		0.00
420000830	PUBLIC SAFETY	0.00	253,099.00	253,099.00		0.00
430000830	PUBLIC WORKS	0.00	504,723.00	504,723.00		0.00
440000830	PUBLIC HEALTH	0.00	3,393.00	3,393.00		0.00
450000830	SOCIAL/ECONOMIC SERVICES	0.00	16,645.00	16,645.00		0.00
460000830	CULTURE AND RECREATION	0.00	52,607.00	52,607.00		0.00
470000830	HOUSING/COMMUNITY DEVELOPMENT	0.00				0.00
480000830	CONSERVATION OF NATURAL RESOURCES	0.00				0.00
	UNALLOCATED DEPRECIATION	0.00				0.00
	<b>TOTAL DEPRECIATION EXPENSE</b>	0.00	933,329.00	933,329.00	0.00	0.00
280000	INVESTMENT IN GENERAL CAPITAL ASSETS	15,474,664.00	1,343,616.00	1,279,977.00	0.00	15,411,025.00
	<b>TOTAL</b>	15,474,664.00	1,343,616.00	1,279,977.00	0.00	15,411,025.00
NOTE: At year end, the depreciation expense would be closed into the equity account (280000 Investment in General Capital Assets) and new purchases/acquisitions and/or sales/disposals would be recorded.						

**LONG-TERM DEBT (9500)**  
**STATEMENT OF CHANGES IN GOVERNMENTAL FUNDS LONG-TERM DEBT**  
**FISCAL YEAR ENDING JUNE 30, 2016**

Account number	Description	Balance July 1, 2015	Debits	Credits	Balance June 30, 2016
	<b>ASSETS</b>				
173100	Amount available G.O.debt				0.00
173200	Amount available S.I.D.debt				0.00
					0.00
174100	Amount to be provided G.O. debt				0.00
174200	Amount to be provided S.I.D. debt				0.00
174300	Amount to be provided - other	6,944,918.00	1,118,541.00		8,063,459.00
					0.00
	<b>*TOTAL ASSETS</b>	6,944,918.00	1,118,541.00	0.00	8,063,459.00
	<b>DEBT PAYABLE</b>				
231100	G.O. bonds payable				0.00
					0.00
231200	DNRC bonds (loans) payable				0.00
					0.00
231400	S.I.D. bonds payable				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
					0.00
234000	Judgement payable				0.00
					0.00
235100	Contracts payable				0.00
					0.00
235200	Installment purchase contract				0.00
					0.00
235300	Capital lease agreement				0.00
					0.00
235400	Notes/Loans/Intercap	874,645.00	81,856.95		792,788.05
237000	Net Pension Liability	3,257,820.00		952,128.00	4,209,948.00
238000	OPEB Liability	2,381,346.00		209,680.00	2,591,026.00
239000	Compensated absences payable	431,107.00		38,589.00	469,696.00
					0.00
	<b>TOTAL DEBT PAYABLE</b>	6,944,918.00	81,856.95	1,200,397.00	8,063,458.05

\*Total assets must equal total debt payable.

Beginning balance should equal with the ending balance of the previous fiscal year annual report and/or audit report.  
The ending debt payable balances should equal the long-term debt balances reported in the "Notes to the Financial Statements" other than the debt of any Enterprise Funds.