



STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
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[Local Government Services Bureau Portal](#)

ENTITY # 013401

MONTANA
PARK COUNTY
414 E Callender
Livingston, MT 59047

ANNUAL FINANCIAL REPORT



FISCAL YEAR ENDING JUNE 30, 2021

Park County
ANNUAL FINANCIAL REPORT
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June 30, 2021

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PARK COUNTY

June 30, 2021

BOARD OF COUNTY COMMISSIONERS

	<u>Term Expires</u>	
Steven Caldwell	12/31/2022	Board Chairperson
Clint Tinsley	12/31/2024	Commissioner
Bill Berg	12/31/2024	Commissioner

ELECTED OFFICIALS

Maritza Reddington	12/31/2024	County Clerk and Recorder
Kevin Larkin	12/31/2022	County Treasurer
Brad Bichler	12/31/2022	County Sheriff
Kendra Lassiter	12/31/2022	County Attorney
Mollie Waldum	12/31/2022	County Superintendent
Molly Bradberry	12/31/2024	Clerk of District Court
Linda Cantin	12/31/2022	Justice of the Peace
Albert Jenkins	12/31/2022	County Coroner
Sue Martin	12/31/2022	Public Administrator
Martha Miller	12/31/2024	County Auditor

In accordance with State law, I hereby transmit the
Park County
Annual Financial Report for the fiscal year ended
June 30, 2021

Respectfully submitted;

Erica W. Strickland

Finance Director

Date: January 28, 2022

Preparers contact information:

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PARK COUNTY MANAGEMENT'S DISCUSSION & ANALYSIS

Park County's management offers readers of the county's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2021. Readers are encouraged to consider the information presented here, in conjunction with the basic financial statements.

FINANCIAL HIGHLIGHTS

- Net position for Park County was \$34,717,645.
- The County's total net position increased 3.7% for this year's operations. Net position of governmental activities increased by \$1,332,659 or 4.1%, while net position of business-type activities decreased by \$96,726 or 12.2%.
- During the year governmental revenues of \$16,151,136 were \$796,848 more than the \$14,666,689 in expenses, before transfers out. The total cost of governmental activities (expenses) increased over the prior year by \$977,148 or 7.1%.
- In the business-type activities before transfers in and out, revenues increased \$225,704 (16.6%) and expenses increased \$160,073 (10.9%).
- The General Fund balance reported an increase this year of \$435,806, or 42.68%.

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

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

the Statement of Activities) and governmental funds are described in reconciliations (pages 13 and 15).

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

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

THE GOVERNMENT AS A WHOLE

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

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 18,825,033	\$ 15,848,042	\$ 1,774,366	\$ 1,858,822	\$ 20,599,399	\$ 17,706,864
Capital assets	24,447,029	25,020,674	684,099	670,878	25,131,128	25,691,552
Total assets	43,272,062	40,868,716	2,458,465	2,529,700	45,730,527	43,398,416
Deferred outflows-pension plans	1,900,026	1,261,430	89,449	51,641	1,989,475	1,313,071
Other liabilities	1,590,716	518,479	44,988	-	1,635,704	518,479
Long-term liabilities outstanding	8,555,431	7,126,548	1,757,643	1,712,333	10,313,074	8,838,881
Total liabilities	10,146,147	7,645,027	1,802,631	1,712,333	11,948,778	9,357,360
Deferred inflows-pension plans	1,001,542	1,793,379	52,037	79,036	1,053,579	1,872,415
Net position:						
Net investment in capital assets	22,921,554	23,318,174	684,099	670,878	23,605,653	23,989,052
Restricted	13,452,849	12,974,444	180,218	118,391	13,633,067	13,092,835
Unrestricted	(2,350,004)	(3,600,878)	(171,071)	703	(2,521,075)	(3,600,175)
Total net position	\$ 34,024,399	\$ 32,691,740	\$ 693,246	\$ 789,972	\$ 34,717,645	\$ 33,481,712

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

Restricted net position in the governmental and business-type activities, \$13,452,849, 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 \$34,024,399 for the governmental activities and \$693,246 for the business-type activities, or a total of \$34,717,645.

The County's overall net position increased 3.7% or \$1,235,933 from fiscal year 2020 to 2021. There was a 4.1% increase in net position in the governmental activities of \$1,332,659, mostly due to capital asset increases, and the business-type activities saw a 12.2% decrease, or \$96,726, again related to capital asset changes.

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 1,222,650	\$ 984,329	\$ 1,474,526	\$ 1,324,497	\$ 2,697,176	\$ 2,308,826
Operating grants and contributions	3,324,341	2,442,475	19,050	6,218	3,343,391	2,448,693
Capital grants and contributions	412,220	996,650	-	-	412,220	996,650
General revenues:						
Taxes	7,979,437	7,839,958	-	-	7,979,437	7,839,958
Licenses and permits	59,057	49,826	-	-	59,057	49,826
Intergovernmental	2,988,851	2,603,378	-	-	2,988,851	2,603,378
Interest	120,063	237,515	26,525	25,740	146,588	263,255
Miscellaneous	44,307	122,844	4,410	37	48,717	122,881
Gain on disposal of capital assets	210	77,313	57,685	-	57,895	77,313
Total revenues	16,151,136	15,354,288	1,582,196	1,356,492	17,733,332	16,710,780
Expenses:						
General government	3,853,166	3,678,651	-	-	3,853,166	3,678,651
Public safety	4,572,206	4,251,553	-	-	4,572,206	4,251,553
Public works	2,752,589	2,886,307	-	-	2,752,589	2,886,307
Public health	1,293,358	634,964	-	-	1,293,358	634,964
Social and economic services	482,835	410,038	-	-	482,835	410,038
Culture and recreation	1,089,480	1,178,140	-	-	1,089,480	1,178,140
Housing and community development	78,805	50,175	-	-	78,805	50,175
Other Current Charges	485,729	408,957	-	-	485,729	408,957
Landfill	-	-	32,169	30,371	32,169	30,371
Incinerator/transfer station	-	-	1,598,541	1,440,266	1,598,541	1,440,266
Collections	-	-	-	-	-	-
Interest on long-term debt	27,741	37,295	-	-	27,741	37,295
Intergovernmental	230,780	153,461	-	-	230,780	153,461
Total expenses	14,866,689	13,689,541	1,630,710	1,470,637	16,497,399	15,160,178
Change in net position before transfers	1,284,447	1,664,747	(48,514)	(114,145)	1,235,933	1,550,602
Transfers	48,212	(19,793)	(48,212)	19,793	-	-
Change in net position	1,332,659	1,644,954	(96,726)	(94,352)	1,235,933	1,550,602
Net position, beginning	32,691,740	31,046,786	789,972	884,324	33,481,712	31,931,110
Prior period adjustment	-	-	-	-	-	-
Net position, ending	\$ 34,024,399	\$ 32,691,740	\$ 693,246	\$ 789,972	\$ 34,717,645	\$ 33,481,712

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 six governmental funds that are reported as major funds in fiscal year 2021. These are: General, Fair, Disaster Emergency, Public Safety (Law Enforcement), Payment in Lieu of Taxes (PILT), and the General Capital Improvement funds.

PARK COUNTY MANAGEMENT'S DISCUSSION & ANALYSIS

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

Besides taxes and charges for services, General fund revenue sources include a Local Option Tax, which amounted to \$961,212 in fiscal year 2021, an increase of 5.8% over fiscal year 2020. Before transfers in and transfers out, revenues increased 15.2% by \$528,948 and expenditures increased 6.1% by \$230,638 over the prior fiscal year. Transfers in from Permissive Medical Levy, Road, PILT, Records Preservation and the Enterprise funds amounted to \$463,092, a decrease of \$66,477 from 2020. A portion of the transfer decrease is attributed to the local government CARES funding for eligible health personnel that was higher in 2020. For overall revenues there were unanticipated revenues from an agreement between the State of Montana in which Park County was a subrecipient to help cover vaccination costs including Health personnel which contributed to the General Fund exceeding the revenues budget.

- **Fair Fund:** The Fairgrounds and Parks fund covers activities at the Park County Fairgrounds, and assists activity coordination at the Park County owned parks. Due to the interfund loan entered into with the General Capital Improvement fund for \$207,200, there is a resulting payable that will decline as the funds are paid back. There is a 2 year deferral period on the 10 year loan, and a prior year transfer was returned and relisted as part of the interfund due.
- **Disaster/Emergency Fund:** The county has used the Disaster/Emergency Fund to track 8 different Covid related grants through the year. Based on recommended practice and Covid uncertainty, the fund did not have a preset budget. By the end of 2021, Revenues were at \$792,958 with additional Unearned Revenue of \$1,498,099 from ARPA funds received and to be obligated by 2024. Expenditures were \$805,229.
- **Public Safety:** The Public Safety fund accounts for activities for Law Enforcement: Sheriff's Office, detention center, civil clerk, concealed weapons licensing, and the community service program. Revenues for fiscal year 2021 before transfers in increased \$602,877, or 31.4% over the prior year. CARES funds for Public Safety wages were transferred to PILT in the amount of \$783,308 per Commission direction to repay PILT for transfers to support the department and to free up the funds for future Commission discretion. Tax revenues were up \$74,892 from 2020, or 5.1%. Transfers in from other funds decreased \$120,405 or 15.9% for reserve balancing. The largest share of transfers in, \$349,200, was from PILT and decreased \$100,000 from 2020.

Public Safety's expenses decreased by 2.5% or \$68,071 due to vehicle purchases that were ordered in 2020 and 2021 and were not received by June 30. With the rebalancing, the ending fund balance decreased \$301,958 or 36%.

- **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 2021, the amount that the county received for PILT was \$1,628,109, a \$31,620 or 2.0% increase from the prior fiscal year. CARES funds for Public Safety wages were transferred to PILT in the amount of \$783,308 per Commission direction to repay PILT for transfers to support the department and to free up the funds for future Commission discretion. The amount transferred to other funds was \$931,139, a 25.9% increase back to pre-COVID funding levels covering normal PILT transfers. The net change in fund balance from the prior fiscal year was an increase of \$1,032,364, for an ending fund balance of \$2,421,853.

- **General Capital Improvement Fund:** This fund represents the amount awarded to the county from a 1999 lawsuit settlement plus interest. Use of this fund is restricted by resolutions passed by the County Commissioners. Revenues consists of interest. Besides investment interest, annual payments are received for loans made from the fund. In 2015 it loaned \$53,441 to the Cooke City Fire District for equipment purchases. In 2021, a \$207,200 loan was entered into with the Fairgrounds and Parks fund to cover capital purchases and increased pay for staff.

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 2021, \$80,072 was expended for a loan payment for a new building for Search and Rescue and a loan payment for Convict Grade Bridge for \$38,533. The ending fund balance was \$8,699,288, a decrease of \$2,178 over the prior year.

Enterprise Funds

The county's waste disposal system has been in transition since 2012. The Park County Transfer Station no longer accepts refuse or recycling; all refuse activities have moved to the city of Livingston Transfer Station. In the fall of 2016 the Park County landfill was closed. All landfill jobs have been eliminated. The net position decrease for the refuse facility of \$96,726 came from a reduction in its cash position. The balance included capital asset and depreciation adjustments and noncash changes to pension plan information.

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

BUDGETARY HIGHLIGHTS

Original budget compared to final budget expenditures

FEMA, local government CARES, American Rescue Plan (ARPA) and other grants awarded funds to Park County for coronavirus relief which passed through the Emergency Disaster Fund to cover reimbursable costs and future expenditures, and the budget increased \$805,300. The Landfill fund increased its budget by \$19,600 to cover an equipment purchase mostly covered by a trade-in. There were other adjustments for increased costs due to weather, operating costs and additional revenues received and distributed.

Final budget compared to actual results. Other financing sources and uses include transfers in from and out to other funds. Actual revenues for the General Fund before other financing sources were 20% over budget. Other financing sources were 4% over the final budget. Total actual revenues including transfers in were \$258,555, 6.9% over budget. Actual General fund tax revenues were \$6,684 under budget; local option taxes, which are collected in the General fund, were 10.1% more than budgeted. Investment earnings went up in 2021.

General Fund actual expenditures were 99% of budgeted appropriations. The net change in the General Fund balance was an increase of \$435,806 due to increased revenues and decreased expenditures. Additional funds from vaccination payments and local CARES funding contributed to the additional revenues.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: Park County's net investment in capital assets as of June 30, 2021 totaled \$23,605,653. This investment includes land, construction in progress, buildings, infrastructure, machinery, and equipment. See the notes to financial statements for changes in capital assets.

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

State statute limits the amount of county indebtedness to 2.5 percent of the total assessed value of taxable property. The 2020 market value of property in the County was \$3,377,685,122, and the statutory limit of county indebtedness was \$84,442,128. As of June 30, 2021 Park County had at total of \$1,525,475 in outstanding notes, of which \$1,325,842 is long term. Park County's total debt decreased \$177,025 due to regularly scheduled principal payments on existing debt.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The 2020 recertified taxable value of property in Park County, less the value of the Tax Increment Financing Districts, was used during fiscal year 2021 financial period of tax collections. The rate increased 2.6% from \$52,855,369 in fiscal year 2020 to \$54,251,151 in fiscal year 2021. The value of newly taxable property county-wide was \$1,628,166, which accounts for a portion of that increase. For the valuation cycle, January 1, 2021 through December 31, 2022, property is valued as of January 1, 2020. The Montana Department of Revenue is required by state law to conduct periodic reappraisals of property in the interest of equal taxation.

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

County general mills are split among the General, Bridge, Weed Control, Fair, Airport, District Court, Comprehensive Insurance, Senior Citizens, Law Enforcement, and Museum Funds at the commissioners' discretion, with certain restrictions. The growth in number of authorized mills for these aggregate mills went from 76.24 in fiscal year 2020 to 77.39 in fiscal year 2021. Calculations were done according to Montana Code Annotated, Title 15, Section 10, Part 420, which limits the growth in mills to one half the average of inflation over the prior 3 years and new construction. The commissioners levied the full amount authorized in fiscal year 2021.

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 4.2%, from \$4,029,693 in fiscal year 2020 to \$4,198,485 that was budgeted in fiscal year 2021. The actual property tax revenue received was \$4,069,825, or 96.9% of budget.

Payment in Lieu of Taxes (PILT) funds are received annually from the federal government in lieu of taxes on federal property within the county and continue to be a major source of operating funds. The majority of appropriations from PILT are transfers out to other funds in order to finance their operations, such as Law Enforcement, General, Road, Planning, and Fair funds. PILT is also used to pay for 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 2021 the county received \$1,628,109 for the 2020 PILT from the federal government, or a 2% increase. Expenditures in 2021 were \$1,384,450 or 15.5% more than the prior year which is back to the pre-pandemic level of spending. The net change in fund balance from the prior fiscal year was an increase of \$1,032,364, for an ending fund balance of \$2,421,853. The Public Safety fund was able to repay spending from PILT as the county continues the process of evaluating the demands on the PILT fund and balancing the demands on the PILT reserve.

The county's waste disposal system has been in transition since 2012. The Park County Transfer Station no longer accepts refuse or recycling; all refuse activities have moved to the city of Livingston Transfer Station. In the fall of 2015 the Park County Solid Waste

**PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS**

Board recommended and the Commissioners moved to close the landfill, pending DEQ approval. All landfill jobs have been eliminated. The landfill closure project was completed in 2016, and funds held in trust to cover the costs were released to the county to cover expenditures in 2020 and 2021.

In light of the COVID-19 and economic uncertainty, the county's Compensation Board recommended that elected officials not receive a Cost of Living Adjustment in 2021. The Commission approved a \$0.25 per hour wage increase for non-elected eligible employees as well as individual increases based on the implemented 2020 wage compensation study for wage equity.

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

- There is one FLAP project underway. The Old Yellowstone Trail South project is a corridor study to review safety and needs. Of the total estimated cost of \$235,000, Park County has paid \$16,510 through 2021. The \$235,000 project is ongoing with no financial activity in 2021.
- FEMA, Federal Emergency Management Agency, awarded a grant to help defray the costs of the COVID-19 pandemic. The 2021 portion of the award was \$72,264 with the 25% match being covered by local government CARES funds until the announcement that FEMA would cover 100% of eligible Covid costs.
- The Montana Governor's Office has overseen the local government CARES reimbursement distribution of Coronavirus Relief Funds from the US Government. Funds received for 2021 amount to \$1,314,572 excluding the FEMA match.
- In 2021, the Federal government awarded Park County \$3,234,521 for Coronavirus State and Local Fiscal Recovery Funds of which \$1,612,761 was received and \$114,662 expended.
- The Sheriff's Department has two active COPS grants to assist in hiring additional deputies. Each grant provides \$125,000 over three years to defray the personnel cost. The first COPS grant will fund \$47,367. A second COPS grant was awarded with the same funding parameters. The second COPS grant will fund \$26,988 for 2021 expenditures.
- There are multiple on-going grants for the Health Department annually. In 2021, \$243,343 in state grants funded Maternal Child Health, Public Health Preparedness, Immunization, Asthma, Tobacco and Women, Infant and Child programs. This includes additional Funds made available for COVID-19 through Public Health Preparedness and Immunization.
- The federal government awarded grants through its Homeland Security programs. A new communications tower in Wilsall will be funded over multiple years, and \$6,200 will be reimbursed for 2021 expenditures.
- The Victim Witness position program grant received \$45,486 in 2021.
- The Disaster and Emergency Services position receives partial funding annually. In 2021, the DES position and program received \$37,497.
- The state 911 approved a cyber security grant in 2021 which reimbursed \$16,354.
- The Noxious Weed program grants received a total of \$32,648 for noxious weed mitigation in various parts of Park County.
- The Airport received \$57,126 in grant funds to support a Master Plan of development for the physical space at Mission Field and for FAA CARES grants to support Airport operations during Covid .
- The MT Board of Crime Control partially funded the Missouri River Drug Task Force position in the Sheriff's Office for \$26,180.
- The Road department received two TSEP (Treasure State Endowment Program) grants for \$120,457 for Mission Creek and Cooke City bridges.
- The Park County Transit program for Windrider public buses received a total of \$248,788 for bus operations, training, and equipment purchases through various grants.
- An ongoing HAVA election security grant expended funds received in 2020 in 2021 for \$11,230, and there was a Southwest Juvenile Detention grant for \$7,190. Angel Line received \$3,300 in grant funds in 2021.
- Park County acted as a pass through for a Community Development Block Grant to assist the Gardiner Food Pantry. The total cost of the project was \$28,000 with \$21,000 from the CDBG grant. A \$7,000 match came from the Gardiner Food Pantry.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Park County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Park County Finance Office, 414 E. Callender Street, Livingston, MT 59047.

PARK COUNTY
STATEMENT OF NET POSITION
FISCAL YEAR ENDING JUNE 30, 2021

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	8,695,734.00	282.00	8,696,016.00
Investments	8,935,000.00	0.00	8,935,000.00
Petty Cash	893.00	50.00	943.00
Restricted Assets:			0.00
Cash and cash equivalents	54,560.00	12,364.00	66,924.00
Investments (at fair value)	0.00	1,453,576.00	1,453,576.00
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	297,939.00	313,693.00	611,632.00
Accounts/other receivables - (net of allowance for uncollectibles)	275,877.00	4,401.00	280,278.00
Internal Balances	10,000.00	(10,000.00)	0.00
Due from other governments	411,684.00	0.00	411,684.00
Prepaid expense	49,577.00	0.00	49,577.00
Inventories	93,768.00	0.00	93,768.00
Other debits	0.00	0.00	0.00
Capital assets not being depreciated			0.00
Land	622,193.00	52,528.00	674,721.00
Construction in progress	121,036.00	0.00	121,036.00
Capital assets being depreciated (net of accumulated depreciation)	23,703,800.00	631,571.00	24,335,371.00
Total Assets	43,272,061.00	2,458,465.00	45,730,526.00
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources - Pensions	1,864,006.00	86,924.00	1,950,930.00
Deferred Outflows of Resources - OPEB	36,020.00	2,525.00	38,545.00
Deferred Outflows of Resources	0.00	0.00	0.00
Total Deferred Outflows of Resources	1,900,026.30	89,449.00	1,989,475.30
LIABILITIES			
Accounts payable and other current liabilities	88,415.00	44,988.00	133,403.00
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	1,502,301.00	0.00	1,502,301.00
Contracts/Loans/Notes Payable	0.00	0.00	0.00
Noncurrent liabilities:			0.00
Due within one year	291,664.00	7,016.00	298,680.00
Due in more than one year	1,724,260.00	1,348,869.00	3,073,129.00
Pension Liability	6,072,744.00	369,042.00	6,441,786.00
OPEB Liability	466,763.00	32,716.00	499,479.00
Total Liabilities	10,146,147.00	1,802,631.00	11,948,778.00
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources - Pensions	483,256.00	15,710.00	498,966.00
Deferred Inflows of Resources - OPEB	518,286.00	36,327.00	554,613.00
Deferred Inflows of Resources	0.00	0.00	0.00
Total Deferred Inflows of Resources	1,001,542.00	52,037.00	1,053,579.00
NET POSITION			
Net Investment in Capital Assets	22,921,554.00	684,099.00	23,605,653.00
Restricted for:			0.00
Debt Service			0.00
Bond Indenture Requirements		180,218.00	180,218.00
General Government	1,688,109.00		1,688,109.00
Public Safety	931,127.00		931,127.00
Public Works	723,023.00		723,023.00
Public Health	264,935.00		264,935.00
Culture/Recreation	537,634.00		537,634.00
Economic Development, Housing	288,625.00		288,625.00
Other:	9,019,396.00		9,019,396.00
Non-spendable (other than Perm Fund)			0.00
Permanent Fund principal			0.00
Unrestricted	(2,350,004.00)	(171,071.00)	(2,521,075.00)
Total Net Position	34,024,399.00	693,246.00	34,717,645.00
Balance check w/GW Statement (should equal zero):	0.00	0.00	0.00

**PARK COUNTY
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDING JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for	Operating	Capital	Primary Government		
		Services, Fines, Forfeitures, etc.	Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	3,853,166.00	551,323.00	462,124.00	11,230.00	(2,828,489.00)		(2,828,489.00)
Public safety	4,572,206.00	280,744.00	1,110,642.00	22,555.00	(3,158,265.00)		(3,158,265.00)
Public works	2,752,589.00	122,406.00	635,721.00	145,590.00	(1,848,872.00)		(1,848,872.00)
Public health	1,293,358.00	245,622.00	816,314.00	127,702.00	(103,720.00)		(103,720.00)
Social and economic services	482,835.00	7,277.00	217,791.00	81,594.00	(176,173.00)		(176,173.00)
Culture and recreation	1,089,480.00	15,278.00	60,749.00	23,549.00	(989,904.00)		(989,904.00)
Housing/Community Development	78,805.00	0.00	21,000.00	0.00	(57,805.00)		(57,805.00)
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00		0.00
Interest on long-term debt	27,741.00	0.00	0.00	0.00	(27,741.00)		(27,741.00)
Miscellaneous	485,729.00	0.00	0.00	0.00	(485,729.00)		(485,729.00)
Intergovernmental	230,780.00	0.00	0.00	0.00	(230,780.00)		(230,780.00)
Total governmental activities	14,866,689.00	1,222,650.00	3,324,341.00	412,220.00	(9,907,478.00)		(9,907,478.00)
Business-type activities:							
Landfill	32,169.00	498.00				(31,671.00)	(31,671.00)
Refuse	1,598,541.00	1,474,028.00	19,050.00			(105,463.00)	(105,463.00)
Total business-type activities	1,630,710.00	1,474,526.00	19,050.00	0.00	0.00	(137,134.00)	(137,134.00)
Total primary government	16,497,399.00	2,697,176.00	3,343,391.00	412,220.00	(9,907,478.00)	(137,134.00)	(10,044,612.00)
General revenues:							
Property taxes					7,979,437.00	0.00	7,979,437.00
Local option taxes					59,057.00	0.00	59,057.00
Licenses and permits					2,988,851.00	0.00	2,988,851.00
Unrestricted Federal/State shared revenues					0.00	0.00	0.00
Unrestricted grants and contributions					0.00	0.00	0.00
Unrestricted investment earnings					120,063.00	26,525.00	146,588.00
Miscellaneous					44,307.00	4,410.00	48,717.00
Gain on sale of capital assets					210.00	57,685.00	57,895.00
Transfers					48,212.00	(48,212.00)	0.00
Special/Extraordinary items					0.00	0.00	0.00
Total general revenues and transfers					11,240,137.00	40,408.00	11,280,545.00
Change in net position					1,332,659.00	(96,726.00)	1,235,933.00
Total net position - July 1, 2020 as previously reported					32,691,740.00	789,972.00	33,481,712.00
Prior period adjustments					0.00	0.00	0.00
Total net position - July 1, 2020 as restated					32,691,740.00	789,972.00	33,481,712.00
Total net position - June 30, 2021					34,024,399.00	693,246.00	34,717,645.00

**PARK COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
FISCAL YEAR ENDING JUNE 30, 2021**

Account Number	Description	Major Funds						Other	Total
		Fund #1000	Fund #2160	Fund #2260 Emergency Disaster	Fund #2300	Fund #2900	Fund #4500		
		General	Fair		Public Safety	PILT	Gen Capital Improvement	Governmental Funds	Governmental Funds
ASSETS									
101000	Cash and cash equivalents	1,311,273.00	5,321.00	1,503,767.00	501,511.00	1,849,205.00	44,767.00	3,479,890.00	8,695,734.00
103000	Petty cash	430.00	200.00	0.00	0.00	0.00	0.00	263.00	893.00
101100	Investments					500,000.00	8,435,000.00	0.00	8,935,000.00
Restricted Assets:									
102200	Cash and cash equivalents	27,760.00	3,147.00	0.00	7,507.00	0.00	0.00	16,146.00	54,560.00
102300	Investments	0.00	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	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	56,480.00	4,570.00	394.00	69,500.00	0.00	0.00	166,995.00	297,939.00
	Accounts/other receivables - (net of allowance for uncollectibles)	38,108.00	0.00	0.00	1,387.00	0.00	0.00	225,803.00	265,298.00
131000	Due from other funds	0.00	0.00	0.00	0.00	10,000.00	207,200.00	10,579.00	227,779.00
132000	Due from other governments	126,783.00	0.00	28,157.00	27,322.00	70,148.00	0.00	146,953.00	399,363.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00	12,321.00	0.00	12,321.00
140000	Prepaid expense	4,200.00	0.00	0.00	0.00	0.00	0.00	45,377.00	49,577.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00	0.00	93,768.00	93,768.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Assets	1,565,034.00	13,238.00	1,532,318.00	607,227.00	2,429,353.00	8,699,288.00	4,185,774.00	19,032,232.00
DEFERRED OUTFLOWS OF RESOURCES									
190000	Deferred Outflows of Resources							0.00	0.00
19xxxx	Deferred Outflows of Resources							0.00	0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	47,357.00	0.00	1,945.00	1,464.00	7,500.00	0.00	30,148.00	88,414.00
203100	Judgments payable	0.00	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	0.00
205200	Matured interest payable	0.00	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	0.00
211000	Due to other funds	0.00	207,200.00	0.00	0.00	0.00	0.00	0.00	207,200.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	4,202.00	0.00	0.00	0.00	0.00	0.00	0.00	4,202.00
216000	Revenues collected in advance	0.00	0.00	1,498,099.00	0.00	0.00	0.00	0.00	1,498,099.00
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	51,559.00	207,200.00	1,500,044.00	1,464.00	7,500.00	0.00	30,148.00	1,797,915.00
DEFERRED INFLOWS OF RESOURCES									
220000	Deferred Inflows of Resources	0.00		0.00				0.00	0.00
223000	Deferred Inflows of Tax Revenues	56,480.00	4,570.00	394.00	69,500.00	0.00	0.00	166,995.00	297,939.00
	Total Deferred Inflows of Resources	56,480.00	4,570.00	394.00	69,500.00	0.00	0.00	166,995.00	297,939.00
FUND BALANCES:									
250100	Non-spendable							139,145.00	139,145.00
	Inventory, Noncurrent interfund receivable, Other	4,202.00					207,200.00	0.00	211,402.00
250200	Restricted							0.00	0.00
	General government							1,629,372.00	1,629,372.00
	Public Safety				536,263.00			249,571.00	785,834.00
	Public Works							587,376.00	587,376.00
	Culture and Recreation, Soc/Econ, Housing							797,565.00	797,565.00
	Public Health			31,878.00				225,392.00	257,270.00
	Capital Projects						8,492,088.00	320,108.00	8,812,196.00
260100	Committed General government					2,421,853.00			2,421,853.00
	Public Safety							40,102.00	40,102.00
	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	1,452,793.00	(198,532.00)	2.00	0.00	0.00	0.00	1.00	1,254,264.00
	Total Fund Balances	1,456,995.00	(198,532.00)	31,880.00	536,263.00	2,421,853.00	8,699,288.00	3,988,632.00	16,936,379.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	1,565,034.00	13,238.00	1,532,318.00	607,227.00	2,429,353.00	8,699,288.00	4,185,775.00	
	Balance check (Should equal zero):	(1.00)	1.00	0.00	(2.00)	0.00	(1.00)	2.00	
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.									24,447,029.00
Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred outflows of resources in the funds.									557,826.00
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									0.00
Accounts payable									0.00
Net amount allocated to business-type/external activities									0.00
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.									(7,916,835.00)
Net position of governmental activities									34,024,399.00

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FISCAL YEAR ENDING JUNE 30, 2021

Account Number	Description	Major Funds						Other Governmental Funds	Total Governmental Funds
		Fund #1000	Fund #2160	Fund #2260 Emergency Disaster	Fund #2300 Public Safety	Fund #2900 PILT	Fund #4500 Gen Capital Improvement		
REVENUES									
310000/									
363000	Taxes/assessments	2,252,632.00	98,416.00	2,414.00	1,541,642.00	0.00	0.00	4,137,752.00	8,032,856.00
320000	Licenses and permits	41,379.00	0.00	0.00	2,625.00	0.00	0.00	18,077.00	62,081.00
330000	Intergovernmental revenues	833,713.00	8,520.00	784,545.00	861,289.00	1,628,109.00	0.00	2,398,285.00	6,514,461.00
340000	Charges for services	700,016.00	12,533.00	0.00	111,528.00	0.00	0.00	204,163.00	1,028,240.00
350000	Fines and forfeitures	118,264.00	0.00	0.00	0.00	0.00	0.00	15,045.00	133,309.00
360000	Miscellaneous	61,133.00	48,826.00	6,000.00	3,545.00	43.00	0.00	150,611.00	270,158.00
370000	Investment and royalty earnings	6,733.00	0.00	0.00	0.00	3,403.00	106,824.00	3,105.00	120,065.00
									0.00
	Total Revenues	4,013,870.00	168,295.00	792,959.00	2,520,629.00	1,631,555.00	106,824.00	6,927,038.00	16,161,170.00
EXPENDITURES									
Current:									
410000	General government	2,910,144.00	0.00	54,792.00	0.00	77,947.00	0.00	783,479.00	3,826,362.00
420000	Public safety	190,729.00	0.00	127,797.00	2,601,195.00	262,814.00	0.00	1,116,556.00	4,299,091.00
430000	Public works	142,084.00	0.00	0.00	0.00	97.00	0.00	1,832,501.00	1,974,682.00
440000	Public health	404,458.00	0.00	494,939.00	0.00	15,000.00	0.00	334,334.00	1,248,731.00
450000	Social and economic services	180,659.00	0.00	0.00	0.00	5,000.00	0.00	252,300.00	437,959.00
460000	Culture and recreation	10,748.00	262,035.00	0.00	0.00	0.00	0.00	753,573.00	1,026,356.00
470000	Housing and community development	51,000.00	0.00	0.00	0.00	0.00	0.00	27,805.00	78,805.00
480000	Conservation of natural resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490000	Debt Service:								
	Principal	0.00	0.00	0.00	0.00	28,027.00	0.00	148,998.00	177,025.00
	Interest	0.00	0.00	0.00	0.00	2,466.00	0.00	25,275.00	27,741.00
									0.00
	Capital outlay	94,688.00	0.00	127,702.00	37,000.00	62,009.00	0.00	435,039.00	756,438.00
500000	Internal Services								0.00
510000	Miscellaneous	0.00						485,729.00	485,729.00
	Total Expenditures	3,984,510.00	262,035.00	805,230.00	2,638,195.00	453,360.00	0.00	6,195,589.00	14,338,919.00
	Excess of revenues (under) expenditures	29,360.00	(93,740.00)	(12,271.00)	(117,566.00)	1,178,195.00	106,824.00	731,449.00	1,822,251.00
OTHER FINANCING SOURCES (USES):									
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	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382010	Sale of capital assets	488.00	0.00	0.00	3,638.00	0.00	0.00	0.00	4,126.00
383000	Transfers In	463,090.00	54,075.00	32.00	635,830.00	785,308.00	0.00	1,463,849.00	3,402,184.00
521000	Transfers out (Enter as negative)	(65,628.00)	(15,400.00)	0.00	(837,016.00)	(931,139.00)	(109,002.00)	(1,395,787.00)	(3,353,972.00)
382020	Special items - Insurance Proceeds	8,498.00	0.00	0.00	13,157.00	0.00	0.00	18,756.00	40,411.00
385000	Extraordinary items - revenue	0.00	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	0.00
525000	Extraordinary items - expenditure (Negative)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	406,448.00	38,675.00	32.00	(184,391.00)	(145,831.00)	(109,002.00)	86,818.00	92,749.00
	Net change in fund balances	435,808.00	(55,065.00)	(12,239.00)	(301,957.00)	1,032,364.00	(2,178.00)	818,267.00	1,915,000.00
	Fund balances - July 1, 2020 as previously reported	1,021,188.00	(143,468.00)	44,119.00	838,222.00	1,389,489.00	8,701,467.00	3,170,363.00	15,021,380.00
	Prior period adjustments	0.00						0.00	0.00
	Fund balances - July 1, 2020 as restated	1,021,188.00	(143,468.00)	44,119.00	838,222.00	1,389,489.00	8,701,467.00	3,170,363.00	15,021,380.00
	Fund balances - June 30, 2021	1,456,996.00	(198,533.00)	31,880.00	536,265.00	2,421,853.00	8,699,289.00	3,988,630.00	16,936,380.00

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, 2021

Net change in fund balances - total governmental funds (page 16)	<u>1,914,999</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	<u>756,438</u>
Depreciation expense	<u>(1,326,169)</u>
	<u>(569,731)</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:	
Net Effect of Gain (loss) on the sale/disposal of capital assets	<u>(3,916)</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	
Long-term receivables (deferred inflow)	<u>(10,245)</u>
GASB68 recognition of On-behalf payments to Pension Plans	<u>(312,686)</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	
Long-term loan/contract principal payments	<u>177,027</u>
Long-term bond principal payments	
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	<u>7,719</u>
Pension & OPEB expense	<u>129,492</u>
Other:	
Change in Net Position in Governmental Activities	<u><u>1,332,659</u></u>

**PARK COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2021**

Business-type Activities				
Account Number	Description	Major Enterprise Funds		Totals
		Fund #5400 Landfill	Fund #5410 Refuse	
ASSETS				
Current Assets				
101000	Cash and cash equivalents	0.00	332.00	332.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments (at fair value)	0.00	0.00	0.00
	Tax/assessment receivable (net of allowance for uncollectibles)	17,466.00	296,227.00	313,693.00
	Accounts/other receivables - (net of allowance for uncollectibles)			
120000		0.00	4,401.00	4,401.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
141000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
Total Current Assets		17,466.00	300,960.00	318,426.00
Noncurrent Assets				
Restricted Assets:				
102200	Cash and cash equivalents	12,364.00		12,364.00
102300	Investments	1,453,576.00		1,453,576.00
133000	Advances to other funds			0.00
170000	Other debits			0.00
180000	Capital assets:			
	Land		52,528.00	52,528.00
	Construction in progress		0.00	0.00
	Buildings	54,241.00	245,711.00	299,952.00
	Improvements other than buildings	0.00	179,837.00	179,837.00
	Machinery and equipment	345,216.00	1,502,509.00	1,847,725.00
	Infrastructure (utility systems)			0.00
	Less: accumulated depreciation	(369,393.00)	(1,326,550.00)	(1,695,943.00)
	Capital assets - net of accumulated depreciation	30,064.00	654,035.00	684,099.00
Total Noncurrent Assets		1,496,004.00	654,035.00	2,150,039.00
Total Assets		1,513,470.00	954,995.00	2,468,465.00
DEFERRED OUTFLOWS OF RESOURCES				
199000	Deferred Outflows of Resources - Pensions		86,924.00	86,924.00
199xxx	Deferred Outflows of Resources - OPEB		2,525.00	2,525.00
199xxx	Deferred Outflow of Resources - Others			0.00
Total Deferred Outflows of Resources		0.00	89,449.00	89,449.00
LIABILITIES				
Current Liabilities				
202100	Accounts payable			0.00
203100	Judgments payable		7,534.00	7,534.00
204000	Contracts/loans/notes payable			0.00
205200	Matured interest bonds payable			0.00
206100	Cash Overdraft	37,454.00		37,454.00
209100	Compensated absences		7,016.00	7,016.00
211000	Due to other funds		10,000.00	10,000.00
212000	Due to other governments			0.00
214000	Deposits payable			0.00
216000	Revenues collected in advance			0.00
Total Current Liabilities		37,454.00	24,550.00	62,004.00
Noncurrent Liabilities				
231000	Bonds payable			0.00
233000	Advance from other funds			0.00
234000	Judgments payable			0.00
235000	Contracts/loans/notes payable			0.00
236000	Closure/postclosure care costs	1,285,722.00		1,285,722.00
237000	Pension Liability		369,042.00	369,042.00
238000	OPEB Liability		32,716.00	32,716.00
239000	Compensated absences		63,147.00	63,147.00
Total Noncurrent Liabilities		1,285,722.00	464,905.00	1,750,627.00
Total Liabilities		1,323,176.00	489,455.00	1,812,631.00
DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources - Pensions		15,710.00	15,710.00
22xxxx	Deferred Inflows of Resources - OPEB		36,327.00	36,327.00
22xxxx	Deferred Inflows of Resources - Other			0.00
Total Deferred Inflows of Resources		0.00	52,037.00	52,037.00
NET POSITION				
	Net Investment in Capital Assets	30,064.00	654,035.00	684,099.00
	Restricted for:			
	Landfill/Postclosure	180,218.00		180,218.00
				0.00
				0.00
				0.00
	Unrestricted	(19,988.00)	(151,083.00)	(171,071.00)
Total Net Position		190,294.00	502,952.00	693,246.00

Balance check (Should equal zero):

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

Net position of business-type activities 693,246.00

PARK COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2021

		Business-type Activities		
Account Number	Description	Major Enterprise Funds		Totals
		Fund #5400 Landfill	Fund #5410 Refuse	
OPERATING REVENUES				
340000	Charges for services	0.00	26,410.00	26,410.00
360000	Miscellaneous revenues			0.00
363000	Special assessments	498.00	1,447,618.00	1,448,116.00
				0.00
	Total Operating Revenues	498.00	1,474,028.00	1,474,526.00
OPERATING EXPENSES				
100	Personal services	0.00	497,351.00	497,351.00
200	Supplies	0.00	77,705.00	77,705.00
300	Purchased services	1,619.00	893,352.00	894,971.00
400	Building materials	0.00	0.00	0.00
500	Fixed charges	27,713.00	66,771.00	94,484.00
810	Loss/Bad debt expense	0.00	0.00	0.00
830	Depreciation	2,837.00	63,362.00	66,199.00
				0.00
	Total Operating Expenses	32,169.00	1,598,541.00	1,630,710.00
	Operating Income (Loss)	(31,671.00)	(124,513.00)	(156,184.00)
NONOPERATING REVENUES (EXPENSES)				
310000	Taxes/assessment revenue	0.00	0.00	0.00
320000	Licenses/permits revenue	0.00	4,410.00	4,410.00
330000	Intergovernmental revenue	0.00	19,050.00	19,050.00
371000	Interest revenue	26,525.00	0.00	26,525.00
382030	Gain/Loss on Sale of Capital Assets (Loss is negative)	56,000.00	1,685.00	57,685.00
490000	Debt service interest expense (Enter as negative)	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 - expense (enter as negative)	0.00	0.00	0.00
525000	Extraordinary items - expense (enter as negative)	0.00	0.00	0.00
	Total Non-Operating Revenues (Expenses)	82,525.00	25,145.00	107,670.00
	Income (Loss) before contributions and transfers	50,854.00	(99,368.00)	(48,514.00)
	Capital contributions			0.00
	Transfers in (out)	(56,000.00)	7,788.00	(48,212.00)
	Change in net position	(5,146.00)	(91,580.00)	(96,726.00)
	Total net position - July 1, 2020 as previously reported	195,440.00	594,532.00	789,972.00
	Prior period adjustments			0.00
	Total net position - July 1, 2020 as restated	195,440.00	594,532.00	789,972.00
	Total net position - June 30, 2021	190,294.00	502,952.00	693,246.00

Reconciliation to government-wide statement of activities:

Adjustment to reflect the consolidation of internal service fund

activities related to enterprise funds

Change in net position of business-type activities (96,726.00)

PARK COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2021

	Business-type Activities		
	Major Enterprise Funds		
Description	Fund #5400 Landfill	Fund #5410 Refuse	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	1,476.00	1,441,602.00	1,443,078.00
Cash paid to suppliers	(29,332.00)	(1,030,294.00)	(1,059,626.00)
Cash paid to employees	0.00	(462,496.00)	(462,496.00)
Cash received from interfund services provided			0.00
Cash paid for interfund services used			0.00
Net cash provided (used) by operating activities	(27,856.00)	(51,188.00)	(79,044.00)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from (to) other funds	0.00	(48,212.00)	(48,212.00)
Landfill Post-Closure Care Costs	(35,302.00)	14,410.00	(20,892.00)
Subsidies from taxes and other governments	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	(35,302.00)	(33,802.00)	(69,104.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from debt			0.00
Capital contributions	0.00	0.00	0.00
Purchases/acquisition/construction of capital assets		(21,735.00)	(21,735.00)
Principal on debt (Enter as a negative)			0.00
Interest paid on debt (Negative)	0.00	0.00	0.00
Capital lease down payment			0.00
Proceeds from sales of capital assets	0.00		0.00
Net cash provided (used) by capital and related financing activities	0.00	(21,735.00)	(21,735.00)
CASH FLOWS FROM INVESTING ACTIVITIES			
			0.00
Net Change in Investments	(24,449.00)		(24,449.00)
Interest earnings	26,525.00	0.00	26,525.00
Net cash provided (used) by investing activities	2,076.00	0.00	2,076.00
Net increase (decrease) in cash and cash equivalents	(61,082.00)	(106,725.00)	(167,807.00)
Cash and cash equivalents - July 1, 2020	35,992.00	107,057.00	143,049.00
Cash and cash equivalents - June 30, 2021	(25,090.00)	332.00	(24,758.00)
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	(31,671.00)	(124,513.00)	(156,184.00)
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Depreciation expense	2,837.00	63,362.00	66,199.00
(Increase) Decrease in accounts receivable		(32,426.00)	(32,426.00)
(Increase) Decrease in other post-employment benefits		(7,956.00)	(7,956.00)
(Increase) Decrease in due to/from other funds			0.00
Increase in allowance for uncollectible accounts			0.00
(Increase) decrease in inventories			0.00
(Increase) decrease in prepaid items			0.00
Increase (decrease) in customer deposits			0.00
Increase (decrease) in accounts payable		7,534.00	7,534.00
Increase (decrease) in compensated absences pay.		(10,950.00)	(10,950.00)
Increase (decrease) in intergovernmental payables			0.00
Increase (decrease) in GASB68 pension expense		53,761.00	53,761.00
Total adjustments	2,837.00	73,325.00	76,162.00
Net cash provided (used) by operating activities	(28,834.00)	(51,188.00)	(80,022.00)
Noncash investing, capital, and financing activities:			
Borrowing under capital lease			0.00
Contributions of capital assets from government			0.00
Purchase of equipment on account			0.00
Increase in fair value of investments			0.00
Capital asset trade-ins			0.00

PARK COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2021

		Custodial Funds	
		External Investment Pool (not in trust)	Custodial Funds (7100-7999)
Account Number	Description		
ASSETS			
101000	Cash and cash equivalents	4,404,688.00	965,989.00
101100	Investments (at fair value)	60,824.00	
	Receivables:		
110000	Tax/assessment receivable (net of allowance for uncollectibles)		978,046.00
120000	Accounts/other receivables - (net of allowance for uncollectibles)		
128000	Interest receivable		
130000	Due from Others		
170000	Other assets:		4,465,512.00
	Total Assets	4,465,512.00	6,409,547.00
190000	Deferred Outflows of Resources		
LIABILITIES			
201000	Warrants payable		
202000	Accounts payable		398,339.00
203000	Judgment/Protested payable		
204000	Contracts payable		
211000	Due to other funds		
212000	Due to other governments		
230000	Other long-term liabilities		
	Other liabilities:		
	Total Liabilities	0.00	398,339.00
220000	Deferred Inflows of Resources		
NET POSITION			
Restricted for:			
	Pool Participants	4,465,512.00	
	Individuals, organizations, other governments		6,011,208.00
	Unrestricted	0.00	0.00
	TOTAL NET POSITION	4,465,512.00	6,011,208.00

Balance check:

0.00

0.00

PARK COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2021

Account Number	Description	Custodial Funds	
		External Investment Pool (not in trust)	Custodial Funds (7100-7999)
ADDITIONS:			
310000	Tax revenue		
310000	Tax revenue collected for other governments		22,638,162.00
330000	Intergovernmental revenue		6,169,119.00
360000	Miscellaneous revenue		
370000	Investment earnings		7,489.00
366000	Contributions to pension plan		
366000	Contributions to investment trust	6,903,926.00	
	Other additions:		
	Total Additions	6,903,926.00	28,814,770.00
DEDUCTIONS:			
	Administrative expenses		
	Refunds of contributions		
	Benefit payments		
	Distribution of investments	6,988,524.00	12,500,069.00
	Refunds or transfers to others		
	Payments of taxes collected for others		16,174,210.00
	Other deductions: specify		
	Total Deductions	6,988,524.00	28,674,279.00
	Change in net position	(84,598.00)	140,491.00
	Total net position - July 1, 2020 as previously reported	4,550,110.00	
	Prior period adjustments		5,870,717.00
	Total net position - July 1, 2020 as restated	4,550,110.00	5,870,717.00
	Total net position - June 30, 2021	4,465,512.00	6,011,208.00

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

[Note to the preparer - Note disclosures contained herein are illustrative only, and are provided for your convenience. Local governments should modify these note disclosures as applicable to their entity.]

1. **Summary of Significant Accounting Policies**

The financial statements have been prepared in accordance with accounting principles generally accepted as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. Pronouncements adopted in the fiscal year ending June 30, 2021 are described below.

The government adopted the provisions of the following GASB Statements:

The significant accounting policies are described below.

A. Reporting Entity

The County of Park 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 Commission 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.

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 government 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 a 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, 2021

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.

2110 Major Fund - Road Fund
2160 Major Fund - Fair Fund
2260 Major Fund - Emergency Disaster
2300 Major Fund - Public Safety Fund
2900 Major Fund - PILT Fund
4500 Major Fund - General Capital Improvement Fund

The government reports the following major proprietary funds:

Solid Waste Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the refuse system. The fund is maintained on the full accrual basis of accounting.

Landfill Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public Landfill system which is shut down and being monitored. The fund is maintained on the full accrual basis of accounting.

Additionally, the government reports the following fund types:

Fiduciary 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 trust or custodial funds.

Trust Funds - These funds are used to account for resources legally held in trust for use by another government, individual, or organization. These may include pension trust funds, investment trust funds, or private-purpose trust funds.

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.

Investment Trust Funds - These funds are used to report the external portion of investment pools held in a qualifying trust.

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.

Custodial Funds - These funds are used to account for fiduciary activities not held in a trust or an equivalent arrangement. These may include external investment pools (not held in trust) and custodial funds.

External Investment Pools (not held in trust) - These funds are used to account for the external portion of investment pools not held in a qualifying trust.

Custodial Funds - These funds are used to account for fiduciary activities not held in a trust or an equivalent arrangement.

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

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 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 customer 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

Allowable deposit and investment of public funds is governed by Title 7, Chapter 6, Part 2 of the Montana Code Annotated (MCA). Deposits and investments may include demand, time, and savings deposits, direct obligations of the United States Government, securities issued by agencies of the United States, investments in the Montana Short-Term Investment Program (STIP), repurchase agreements, and registered warrants.

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash, and have maturities at purchase date of three months or less. The cash and cash equivalents (including restricted assets) are considered to be cash on hand, demand, savings and time deposits, STIP and all short-term investments with original maturity dates of three months or less from the date of acquisition.

Investments, with limited exceptions, are reported at fair value. Investments in nonparticipating certificates of deposit are reported at cost. Money market investments, including U.S. Treasury and Agency obligations, that mature within one year of acquisition are reported at amortized cost. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is determined annually, and requires the use of valuation techniques, a specific method or combination of methods using one or more of three approaches: market, cost or income approach.

The County maintains an investment pool consisting of funds belonging to the County and also of funds held by the County Treasurer belonging to legally separate entities such as school districts and special purpose districts. These districts can elect to participate in the County's investment pool, or can self-direct investment of their funds in individual investment accounts. The portion of the investment pool belonging to the legally separate entities and any self-directed individual investment accounts are reported in an investment trust fund in the fiduciary fund financial statements. The investment pool is managed by the County Treasurer in accordance with the County's stated investment policies and laws prescribed in the MCA. There is no external regulatory oversight for the investment pool, and the County has not provided or obtained any legally binding guarantees to support the value of the investments. Investments and withdrawals from the pool are based on the underlying value of deposits and investments of each participant. Investment income on pooled investments is allocated to the County and participating external entities on the basis of prior month ending balances in relation to total pooled investments.

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 uncollectible. 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 they 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, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

F. Assets, deferred outflows of resources, liabilities, deferred outflows of resources, and fund balance/net position -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 Local Government as assets with an initial cost of more than \$5,000 for machinery and equipment, \$10,000 for buildings and improvements and \$25,000 for infrastructure and an estimated useful life in excess of 5 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition 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	40-100
Land improvements	10-15
Infrastructure	50
Machinery & Equipment	5-30

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.

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 of 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 acquisition 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 or resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both.

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Governmental Activities	\$ 17,686,188.00
Business-Type Activities	\$ 1,428,818.00
Fiduciary Funds	\$ 5,431,501.00
Total - Primary Government	<u>\$ 24,546,507.00</u>
Discretely Presented Component Unit(s)	<u>\$ -</u>
Total cash, cash equivalents and investments	<u><u>\$ 24,546,507.00</u></u>

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

	6/30/2021
Cash on hand (petty cash)	<u>\$ 3,430</u>
Deposits	
Demand deposits	659,690
Savings accounts	278,363
Certificates of Deposit (non-	12,364
Time Deposit Investments	4,260,824
US Govt Securities Investment	6,188,576
Total deposits	<u><u>\$ 11,399,817</u></u>

Investments

	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
<i>Investments by fair value level</i>				
STIP	\$13,144,430			
U.S. Treasury Bills	6,170,654	6,170,654		
Mutual Funds				
Repurchase Agreements				
(other by type)				
(other by type)				
(other by type)				
Total investments by fair value level	<u>\$19,315,084</u>	<u>\$ 6,170,654</u>	<u>\$ -</u>	<u>\$ -</u>

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

Total cash, deposits and investments \$30,714,901

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

4. DETAILED NOTES ON ALL FUNDS - cont.

A Deposits and Investments - cont.

The [County/City/Town] 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: Quoted prices in active markets for identical assets; these investments are valued using *prices quoted in active markets*.

The government had no investments categorized as Level 2 or 3 inputs.

The 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.

The County does not have a formal deposit policy that addresses custodial credit risk.

As of June 30th, \$1,428,876 of the government's bank balance of \$6,194,860 was exposed to custodial credit risk as follows:

	Uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the depositor-
<u>\$1,428,876.00</u>	government's name.
<u> </u>	Uninsured and collateralized with securities held by the pledging financial institution.
<u> </u>	Uninsured and Uncollateralized

State law requires that the [County/City/Town] 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 The amount of collateral held for the County's deposits as of June 30, 2021 did not exceed 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 limits 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>.

[NOTE: Governments should disclose below the credit quality ratings of external investment pools other than STIP, money market funds, bond mutual funds, and other pooled investments of fixed-

Credit quality ratings of investments held by the County/City/Town, by major credit rating services, are as follows:

Investment	Fair Value	Rating	Rating Service
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

4. DETAILED NOTES ON ALL FUNDS

A Deposits and Investments - cont.

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 their name.

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

Investments at June 30, 2021 were exposed to custodial credit risk as follows: (Select, as appropriate)	Invest. Type
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	4,688,576.00

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/City/Town does not have a formal investment policy that addresses concentration of credit risk.

OR

The County's/City's/town's investment policy minimizes concentration of credit risk by (describe formal policy).

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

Issuer	Percentage

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, 20__, the County/City/Town had the following investments and maturities:

Investment Type	Fair Value	Less	Investment Maturity (in Years)	
			1-5	More Than 5
	\$			
	\$			
	\$			
	\$			

Investment Pool

Following is a condensed schedule of changes in net position for the County's investment pool for the year ended June 30, 20__:

	Internal Portion	External Portion	Total
Net Position - Beginning of Year	\$ 16,795,720	\$ 4,550,110	\$ 21,345,830
Contributions from Participants	\$ 20,703,387	\$ 6,896,437	\$ 27,599,824
Invest. Earnings/Changes in Fair V _e	\$ 146,801	\$ 7,489	\$ 154,290
Administrative Fees			\$ -
Distributions to Participants	\$ (17,564,913)	\$ (6,988,524)	\$ (24,553,437)
Net Position - End of Year	\$ 20,080,995	\$ 4,465,512	\$ 24,546,507

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		Due to Fair	(207,200)	
Due from PILT	10,000	Due to		
Due from Gen Cap Improvement	207,200	Due to		
Due from		Due to		
Due from		Due to Business Type Refuse	(10,000)	
Total Due From Other Funds	(217,200)	Total Due To Other Funds		217,200.00

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated				
Land	622,193	0	0	622,193
Construction in progress	69,415	66,371	(14,750)	121,036
Total capital assets not being depreciated	691,608	66,371	(14,750)	743,229
Capital assets being depreciated				
Buildings	7,214,573	0	0	7,214,573
Intangibles/works of art	0	0	0	0
Improvements other than buildings	5,138,338	168,574	0	5,306,912
Machinery and equipment	8,334,182	412,853	(276,389)	8,470,646
Infrastructure	15,564,225	127,890	0	15,692,115
Total capital assets being depreciated	36,251,318	709,317	(276,389)	36,684,246
Less accumulated depreciation for:				
Buildings	(3,574,480)	(135,071)	0	(3,709,551)
Intangibles/works of art	0	0	0	0
Improvements other than buildings	(2,037,272)	(259,553)	0	(2,296,825)
Machinery and equipment	(4,948,879)	(599,319)	267,973	(5,280,225)
Infrastructure	(1,361,619)	(332,226)	0	(1,693,845)
Total accumulated depreciation	(11,922,250)	(1,326,169)	267,973	(12,980,446)
Total capital assets being depreciated	24,329,068	(616,852)	(8,416)	23,703,800
Governmental activities capital assets net	25,020,676	(550,481)	(23,166)	24,447,029
Business-type activities:				
Capital assets not being depreciated				0.00
Land	52,528			52,528
Construction in progress				0
Total capital assets not being depreciated	52,528	0	0	52,528
Capital assets being depreciated				
Buildings and system	299,952			299,952
Intangibles/works of art				0
Improvements other than buildings	166,202	13,635		179,837
Machinery and equipment	2,083,077	65,785	(301,137)	1,847,725
Source of supply				0
Pumping plant				0
Treatment plant				0
Transmission and distribution				0
General plant				0
Total capital assets being depreciated	2,549,231	79,420	(301,137)	2,327,514
Less accumulated depreciation for:				
Buildings and system	(126,827)	(9,948)		(136,775)
Intangibles/works of art				0
Improvements other than buildings	(94,225)	(7,649)		(101,874)
Machinery and equipment	(1,709,829)	(48,602)	301,137	(1,457,294)
Source of supply				0
Pumping plant				0
Treatment plant				0
Transmission and distribution				0
General plant				0
Total accumulated depreciation	(1,930,881)	(66,199)	301,137	(1,695,943)
Total capital assets being depreciated	618,350	13,221	0	631,571
Business-type activities capital assets net	670,878	13,221	0	684,099
				0.00

Balance check with page 18:

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

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	129,719.00
Public safety	330,173.00
Public works	761,304.00
Public health	3,004.00
Social and economic services	36,508.00
Culture and recreation	65,461.00
Housing and community development	0.00
Conservation of natural resources	0.00
Uncategorized	0.00
Total depreciation expense - governmental activities	1,326,169.00

Business-type activities:

Landfill	2,837.00
Refuse	63,362.00
Name	
Name	
Total depreciation expense - business-type activities	66,199.00

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, 2021 were \$32,424 for the year. The future minimum lease payments for these leases are as follows:

Year ending June 30	Amount
2022	\$ 18,754
2023	\$ 34,769
2024	\$ 34,769
2025	\$ 33,977
2026	\$ 29,253
Total	\$ 151,522

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

4. DETAILED NOTES ON ALL FUNDS - cont.

G. Long-term Debt

Changes in long-term obligations for the year ended June 30, 2021, are as follows:

	Balance at July 1, 2020	Increases	Decreases	Balance at June 30, 2021	Due within One Year
Governmental activities:					
Notes from direct borrowings and direct placements	\$ 1,702,500	\$ -	\$ 177,025	\$ 1,525,475	\$ 199,633
Compensated absences	\$ 498,168	\$ -	\$ 7,719	\$ 490,449	\$ 49,045
Total	<u>\$2,200,668</u>	<u>\$0</u>	<u>\$184,744</u>	<u>\$2,015,924</u>	<u>\$248,678</u>
Business-type activities:					
Compensated absences	\$ 81,113	\$ -	\$ 10,950	\$ 70,163	\$ 7,016
Total	<u>\$ 81,113</u>	<u>\$ -</u>	<u>\$ 10,950</u>	<u>\$ 70,163</u>	<u>\$ 7,016</u>

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

The County outstanding notes from direct borrowings and direct placements related to governmental activities of **\$1,525,475** contains the following provisions:

	Original Amount	Term	Interest Rate	Payment	Balance June 30, 2021
Convict Grade Bridge - 2020	\$551,362	15 yr	1.65%	Semi-Annual	\$507,100
Grader/Complex Remodel-2020	\$405,914	7 yr	1.65%	Semi-Annual	\$379,231
Dispatch & Equipment-2017	\$357,500	7 yr	1.65%	Semi-Annual	\$188,679
Search & Rescue Building-2013	\$700,000	15 yr	1.65%	Semi-Annual	\$450,465
					<u>\$1,525,475</u>

Notes from direct borrowings (INTERCAP) include a provision that interest is adjusted each February 1st, up to a maximum of 15 percent. The loans are general obligation that requires backing by the full faith and credit of the government and obligates the government to levy a tax sufficient to repay the obligation. Additionally, notes from direct borrowings contain a provision that in an event of default, outstanding amounts become due immediately if the County is unable to make payment.

For more information see GASB 88.

[GASB Statement No. 88](#)

Debt Service requirements on long-term debt at June 30, 2021, are as follows:

Year Ending June 30,	Governmental Activities	
	Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
2022	\$ 199,633	\$ 21,097
2023	\$ 204,055	\$ 17,983
2024	\$ 208,590	\$ 14,803
2025	\$ 183,539	\$ 11,598
2026-2030	\$ 535,386	\$ 23,383
Thereafter	\$ 194,272	\$ 4,941
	<u>\$ 1,525,475</u>	<u>\$ 93,805</u>

I.

Landfill Postclosure

The landfill was officially closed in the fall of 2016. A final cover was placed on the landfill site in accordance with state and federal regulations. The government is required to perform certain maintenance and monitoring functions at the site for thirty years after closure. The postclosure care costs will be paid on an annual basis and will reduce the postclosure care liability. \$1,285,722 is reported as a landfill postclosure care liability as of June 30, 2021. Actual postclosure care costs may be higher due to inflation, changes in technology, or changes in regulations. If additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

In prior years, the government was required by state and federal laws and regulations to make annual contributions to a trust to finance postclosure care costs and corrective action. The government is in compliance with the requirements, and, as of June 30, 2021, \$1,419,632 had been set aside for this purpose and is restricted and reported on the statement of net position as "restricted assets." The government expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

The following changes occurred in the closure and postclosure care liability during the year ended June 30, 2021:

Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021
\$ 1,321,024	\$ -	\$ 35,302	\$ 1,285,722

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2021

4. DETAILED NOTES ON ALL FUNDS - cont.

OPEB DISCLOSURE - Actuarial Valuation Method

OTHER POST EMPLOYMENT BENEFITS (OPEB) NOTE DISCLOSURE

*(Note: The following note disclosure should be modified, as appropriate, to correctly describe the Local Government's OPEB. This illustration represents a disclosure for a Local Government **having 100 or more OPEB plan participants (active and inactive), which must use an actuarial valuation method**).*

Post Employment Benefits Other Than Pensions (OPEB)

Plan description: As required by State law (MCA 2-18-704), the **County of Park** allows its retiring employees with at least five years of service and who are at least 50 years of age, along with their eligible spouses and dependents, the option to continue participation in the local government's group health insurance plan until the retiree becomes eligible for Medicare coverage. This option creates a defined benefit other post-employment benefits plan (OPEB) since retirees are typically older than the average age of active plan participants and therefore receive a benefit of lower insurance rates. The OPEB plan is a single-employer defined benefit plan administered by the **County**. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The **County** covers OPEB costs when they come due, on a pay-as-you-go basis.

(Note: For OPEB other than for the implicit rate subsidy, as described above, enter the plan description here.)

Plan description:

Benefits provided: The OPEB plan provides healthcare insurance benefits for retirees, eligible spouses and dependents as defined in MCA 2-18-704. Eligible retirees are required to pay the full amount of their health insurance premiums.

Employees covered by benefit terms: As of **[June 30, 2021]**, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	<u>2</u>
Inactive employees entitled to but not yet receiving benefit payments	<u>0</u>
Active employees	<u>106</u>
	<u>108</u>

Total OPEB liability: The **County's** total OPEB liability of \$499,479 was measured as of **June 30, 2021** and was determined by an actuarial valuation as of **June 30, 2019**. The actuarial valuation was not performed as of the measurement date, and was rolled forward to a measurement date of **June 30, 2021**, utilizing update procedures incorporating actuarial assumptions.

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

Inflation	2.50%
Discount rate	2.40%
Salary increases	2.50% average, including inflation
Healthcare cost trend rates	6.25% for 2021, decreasing .25 percent per year to an ultimate rate of 5 percent
Retirees' share of benefit-related costs	45.00% of projected health insurance premiums for retirees

The discount rate was based on the 20 year municipal bond index

Mortality rates were based on the Pub-2010 Public Retirement Plans **Headcount Weighted Mortality Tables (General, Safety)**

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

Changes in the total OPEB liability

	Total OPEB Liability
Balance at June 30, 2020	\$458,805
Changes for the year:	
Service cost	\$ 51,848
Interest	\$ 11,980
Changes in benefit terms	\$ -
Differences between expected and actual experience	\$ -
Changes in assumptions or other inputs	\$ -
Benefit payments	\$ (23,154)
Net changes	\$ 40,674
Balance at June 30, 2021	\$499,479

Changes in benefit terms were not made.

Changes in assumptions and other inputs reflect a flat discount rate of 2.4 percent in 2020 and 2.4 percent in 2021.

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability reported by the County, as well as how that liability would change if the discount rate used to calculate the OPEB liability were decreased or increased by 1 percent:

	1% Decrease 1.40%	Discount Rate 2.40%	1% Increase 3.40%
Total OPEB liability	\$533,501	\$499,479	\$467,558

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability reported by the County as well as how that liability would change if the healthcare trend rate used in projecting benefit payments were to decrease or increase by 1 percent:

	1% Decrease 5.25%	Healthcare Cost Trend Rates*	1% Increase 7.25%
Total OPEB liability	\$441,660	\$499,479	\$567,853

(* See the actuarial assumptions and other inputs disclosure above to determine the healthcare cost trends used to calculate the OPEB liability.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended June 30, 2021, the County recognized OPEB expense of (\$114,294) and reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 38,545	\$ -
Changes in assumptions or other inputs	\$ -	\$554,613
Total	\$ 38,545	\$554,613

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

Year ended June 30:	
2022	\$ (178,122)
2023	\$ (178,122)
2024	\$ (178,117)
2025	\$ 3,743
2026	\$ 3,743
Thereafter	\$ 10,807

PARK COUNTY (6480)
PUBLIC EMPLOYEES' RETIREMENT SYSTEM – DEFINED BENEFIT
GASB 68 NOTES TO THE FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED

JUNE 30, 2020 (measurement date)
JUNE 30, 2021 (reporting date)

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent plans. This report provides information for employers who are using a June 30, 2020 measurement date for the 2021 reporting. If an employer's fiscal year end is after June 30th, the employer will not use the measurements shown in this report but will need to wait for the measurement date as of June 30, 2021.

Summary of Significant Accounting Policies - 79

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and, Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

General Information about the Pension Plan – 76a, 76b, 76c

Plan Description – 76a: The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

Benefits provided – 76b: The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Service retirement:

- Hired prior to July 1, 2011:
 - Age 60, 5 years of membership service
 - Age 65, regardless of membership service
 - Any age, 30 years of membership service
- Hired on or after July 1, 2011:
 - Age 65, 5 years of membership service
 - Age 70, regardless of membership service

Early Retirement:

- Hired prior to July 1, 2011:
 - Age 50, 5 years of membership service
 - Any age, 25 years of membership service
- Hired on or after July 1, 2011:
 - Age 55, 5 years of membership service

Second Retirement: (requires returning to PERS-covered employer or PERS service)

- Retired before January 1, 2016 and accumulate less than 2 years additional service credit or retired on or after January 1, 2016 and accumulate less than 5 years additional service credit:
 - A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
 - No service credit for second employment;
 - Start the same benefit amount the month following termination; and
 - Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- Retired before January 1, 2016 and accumulate at least 2 years of additional service credit:
 - A recalculated retirement benefit based on provisions in effect after the initial retirement; and
 - GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- Retired on or after January 1, 2016 and accumulate 5 or more years of service credit:
 - The same retirement as prior to the return to service;
 - A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
 - GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Member's highest average compensation (HAC)

- Hired prior to July 1, 2011 highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

Compensation Cap

- Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member's highest average compensation.

Monthly benefit formula

- Members hired prior to July 1, 2011
 - Less than 25 years of membership service: 1.785% of HAC per year of service credit;
 - 25 years of membership service or more: 2% of HAC per year of service credit.
- Members hired on or after July 1, 2011
 - Less than 10 years of membership service: 1.5% of HAC per year of service credit;
 - 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
 - 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, **inclusive** of all other adjustments to the member's benefit.

- 3.0% for members hired **prior** to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
 - (a) 1.5% for each year PERS is funded at or above 90%;
 - (b) 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
 - (c) 0% whenever the amortization period for PERS is 40 years or more.

Contributions – 76c: The State Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

Special Funding: The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as *special funding*. Those employers who received *special funding* are all participating employers.

Not Special Funding: Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions.

2021 PERS-DBRP GASB Disclosures

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		State & Universities	Local Government		School Districts	
	Hired < 07/01/11	Hired > 07/01/11	Employer	Employer	State	Employer	State
2021	7.900%	7.900%	8.870%	8.770%	0.100%	8.500%	0.370%
2020	7.900%	7.900%	8.770%	8.670%	0.100%	8.400%	0.370%
2019	7.900%	7.900%	8.670%	8.570%	0.100%	8.300%	0.370%
2018	7.900%	7.900%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.900%	7.900%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.900%	7.900%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.900%	7.900%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.900%	7.900%	8.170%	8.070%	0.100%	7.800%	0.370%
2012 – 2013	6.900%	7.900%	7.170%	7.070%	0.100%	6.800%	0.370%
2010 – 2011	6.900%		7.170%	7.070%	0.100%	6.800%	0.370%
2008 – 2009	6.900%		7.035%	6.935%	0.100%	6.800%	0.235%
2000 - 2007	6.900%		6.900%	6.800%	0.100%	6.800%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
2. Employer contributions to the system:
 - a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
 - b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
 - c. The portion of employer contributions allocated to the Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.
3. Non-Employer Contributions:
 - a. Special Funding
 - i. The state contributed 0.1% of members' compensation on behalf of local government entities.
 - ii. The state contributed 0.37% of members' compensation on behalf of school district entities.
 - iii. The state contributed a Statutory Appropriation from the General Fund of \$33,951,150.

Pension Liabilities (80a, 80b, 80c, 80d, 80e, 80f), Pension Expense (80g, 80j), and Deferred Outflows of Resources and Deferred Inflows of Resources (57, 80h, 80i) Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the State of Montana's NPL for June 30, 2020, and 2019, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The employer recorded a liability of \$4,613,027 and the employer's proportionate share was 0.174854 percent.

As of measurement date	Net Pension Liability as of 6/30/2020	Net Pension Liability as of 6/30/2019	Percent of Collective NPL as of 6/30/2020	Percent of Collective NPL as of 6/30/2019	Change in Percent of Collective NPL
PARK COUNTY Proportionate Share	\$ 4,613,027	\$ 3,560,417	0.174854%	0.170330%	0.004524%
State of Montana Proportionate Share associated with Employer	\$ 1,456,069	\$ 1,162,304	0.055192%	0.055604%	(0.000412)%
Total	\$ 6,069,096	\$ 4,722,721	0.230046%	0.225934%	0.004112%

Changes in actuarial assumptions and methods: The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment rate of return was lowered from 7.65% to 7.34%
3. The inflation rate was reduced from 2.75% to 2.40%

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

2021 PERS-DBRP GASB Disclosures

Pension Expense – 80g, 80j: At June 30, 2020, the employer recognized a Pension Expense of \$677,450 for its proportionate share of the Plan's pension expense. The employer also recognized grant revenue of \$238,129 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the employer. (Two years of pension expense are documented in the table below but are not necessary for the employer's disclosures.)

As of measurement date	Pension Expense as of 6/30/2020	Pension Expense as of 6/30/2019
PARK COUNTY's Proportionate Share	\$677,450	\$453,808
State of Montana Proportionate Share associated with the Employer	238,129	78,908
Total	\$915,579	\$532,716

Recognition of Deferred Inflows and Outflows – 57, 80h, 80i: At June 30, 2020, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$74,464	\$131,893
Projected Investment Earnings vs. Actual Investment Earnings	399,447	0
Changes in Assumptions	319,434	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	64,488
Employer Contributions Subsequent to the Measurement Date	#	
Total	\$793,345	\$196,381
# the employer's contributions subsequent to the measurement date must be entered by the employer. These are the FY2021 contributions paid to the Plan		

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the employer's pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2021	\$74,753
2022	\$282,844
2023	\$139,570
2024	\$99,797
Thereafter	\$0

2021 PERS-DBRP GASB Disclosures

Actuarial Assumptions - 77: The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.34%
Admin Expense as % of Payroll	0.30%
General Wage Growth *	3.50%
*includes Inflation at	2.40%
Merit Increases	0% to 4.80%
Postretirement Benefit Increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January	
• After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.	
• Members hired prior to July 1, 2007	3.0%
• Members hired between July 1, 2007 & June 30, 2013	1.5%
• Members hired on or after July 1, 2013	1.5%
• For each year PERS is funded at or above 90%	
• The 1.5% is reduced by 0.1% for each 2.0% PERS is funded below 90%	
• 0% whenever the amortization period for PERS is 40 years or more	0%
Mortality:	
• Contributing members, , service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled Members	RP-2000 Combined Mortality Tables, with no projections

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. The long-term rate of return as of June 30, 2020, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2020 Edition* by Horizon Actuarial Service, LLC, yielding a median real rate of return of 4.94%. The assumed inflation is based on the intermediate inflation of 2.4% in the *2020 OASDI Trustees Report* by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.34%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation (78c & 78f) as of June 30, 2020, are summarized in the table below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	2.0%	0.11%
Domestic Equity	30.0%	6.19%
International Equity	16.0%	6.92%
Private Investments	14.0%	10.37%
Natural Resources	4.0%	3.43%
Real Estate	9.0%	5.74%
Core Fixed Income	20.0%	1.57%
Non-Core Fixed Income	5.0%	3.97%
Total	100.0%	

Discount Rate – 78a, 78b, 78d, 78e: The discount rate used to measure the TPL was 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 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 TPL. A municipal bond rate was not incorporated in the discount rate.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate – 78g: The following presents the employer's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.34%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.34%)	Current Discount Rate	1.0% Increase (8.34%)
PARK COUNTY's Net Pension Liability	\$6,349,558	\$4,613,027	\$3,154,352

PERS Disclosure for the defined contribution plan - 126

PARK COUNTY contributed to the state of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2020, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 329 employers that have participants in the PERS-DCRP totaled \$775,195.

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Comprehensive Annual Financial Report* (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>.

PARK COUNTY (6480)
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Last Ten Fiscal Years*
81a1

As of measurement date	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	0.174854%	0.170330%	0.156132%	0.206693%	0.202197%	0.204650%	0.224178%
Employer's Net Pension Liability (amount)	\$4,613,027	\$3,560,417	\$3,258,699	\$4,025,616	\$3,444,108	\$2,860,745	\$2,793,286
State's Net Pension Liability (amount)	1,456,069	1,162,304	1,095,427	57,927	42,083	35,139	34,110
Total	\$6,069,096	\$4,722,721	\$4,354,126	\$4,083,543	\$3,486,191	\$2,895,884	\$2,827,396
Employer's Covered Payroll ¹	\$2,933,819	\$2,810,418	\$2,567,692	\$2,564,017	\$2,421,961	\$2,388,307	\$2,559,683
Employer's Proportionate Share as a percent of Covered Payroll	157.24%	126.69%	126.91%	157.00%	142.20%	119.78%	111.22%
Plan Fiduciary Net Position as a percent of Total Pension Liability	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

**The amounts presented for each fiscal year were determined as of June 30, the measurement date.*

¹All employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

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

PARK COUNTY (6480)
Required Supplementary Information
Schedule of Contributions
For the Last Ten Fiscal Years*
81b

As of most recent FYE (reporting date)	2021	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	#	\$257,037	\$241,715	\$217,482	\$214,614	\$202,441	\$196,806
Plan Choice Rate Required Contributions	#	\$0	\$0	\$0	\$0	\$10,484	\$12,821
Contributions in Relation to the Contractually Required Contributions	#	\$257,037	\$241,715	\$217,482	\$214,614	\$212,925	\$209,627
Contribution Deficiency (Excess)	#	\$0	\$0	\$0	\$0	\$0	\$0
Employer's Covered Payroll ¹	#	\$2,933,819	\$2,810,418	\$2,567,692	\$2,564,017	\$2,421,961	\$2,388,307
Contributions as a percent of Covered Payroll	#	8.76%	8.60%	8.47%	8.37%	8.79%	8.78%
# the employer must enter for FY2021 data							

**The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.*

¹All employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

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

PARK COUNTY (6480)
Notes to Required Supplementary Information
for the Year ended June 30, 2020
82

Changes of Benefit Terms

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

2017:**Working Retiree Limitations – for PERS**

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts – Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

Changes in Actuarial Assumptions and Methods**Method and assumptions used in calculations of actuarially determined contributions**

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.30%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

Sample Journal Entries

Sample journal entries are provided. Employers please reference the guidance provided in the *Guide to Implementation of GASB Statement 68* illustrations 3 and 4.

The entries in this disclosure are for the employer who has reported GASB Statement 68 since implementation. The implementation year entries are far different than succeeding years. The entries are provided as guidance and should be analyzed by the employer's accounting staff to ensure accuracy for the specific employer.

MPERA makes no management representations for the employer's entries.

PARK COUNTY (6480)
Sample Journal Entries
For Employer's Fiscal Year Ended June 30, 2021 (June 30, 2020 Measurement Date)

	<u>Debit</u>	<u>Credit</u>
Proportionate share of beginning collective net pension liability	\$3,560,417	
Proportionate share of ending collective net pension liability		\$4,613,027
 Pension expense – Employer	 677,450	 0
 Deferred outflows/inflows of resources – Difference b/w Expected and Actual Experience	 0	 58,725
Deferred outflows/inflows of resources – Difference b/w Projected and Actual Investment Earnings	356,278	0
Deferred outflows/inflows – Change of Assumptions	168,284	0
Deferred outflows/inflows – Difference b/w Actual and Expected Contributions & Change in Proportionate Share	166,360	0
Deferred outflows of resources – Employer contributions 7/1/2019 – 6/30/2020 ¹		257,037
To record current year activity	\$4,928,788	\$4,928,788
 Pension expense – Non-Employer Contributing Entity	 \$238,129	
Revenue – State aid		\$238,129
To record pension expense and revenue for State support		
 Deferred outflows of resources – Employer contributions 7/1/2020– 6/30/2021	 \$xx,xxx	
Pension expense		\$xx,xxx
To record deferred outflows of resources for contributions subsequent to measurement date		

¹The employer contributions for 7/1/2019 – 6/30/2020 use the employer's defined benefit contributions on the June 30, 2020 Covered Payroll and are adjusted by the actuary to align with the total employer and state contributions presented on the financial statements included in the June 30, 2020 PERB CAFR.

NOTE: Due to the nature of the calculations and the rounding involved in the presentation of the amounts on this page, your debits and credits may not equal.

PARK COUNTY (6480)
SHERIFFS' RETIREMENT SYSTEM
GASB 68 NOTES TO THE FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED

JUNE 30, 2020 (measurement date)

JUNE 30, 2021 (reporting date)

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers are required to recognize and report certain amounts associated with participation in the Sheriffs' Retirement System (the Plan). This includes the proportionate share of the collective Net Pension Liability (NPL); Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent pension plans. This report provides information for employers who are using a June 30, 2020 measurement date for the 2021 reporting.

Summary of Significant Accounting Policies – 79

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and, Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

General Information about the Pension Plan – 76a, 76b, 76c

Plan Description – 76a: The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, Montana Code Annotated (MCA). This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature.

Benefits provided – 76b: SRS provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Service retirement and monthly benefit formula:

- 20 years of membership service.
- 2.5% of HAC x years of service credit.

Early retirement:

- Age 50 with 5 years of membership service.
- This benefit calculated using HAC and service credit at early retirement and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

Second Retirement:

Applies to retirement system members re-employed in a SRS position on or after July 1, 2017:

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of reemployment;
 - is refunded the accumulated contributions associated with the period of reemployment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.

- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - * the same retirement benefit previously paid to the member; and
 - * a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members' rehire date, and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * on the initial retirement benefit in January immediately following second retirement, and
 - * on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

Member's compensation period used in benefit calculation

- HAC = Highest Average Compensation
- Hired prior to July 1, 2011: HAC is average of the highest 36 consecutive months of compensation paid to member.
- Hired on or after July 1, 2011: HAC is average of the highest 60 consecutive months of compensation paid to member.

Compensation Cap

- Hired on or after July 1, 2013: 110% annual cap on compensation considered as a part of a member's HAC.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made January 1 each year equal to:

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007

Contributions – 76c: The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. Member and employer contribution rates are shown in the table below.

Fiscal Year	Member	Employer
2018 – 2021	10.495%	13.115%
2010 – 2017	9.245%	10.115%
2008 – 2009	9.245%	9.825%
1998 – 2007	9.245%	9.535%

Pension Liabilities (80a, 80b, 80c, 80d, 80e, 80f), Pension Expense (80g, 80j), and Deferred Outflows of Resources and Deferred Inflows of Resources (57, 80h, 80i) Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

2021 SRS GASB 68 Disclosures

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's NPL for June 30, 2020, and 2019, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer contributions during the measurement period. The employer recorded a liability of \$1,828,759 and the employer's proportionate share was 1.5004 percent.

As of measurement date	Net Pension Liability as of 6/30/2020	Net Pension Liability as of 6/30/2019	Percent of Collective NPL as of 6/30/2020	Percent of Collective NPL as of 6/30/2019	Change in Percent of Collective NPL
PARK COUNTY Proportionate Share	\$ 1,828,759	\$ 1,216,854	1.5004%	1.4591%	0.0413%
Total	\$ 1,828,759	\$ 1,216,854	1.5004%	1.4591%	0.0413%

Changes in actuarial assumptions and methods: The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment rate of return was lowered from 7.65% to 7.34%
3. The inflation rate was reduced from 2.75% to 2.40%

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

Pension Expense – 80g, 80j: At June 30, 2020 measurement date, the employer recognized its proportionate share of the Plan's pension expense. (Two years of pension expense are documented in the table below but are not necessary for the employer's disclosures.)

As of measurement date	Pension Expense as of 6/30/2020	Pension Expense as of 6/30/2019
PARK COUNTY's Proportionate Share	\$ 144,786	\$ 34,836
Total	\$ 144,786	\$ 34,836

2021 SRS GASB 68 Disclosures

Recognition of Deferred Inflows and Outflows – 57, 80h, 80i: At June 30, 2020, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

As of measurement date	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$82,813	\$512
Projected Investment Earnings vs Actual Investment Earnings	224,803	0
Changes in Assumptions	376,154	284,718
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	17,355
Employer Contributions Subsequent to the Measurement Date	#	
Total	\$683,770	\$302,585
# the employer's contributions subsequent to the measurement date must be entered by the employer. These are the FY2021 contributions paid to the Plan		

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the employer's pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2021	\$(50,608)
2022	\$149,457
2023	\$153,524
2024	\$128,812
Thereafter	\$0

Actuarial Assumptions - 77: The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.34%
Admin Expense as % of Payroll	0.16%
General Wage Growth *	3.50%
*includes Inflation at	2.40%
Merit Increases	0% to 6.30%
Post Retirement Benefit Increases	
Guaranteed Annual Benefit Adjustment (GABA):	
• Requires 12 full months of retirement before GABA will be made	
• Members hired prior to July 1, 2007	3.0%
• Members hired on or after July 1, 2007	1.5%
Mortality:	
• Contributing members, service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled members	RP-2000 Combined Mortality Tables with no projections

2021 SRS GASB 68 Disclosures

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. The long-term rate of return as of June 30, 2020, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2020 Edition* by Horizon Actuarial Service, LLC, yielding a median real rate of return of 4.94%. The assumed inflation is based on the intermediate inflation of 2.4% in the *2020 OASDI Trustees Report* by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.34%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation (78c & 78f) as of June 30, 2020, are summarized below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	2.0%	0.11%
Domestic Equity	30.0%	6.19%
International Equity	16.0%	6.92%
Private Investments	14.0%	10.37%
Natural Resources	4.0%	3.43%
Real Estate	9.0%	5.74%
Core Fixed Income	20.0%	1.57%
Non-Core Fixed Income	5.0%	3.97%
Total	100.0%	

Discount Rate – 78a, 78b, 78d, 78e: The discount rate used to measure the TPL was 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2121. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate – 78g: The following presents the employer's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.34%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.34%)	Current Discount Rate	1.0% Increase (8.34%)
PARK COUNTY's Net Pension Liability	\$2,908,820	\$1,828,759	\$945,264

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Comprehensive Annual Financial Report* (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>

PARK COUNTY (6480)
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Last Ten Fiscal Years*
81a1

As of measurement date	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	1.5004%	1.4591%	1.4829%	1.5115%	1.5870%	1.6073%	1.5860%
Employer's Net Pension Liability (amount)	\$1,828,759	\$1,216,854	\$1,114,703	\$1,150,173	\$2,787,990	\$1,549,455	\$660,064
Total	\$1,828,759	\$1,216,854	\$1,114,703	\$1,150,173	\$2,787,990	\$1,549,455	\$660,064
Employer's Covered Payroll ¹	\$1,273,945	\$1,171,527	\$1,150,523	\$1,130,869	\$1,120,309	\$1,093,721	\$1,025,736
Employer's Proportionate Share as a percent of Covered Payroll	143.55%	103.87%	96.89%	101.71%	248.86%	141.67%	64.35%
Plan Fiduciary Net Position as a percent of Total Pension Liability	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

**The amounts presented for each fiscal year were determined as of June 30, the measurement date.*

¹All employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

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

PARK COUNTY (6480)
Required Supplementary Information
Schedule of Contributions
For the Last Ten Fiscal Years*
81b

As of reporting date	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	#	\$167,671	\$154,264	\$153,717	\$114,388	\$116,115	\$110,946
Contributions in Relation to the Contractually Required Contributions	#	\$167,671	\$154,264	\$153,717	\$114,388	\$116,115	\$110,946
Contribution Deficiency (Excess)	#	\$0	\$0	\$0	\$0	\$0	\$0
Employer's Covered Payroll ¹	#	\$1,273,945	\$1,171,527	\$1,150,523	\$1,130,869	\$1,120,309	\$1,093,721
Contributions as a percent of Covered Payroll	#	13.16%	13.17%	13.36%	10.12%	10.36%	10.14%
# the employer must enter for FY2021 data							

**The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.*

¹All employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

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

PARK COUNTY (6480)
Notes to Required Supplementary Information
for the Year ended June 30, 2020 (as of Measurement Date)
82

Changes of Benefit Terms

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

2017:

Increase in SRS Employee and Employer Contributions, effective July 1, 2017:

- SRS employee contributions increase 1.25% from 9.245% to 10.495%.
- SRS employer additional contributions increase 3%, from 0.58% to 3.58%, for a total employer contributions rate of 13.115%.
- SRS employee contributions will return to 9.245% and SRS employer contributions will return to 9.535% when reducing the employee contribution and terminating the additional employer contributions will not cause the amortization period to exceed 25 years.

Second Retirement Benefit – for SRS

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

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of reemployment;
 - is refunded the accumulated contributions associated with the period of reemployment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - * the same retirement benefit previously paid to the member, and
 - * a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * on the initial retirement benefit in January immediately following second retirement, and
 - * on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

Refunds

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts

- Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.16%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

Sample Journal Entries

Sample journal entries are provided. Employers please reference the guidance provided in the *Guide to Implementation of GASB Statement 68* illustrations 3 and 4.

The entries in this disclosure are for the employer who has reported GASB Statement 68 since implementation. The implementation year entries are far different than succeeding years. The entries are provided as guidance and should be analyzed by the employer's accounting staff to ensure accuracy for the specific employer.

MPERA makes no management representations for the employer's entries.

PARK COUNTY (6480)
Sample Journal Entries
For Employer's Fiscal Year Ended June 30, 2021 (June 30, 2020 Measurement Date)

	<u>Debit</u>	<u>Credit</u>
Proportionate share of beginning collective net pension liability	\$1,216,854	
Proportionate share of ending collective net pension liability		\$1,828,759
 Pension expense – Employer	 144,786	 0
 Deferred outflows/inflows of resources – Difference b/w Expected and Actual Experience	 5,393	 0
Deferred outflows/inflows of resources – Difference b/w Projected and Actual Investment Earnings	201,281	0
Deferred outflows/inflows – Change of Assumptions	367,559	0
Deferred outflows/inflows – Difference b/w Actual and Expected Contributions & Change in Proportionate Share	60,557	0
Deferred outflows of resources – Employer contributions 7/1/2019 – 6/30/2020 ¹		167,671
To record current year activity	\$1,996,430	\$1,996,430
To record pension expense and revenue for State support		
 Deferred outflows of resources – Employer contributions 7/1/2020 – 6/30/2021	 \$xx,xxx	
Pension expense		\$xx,xxx
To record deferred outflows of resources for contributions subsequent to measurement date		

¹The employer contributions for 7/1/2019 – 6/30/2020 use the employer's defined benefit contributions on the June 30, 2019 Covered Payroll and are adjusted by the actuary to align with the total employer and state contributions presented on the financial statements included in the June 30, 2020 PERB CAFR.

**NOTE: Due to the nature of the calculations and the rounding involved in the presentation of the amounts on this page, your debits and credits may not equal.*

REQUIRED SUPPLEMENTARY INFORMATION

**PARK COUNTY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 2021**

Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	Budget to GAAP Differences	Actual Amounts GAAP Basis
		ORIGINAL	FINAL			
	REVENUES					
	Taxes:					
311000/312000	Property taxes	1,286,291.00	1,286,291.00	1,291,420.00		
314140	Local option taxes	840,000.00	840,000.00	961,212.00		
	Licenses and permits					
322010	Alcoholic beverage licenses	0.00	0.00	0.00		
322020	General business licenses	10,000.00	10,000.00	11,030.00		
323010	Building permits	18,000.00	18,000.00	30,349.00		
323030	Animal licenses	0.00	0.00	0.00		
323050	Other permits	0.00	0.00	0.00		
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants	39,446.00	39,446.00	114,483.00		
332000/333	Federal shared revenues	0.00	0.00	215.00		
334000	State grants	0.00	0.00	3,600.00		
335000/336	State shared revenues	323,822.00	323,822.00	320,274.00	219,079	539,353
337000	Local grants	0.00	0.00	0.00		
338000	Local shared revenues	177,403.00	177,403.00	176,062.00		
	Charges for services					
341000	General government	393,700.00	393,700.00	462,253.00		
342000	Public safety	0.00	0.00	0.00		
343000	Public works	800.00	800.00	202.00		
344000	Public health	78,477.00	78,477.00	237,561.00		
345000	Social/economic services	0.00	0.00	0.00		
346000	Culture and recreation	0.00	0.00	0.00		
	Fines and forfeitures					
351010	Justice court	115,000.00	115,000.00	118,264.00		
351020	District court	0.00	0.00	0.00		
351030	City court	0.00	0.00	0.00		
360000	Miscellaneous	51,710.00	51,710.00	61,133.00		
370000	Investment and royalty earnings	15,000.00	15,000.00	6,733.00		
	Total revenues	3,349,649.00	3,349,649.00	3,794,791.00	219,079	4,013,870
	EXPENDITURES					
	Current:					
410000	General Government:					
410100	Legislative services					
100	Personal services	283,815.00	283,815.00	277,761.00	119,354	397,115
200-800	Supplies/services/materials, etc	83,250.00	83,250.00	55,027.00		
900	Capital outlay	0.00	0.00	0.00		
410200	Executive services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
410300	Judicial services					
100	Personal services	212,528.00	212,528.00	211,712.00		
200-800	Supplies/services/materials, etc	14,900.00	14,900.00	9,795.00		
900	Capital outlay	2,000.00	2,000.00	10,157.00		
		-48-				

<div>PARK COUNTY</div> <div>GENERAL FUND</div> <div>STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE</div> <div>BUDGET AND ACTUAL</div> <div>FISCAL YEAR ENDING JUNE 30, 2021</div>						
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	Budget to GAAP Differences	Actual Amounts GAAP Basis
		ORIGINAL	FINAL			
410400	Administrative services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
410500	Financial services					
100	Personal services	719,916.00	719,916.00	699,986.00		
200-800	Supplies/services/materials, etc	207,932.00	207,932.00	156,021.00		
900	Capital outlay	62,500.00	62,500.00	73,301.00		
410600	Elections					
100	Personal services	112,301.00	112,301.00	100,309.00		
200-800	Supplies/services/materials, etc	68,304.00	68,304.00	59,750.00		
900	Capital outlay	31,899.00	31,899.00	11,230.00		
410900	Records administration					
100	Personal services	174,844.00	174,844.00	165,630.00		
200-800	Supplies/services/materials, etc	19,385.00	19,385.00	19,626.00		
900	Capital outlay	0.00	0.00	0.00		
411000	Planning & Research services					
100	Personal services	130,476.00	130,476.00	130,610.00		
200-800	Supplies/services/materials, etc	14,150.00	14,150.00	15,431.00		
900	Capital outlay	0.00	0.00	0.00		
411100	Legal services					
100	Personal services	482,941.00	482,941.00	464,063.00		
200-800	Supplies/services/materials, etc	25,975.00	25,975.00	21,438.00		
900	Capital outlay	0.00	0.00	0.00		
411200	Facilities administration					
100	Personal services	50,547.00	50,547.00	50,538.00		
200-800	Supplies/services/materials, etc	183,960.00	183,960.00	161,243.00		
900	Capital outlay	11,600.00	11,600.00	0.00		
411600	Public school administration					
100	Personal services	33,196.00	33,196.00	33,197.00		
200-800	Supplies/services/materials, etc	4,820.00	4,820.00	1,348.00		
900	Capital outlay	0.00	0.00	0.00		
411800	Other General Government services					
100	Personal services	112,377.00	112,377.00	125,722.00		
200-800	Supplies/services/materials, etc	34,945.00	34,945.00	31,583.00		
900	Capital outlay	0.00	0.00	0.00		
420000	Public Safety:					
420100	Law enforcement services					
100	Personal services	305.00	305.00	355.00	12,159	12,514
200-800	Supplies/services/materials, etc	17,950.00	17,950.00	41,655.00		
900	Capital outlay	0.00	0.00	0.00		
420200	Detention and correction					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
420300	Probation and parole					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	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, 2021**

Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	Budget to GAAP Differences	Actual Amounts GAAP Basis
		ORIGINAL	FINAL			
420400	Fire protection					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
420500	Protective inspections					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	18,950.00		
900	Capital outlay	0.00	0.00	0.00		
420600	Civil defense					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
420700	Emergency services					
100	Personal services	89,185.00	89,185.00	88,953.00		
200-800	Supplies/services/materials, etc	39,846.00	39,846.00	28,657.00		
900	Capital outlay	0.00	0.00	0.00		
430000	Public Works:					
430100	Public works administration					
100	Personal services	100,212.00	100,212.00	96,869.00	39,850	136,719
200-800	Supplies/services/materials, etc	18,672.00	18,672.00	5,365.00		
900	Capital outlay	0.00	0.00	0.00		
430200	Road and street services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
430300	Airport					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
430400	Transit systems					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
430500	Water utilities					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
430600	Sewer utilities					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
430800	Solid waste services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
430900	Cemetery services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
431100	Weed control					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	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, 2021**

Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	Budget to GAAP Differences	Actual Amounts GAAP Basis
		ORIGINAL	FINAL			
431300	Central shop services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
440000	Public Health:					
440100	Public health services					
100	Personal services	327,432.00	327,432.00	306,475.00	29,707	336,182
200-800	Supplies/services/materials, etc	62,450.00	62,450.00	53,399.00		
900	Capital outlay	0.00	0.00	0.00		
440200	Hospitals					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
440300	Nursing homes					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
440400	Mental health center					
100	Personal services	1,250.00	1,250.00	3,888.00		
200-800	Supplies/services/materials, etc	15,000.00	15,000.00	10,989.00		
900	Capital outlay	0.00	0.00	0.00		
440600	Animal control services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
440700	Insect and pest controls					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
450000	Social and Economic Services:					
450100	Welfare					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
450200	Veteran's services					
100	Personal services	0.00	0.00	0.00	7,712	7,712
200-800	Supplies/services/materials, etc	15,000.00	15,000.00	16,370.00		
900	Capital outlay	0.00	0.00	0.00		
450300	Aging services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
450400	Extension services					
100	Personal services	48,961.00	48,961.00	47,675.00		
200-800	Supplies/services/materials, etc	117,371.00	117,371.00	108,902.00		
900	Capital outlay	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, 2021						
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	Budget to GAAP Differences	Actual Amounts GAAP Basis
		ORIGINAL	FINAL			
460000	Culture and Recreation:					
460100	Library services					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
460200	Fairs					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
460300	Other community events					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
460400	Parks					
100	Personal services					
200-800	Supplies/services/materials, etc					
900	Capital outlay					
460440	Participant recreation					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
460450	Spectator recreation					
100	Personal services	0.00	0.00	0.00	10,297	10,297
200-800	Supplies/services/materials, etc	500.00	500.00	451.00		
900	Capital outlay	0.00	0.00	0.00		
470000	Housing and Community Development:					
470100	Community public facility projects					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
470200	Housing rehabilitation					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
470300	Economic development					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	51,000.00	51,000.00	51,000.00		
900	Capital outlay	0.00	0.00	0.00		
470400	TSEP/Home/Infrastructure rehabilitation					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	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, 2021**

Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	Budget to GAAP Differences	Actual Amounts GAAP Basis
		ORIGINAL	FINAL			
480000	Conservation of Natural Resources:					
480100	Soil conservation					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
480200	Water quality control					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
480300	Air quality control					
100	Personal services	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00		
490000	Debt Service:					
610	Principal	0.00	0.00	0.00		
620	Interest	0.00	0.00	0.00		
510000	Miscellaneous	0.00	0.00	0.00		
	Total expenditures	3,993,695.00	3,993,695.00	3,765,431.00	219,079	3,984,510
	Excess of revenues over (under) expenditures	(644,046.00)	(644,046.00)	29,360.00	0	29,360
	OTHER FINANCING SOURCES (USES)					
381010/40	Proceeds from sale of bonds					
381010/40	Discount on bonds issued					
381050	Inception of capital lease	0.00	0.00	0.00		
381070	Notes/loans/intercap issued	0.00	0.00	0.00		
382010	Sale of assets	0.00	0.00	488.00		
383000	Transfers In	454,434.00	454,434.00	463,090.00		
520000	Transfers out (enter as a negative)	(56,000.00)	(56,000.00)	(65,628.00)		
384000	Special items - revenue	0.00	0.00	8,498.00		
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		
	Total other financing sources (uses)	398,434.00	398,434.00	406,448.00	0	406,448
	Net change in fund balance	(245,612.00)	(245,612.00)	435,808.00		
	Fund balances - July 1, 2020 as previously reported			1,021,188		1,021,188
	Prior period adjustments					
	Fund balances - July 1, 2020 as restated			1,021,188.00		1,021,188
	Fund balances - June 30, 2021			1,456,996.00		1,456,996

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		Fund #2160 Fair			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	98,194.00	98,194.00	98,415.94	221.94
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	8,520.40	8,520.40	8,520.40	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
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	42,807.00	42,807.00	12,532.96	(30,274.04)
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	36,300.00	36,300.00	48,826.43	12,526.43
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	185,821.40	185,821.40	168,295.73	(17,525.67)

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

Fund #2260 Emergency Disaster					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	2,413.77	2,413.77
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	805,300.00	777,045.00	(28,255.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	7,500.00	7,500.00
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
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	6,000.00	6,000.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	805,300.00	792,958.77	(12,341.23)

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		Fund #2300 Public Safety			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	1,545,186.00	1,545,186.00	1,541,641.63	(3,544.37)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	1,500.00	1,500.00	2,625.00	1,125.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	45,500.00	624,500.00	729,973.05	105,473.05
332000/333	Federal shared revenues	999.00	999.00	0.00	(999.00)
334000	State grants	3,500.00	3,500.00	1,324.56	(2,175.44)
335000/336	State shared revenues	129,991.69	129,991.69	129,991.68	(0.01)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenue	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	95,000.00	95,000.00	111,527.97	16,527.97
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	6,000.00	6,000.00	3,545.29	(2,454.71)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,827,676.69	2,406,676.69	2,520,629.18	113,952.49

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		Fund #2900 PILT			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	1,469,000.00	1,469,000.00	1,628,109.00	159,109.00
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 revenue	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	2,900.00	2,900.00	43.37	(2,856.63)
370000	Investment and royalty earnings	5,000.00	5,000.00	3,403.34	(1,596.66)
	Total revenues	1,476,900.00	1,476,900.00	1,631,555.71	154,655.71

PARK COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

Fund #2160 Fair					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	179,741.87	179,741.87	131,232.74	48,509.13
200-800	Supplies/services/materials, etc	171,309.00	171,309.00	130,801.91	40,507.09
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	351,050.87	351,050.87	262,034.65	89,016.22
	Excess of revenues over (under) expenditures	(165,229.47)	(165,229.47)	(93,738.92)	71,490.55
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	134,075.36	134,075.36	54,075.36	(80,000.00)
520000	Transfers out (enter as a negative)	0.00	0.00	(15,400.00)	(15,400.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	134,075.36	134,075.36	38,675.36	(95,400.00)
	Net change in fund balance	(31,154.11)	(31,154.11)	(55,063.56)	(23,909.45)
	Fund balances - July 1, 2020 as previously reported			(143,468.00)	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			(143,468.00)	
	Fund balances - June 30, 2021			(198,531.56)	

PARK COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		Fund #2260 Emergency Disaster			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	55,000.00	54,792.43	207.57
420000	Public Safety				
100	Personal services	0.00	0.00	64,109.09	(64,109.09)
200-800	Supplies/services/materials, etc	0.00	127,841.00	63,688.13	64,152.87
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	228,549.31	(228,549.31)
200-800	Supplies/services/materials, etc	0.00	622,459.00	266,389.41	356,069.59
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	127,702.29	(127,702.29)
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	805,300.00	805,230.66	69.34
	Excess of revenues over (under) expenditures	0.00	0.00	(12,271.89)	(12,271.89)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	32.45	32.45
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
	Total other financing sources (uses)	0.00	0.00	32.45	32.45
	Net change in fund balance	0.00	0.00	(12,239.44)	(12,239.44)
	Fund balances - July 1, 2020 as previously reported			44,119.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			44,119.00	
	Fund balances - June 30, 2021			31,879.56	

PARK COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		Fund #2300 Public Safety			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	2,127,327.90	2,128,727.90	2,032,810.83	95,917.07
200-800	Supplies/services/materials, etc	498,380.00	498,380.00	568,384.50	(70,004.50)
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	220,000.00	220,000.00	37,000.00	183,000.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	2,845,707.90	2,847,107.90	2,638,195.33	208,912.57
	Excess of revenues over (under) expenditures	(1,018,031.21)	(440,431.21)	(117,566.15)	322,865.06
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	5,000.00	5,000.00	3,637.95	(1,362.05)
383000	Transfers In	634,808.15	634,808.15	635,829.55	1,021.40
520000	Transfers out (enter as a negative)	(49,200.00)	(628,200.00)	(837,016.42)	(208,816.42)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	100.00	100.00	13,157.00	13,057.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	590,708.15	11,708.15	(184,391.92)	(196,100.07)
	Net change in fund balance	(427,323.06)	(428,723.06)	(301,958.07)	126,764.99
	Fund balances - July 1, 2020 as previously reported			838,222.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			838,222.00	
	Fund balances - June 30, 2021			536,263.93	

PARK COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		Fund #2900 PILT			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	7,000.00	7,000.00	7,938.29	(938.29)
200-800	Supplies/services/materials, etc	59,580.00	59,580.00	70,008.71	(10,428.71)
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	461,182.00	461,182.00	262,813.67	198,368.33
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	100.00	100.00	97.05	2.95
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	32,500.00	32,500.00	15,000.00	17,500.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	5,000.00	5,000.00	5,000.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	143,500.00	143,500.00	62,009.00	81,491.00
490000	Debt Service				
610	Principal	28,027.05	28,027.05	28,027.04	0.01
620	Interest	2,466.38	2,466.38	2,466.38	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	739,355.43	739,355.43	453,360.14	285,995.29
	Excess of revenues over (under) expenditures	737,544.57	737,544.57	1,178,195.57	440,651.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	13,500.00	13,500.00	785,308.37	771,808.37
520000	Transfers out (enter as a negative)	(1,001,700.00)	(1,001,700.00)	(931,139.28)	70,560.72
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(988,200.00)	(988,200.00)	(145,830.91)	842,369.09
	Net change in fund balance	(250,655.43)	(250,655.43)	1,032,364.66	1,283,020.09
	Fund balances - July 1, 2020 as previously reported			1,389,489.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			1,389,489.00	
	Fund balances - June 30, 2021			2,421,853.66	

**PARK COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2021**

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

(Note: GASB Statement 75 requires supplementary information for 10-year schedules containing (1) service cost, (2) interest, (3) changes of benefit terms, if any, (4) differences between expected and actual experience, (5) changes of actuarial assumptions or other inputs and (6) benefit payments, as applicable to the Local Government's OPEB plan and method of calculating the OPEB liability.) For early implementors, include all years under GASBS 75.

Last 10 Fiscal Years*

	2021	2020	2019	2018						
Total OPEB liability										
Service cost	\$ 51,848	\$ 50,095	\$ 112,525	\$ 110,848						
Interest	11,980	51,302	46,842	40,328						
Changes of benefit terms	-									
Differences between expected and actual experience	-	(805,031)		53,200						
Changes of assumptions or other inputs	-	(104,289)		(12,449)						
Benefit payments	(23,154)	(17,434)	(29,877)	(24,434)						
Net change in total OPEB liability	\$ 40,674	\$ (825,357)	\$ 129,490	\$ 167,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total OPEB liability - beginning	458,805	1,284,162	1,154,672	987,179						
Total OPEB liability - ending	\$ 499,479	\$ 458,805	\$ 1,284,162	\$ 1,154,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 5,208,131	\$ 5,032,011	\$ 4,143,314	\$ 3,983,956						
Total OPEB liability as a percentage of covered-employee payroll	9.59%	9.12%	30.99%	28.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

(Note: GASB Statement 75 requires notes to the supplementary information, including any changes of assumptions listed above, such as changes in benefit terms, changes of assumptions or other inputs.)

Notes to Schedule:

Changes of benefit terms: **None**

Changes of assumptions: **None**

PARK COUNTY
FISCAL YEAR ENDING JUNE 30, 2021

Public Employees Retirement Plan (PERS)
Other Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Last Ten Fiscal Years*

81a1

Reporting Date:	2021	2020	2019	2018	2017	2016	2015
As of Measurement Date:	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	0.1748%	0.1703%	0.1561%	0.2067%	0.2022%	0.2047%	0.2242%
Employer's Net Pension Liability (amount)	4,613,027	3,560,417	3,258,699	4,025,616	3,444,108	2,860,745	2,793,286
State of Montana's Net Pension Liability (amount)	1,456,069	1,162,304	1,095,427	57,927	42,083	35,139	34,110
Total	\$6,069,096	\$ 4,722,721	\$ 4,354,126	\$ 4,083,543	\$ 3,486,191	\$ 2,895,884	\$ 2,827,396
Employer's Covered Payroll ¹	2,933,819	2,810,418	2,567,692	2,564,017	2,421,961	2,388,307	2,559,683
Employer's Proportionate Share as a percent of Covered Payroll	157.24%	126.69%	126.91%	157.00%	142.20%	119.78%	109.13%
Plan Fiduciary Net Position as a percent of the Total Pension Liability	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

¹ All employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

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

PARK COUNTY
Required Supplementary Information
Schedule of Contributions
For the Last Ten Fiscal Years*

81b

As of most recent FYE - (reporting date)	2021	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	293,200	257,037	241,715	217,482	214,614	202,441	196,806
Plan Choice Rate Required Contributions						10,484	12,821
Contributions in Relation to the Contractually Required Contributions	293,200	257,037	241,715	217,482	214,614	212,925	209,627
Contribution Deficiency (Excess)							
Employer's Covered Payroll ¹	3,343,215	2,933,819	2,810,418	2,567,692	2,564,017	2,421,961	2,388,307
Contributions as a percentage of Covered Payroll	8.77%	8.76%	8.60%	8.47%	8.37%	8.79%	8.78%

*The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.

¹ All employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

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

PARK COUNTY
Notes to the Required Supplementary Information
For the Employer's Fiscal Year Ended June 30, 2021 (June 30, 2020 Measurement Date)

Changes of Benefit Terms

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

2017

Working Retiree Limitations – for PERS

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts – Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2019 Experience Study:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining Amortization method	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.30%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

PARK COUNTY
FISCAL YEAR ENDING JUNE 30, 2021

Sheriffs' Retirement System (SRS)
Other Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Last Ten Fiscal Years*

Reporting Date:	2021	2020	2019	2018	2017	2016	2015
As of Measurement Date:	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	1.5004%	1.4591%	1.4829%	1.5114%	1.5870%	1.6073%	1.5860%
Employer's Net Pension Liability (amount)	1828759	1216854	1,114,703	1,150,173	2,787,990	1,549,455	660,064
Total	\$1,828,759	\$ 1,216,854	\$ 1,114,703	\$ 1,150,173	\$ 2,787,990	\$ 1,549,455	\$ 660,064

Employer's Covered Payroll ¹	1273945	1171527	1,150,523	1,130,869	1,120,309	1,093,721	1,025,736
Employer's proportionate share as a percent of Covered Payroll	143.55%	103.87%	96.89%	101.71%	248.86%	141.67%	64.35%
Plan Fiduciary Net Position as a percent of the Total Pension Liability	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

¹ All employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

PARK COUNTY
Required Supplementary Information
Schedule of Contributions
For the Last Ten Fiscal Years*

As of most recent FYE - (reporting date)	2021	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	180,615	167,084	154,264	153,717	114,388	116,115	110,946
Contributions in Relation to the Contractually Required Contributions	180,615	167,084	154,264	153,717	114,388	116,115	110,946
Contribution Deficiency (Excess)							
Employer's Covered Payroll ¹	1,377,159	1,273,989	1,171,155	1,150,523	1,130,869	1,120,309	1,094
Contributions as a percentage of Covered Payroll	13.12%	13.12%	13.17%	13.36%	10.12%	10.36%	10.14%

*The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.

¹ All employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

PARK COUNTY
Sheriffs' Retirement System (SRS)
Notes to the Required Supplementary Information
For the Employer's Fiscal Year Ended June 30, 2021 (June 30, 2020 Measurement Date)

Changes of Benefit Terms

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

2017

Increase in SRS Employee and Employer Contributions, effective July 1, 2017:

- SRS employee contributions increase 1.25% from 9.245% to 10.495%.
- SRS employer additional contributions increase 3%, from 0.58% to 3.58%, for a total employer contributions rate of 13.115%.
- SRS employee contributions will return to 9.245% and SRS employer contributions will return to 9.535% when reducing the employee contribution and terminating the additional employer contributions will not cause the amortization period to exceed 25 years.

Second Retirement Benefit – for SRS

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

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - o is not awarded service credit for the period of reemployment;
 - o is refunded the accumulated contributions associated with the period of reemployment;
 - o starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - o does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - o is awarded service credit for the period of reemployment;
 - o starting the first month following termination of service, receives:
 - * the same retirement benefit previously paid to the member, and
 - * a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - o does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * on the initial retirement benefit in January immediately following second retirement, and
 - * on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

Refunds

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts

- Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

Changes in Actuarial Assumptions and Methods**Method and assumptions used in calculations of actuarially determined contributions**

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.16%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expense

OTHER SUPPLEMENTARY INFORMATION

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2100	FUND#2110	FUND#2130	FUND#2140	FUND#2153
		Cooke City Resort Tax	Road	Bridge	Weed	Predatory Animal - Sheep
	ASSETS					
101000	Cash and cash equivalents	269,516.00	360,735.00	50,936.00	95,123.00	301.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00		1,090.00	356.00	0.00
113000	Real estate	0.00	24,373.00	9,081.00	3,052.00	0.00
114000	Net proceeds	0.00		0.00	0.00	0.00
115000	Personal	0.00		945.00	374.00	0.00
116000	Protested	0.00		0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00	632.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00		0.00	3,385.00	0.00
131000	Due from other funds	0.00	10,579.00	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	68,545.00	25,223.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	269,516.00	464,232.00	87,275.00	102,290.00	933.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	9,085.00	0.00	10,500.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	9,085.00	0.00	10,500.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	24,373.00	11,116.00	3,782.00	632.00
	Total Deferred Inflows of Resources	0.00	24,373.00	11,116.00	3,782.00	632.00
	FUND BALANCES:					
250100	Non-spendable		68,545.00	25,223.00		
250200	Restricted	269,516.00	362,229.00	50,936.00	88,008.00	301.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	269,516.00	430,774.00	76,159.00	88,008.00	301.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	269,516.00	464,232.00	87,275.00	102,290.00	933.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2155	FUND#2170	FUND#2180	FUND#2181	FUND#2190
		Predatory Animal - Cattle	Airport	District Court	Recovery Court	Comprehensive Insurance
	ASSETS					
101000	Cash and cash equivalents	9,849.00	(15,794.00)	96,592.00	1,376.00	74.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	461.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00	161.00	810.00	0.00	1,558.00
113000	Real estate	0.00	1,259.00	6,850.00	0.00	15,139.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	0.00	150.00	991.00	0.00	1,231.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	6,074.00	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	757.00	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	28,405.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	15,923.00	14,938.00	105,704.00	1,376.00	18,002.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	6,568.00	0.00	0.00	1,000.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	6,568.00	0.00	0.00	1,000.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	6,074.00	1,570.00	8,651.00	0.00	17,928.00
	Total Deferred Inflows of Resources	6,074.00	1,570.00	8,651.00	0.00	17,928.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	3,280.00	13,368.00	97,053.00	376.00	74.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	1.00	0.00	0.00	0.00	0.00
	Total Fund Balances	3,281.00	13,368.00	97,053.00	376.00	74.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	15,923.00	14,938.00	105,704.00	1,376.00	18,002.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2200	FUND#2210	FUND#2220	FUND#2230	FUND#2250
		Mosquito	Parks	Library	Ambulance	Planning
	ASSETS					
101000	Cash and cash equivalents	1,829.00	84,357.00	0.00	5,000.00	103,929.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	6,555.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	62.00	0.00	1,468.00	2,080.00	255.00
113000	Real estate	413.00	0.00	14,441.00	23,808.00	1,822.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	88.00	0.00	1,343.00	1,503.00	154.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	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	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
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	2,392.00	84,357.00	17,252.00	32,391.00	112,715.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	563.00	0.00	17,252.00	27,391.00	2,231.00
	Total Deferred Inflows of Resources	563.00	0.00	17,252.00	27,391.00	2,231.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	1,829.00	84,357.00	0.00	5,000.00	110,484.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	1,829.00	84,357.00	0.00	5,000.00	110,484.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	2,392.00	84,357.00	17,252.00	32,391.00	112,715.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2280	FUND#2281	FUND#2285	FUND#2340	FUND#2360
		Senior Citizens	Angelline	Park County Transit	Fire Control	Museum
	ASSETS					
101000	Cash and cash equivalents	129.00	61,407.00	107,314.00	13,232.00	7,701.00
103000	Petty cash	0.00	0.00	0.00	0.00	263.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	1,834.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	79.00	479.00	0.00	0.00	471.00
113000	Real estate	183.00	4,144.00	0.00	0.00	3,705.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	162.00	440.00	0.00	0.00	396.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	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	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	69.00	26,595.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	553.00	66,539.00	133,909.00	15,066.00	12,536.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	128.00	0.00	165.00	0.00	1,455.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	128.00	0.00	165.00	0.00	1,455.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	424.00	5,063.00	0.00	0.00	4,572.00
	Total Deferred Inflows of Resources	424.00	5,063.00	0.00	0.00	4,572.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	1.00	61,476.00	133,744.00	15,066.00	6,509.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	1.00	61,476.00	133,744.00	15,066.00	6,509.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	553.00	66,539.00	133,909.00	15,066.00	12,536.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2370	FUND#2372	FUND#2382	FUND#2384	FUND#2386
		Sheriff Retirement Permissive Levy	Permissive Medical Levy	Search and Rescue	Jail Commissary	Connect Grant
	ASSETS					
101000	Cash and cash equivalents	5,235.00	4,432.00	37,520.00	37,102.00	52,167.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	3,000.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	89.00	2,856.00	253.00	0.00	0.00
113000	Real estate	1,260.00	25,229.00	2,519.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	34.00	1,842.00	253.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	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	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
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	6,618.00	34,359.00	40,545.00	40,102.00	52,167.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	1,383.00	29,927.00	3,025.00	0.00	0.00
	Total Deferred Inflows of Resources	1,383.00	29,927.00	3,025.00	0.00	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	5,235.00	4,432.00	37,520.00	40,102.00	52,167.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	5,235.00	4,432.00	37,520.00	40,102.00	52,167.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	6,618.00	34,359.00	40,545.00	40,102.00	52,167.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2390	FUND#2392	FUND#2393	FUND#2397	FUND#2399
		Drug Forfeiture	MRDTF	Records Preservation	CDBG Revolving Loan	YRRE Road Abandon
	ASSETS					
101000	Cash and cash equivalents	0.00	13,933.00	156,803.00	0.00	37,169.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	221,661.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	6,250.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	0.00	20,183.00	156,803.00	221,661.00	37,169.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	0.00	20,183.00	156,803.00	221,661.00	37,169.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	20,183.00	156,803.00	221,661.00	37,169.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	20,183.00	156,803.00	221,661.00	37,169.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2410	FUND#2415	FUND#2430	FUND#2511	FUND#2800
		Green Acres Lighting #1	Green Acres Lighting #2	Gardiner Lights	Chicory Rural Improvement District	Alcohol Rehabilitation
	ASSETS					
101000	Cash and cash equivalents	281.00	804.00	6,470.00	45,175.00	0.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	33.00	389.00	616.00	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
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	281.00	837.00	6,859.00	45,791.00	0.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	33.00	389.00	616.00	0.00
	Total Deferred Inflows of Resources	0.00	33.00	389.00	616.00	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	281.00	804.00	6,470.00	45,175.00	0.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	281.00	804.00	6,470.00	45,175.00	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	281.00	837.00	6,859.00	45,791.00	0.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2821	FUND#2830	FUND#2840	FUND#2841	FUND#2850
		Gas Tax-Special Allocation	Junk Vehicle	Weed Grant	Weed Grant Trust	911 Emergency
	ASSETS					
101000	Cash and cash equivalents	0.00	0.00	3,564.00	(2,238.00)	59,497.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	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	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	2,330.00	16,355.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	45,377.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	0.00	0.00	3,564.00	92.00	121,229.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
	FUND BALANCES:					
250100	Non-spendable					45,377.00
250200	Restricted	0.00	0.00	3,564.00	92.00	75,852.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	0.00	3,564.00	92.00	121,229.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	0.00	3,564.00	92.00	121,229.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2852	FUND#2859	FUND#2862	FUND#2870	FUND#2895
		911 Emergency - Gardiner	County Land Information	Economic Development	Crime Control	Hard Rock Mine Trust
	ASSETS					
101000	Cash and cash equivalents	55,938.00	55,191.00	0.00	(13,799.00)	1,147,404.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	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	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	13,877.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	55,938.00	55,191.00	0.00	78.00	1,147,404.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	55,938.00	55,191.00	0.00	78.00	1,147,404.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	55,938.00	55,191.00	0.00	78.00	1,147,404.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	55,938.00	55,191.00	0.00	78.00	1,147,404.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2896	FUND#2902	FUND#2903	FUND#2917	FUND#2927
		Metal Mines Tax	Forest Title III	Forest Title II	Crime Victims Assistance	FEMA
	ASSETS					
101000	Cash and cash equivalents	0.00	579.00	12,191.00	8,619.00	(6,198.00)
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	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	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	3,659.00	0.00	0.00	6,200.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	0.00	4,238.00	12,191.00	8,619.00	2.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	0.00	4,238.00	12,191.00	8,619.00	2.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	4,238.00	12,191.00	8,619.00	2.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	4,238.00	12,191.00	8,619.00	2.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2950	FUND#2940	FUND#2958	FUND#2965	FUND#2973
		DUI Task Force	CDBG Grant	DES Grant	Communicable Disease	MCH Block Grant
	ASSETS					
101000	Cash and cash equivalents	11,767.00	20.00	(4,958.00)	627.00	40,738.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	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	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	7,789.00	0.00	2,753.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	11,767.00	20.00	2,831.00	627.00	43,491.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	11,767.00	20.00	2,831.00	627.00	43,491.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	11,767.00	20.00	2,831.00	627.00	43,491.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	11,767.00	20.00	2,831.00	627.00	43,491.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#2974	FUND#2975	FUND#2976	FUND#2977	FUND#2978
		Home Health	Public Health Preparedness	Immunization	Asthma Grant	Tobacco Grant
	ASSETS					
101000	Cash and cash equivalents	0.00	71,658.00	(82.00)	46,864.00	31,284.00
103000	Petty cash	0.00	0.00	0.00	0.00	0.00
101100	Investments					
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00	0.00
102300	Investments - restricted	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
	Taxes receivable:					
111000	Mobiles	0.00	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	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	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	16,167.00	2,233.00	0.00	6,912.00
133000	Advances to other funds	0.00	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00	0.00
	Total Assets	0.00	87,825.00	2,151.00	46,864.00	38,196.00
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable	0.00	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	1,247.00	0.00	0.00	0.00
203100	Judgments payable	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
205200	Matured interest payable	0.00	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00	0.00
214000	Deposits payable	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
233000	Advances from other funds	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	1,247.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	0.00	86,578.00	2,151.00	46,864.00	38,196.00
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	86,578.00	2,151.00	46,864.00	38,196.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	87,825.00	2,151.00	46,864.00	38,196.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

		FUND#2979	NONMAJOR SPECIAL
		Well Child	REVENUE FUNDS
ACCOUNT NUMBER	DESCRIPTION		
	ASSETS		
101000	Cash and cash equivalents	(5,285.00)	3,164,078.00
103000	Petty cash	0.00	263.00
101100	Investments		0.00
102000	Cash and cash equivalents - restricted	0.00	11,850.00
102300	Investments - restricted	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00
	Taxes receivable:		
111000	Mobiles	0.00	12,067.00
113000	Real estate	0.00	137,278.00
114000	Net proceeds	0.00	0.00
115000	Personal	0.00	9,906.00
116000	Protested	0.00	0.00
118000	Special assessments	0.00	7,744.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	225,803.00
131000	Due from other funds	0.00	10,579.00
132000	Due from other governments	7,359.00	146,953.00
133000	Advances to other funds	0.00	0.00
140000	Prepaid expense	0.00	45,377.00
150000	Inventories	0.00	93,768.00
170000	Other debits	0.00	0.00
	Total Assets	2,074.00	3,865,666.00
	DEFERRED OUTFLOWS OF RESOURCES		
190000	Deferred Outflows of Resources		0.00
19xxxx	Deferred Outflows of Resources		0.00
	Total Deferred Outflows of Resources	0.00	0.00
	LIABILITIES		
201000	Warrants payable	0.00	0.00
202100	Accounts payable	0.00	30,148.00
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
	Total Liabilities	0.00	30,148.00
	DEFERRED INFLOWS OF RESOURCES		
220000	Deferred Inflows of Resources	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	166,995.00
	Total Deferred Inflows of Resources	0.00	166,995.00
	FUND BALANCES:		
250100	Non-spendable		139,145.00
250200	Restricted	2,074.00	3,529,377.00
260100	Committed		0.00
260200	Assigned		0.00
271000	Unassigned (negative balance only)	0.00	1.00
	Total Fund Balances	2,074.00	3,668,523.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	2,074.00	3,865,666.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2100 Cooke City Resort Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	215,000.00	215,000.00	183,981.00	(31,019.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	164.00	164.00
	Total revenues	215,000.00	215,000.00	184,145.00	(30,855.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2110 Road			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	531,173.00	531,173.00	531,314.00	141.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	12,053.00	12,053.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	285,000.00	285,000.00	239,800.00	(45,200.00)
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	309,500.00	309,500.00	309,500.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	215.00	215.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	368.00	368.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,125,673.00	1,125,673.00	1,093,250.00	(32,423.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2130 Bridge					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	260,405.00	260,405.00	260,937.00	532.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	16,252.00	16,252.00	16,252.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	276,657.00	276,657.00	277,189.00	532.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2140 Weed			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	86,802.00	86,802.00	86,911.00	109.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	5.00	5.00	14,900.00	14,895.00
335000/336	State shared revenues	7,358.00	7,358.00	7,358.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	38,193.00	38,193.00
343000	Public works	12,500.00	12,500.00	0.00	(12,500.00)
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00		0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	106,665.00	106,665.00	147,362.00	40,697.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2153 Predatory Animal - Sheep			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	1,200.00	1,200.00	448.00	(752.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,200.00	1,200.00	448.00	(752.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2155 Predatory Animal - Cattle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	16,000.00	16,000.00	14,793.00	(1,207.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	16,000.00	16,000.00	14,793.00	(1,207.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2170 Airport			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	35,806.00	35,806.00	35,853.00	47.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	138,790.00	138,790.00	59,926.00	(78,864.00)
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	1,918.00	1,918.00	1,918.00	0.00
337000	Local grants	4,800.00	4,800.00	1,495.00	(3,305.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	31,000.00	31,000.00	35,788.00	4,788.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	1,500.00	1,500.00	0.00	(1,500.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	213,814.00	213,814.00	134,980.00	(78,834.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2180 District Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	187,166.00	187,166.00	187,843.00	677.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	44,114.00	44,114.00	34,114.00	(10,000.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	12,000.00	12,000.00	12,560.00	560.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	243,280.00	243,280.00	234,517.00	(8,763.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2190 Comprehensive Insurance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	463,304.00	463,304.00	461,869.00	(1,435.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	22,386.00	22,386.00	22,386.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	485,690.00	485,690.00	484,255.00	(1,435.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2200 Mosquito			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	13,699.00	13,699.00	13,745.00	46.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	1,156.00	1,156.00	1,156.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	14,855.00	14,855.00	14,901.00	46.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2210 Parks			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	179.00	179.00
	Total revenues	0.00	0.00	179.00	179.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2220 Library					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	434,008.00	434,008.00	434,547.00	539.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	30,145.00	30,145.00	30,145.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	464,153.00	464,153.00	464,692.00	539.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2230 Ambulance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	745,787.00	745,787.00	747,195.00	1,408.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	9,177.00	9,177.00	9,177.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	754,964.00	754,964.00	756,372.00	1,408.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2250 Planning			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	48,198.00	48,198.00	48,317.00	119.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	2,500.00	2,500.00	3,000.00	500.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	7,848.00	7,848.00	7,848.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	7,500.00	14,600.00	20,131.00	5,531.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	66,046.00	73,146.00	79,296.00	6,150.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2280 Senior Citizens					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	2.00	2.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	2,440.00	2,440.00	2,440.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	282.00	282.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	2,440.00	2,440.00	2,724.00	284.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2281 Angeline					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	120,370.00	120,370.00	120,585.00	215.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	3,300.00	3,300.00	3,300.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	6,029.00	6,029.00	6,029.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	4,000.00	4,000.00	2,607.00	(1,393.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	133,699.00	133,699.00	132,521.00	(1,178.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2285 Park County Transit					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	23,692.00	23,692.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	133,880.00	186,980.00	225,086.00	38,106.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	5,000.00	5,000.00	0.00	(5,000.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	39,250.00	39,250.00	36,705.00	(2,545.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	178,130.00	231,230.00	285,483.00	54,253.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2340 Fire Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	3,000.00	3,000.00	3,024.00	24.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	3,000.00	3,000.00	3,024.00	24.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2360 Museum			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	104,704.00	104,704.00	104,933.00	229.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	2,446.00	2,446.00	2,446.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	15,150.00	15,150.00	2,745.00	(12,405.00)
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	6,200.00	25,174.00	18,974.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	122,300.00	128,500.00	135,298.00	6,798.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2370 Sheriff Retirement Permissive Levy					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	42,560.00	42,560.00	42,415.00	(145.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	42,560.00	42,560.00	42,415.00	(145.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2372 Permissive Medical Levy			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	754,179.00	754,179.00	758,609.00	4,430.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	754,179.00	754,179.00	758,609.00	4,430.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2382 Search and Rescue			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	74,866.00	74,866.00	74,916.00	50.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	13,071.00	13,071.00
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	6,029.00	6,029.00	6,029.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	150.00	150.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	80,895.00	80,895.00	94,166.00	13,271.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2384 Jail Commissary					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	6,500.00	6,500.00	9,883.00	3,383.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	6,500.00	6,500.00	9,883.00	3,383.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2386 Connect Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	8,113.00	8,113.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	39,000.00	39,000.00	45,000.00	6,000.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	39,000.00	39,000.00	53,113.00	14,113.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2390 Drug Forfeiture			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2392 MRDTF			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	31,706.00	31,706.00	26,180.00	(5,526.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	12,500.00	12,500.00	12,500.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	45.00	45.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	44,206.00	44,206.00	38,725.00	(5,481.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2393 Records Preservation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	30,000.00	36,700.00	56,809.00	20,109.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	30,000.00	36,700.00	56,809.00	20,109.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2410 Green Acres Lighting #1			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	876.00	876.00	877.00	1.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	876.00	876.00	877.00	1.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2415 Green Acres Lighting #2			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	3,023.00	3,023.00	3,062.00	39.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	3,023.00	3,023.00	3,062.00	39.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2430 Gardiner Lights			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	13,077.00	13,077.00	13,027.00	(50.00)
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	13,077.00	13,077.00	13,027.00	(50.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2511 Chicory Rural Improvement District					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	11,900.00	11,900.00	11,573.00	(327.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	11,900.00	11,900.00	11,573.00	(327.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2800 Alcohol Rehabilitation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	40,000.00	63,700.00	63,642.00	(58.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	40,000.00	63,700.00	63,642.00	(58.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2821 Gas Tax-Special Allocation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	109,224.00	137,124.00	123,590.00	(13,534.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	109,224.00	137,124.00	123,590.00	(13,534.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2830 Junk Vehicle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	37,946.00	37,946.00	37,795.00	(151.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	37,946.00	37,946.00	37,795.00	(151.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2841 Weed Grant Trust					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	45,000.00	45,000.00	32,648.00	(12,352.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	7,550.00	7,550.00	4,666.00	(2,884.00)
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	52,550.00	52,550.00	37,314.00	(15,236.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2850 911 Emergency			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	18,746.00	18,746.00	16,355.00	(2,391.00)
335000/336	State shared revenues	120,000.00	120,000.00	108,421.00	(11,579.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	500.00	500.00	210.00	(290.00)
	Total revenues	139,246.00	139,246.00	124,986.00	(14,260.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2852 911 Emergency - Gardiner			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	9,000.00	9,000.00	8,475.00	(525.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	105.00	105.00
	Total revenues	9,000.00	9,000.00	8,580.00	(420.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2859 County Land Information					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	6,000.00	6,000.00	10,673.00	4,673.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	6,000.00	6,000.00	10,673.00	4,673.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2870 Crime Control					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	45,846.00	45,846.00	45,846.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	45,846.00	45,846.00	45,846.00	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, 2021

		FUND#2895 Hard Rock Mine Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	20,000.00	20,000.00	2,135.00	(17,865.00)
	Total revenues	20,000.00	20,000.00	2,135.00	(17,865.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2896 Metal Mines Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	240,000.00	554,000.00	553,872.00	(128.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	240,000.00	554,000.00	553,872.00	(128.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2902 Forest Title III			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	8,600.00	12,748.00	4,148.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	8,600.00	12,748.00	4,148.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2917 Crime Victims Assistance					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	7,000.00	7,000.00	6,263.00	(737.00)
351020	District court	2,000.00	2,000.00	3,052.00	1,052.00
351030	City court	10,000.00	10,000.00	5,685.00	(4,315.00)
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	19,000.00	19,000.00	15,000.00	(4,000.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2927 FEMA			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	202,612.00	202,612.00	6,200.00	(196,412.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	202,612.00	202,612.00	6,200.00	(196,412.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2950 DUI Task Force			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	20,000.00	20,000.00	6,992.00	(13,008.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	20,000.00	20,000.00	6,992.00	(13,008.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2940 CDBG Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	21,000.00	21,000.00	21,000.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	7,000.00	7,000.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	21,000.00	28,000.00	28,000.00	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, 2021

		FUND#2958 DES Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	37,459.00	37,459.00	37,497.00	38.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	37,459.00	37,459.00	37,497.00	38.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2973 MCH Block Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	14,987.00	14,987.00	13,725.00	(1,262.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	10,920.00	10,920.00	10,900.00	(20.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	25,907.00	25,907.00	24,625.00	(1,282.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2974 Home Health			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	200.00	0.00	(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
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	200.00	0.00	(200.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2975 Public Health Preparedness					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	61,345.00	61,345.00	64,254.00	2,909.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	39,574.00	39,574.00	0.00	(39,574.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	425.00	425.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	100,919.00	100,919.00	64,679.00	(36,240.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2976 Immunization			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	8,866.00	57,166.00	56,178.00	(988.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	8,866.00	57,166.00	56,178.00	(988.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2977 Asthma Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	29,942.00	29,942.00	24,000.00	(5,942.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	29,942.00	29,942.00	24,000.00	(5,942.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2979 Well Child			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	54,922.00	54,922.00	50,626.00	(4,296.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	54,922.00	54,922.00	50,626.00	(4,296.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

TOTALS					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE NEGATIVE
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	4,148,003.00	4,148,003.00	4,121,663.00	(26,340.00)
314140	Local option taxes	16,100.00	16,100.00	16,089.00	(11.00)
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	2,500.00	2,500.00	3,000.00	500.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	3,000.00	3,000.00	15,077.00	12,077.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	573,528.00	621,828.00	380,825.00	(241,003.00)
332000/333	Federal shared revenues	285,000.00	285,000.00	239,800.00	(45,200.00)
334000	State grants	357,952.00	419,852.00	416,580.00	(3,272.00)
335000/336	State shared revenues	1,042,968.00	1,408,568.00	1,359,585.00	(48,983.00)
337000	Local grants	9,800.00	9,800.00	1,495.00	(8,305.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	55,500.00	69,300.00	100,173.00	30,873.00
342000	Public safety	19,000.00	19,000.00	60,576.00	41,576.00
343000	Public works	51,050.00	51,050.00	40,669.00	(10,381.00)
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	15,150.00	15,150.00	2,745.00	(12,405.00)
	Fines and forfeitures				
351010	Justice court	7,000.00	7,000.00	6,308.00	(692.00)
351020	District court	2,000.00	2,000.00	3,052.00	1,052.00
351030	City court	10,000.00	10,000.00	5,685.00	(4,315.00)
360000	Miscellaneous	94,670.00	107,870.00	128,611.00	20,741.00
370000	Investment and royalty earnings	20,500.00	20,500.00	2,793.00	(17,707.00)
	Total revenues	6,713,721.00	7,216,521.00	6,904,726.00	(311,795.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2100 Cooke City Resort Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	340,000.00	340,000.00	140,702.00	199,298.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	340,000.00	340,000.00	140,702.00	199,298.00
	Excess of revenues over expenditures	(125,000.00)	(125,000.00)	43,443.00	168,443.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(125,000.00)	(125,000.00)	43,443.00	168,443.00
	Fund balances - July 1, 2020 as previously reported			226,073.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			226,073.00	
	Fund balances - June 30, 2021			269,516.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2110 Road			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	625,544.00	625,544.00	584,060.00	41,484.00
200-800	Supplies/services/materials, etc	855,640.00	855,640.00	672,488.00	183,152.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	49,754.00	49,754.00	49,754.00	0.00
620	Interest	7,311.00	7,311.00	7,311.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	1,538,249.00	1,538,249.00	1,313,613.00	224,636.00
	Excess of revenues over expenditures	(412,576.00)	(412,576.00)	(220,363.00)	192,213.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	460,086.00	460,086.00	460,086.00	0.00
520000	Transfers out (enter as a negative)	(57,540.00)	(57,540.00)	(52,906.00)	4,634.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	402,546.00	402,546.00	407,180.00	4,634.00
	Net change in fund balance	(10,030.00)	(10,030.00)	186,817.00	196,847.00
	Fund balances - July 1, 2020 as previously reported			243,958.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			243,958.00	
	Fund balances - June 30, 2021			430,775.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2130 Bridge			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	213,113.00	213,113.00	195,031.00	18,082.00
200-800	Supplies/services/materials, etc	45,175.00	45,175.00	69,316.00	(24,141.00)
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	29,300.00	29,300.00	29,300.00	0.00
620	Interest	9,233.00	9,233.00	9,233.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	296,821.00	296,821.00	302,880.00	(6,059.00)
	Excess of revenues over expenditures	(20,164.00)	(20,164.00)	(25,691.00)	(5,527.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	61,324.00	61,324.00	61,324.00	0.00
520000	Transfers out (enter as a negative)	(77,799.00)	(77,799.00)	(71,320.00)	6,479.00
384000	Special items - revenue	0.00	0.00	5,063.00	5,063.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(16,475.00)	(16,475.00)	(4,933.00)	11,542.00
	Net change in fund balance	(36,639.00)	(36,639.00)	(30,624.00)	6,015.00
	Fund balances - July 1, 2020 as previously reported			106,783.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			106,783.00	
	Fund balances - June 30, 2021			76,159.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2140 Weed			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	72,897.00	72,897.00	54,411.00	18,486.00
200-800	Supplies/services/materials, etc	55,710.00	55,710.00	58,312.00	(2,602.00)
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	128,607.00	128,607.00	112,723.00	15,884.00
	Excess of revenues over expenditures	(21,942.00)	(21,942.00)	34,639.00	56,581.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	5,801.00	5,801.00	5,801.00	0.00
520000	Transfers out (enter as a negative)	(7,027.00)	(7,027.00)	(7,027.00)	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
	Total other financing sources (uses)	(1,226.00)	(1,226.00)	(1,226.00)	0.00
	Net change in fund balance	(23,168.00)	(23,168.00)	33,413.00	56,581.00
	Fund balances - July 1, 2020 as previously reported			54,595.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			54,595.00	
	Fund balances - June 30, 2021			88,008.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2153 Predatory Animal - Sheep			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	1,200.00	1,200.00	176.00	1,024.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	1,200.00	1,200.00	176.00	1,024.00
	Excess of revenues over expenditures	0.00	0.00	272.00	272.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	272.00	272.00
	Fund balances - July 1, 2020 as previously reported			30.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			30.00	
	Fund balances - June 30, 2021			302.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2155 Predatory Animal - Cattle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	16,000.00	16,000.00	13,137.00	2,863.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	16,000.00	16,000.00	13,137.00	2,863.00
	Excess of revenues over expenditures	0.00	0.00	1,656.00	1,656.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	1,656.00	1,656.00
	Fund balances - July 1, 2020 as previously reported			1,623.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			1,623.00	
	Fund balances - June 30, 2021			3,279.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2170 Airport			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	3,912.00	3,912.00	2,416.00	1,496.00
200-800	Supplies/services/materials, etc	130,030.00	130,030.00	73,818.00	56,212.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	7,750.00	7,750.00	8,079.00	(329.00)
620	Interest	126.00	126.00	126.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	141,818.00	141,818.00	84,439.00	57,379.00
	Excess of revenues over expenditures	71,996.00	71,996.00	50,541.00	(21,455.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	4,800.00	4,800.00	1,495.00	(3,305.00)
520000	Transfers out (enter as a negative)	(65,000.00)	(65,000.00)	(60,000.00)	5,000.00
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
	Total other financing sources (uses)	(60,200.00)	(60,200.00)	(58,505.00)	1,695.00
	Net change in fund balance	11,796.00	11,796.00	(7,964.00)	(19,760.00)
	Fund balances - July 1, 2020 as previously reported			21,333.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			21,333.00	
	Fund balances - June 30, 2021			13,369.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2180 District Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	236,332.00	236,332.00	213,305.00	23,027.00
200-800	Supplies/services/materials, etc	45,600.00	45,600.00	33,926.00	11,674.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	281,932.00	281,932.00	247,231.00	34,701.00
	Excess of revenues over expenditures	(38,652.00)	(38,652.00)	(12,714.00)	25,938.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	33,151.00	33,151.00	33,151.00	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
	Total other financing sources (uses)	33,151.00	33,151.00	33,151.00	0.00
	Net change in fund balance	(5,501.00)	(5,501.00)	20,437.00	25,938.00
	Fund balances - July 1, 2020 as previously reported			76,617.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			76,617.00	
	Fund balances - June 30, 2021			97,054.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2181 Recovery Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	7,000.00	7,000.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	7,000.00	7,000.00	0.00
	Excess of revenues over expenditures	0.00	(7,000.00)	(7,000.00)	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	(7,000.00)	(7,000.00)	0.00
	Fund balances - July 1, 2020 as previously reported			7,376.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			7,376.00	
	Fund balances - June 30, 2021			376.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2190 Comprehensive Insurance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	485,729.00	485,729.00	485,729.00	0.00
	Total expenditures	485,729.00	485,729.00	485,729.00	0.00
	Excess of revenues over expenditures	(39.00)	(39.00)	(1,474.00)	(1,435.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	1,500.00	1,500.00
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
	Total other financing sources (uses)	0.00	0.00	1,500.00	1,500.00
	Net change in fund balance	(39.00)	(39.00)	26.00	65.00
	Fund balances - July 1, 2020 as previously reported			47.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			47.00	
	Fund balances - June 30, 2021			73.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2200 Mosquito			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	4,442.00	5,042.00	6,951.00	(1,909.00)
200-800	Supplies/services/materials, etc	7,300.00	7,300.00	6,262.00	1,038.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	11,742.00	12,342.00	13,213.00	(871.00)
	Excess of revenues over expenditures	3,113.00	2,513.00	1,688.00	(825.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(2,900.00)	(2,900.00)	(2,000.00)	900.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(2,900.00)	(2,900.00)	(2,000.00)	900.00
	Net change in fund balance	213.00	(387.00)	(312.00)	75.00
	Fund balances - July 1, 2020 as previously reported			2,140.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			2,140.00	
	Fund balances - June 30, 2021			1,828.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2210 Parks			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	179.00	179.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	179.00	179.00
	Fund balances - July 1, 2020 as previously reported			84,178.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			84,178.00	
	Fund balances - June 30, 2021			84,357.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2220 Library			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	464,153.00	465,753.00	465,742.00	11.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	464,153.00	465,753.00	465,742.00	11.00
	Excess of revenues over expenditures	0.00	(1,600.00)	(1,050.00)	550.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	(1,600.00)	(1,050.00)	550.00
	Fund balances - July 1, 2020 as previously reported			1,050.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			1,050.00	
	Fund balances - June 30, 2021			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, 2021

		FUND#2230 Ambulance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	754,963.00	754,963.00	751,372.00	3,591.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	754,963.00	754,963.00	751,372.00	3,591.00
	Excess of revenues over expenditures	1.00	1.00	5,000.00	4,999.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	1.00	1.00	5,000.00	4,999.00
	Fund balances - July 1, 2020 as previously reported			1.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			1.00	
	Fund balances - June 30, 2021			5,001.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2250 Planning			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	206,068.00	213,168.00	218,078.00	(4,910.00)
200-800	Supplies/services/materials, etc	7,850.00	7,850.00	3,910.00	3,940.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	1,750.00	1,750.00	723.00	1,027.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	215,668.00	222,768.00	222,711.00	57.00
	Excess of revenues over expenditures	(149,622.00)	(149,622.00)	(143,415.00)	6,207.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	115,875.00	115,875.00	181,265.00	65,390.00
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
	Total other financing sources (uses)	115,875.00	115,875.00	181,265.00	65,390.00
	Net change in fund balance	(33,747.00)	(33,747.00)	37,850.00	71,597.00
	Fund balances - July 1, 2020 as previously reported			72,634.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			72,634.00	
	Fund balances - June 30, 2021			110,484.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2280 Senior Citizens			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,500.00	7,250.00	7,223.00	27.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	6,500.00	7,250.00	7,223.00	27.00
	Excess of revenues over expenditures	(4,060.00)	(4,810.00)	(4,499.00)	311.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	4,100.00	4,100.00	4,490.00	390.00
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
	Total other financing sources (uses)	4,100.00	4,100.00	4,490.00	390.00
	Net change in fund balance	40.00	(710.00)	(9.00)	701.00
	Fund balances - July 1, 2020 as previously reported			10.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			10.00	
	Fund balances - June 30, 2021			1.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2281 Angelline			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	96,247.00	96,247.00	89,731.00	6,516.00
200-800	Supplies/services/materials, etc	29,980.00	29,980.00	13,954.00	16,026.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	126,227.00	126,227.00	103,685.00	22,542.00
	Excess of revenues over expenditures	7,472.00	7,472.00	28,836.00	21,364.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	10,360.00	10,360.00	10,360.00	0.00
520000	Transfers out (enter as a negative)	(20,000.00)	(20,000.00)	(20,000.00)	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
	Total other financing sources (uses)	(9,640.00)	(9,640.00)	(9,640.00)	0.00
	Net change in fund balance	(2,168.00)	(2,168.00)	19,196.00	21,364.00
	Fund balances - July 1, 2020 as previously reported			42,282.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			42,282.00	
	Fund balances - June 30, 2021			61,478.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2285 Park County Transit			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	87,004.00	87,004.00	103,686.00	(16,682.00)
200-800	Supplies/services/materials, etc	25,070.00	25,070.00	37,706.00	(12,636.00)
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	68,119.00	121,219.00	91,811.00	29,408.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	180,193.00	233,293.00	233,203.00	90.00
	Excess of revenues over expenditures	(2,063.00)	(2,063.00)	52,280.00	54,343.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	10,801.00	10,801.00	14,026.00	3,225.00
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
	Total other financing sources (uses)	10,801.00	10,801.00	14,026.00	3,225.00
	Net change in fund balance	8,738.00	8,738.00	66,306.00	57,568.00
	Fund balances - July 1, 2020 as previously reported			67,437.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			67,437.00	
	Fund balances - June 30, 2021			133,743.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2340 Fire Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	3,000.00	3,000.00	1,136.00	1,864.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	3,000.00	3,000.00	1,136.00	1,864.00
	Excess of revenues over expenditures	0.00	0.00	1,888.00	1,888.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	1,888.00	1,888.00
	Fund balances - July 1, 2020 as previously reported			13,178.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			13,178.00	
	Fund balances - June 30, 2021			15,066.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2360 Museum			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00		0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	150,202.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	21,300.00	150,202.00	112,267.00	37,935.00
200-800	Supplies/services/materials, etc	0.00	21,300.00	20,819.00	481.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	6,200.00	44,599.00	(38,399.00)
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	171,502.00	177,702.00	177,685.00	17.00
	Excess of revenues over expenditures	(49,202.00)	(49,202.00)	(42,387.00)	6,815.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	48,575.00	0.00	0.00	0.00
383000	Transfers In	0.00	48,575.00	48,575.00	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
	Total other financing sources (uses)	48,575.00	48,575.00	48,575.00	0.00
	Net change in fund balance	(627.00)	(627.00)	6,188.00	6,815.00
	Fund balances - July 1, 2020 as previously reported			321.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			321.00	
	Fund balances - June 30, 2021			6,509.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2370 Sheriff Retirement Permissive Levy					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	42,560.00	42,560.00	42,415.00	(145.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(42,560.00)	(42,560.00)	(41,350.00)	1,210.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(42,560.00)	(42,560.00)	(41,350.00)	1,210.00
	Net change in fund balance	0.00	0.00	1,065.00	1,065.00
	Fund balances - July 1, 2020 as previously reported			4,170.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			4,170.00	
	Fund balances - June 30, 2021			5,235.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2372 Permissive Medical Levy			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	754,179.00	754,179.00	758,609.00	4,430.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(754,179.00)	(754,189.00)	(754,179.00)	10.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(754,179.00)	(754,189.00)	(754,179.00)	10.00
	Net change in fund balance	0.00	(10.00)	4,430.00	4,440.00
	Fund balances - July 1, 2020 as previously reported			1.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			1.00	
	Fund balances - June 30, 2021			4,431.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2382 Search and Rescue			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	41,264.00	41,264.00	41,375.00	(111.00)
200-800	Supplies/services/materials, etc	76,950.00	76,950.00	42,368.00	34,582.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	2,372.00	(2,372.00)
490000	Debt Service				
610	Principal	61,865.00	61,865.00	61,865.00	0.00
620	Interest	8,605.00	8,605.00	8,605.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	188,684.00	188,684.00	156,585.00	32,099.00
	Excess of revenues over expenditures	(107,789.00)	(107,789.00)	(62,419.00)	45,370.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	4,500.00	4,500.00	0.00	(4,500.00)
383000	Transfers In	94,613.00	94,613.00	79,613.00	(15,000.00)
520000	Transfers out (enter as a negative)	(16,000.00)	(16,000.00)	(10,700.00)	5,300.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	83,113.00	83,113.00	68,913.00	(14,200.00)
	Net change in fund balance	(24,676.00)	(24,676.00)	6,494.00	31,170.00
	Fund balances - July 1, 2020 as previously reported			31,026.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			31,026.00	
	Fund balances - June 30, 2021			37,520.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2384 Jail Commissary			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,500.00	6,500.00	247.00	6,253.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	6,500.00	6,500.00	247.00	6,253.00
	Excess of revenues over expenditures	0.00	0.00	9,636.00	9,636.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	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
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	9,636.00	9,636.00
	Fund balances - July 1, 2020 as previously reported			30,466.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			30,466.00	
	Fund balances - June 30, 2021			40,102.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2386 Connect Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	40,532.00	40,532.00	32,263.00	8,269.00
200-800	Supplies/services/materials, etc	4,500.00	4,500.00	1,050.00	3,450.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	45,032.00	45,032.00	33,313.00	11,719.00
	Excess of revenues over expenditures	(6,032.00)	(6,032.00)	19,800.00	25,832.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(6,032.00)	(6,032.00)	19,800.00	25,832.00
	Fund balances - July 1, 2020 as previously reported			32,366.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			32,366.00	
	Fund balances - June 30, 2021			52,166.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2390 Drug Forfeiture			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			0.00	
	Fund balances - June 30, 2021			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, 2021

		FUND#2392 MRDTF			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	91,496.00	91,496.00	88,131.00	3,365.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	91,496.00	91,496.00	88,131.00	3,365.00
	Excess of revenues over expenditures	(47,290.00)	(47,290.00)	(49,406.00)	(2,116.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	49,200.00	49,200.00	49,200.00	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
	Total other financing sources (uses)	49,200.00	49,200.00	49,200.00	0.00
	Net change in fund balance	1,910.00	1,910.00	(206.00)	(2,116.00)
	Fund balances - July 1, 2020 as previously reported			20,389.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			20,389.00	
	Fund balances - June 30, 2021			20,183.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2393 Records Preservation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	9,360.00	9,360.00	7,390.00	1,970.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	9,360.00	9,360.00	7,390.00	1,970.00
	Excess of revenues over expenditures	20,640.00	27,340.00	49,419.00	22,079.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	569.00	569.00
520000	Transfers out (enter as a negative)	0.00	(6,700.00)	(8,656.00)	(1,956.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	(6,700.00)	(8,087.00)	(1,387.00)
	Net change in fund balance	20,640.00	20,640.00	41,332.00	20,692.00
	Fund balances - July 1, 2020 as previously reported			115,470.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			115,470.00	
	Fund balances - June 30, 2021			156,802.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2397 CDBG Revolving Loan			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			221,661.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			221,661.00	
	Fund balances - June 30, 2021			221,661.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2399 YRRE Road Abandon			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	16,600.00	16,594.00	6.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	16,600.00	16,594.00	6.00
	Excess of revenues over expenditures	0.00	(16,600.00)	(16,594.00)	6.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	(16,600.00)	(16,594.00)	6.00
	Fund balances - July 1, 2020 as previously reported			53,763.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			53,763.00	
	Fund balances - June 30, 2021			37,169.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2410 Green Acres Lighting #1			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	876.00	876.00	787.00	89.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	876.00	876.00	787.00	89.00
	Excess of revenues over expenditures	0.00	0.00	90.00	90.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	
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
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	90.00	90.00
	Fund balances - July 1, 2020 as previously reported			191.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			191.00	
	Fund balances - June 30, 2021			281.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2415 Green Acres Lighting #2			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	3,023.00	3,023.00	2,455.00	568.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	3,023.00	3,023.00	2,455.00	568.00
	Excess of revenues over expenditures	0.00	0.00	607.00	607.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	607.00	607.00
	Fund balances - July 1, 2020 as previously reported			197.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			197.00	
	Fund balances - June 30, 2021			804.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2430 Gardiner Lights			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	12,000.00	12,000.00	7,751.00	4,249.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	12,000.00	12,000.00	7,751.00	4,249.00
	Excess of revenues over expenditures	1,077.00	1,077.00	5,276.00	4,199.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	1,077.00	1,077.00	5,276.00	4,199.00
	Fund balances - July 1, 2020 as previously reported			1,194.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			1,194.00	
	Fund balances - June 30, 2021			6,470.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2511 Chicory Rural Improvement District					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	44,000.00	44,000.00	0.00	44,000.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	44,000.00	44,000.00	0.00	44,000.00
	Excess of revenues over expenditures	(32,100.00)	(32,100.00)	11,573.00	43,673.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(32,100.00)	(32,100.00)	11,573.00	43,673.00
	Fund balances - July 1, 2020 as previously reported			33,602.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			33,602.00	
	Fund balances - June 30, 2021			45,175.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#2800 Alcohol Rehabilitation					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	40,000.00	63,700.00	63,642.00	58.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	40,000.00	63,700.00	63,642.00	58.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			0.00	
	Fund balances - June 30, 2021			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, 2021

		FUND#2821 Gas Tax-Special Allocation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	35,000.00	51,300.00	51,201.00	99.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	116,290.00	127,890.00	127,890.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	151,290.00	179,190.00	179,091.00	99.00
	Excess of revenues over expenditures	(42,066.00)	(42,066.00)	(55,501.00)	(13,435.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	7,627.00	7,627.00	20,980.00	13,353.00
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
	Total other financing sources (uses)	7,627.00	7,627.00	20,980.00	13,353.00
	Net change in fund balance	(34,439.00)	(34,439.00)	(34,521.00)	(82.00)
	Fund balances - July 1, 2020 as previously reported			34,522.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			34,522.00	
	Fund balances - June 30, 2021			1.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2830 Junk Vehicle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	22,643.00	22,643.00	12,877.00	9,766.00
200-800	Supplies/services/materials, etc	11,090.00	11,090.00	4,548.00	6,542.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	33,733.00	33,733.00	17,425.00	16,308.00
	Excess of revenues over expenditures	4,213.00	4,213.00	20,370.00	16,157.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(4,213.00)	(4,213.00)	(20,521.00)	(16,308.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(4,213.00)	(4,213.00)	(20,521.00)	(16,308.00)
	Net change in fund balance	0.00	0.00	(151.00)	(151.00)
	Fund balances - July 1, 2020 as previously reported			150.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			150.00	
	Fund balances - June 30, 2021			(1.00)	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2840 Weed Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	8,619.00	8,619.00	5,085.00	3,534.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	8,619.00	8,619.00	5,085.00	3,534.00
	Excess of revenues over expenditures	(1,119.00)	(1,119.00)	2,415.00	3,534.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,119.00)	(1,119.00)	2,415.00	3,534.00
	Fund balances - July 1, 2020 as previously reported			1,149.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			1,149.00	
	Fund balances - June 30, 2021			3,564.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2841 Weed Grant Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	52,550.00	52,550.00	37,222.00	15,328.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	52,550.00	52,550.00	37,222.00	15,328.00
	Excess of revenues over expenditures	0.00	0.00	92.00	92.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	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
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	92.00	92.00
	Fund balances - July 1, 2020 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			0.00	
	Fund balances - June 30, 2021			92.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2850 911 Emergency			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	96,500.00	96,500.00	94,315.00	2,185.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	18,746.00	18,746.00	14,790.00	3,956.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	115,246.00	115,246.00	109,105.00	6,141.00
	Excess of revenues over expenditures	24,000.00	24,000.00	15,881.00	(8,119.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	24,000.00	24,000.00	15,881.00	(8,119.00)
	Fund balances - July 1, 2020 as previously reported			105,349.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			105,349.00	
	Fund balances - June 30, 2021			121,230.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2852 911 Emergency - Gardiner			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	9,000.00	9,000.00	0.00	9,000.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	9,000.00	9,000.00	0.00	9,000.00
	Excess of revenues over expenditures	0.00	0.00	8,580.00	8,580.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	8,580.00	8,580.00
	Fund balances - July 1, 2020 as previously reported			47,358.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			47,358.00	
	Fund balances - June 30, 2021			55,938.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2859 County Land Information			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	0.00	10,000.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	10,000.00	10,000.00	0.00	10,000.00
	Excess of revenues over expenditures	(4,000.00)	(4,000.00)	10,673.00	14,673.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(13,500.00)	(13,500.00)	0.00	13,500.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(13,500.00)	(13,500.00)	0.00	13,500.00
	Net change in fund balance	(17,500.00)	(17,500.00)	10,673.00	28,173.00
	Fund balances - July 1, 2020 as previously reported			44,518.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			44,518.00	
	Fund balances - June 30, 2021			55,191.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2862 Economic Development			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			0.00	
	Fund balances - June 30, 2021			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, 2021

		FUND#2870 Crime Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	61,716.00	61,716.00	61,708.00	8.00
200-800	Supplies/services/materials, etc	12,008.00	12,008.00	7,382.00	4,626.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	73,724.00	73,724.00	69,090.00	4,634.00
	Excess of revenues over expenditures	(27,878.00)	(27,878.00)	(23,244.00)	4,634.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	27,940.00	27,940.00	23,300.00	(4,640.00)
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
	Total other financing sources (uses)	27,940.00	27,940.00	23,300.00	(4,640.00)
	Net change in fund balance	62.00	62.00	56.00	(6.00)
	Fund balances - July 1, 2020 as previously reported			21.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			21.00	
	Fund balances - June 30, 2021			77.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2895 Hard Rock Mine Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	20,000.00	20,000.00	2,135.00	(17,865.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	90,000.00	90,000.00	207,702.00	117,702.00
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
	Total other financing sources (uses)	90,000.00	90,000.00	207,702.00	117,702.00
	Net change in fund balance	110,000.00	110,000.00	209,837.00	99,837.00
	Fund balances - July 1, 2020 as previously reported			937,568.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			937,568.00	
	Fund balances - June 30, 2021			1,147,405.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2896 Metal Mines Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	100,000.00	231,000.00	230,780.00	220.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	100,000.00	231,000.00	230,780.00	220.00
	Excess of revenues over expenditures	140,000.00	323,000.00	323,092.00	92.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(140,000.00)	(323,000.00)	(323,092.00)	(92.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(140,000.00)	(323,000.00)	(323,092.00)	(92.00)
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			0.00	
	Fund balances - June 30, 2021			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, 2021

		FUND#2902 Forest Title III			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	8,600.00	8,509.00	91.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	8,600.00	8,509.00	91.00
	Excess of revenues over expenditures	0.00	0.00	4,239.00	4,239.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	4,239.00	4,239.00
	Fund balances - July 1, 2020 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			0.00	
	Fund balances - June 30, 2021			4,239.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2903 Forest Title II			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			12,191.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			12,191.00	
	Fund balances - June 30, 2021			12,191.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2917 Crime Victims Assistance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	19,000.00	19,000.00	15,000.00	(4,000.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(27,940.00)	(27,940.00)	(23,300.00)	4,640.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(27,940.00)	(27,940.00)	(23,300.00)	4,640.00
	Net change in fund balance	(8,940.00)	(8,940.00)	(8,300.00)	640.00
	Fund balances - July 1, 2020 as previously reported			16,920.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			16,920.00	
	Fund balances - June 30, 2021			8,620.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2927 FEMA			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	3,788.00	3,788.00	0.00	3,788.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	198,824.00	198,824.00	6,445.00	192,379.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	202,612.00	202,612.00	6,445.00	196,167.00
	Excess of revenues over expenditures	0.00	0.00	(245.00)	(245.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	245.00	245.00
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
	Total other financing sources (uses)	0.00	0.00	245.00	245.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			2.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			2.00	
	Fund balances - June 30, 2021			2.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2950 DUI Task Force			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	20,000.00	20,000.00	4,133.00	15,867.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	20,000.00	20,000.00	4,133.00	15,867.00
	Excess of revenues over expenditures	0.00	0.00	2,859.00	2,859.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	2,859.00	2,859.00
	Fund balances - July 1, 2020 as previously reported			8,908.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			8,908.00	
	Fund balances - June 30, 2021			11,767.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2940 CDBG Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	20,825.00	27,825.00	27,805.00	20.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	20,825.00	27,825.00	27,805.00	20.00
	Excess of revenues over expenditures	175.00	175.00	195.00	20.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	175.00	175.00	195.00	20.00
	Fund balances - July 1, 2020 as previously reported			(175.00)	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			(175.00)	
	Fund balances - June 30, 2021			20.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2958 DES Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	81,234.00	81,234.00	81,929.00	(695.00)
200-800	Supplies/services/materials, etc	4,550.00	4,550.00	3,041.00	1,509.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	85,784.00	85,784.00	84,970.00	814.00
	Excess of revenues over expenditures	(48,325.00)	(48,325.00)	(47,473.00)	852.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	50,288.00	50,288.00	50,288.00	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
	Total other financing sources (uses)	50,288.00	50,288.00	50,288.00	0.00
	Net change in fund balance	1,963.00	1,963.00	2,815.00	852.00
	Fund balances - July 1, 2020 as previously reported			15.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			15.00	
	Fund balances - June 30, 2021			2,830.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2965 Communicable Disease			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			627.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			627.00	
	Fund balances - June 30, 2021			627.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2973 MCH Block Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	20,206.00	20,206.00	13,119.00	7,087.00
200-800	Supplies/services/materials, etc	2,895.00	2,895.00	1,881.00	1,014.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	23,101.00	23,101.00	15,000.00	8,101.00
	Excess of revenues over expenditures	2,806.00	2,806.00	9,625.00	6,819.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	2,806.00	2,806.00	9,625.00	6,819.00
	Fund balances - July 1, 2020 as previously reported			33,867.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			33,867.00	
	Fund balances - June 30, 2021			43,492.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2974 Home Health			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	200.00	0.00	200.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	200.00	0.00	200.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			0.00	
	Fund balances - June 30, 2021			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, 2021

		FUND#2975 Public Health Preparedness			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	46,514.00	46,514.00	21,634.00	24,880.00
200-800	Supplies/services/materials, etc	67,298.00	67,298.00	28,458.00	38,840.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	113,812.00	113,812.00	50,092.00	63,720.00
	Excess of revenues over expenditures	(12,893.00)	(12,893.00)	14,587.00	27,480.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(553.00)	(553.00)	0.00	553.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(553.00)	(553.00)	0.00	553.00
	Net change in fund balance	(13,446.00)	(13,446.00)	14,587.00	28,033.00
	Fund balances - July 1, 2020 as previously reported			71,992.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			71,992.00	
	Fund balances - June 30, 2021			86,579.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2976 Immunization			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	10,622.00	58,922.00	58,740.00	182.00
200-800	Supplies/services/materials, etc	640.00	640.00	752.00	(112.00)
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	11,262.00	59,562.00	59,492.00	70.00
	Excess of revenues over expenditures	(2,396.00)	(2,396.00)	(3,314.00)	(918.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(2,396.00)	(2,396.00)	(3,314.00)	(918.00)
	Fund balances - July 1, 2020 as previously reported			5,465.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			5,465.00	
	Fund balances - June 30, 2021			2,151.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2977 Asthma Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	17,825.00	17,825.00	8,216.00	9,609.00
200-800	Supplies/services/materials, etc	8,400.00	8,400.00	0.00	8,400.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	26,225.00	26,225.00	8,216.00	18,009.00
	Excess of revenues over expenditures	3,717.00	3,717.00	15,784.00	12,067.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	3,717.00	3,717.00	15,784.00	12,067.00
	Fund balances - July 1, 2020 as previously reported			31,080.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			31,080.00	
	Fund balances - June 30, 2021			46,864.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2978 Tobacco Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	31,604.00	31,604.00	25,748.00	5,856.00
200-800	Supplies/services/materials, etc	5,850.00	5,850.00	1,585.00	4,265.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	37,454.00	37,454.00	27,333.00	10,121.00
	Excess of revenues over expenditures	(1,454.00)	(1,454.00)	7,227.00	8,681.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,454.00)	(1,454.00)	7,227.00	8,681.00
	Fund balances - July 1, 2020 as previously reported			30,968.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			30,968.00	
	Fund balances - June 30, 2021			38,195.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#2979 Well Child			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	46,961.00	46,961.00	39,710.00	7,251.00
200-800	Supplies/services/materials, etc	9,996.00	9,996.00	11,010.00	(1,014.00)
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	56,957.00	56,957.00	50,720.00	6,237.00
	Excess of revenues over expenditures	(2,035.00)	(2,035.00)	(94.00)	1,941.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(2,035.00)	(2,035.00)	(94.00)	1,941.00
	Fund balances - July 1, 2020 as previously reported			2,164.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			2,164.00	
	Fund balances - June 30, 2021			2,070.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		TOTALS			
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	504,116.00	511,216.00	493,091.00	18,125.00
200-800	Supplies/services/materials, etc	184,818.00	322,818.00	290,388.00	32,430.00
420000	Public Safety				
100	Personal services	213,994.00	222,594.00	219,944.00	2,650.00
200-800	Supplies/services/materials, etc	975,251.00	975,251.00	896,612.00	78,639.00
430000	Public Works				
100	Personal services	938,109.00	938,109.00	848,795.00	89,314.00
200-800	Supplies/services/materials, etc	1,255,463.00	1,271,763.00	983,706.00	288,057.00
440000	Public Health				
100	Personal services	218,706.00	267,606.00	206,381.00	61,225.00
200-800	Supplies/services/materials, etc	164,079.00	187,979.00	127,953.00	60,026.00
450000	Social and Economic Services				
100	Personal services	183,251.00	183,251.00	193,417.00	(10,166.00)
200-800	Supplies/services/materials, etc	211,752.00	62,300.00	58,883.00	3,417.00
460000	Culture and Recreation				
100	Personal services	21,300.00	150,202.00	112,267.00	37,935.00
200-800	Supplies/services/materials, etc	804,153.00	827,053.00	627,263.00	199,790.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	20,825.00	27,825.00	27,805.00	20.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	401,979.00	489,479.00	304,501.00	184,978.00
490000	Debt Service				
610	Principal	148,669.00	148,669.00	148,998.00	(329.00)
620	Interest	25,275.00	25,275.00	25,275.00	0.00
510000	Miscellaneous	485,729.00	485,729.00	485,729.00	0.00
	Total expenditures	6,757,469.00	7,097,119.00	6,051,008.00	1,046,111.00
	Excess of revenues over expenditures	(43,748.00)	119,402.00	853,718.00	734,316.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	53,075.00	4,500.00	0.00	(4,500.00)
383000	Transfers In	1,025,966.00	1,074,541.00	1,253,970.00	179,429.00
520000	Transfers out (enter as a negative)	(1,229,211.00)	(1,418,921.00)	(1,395,051.00)	23,870.00
384000	Special items - revenue	0.00	0.00	5,063.00	5,063.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(150,170.00)	(339,880.00)	(136,018.00)	203,862.00
	Net change in fund balance	(193,918.00)	(220,478.00)	717,700.00	938,178.00
	Fund balances - July 1, 2020 as previously reported			2,950,821.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2020 as restated			2,950,821.00	
	Fund balances - June 30, 2021			3,668,521.00	

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2021**

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#3200 Junk Vehicle Compensated Absences					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
					0.00
					0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				
340000	Miscellaneous				0.00
	Fines and forfeitures				
					0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)	0.00	(740.00)	(736.00)	4.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	(740.00)	(736.00)	4.00
	Net change in fund balance	0.00	(740.00)	(736.00)	4.00
	Fund balances - July 1, 2020 as previously reported			736.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			736.00	
	Fund balances - June 30, 2021			0.00	

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#4010 & 4011	FUND#4020	FUND#4025	FUND#4030
		Road and Bridge - Equipment	Junk Vehicle - CIP	Mosquito - CIP	Fair Building and Equipment
	ASSETS				
101000	Cash and cash equivalents	14.00	68,254.00	1.00	5.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	4,296.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	TOTAL ASSETS	14.00	68,254.00	1.00	4,301.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	14.00	68,254.00	1.00	4,301.00
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	Total Fund Balances	14.00	68,254.00	1.00	4,301.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	14.00	68,254.00	1.00	4,301.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#4040, 4620 Law Enforcement, Search & Rescue	FUND#4050 Angel Line Capital Equipment	FUND#4060 Facility Improvements	FUND#4070 Weed - CIP
	ASSETS				
101000	Cash and cash equivalents	22,969.00	30,605.00	234.00	71,438.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00		0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	TOTAL ASSETS	22,969.00	30,605.00	234.00	71,438.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	22,969.00	30,605.00	234.00	71,438.00
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	Total Fund Balances	22,969.00	30,605.00	234.00	71,438.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	22,969.00	30,605.00	234.00	71,438.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021**

ACCOUNT NUMBER	DESCRIPTION	FUND#4200	FUND#4320	FUND#4670	NONMAJOR CAPITAL PROJECTS FUNDS
		Refuse - CIP	Yellowstone Ped Bridge	Airport - CIP	
	ASSETS				
101000	Cash and cash equivalents	2.00	12,000.00	110,290.00	315,812.00
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	4,296.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	TOTAL ASSETS	2.00	12,000.00	110,290.00	320,108.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				0.00
250200	Restricted	2.00	12,000.00	110,290.00	320,108.00
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (Negative balance only)				0.00
	Total Fund Balances	2.00	12,000.00	110,290.00	320,108.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	2.00	12,000.00	110,290.00	320,108.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#4010 & 4011 Road and Bridge - Equipment					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	17,500.00	17,500.00	0.00	(17,500.00)
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	10,000.00	10,000.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	17,500.00	17,500.00	10,000.00	(7,500.00)
	EXPENDITURES				
510000	Miscellaneous	35,000.00	35,000.00	0.00	35,000.00
900-950	Capital expenditures	62,000.00	62,000.00	65,034.00	(3,034.00)
	Total expenditures	97,000.00	97,000.00	65,034.00	31,966.00
	Excess of revenues over (under) expenditures	(79,500.00)	(79,500.00)	(55,034.00)	24,466.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	79,500.00	79,500.00	55,034.00	(24,466.00)
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
	Total other financing sources (uses)	79,500.00	79,500.00	55,034.00	(24,466.00)
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			14.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			14.00	
	Fund balances - June 30, 2021			14.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4020 Junk Vehicle - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	94.00	94.00
	Total revenues	0.00	0.00	94.00	94.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	94.00	94.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	4,213.00	4,213.00	21,258.00	17,045.00
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
	Total other financing sources (uses)	4,213.00	4,213.00	21,258.00	17,045.00
	Net change in fund balance	4,213.00	4,213.00	21,352.00	17,139.00
	Fund balances - July 1, 2020 as previously reported			46,902.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			46,902.00	
	Fund balances - June 30, 2021			68,254.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4025 Mosquito - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	9.00	9.00
	Total revenues	0.00	0.00	9.00	9.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	26,465.00	26,465.00	26,465.00	0.00
	Total expenditures	26,465.00	26,465.00	26,465.00	0.00
	Excess of revenues over (under) expenditures	(26,465.00)	(26,465.00)	(26,456.00)	9.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	18,900.00	18,900.00	18,887.00	(13.00)
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
	Total other financing sources (uses)	18,900.00	18,900.00	18,887.00	(13.00)
	Net change in fund balance	(7,565.00)	(7,565.00)	(7,569.00)	(4.00)
	Fund balances - July 1, 2020 as previously reported			7,570.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			7,570.00	
	Fund balances - June 30, 2021			1.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4030 Fair Building and Equipment			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	4.00	4.00
	Total revenues	0.00	0.00	4.00	4.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	14,043.00	(14,043.00)
900-950	Capital expenditures	0.00	29,200.00	15,082.00	14,118.00
	Total expenditures	0.00	29,200.00	29,125.00	75.00
	Excess of revenues over (under) expenditures	0.00	(29,200.00)	(29,121.00)	79.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	15,400.00	15,400.00
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	29,200.00	13,693.00	(15,507.00)
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	Total other financing sources (uses)	0.00	29,200.00	29,093.00	(107.00)
	Net change in fund balance	0.00	0.00	(28.00)	(28.00)
	Fund balances - July 1, 2020 as previously reported			4,329.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			4,329.00	
	Fund balances - June 30, 2021			4,301.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

FUND#4040, 4620 Law Enforcement, Search & Rescue					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	43.00	43.00
	Total revenues	0.00	0.00	43.00	43.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	16,000.00	21,600.00	16,284.00	5,316.00
	Total expenditures	16,000.00	21,600.00	16,284.00	5,316.00
	Excess of revenues over (under) expenditures	(16,000.00)	(21,600.00)	(16,241.00)	5,359.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	16,000.00	21,600.00	16,300.00	(5,300.00)
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
	Total other financing sources (uses)	16,000.00	21,600.00	16,300.00	(5,300.00)
	Net change in fund balance	0.00	0.00	59.00	59.00
	Fund balances - July 1, 2020 as previously reported			22,910.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			22,910.00	
	Fund balances - June 30, 2021			22,969.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4050 Angel Line Capital Equipment			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	10.00	10.00	17.00	7.00
	Total revenues	10.00	10.00	17.00	7.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	20,000.00	20,000.00	0.00	20,000.00
	Total expenditures	20,000.00	20,000.00	0.00	20,000.00
	Excess of revenues over (under) expenditures	(19,990.00)	(19,990.00)	17.00	20,007.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	20,000.00	20,000.00	20,000.00	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
	Total other financing sources (uses)	20,000.00	20,000.00	20,000.00	0.00
	Net change in fund balance	10.00	10.00	20,017.00	20,007.00
	Fund balances - July 1, 2020 as previously reported			10,588.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			10,588.00	
	Fund balances - June 30, 2021			30,605.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4060 Facility Improvements			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	3.00	3.00
	Total revenues	0.00	0.00	3.00	3.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	57,800.00	57,800.00	7,673.00	50,127.00
	Total expenditures	57,800.00	57,800.00	7,673.00	50,127.00
	Excess of revenues over (under) expenditures	(57,800.00)	(57,800.00)	(7,670.00)	50,130.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	57,800.00	57,800.00	3,000.00	(54,800.00)
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
	Total other financing sources (uses)	57,800.00	57,800.00	3,000.00	(54,800.00)
	Net change in fund balance	0.00	0.00	(4,670.00)	(4,670.00)
	Fund balances - July 1, 2020 as previously reported			4,905.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			4,905.00	
	Fund balances - June 30, 2021			235.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4070 Weed - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	142.00	142.00
	Total revenues	0.00	0.00	142.00	142.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	142.00	142.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	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
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	142.00	142.00
	Fund balances - July 1, 2020 as previously reported			71,296.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			71,296.00	
	Fund balances - June 30, 2021			71,438.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4200 Refuse - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	43,000.00	43,000.00	0.00	43,000.00
	Total expenditures	43,000.00	43,000.00	0.00	43,000.00
	Excess of revenues over (under) expenditures	(43,000.00)	(43,000.00)	0.00	43,000.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	43,000.00	43,000.00	0.00	(43,000.00)
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
	Total other financing sources (uses)	43,000.00	43,000.00	0.00	(43,000.00)
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2020 as previously reported			2.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			2.00	
	Fund balances - June 30, 2021			2.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4320 Yellowstone Ped Bridge			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	12,000.00	12,000.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	12,000.00	12,000.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	12,000.00	12,000.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	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
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	12,000.00	12,000.00
	Fund balances - July 1, 2020 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			0.00	
	Fund balances - June 30, 2021			12,000.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

		FUND#4670 Airport - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
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	65,000.00	65,000.00	60,000.00	(5,000.00)
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
	Total other financing sources (uses)	65,000.00	65,000.00	60,000.00	(5,000.00)
	Net change in fund balance	65,000.00	65,000.00	60,000.00	(5,000.00)
	Fund balances - July 1, 2020 as previously reported			50,290.00	
	Prior period adjustments				
	Fund balances - July 1, 2020 as restated			50,290.00	
	Fund balances - June 30, 2021			110,290.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2021

TOTALS					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	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	17,500.00	17,500.00	0.00	(17,500.00)
		0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	12,000.00	12,000.00
365000	Contributions/donations	0.00	0.00	10,000.00	10,000.00
370000	Investment and royalty earnings	10.00	10.00	312.00	302.00
	Total revenues	17,510.00	17,510.00	22,312.00	4,802.00
	EXPENDITURES				
510000	Miscellaneous	35,000.00	35,000.00	14,043.00	20,957.00
900-950	Capital expenditures	225,265.00	260,065.00	130,538.00	129,527.00
	Total expenditures	260,265.00	295,065.00	144,581.00	150,484.00
	Excess of revenues over (under) expenditures	(242,755.00)	(277,555.00)	(122,269.00)	155,286.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	304,413.00	310,013.00	209,879.00	(100,134.00)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	29,200.00	13,693.00	(15,507.00)
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	304,413.00	339,213.00	223,572.00	(115,641.00)
	Net change in fund balance	61,658.00	61,658.00	101,303.00	39,645.00
	Fund balances - July 1, 2020 as previously reported			218,806.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2020 as restated			218,806.00	
	Fund balances - June 30, 2021			320,109.00	

**PARK COUNTY
SCHEDULE OF FEDERAL/STATE GRANTS,
ENTITLEMENTS, AND SHARED REVENUES
FISCAL YEAR ENDING JUNE 30, 2021**

Account	Revenue Code	Description	Amount
100000000331045000	331	GEN HAVA ELECTION SECURITY	11,230
100000000331179000	331	GEN JUVENILE DETENTION GRANT	7,190
100000000331990000	331	GEN COVID-19 FED REVENUES	96,063
217000000331130000	331	AIRPORT FAA	2,800
2170001000331129000	331	AIRPORT FAA GRT REV (MASTER PLAN)	26,910
2170003911331990000	331	AIRPORT CARES LIV MISSION FLD	30,000
2170004911331990000	331	AIRPORT CARES GARDINER	216
226000000331110000	331	EMER / DISASTER FED DISASTER AID	5,569
2260001911331112000	331	FEMA EMERGENCY FED GRT - NCS REV	40,751
2260001911331113000	331	FEMA EMERGENCY FED GRANT REVENUE	47,745
2260002911331990000	331	LOCAL CARES FED GRANT REVENUE	353,692
2260003911331990000	331	HEALTH CARES FED GRANT REVENUE	150,080
2260006911331990000	331	MBCC PCSO CESF COVID-19 FED REV	1,650
2260007911331990000	331	MBCC ATTY CESF FED GRT REV	54,792
2260008911331990000	331	ARPA 2021 FED GRANT REVENUE	1,612,761
228100000331160000	331	ANGELINE FEDERAL GRANT REVENUE	3,300
2285002911331990000	331	PC TRANSIT CARES FED REV	23,692
230000000331080000	331	SHERIFF -FOREST SERVICE PATROL	1,658
230000000331990000	331	SHERIFF CARES FED REV	653,960
2300003000331020000	331	SHERIFF COPS II FED GRANT REVENUE	47,367
2300006000331020000	331	SHERIFF COPS III FED GRANT REVENUE	26,988
238200000331990000	331	SAR CARES FED REV	13,071
238600000331990000	331	CONNECT CARES FED REV	8,113
239200000331999000	331	MRDTF STATE GRANT REVENUE	26,180
2927001000331112000	331	DHS/FEMA GRANT ((WILLSALL TWR) - FED	6,200
294000000331010000	331	CDBG GRANT REVENUE	21,000
297300000331143000	331	MCH GRANT REVENUES	13,725
297500000331137000	331	PHEP GRANT REVENUE	39,574
2975001000331137000	331	PHEP COVID-19 DELIVERABLE GRT REV	18,408
2975002000331137000	331	PHEP COVID-19 POSITION GRT REV	45,906
297600000331146000	331	IMMUNIZE GRANT FED IMMUNIZATION FUN	56,178
297800000331148000	331	TOBACCO MTUPP FED REVENUE	34,560
297900000331999000	331	WIC GRANT REVENUE	44,988
2979001000331999000	331	WIC / BREASTFEEDING GRANT REVENUE	5,638
331 Total			3,531,954
100000000333020000	333	GEN TAYLOR GRAZING ACT	215
211000000333010000	333	ROAD FOREST RESERVE ACT-TITLE I	239,800
290000000333040000	333	PILT FED PILT	1,628,109
333 Total			1,868,124
100000000334110000	334	GEN STATE HEALTH GRANT	3,600
214000000334025000	334	WEED MDT CONTRIBUTIONS	14,900
2260004911334990000	334	HEALTH FOUND COVID-19 STATE GRNT RE	7,500
228500000334040000	334	PC TRANSIT MDT TRANSADE GRT REV	7,211
228500000334155000	334	PC TRANSIT STATE GRANT REVENUE	159,649
228500000334157000	334	PC TRANSIT MDT RTAP GRT REV	325
228500000334160000	334	PC TRANSIT CIP STATE GRANT REV	57,901
230000000334011000	334	SHERIFF STATE GRANT REVENUE	1,325
284000000334025000	334	WEED GRANT WEED PROG STATE GRANT	7,500
2841002000334131000	334	NOX WD GRTS-MT DEPT AG-CHICO	29,124
2841003000334131000	334	NOX WD GRTS-MT DEPT AG- CC/SILVRGT	3,524
2850004000334015000	334	911 CYBER SECURITY GRANT REV	16,355
287000000334010000	334	VICT/WITNESS STATE GRANT REVENUE	45,846
290200000334120000	334	FOREST TITLE III PCSO RAC GRANT REV	9,788
290200000334121000	334	FOREST TITLE III RFC GRANT REVENUE	2,960
295800000334020000	334	DES GRANT STATE DES PROGRAM REVENUE	37,497
297700000334110000	334	ASTHMA STATE GRT REV	24,000
334 Total			429,004
100000000335075000	335	GEN VIDEO MACH APPORT	8,450
100000000335230000	335	GEN STATE ENTITLEMENT SHARE	311,824
211000000335040000	335	ROAD GAS APPORTIONMENT STATE REVENU	108,929
211000000335230000	335	ROAD STATE ENTITLEMENT SHARE	200,571
213000000335230000	335	BRIDGE STATE ENTITLEMENT SHARE	16,252
214000000335230000	335	WEED STATE ENTITLEMENT SHARE	7,358
216000000335230000	335	FAIR STATE ENTITLEMENT SHARE	8,520
217000000335230000	335	AIRPORT STATE ENTITLEMENT SHARE	1,918
218000000335230000	335	DISTRICT COURT STATE ENTITLEMENT SH	34,114
219000000335230000	335	COMP INS STATE ENTITLEMENT SHARE	22,386
220000000335230000	335	MOSQUITO STATE ENTITLEMENT SHARE	1,156
222000000335230000	335	LIBRARY STATE ENTITLEMENT SHARE	30,145
223000000335230000	335	AMBULANCE STATE ENTITLEMENT SHARE	9,177
225000000335230000	335	PLANNING STATE ENTITLEMENT SHARE	7,848
228000000335230000	335	SENIOR CITIZENS STATE ENTITLEMENT S	2,440
228100000335230000	335	ANGELINE STATE ENTITLEMENT SHARE	6,029
230000000335230000	335	SHERIFF STATE ENTITLEMENT SHARE	129,992
236000000335230000	335	MUSEUM STATE ENTITLEMENT SHARE	2,446
238200000335230000	335	SAR STATE ENTITLEMENT SHARE	6,029
280000000335005000	335	ALCOHOL REHABILITATION STATE REVENU	63,642
2821004000335041000	335	GAS TAX-ELK CR BR STATE REV	123,590
283000000335070000	335	JUNK VEHICLE JUNK VEH ASSESS	37,795
285000000335080000	335	911 EMER REVENUE	108,421
285200000335080000	335	911 GARDINER STATE SHARED REVENUE	8,475
289600000335130000	335	METAL MINES LICENSE TAX REVENUE	553,872
295000000335025000	335	DUI TASK FORCE REINSTATEMENT FEES	6,992
335 Total			1,818,372
Grand Total			7,647,454

PARK COUNTY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2021

Fund number	Description	Beginning Balance					Cash Balance
		7/1/2020	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2021
1000	GENERAL	972,981	3,862,126	624,094	(36,015)	(4,114,855)	1,308,331
2100	COOKE CITY RESORT TAX	226,073	184,145	-	(16,006)	(124,696)	269,516
2110	ROAD	119,875	1,096,789	460,399	-	(1,316,327)	360,735
2130	BRIDGE	81,327	282,252	61,324	-	(373,966)	50,936
2140	WEED	52,135	146,437	5,876	-	(109,324)	95,123
2153	PRED ANIMAL - SHEEP	290	448	-	-	(437)	301
2155	PRED ANIMAL - CATTLE	8,230	14,793	-	-	(13,175)	9,849
2160	FAIR	63,732	165,422	72,560	(866)	(292,180)	8,668
2170	AIRPORT	1,488	127,998	40,086	-	(185,366)	(15,794)
2180	DISTRICT COURT	76,617	234,527	33,232	-	(247,322)	97,053
2181	RECOVERY COURT	7,376	-	-	-	(6,000)	1,376
2190	COMPREHENSIVE	47	484,255	1,500	-	(485,729)	74
2200	MOSQUITO	2,140	14,902	-	-	(15,213)	1,829
2210	PARKS/REC	84,178	179	-	-	-	84,357
2220	LIBRARY	156,050	464,693	0	-	(620,742)	-
2230	AMBULANCE	265,904	756,372	-	-	(1,017,276)	5,000
2250	PLANNING	69,589	82,341	181,265	-	(222,711)	110,484
2260	EMERGENCY DISASTER	(380,749)	2,689,714	3,475,423	-	(4,280,621)	1,503,767
2280	SENIOR CITIZENS	10	2,724	4,490	-	(7,095)	129
2281	ANGELLINE	42,282	104,926	10,360	-	(96,160)	61,407
2285	PK COUNTY TRANSIT	56,569	201,637	16,034	-	(166,927)	107,314
2300	LAW ENFORCEMENT	698,656	2,640,264	976,547	-	(3,819,605)	495,862
2340	FIRE CONTROL / COUNCIL	13,178	3,031	98	-	(1,241)	15,066
2360	MUSEUM	321	135,298	72,579	-	(200,233)	7,964
2370	PERMISSIVE RETIREMENT	4,170	42,415	-	-	(41,350)	5,235
2372	PERMISSIVE MEDICAL LEVY	1	758,610	-	-	(754,179)	4,432
2382	SEARCH & RESCUE	30,843	94,349	83,975	-	(171,647)	37,520
2384	JAIL COMISSARY	30,466	9,883	-	-	(247)	40,102
2386	CONNECT PROG GRANT	32,095	64,284	-	-	(44,212)	52,167
2392	MRDTF	2,763	50,101	49,200	-	(88,131)	13,933
2393	RECORD PRESERVATION	115,470	56,809	569	-	(16,046)	156,803
2399	YRRE ROAD ABANDON	53,763	-	-	-	(16,594)	37,169
2410	GREEN ACRES LIGHTING	191	877	-	-	(787)	281
2415	GREEN ACRES LTS-#2A	197	3,062	-	-	(2,455)	804
2430	GARDINER #1 LIGHTING	1,194	13,027	-	-	(7,751)	6,470
2511	CHICORY RID	33,602	11,573	-	-	-	45,175
2800	ALCOHOL REHABILITATION	-	63,642	-	-	(63,642)	-
2821	GAS TAX - SPEC	34,521	123,590	144,910	-	(303,021)	-
2830	JUNK VEHICLE	150	37,795	-	-	(37,946)	-
2840	WEED GRANT	1,149	7,500	-	-	(5,085)	3,564
2841	NOXIOUS WEED GRANTS	(5,876)	37,336	55,690	-	(89,388)	(2,238)
2850	911 EMERGENCY	105,349	108,691	277,840	-	(432,383)	59,497
2852	911 GARDINER	47,358	8,580	-	-	-	55,938
2859	COUNTY LAND	44,518	10,673	-	-	-	55,191
2870	VICTIM WITNESS PROGRAM	(8,056)	40,046	24,550	-	(70,339)	(13,799)
2895	HARD ROCK MINE TRUST	937,568	2,135	207,702	-	-	1,147,404
2896	METAL MINES TAX	-	553,872	-	-	(553,872)	-
2900	PILT	1,447,523	1,643,836	785,528	-	(1,514,524)	2,362,363
2902	FOREST TITLE III	(4,381)	15,168	-	-	(10,208)	579
2903	FOREST RESERVE TITLE II	12,191	-	-	-	-	12,191
2917	CRIME VICTIMS	16,920	14,999	-	-	(23,300)	8,619
2927	DHS/FEMA	2	-	89,763	-	(95,963)	(6,198)
2940	CDBG GRANT	-	28,000	-	-	(27,980)	20
2950	DUI TASK FORCE	8,908	6,992	-	-	(4,133)	11,767
2958	DES	(7,307)	37,031	69,902	-	(104,583)	(4,958)
2965	COMMUNICABLE DISEASE	627	-	-	-	-	627

PARK COUNTY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2021

		Beginning Balance					Cash Balance
2973	PHHV	28,403	16,436	11,019	-	(15,119)	40,738
2975	PUBLIC HEALTH	43,688	76,816	57,282	-	(106,128)	71,658
2976	IMMUNIZATION	3,232	56,178	195,404	-	(254,896)	(82)
2977	ASTHMA GRANT	25,080	30,000	207	-	(8,423)	46,864
2978	TOBACCO GRANT	24,056	34,560	-	-	(27,333)	31,284
2979	WIC - WOMEN, INFANT &	(15,356)	60,788	5,495	-	(56,213)	(5,285)
	SubTotal Special Revenues	4,690,339	13,952,800	7,470,809	(16,872)	(18,550,225)	7,546,852
3200	JUNK VEHICLE COMP ABS	736	-	-	-	(736)	-
	SubTotal Debt	736	-	-	-	(736)	-
4010	ROAD & BRIDGE CIP	14	10,000	639,975	-	(649,975)	14
4011	ROAD & BRIDGE	-	-	28,800	-	(28,800)	-
4020	JUNK VEHICLES CIP	46,902	94	21,258	-	-	68,254
4025	MOSQUITO EQUIPMENT CIP	7,570	9	18,887	-	(26,465)	1
4030	FAIR BUILDING &	4,329	13,697	15,400	-	(29,125)	4,301
4040	LAW ENFORCEMENT BLDG	22,901	43	5,600	-	(5,600)	22,944
4050	ANGELINE CAPITAL EQUIP	10,588	20,017	-	-	-	30,605
4060	FACILITY IMPROVEMENTS	4,905	3	3,000	-	(7,673)	234
4070	WEED CIP	71,296	142	-	-	-	71,438
4200	REFUSE - CIP	2	-	17,635	-	(17,635)	2
4320	YELLOWSTONE PED BRIDGE	-	12,000	-	-	-	12,000
4500	BN CAPITAL	8,476,339	112,430	-	-	(109,002)	8,479,767
4620	SEARCH & RESCUE	9	-	10,700	-	(10,684)	25
4670	AIRPORT	50,290	-	93,581	-	(33,581)	110,290
	SubTotal CIP	8,695,145	168,435	854,836	-	(918,541)	8,799,875
5400	LANDFILL	1,465,119	28,001	296,472	-	(361,107)	1,428,485
5410	REFUSE FACILITY	107,057	1,450,571	114,856	(100)	(1,672,051)	332
	SubTotal Enterprise	1,572,176	1,478,572	411,328	(100)	(2,033,157)	1,428,818
7130	PROTESTED TAXES	4,576	(4,576)	-	-	-	-
7140	PUBLIC ADMINISTRATOR	151	-	-	-	-	151
7150	REDEMPTIONS	-	164,079	-	(164,079)	-	-
7160	CLERK DISTRICT COURT	280,319	1,015,955	-	(1,256,667)	-	39,607
7170	BANKRUPTCY SUSPENCE	29,621	-	-	-	-	29,621
	SubTotal Agencies	314,667	1,175,458	-	(1,420,746)	-	69,379
7210	PARK COUNTY RURAL FIRE	242,329	1,099,149	67,929	(1,125,601)	-	283,807
7211	P/C RURAL FIRE #1 CAP	158,176	224	-	-	(66,929)	91,471
7220	GARDINER VOLUNTEER	322,220	230,079	11,000	(322,553)	-	240,746
7230	WILLSALL VOLUNTEER FIRE	39,130	53,562	2,000	(60,101)	(17,016)	17,576
7231	WILLSALL FIRE CAP	8,207	13	-	-	-	8,220
7235	CLYDE PARK VOLUNTEER	67,639	52,098	-	(35,847)	-	83,891
7240	COOKE CITY FIRE DISTRICT	57,539	79,693	3,000	(130,357)	-	9,876
7241	COOKE CITY FIRE CIP	95,402	18,562	-	-	-	113,965
7245	PARADISE VALLEY FIRE	228,473	123,378	18,000	(138,599)	-	231,252
7251	MILL CREEK WATER	131,623	75,486	-	(24,157)	-	182,952
7350	SOIL CONSERVATION	20,317	48,600	-	(51,610)	-	17,308
7360	COOKE CITY WATER DISTR	208	31,764	-	(31,970)	-	2
7370	PARADISE T.V.	101,797	28,440	-	(15,334)	-	114,903

PARK COUNTY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2021

		Beginning Balance				Cash Balance	
7371	SHIELDS VALLEY T.V.	266,068	13,802	-	(3,636)	-	276,234
7451	JP FINES/FORFEIT	5,589	82,999	-	(88,588)	-	-
7458	COURT TECH SUR	1,155	15,690	-	(15,675)	-	1,170
7461	CLERK COURT FEE	4,448	33,453	-	(33,707)	(100)	4,094
7462	PETITION FOR ADOPTION	-	975	-	(975)	-	-
7463	MARRIAGE LICENSE	1,620	13,000	-	(12,820)	-	1,800
7464	DISSOLUTION OF MARRIAGE	1,700	11,750	-	(12,430)	-	1,020
7465	LEGAL SEPERATION	-	3,700	-	(3,700)	-	-
7466	DIST CT FINES	4,173	18,468	-	(21,881)	-	760
7467	MT LAW ENFORCEMENT	544	9,868	-	(10,412)	-	-
7468	DIS MARRIAGE-ASSAULT	325	4,990	-	(4,938)	-	377
7521	UNIV LEVY AD VALOREM	3,749	330,569	-	(331,736)	-	2,582
7522	UNIV LEVY- NON-LEVY	105	712	-	(777)	-	41
7527	STATE EQUALIZATION	24,179	2,168,225	-	(2,178,484)	-	13,921
7528	STATE EQUALIZATION NON	677	4,648	-	(5,056)	-	270
7529	ELEMENTARY	19,948	1,827,736	-	(1,836,200)	-	11,484
7530	ELEMENTARY	559	3,835	-	(4,171)	-	222
7531	HIGH SCHOOL	13,298	1,218,494	-	(1,224,136)	-	7,657
7532	HS EQUAL NON LEVY	372	2,556	-	(2,781)	-	148
7551	MT LAND INFORMATION	1,933	24,593	-	(25,013)	-	1,514
7562	UNCLAIMED PROPERTY	15,641	-	-	-	-	15,641
7564	FIRE PROTECT FPRA	122	43,713	-	(43,698)	-	138
7770	SHIELDS VALLEY	671,406	1,769,400	1,820,267	(1,181,213)	(2,262,115)	817,745
7772	LIVINGSTON ELEMENTARY	353,521	3,105,021	1,289,841	(4,102,976)	(17,549)	627,859
7773	GARDINER ELEMENTARY	59,887	412,097	196,168	(588,923)	(6,233)	72,997
7774	COOKE CITY SCHOOL	28,291	108,046	45,940	(104,584)	(36,916)	40,777
7775	PINE CREEK ELEMENTARY	213,400	400,056	167,780	(438,374)	(129,938)	212,922
7779	ARROWHEAD SCHOOL	694,426	889,190	250,043	(1,139,215)	(175,069)	519,375
7781	LIVINGSTON HIGH SCHOOL	237,648	3,613,192	988,893	(4,203,186)	(185,998)	450,548
7784	GARDINER HIGH SCHOOL	50,515	372,099	142,688	(503,897)	(4,369)	57,035
7785	SHIELDS VALLEY HIGH	425,297	1,216,727	1,107,314	(1,941,657)	(363,845)	443,836
7789	PARK COUNTY SP-ED	-	-	12,294	(8,448)	-	3,846
7805	GEN SCHOOLS -	5,683	-	-	-	-	5,683
7810	GEN SCHOOLS - HIGH	2,673	-	-	-	-	2,673
7820	TRANSPORTATION	23,912	157,681	-	(4,772)	(140,533)	36,289
7830	RETIREMENT HIGH	35	904,724	22,680	-	(927,439)	-
7840	RETIREMENT -	43,927	1,519,196	47,992	-	(1,611,116)	-
SubTotal Special Districts		4,649,887	22,142,255	6,193,830	(22,014,185)	(5,945,166)	5,026,622
7850	CITY OF LIVINGSTON SOLID	-	-	-	-	-	-
7855	CITY OF LIVINGSTON - PERD	280,995	3,420,481	-	(3,459,786)	-	241,690
7856	CITY OF LIVINGSTON	382	-	-	(382)	-	-
7858	LIVINGSTON LIGHTS	17,327	148,017	-	(156,772)	-	8,572
7862	LIV RR XING (VOTER APPVD)	11	-	-	(11)	-	-
7863	LIV DOWNTOWN TIF	45,294	412,286	-	(404,326)	-	53,253
7864	LIV WESTEND TIF	955	167,792	-	(132,127)	-	36,620
7865	LIV SID #179 WEST END	-	34,513	-	(34,513)	-	-
7866	LIVINGSTON CITY	6,241	52,706	-	(54,574)	-	4,373
7871	LIV SID#180 (CAROL LN	321	3,563	-	(3,884)	-	-
7874	CITY OF LIVINGSTON MAIN	120,304	1,011,694	-	(1,074,036)	-	57,962
7875	TOWN OF CLYDE PARK	3,202	40,495	1,000	(42,265)	-	2,431
7876	TOWN OF CLYDE PARK	-	780	-	(780)	-	-
SubTotal Cities & Towns		475,032	5,292,326	1,000	(5,363,457)	-	404,901
7910	PAYROLL CLEARING	55,671	96,094	8,852	(7,877,299)	7,792,927	76,246
7930	ACCOUNTS PAYABLE	409,251	-	-	(7,807,912)	8,205,005	806,344
7940	GARDINER RT EQ BASE AMT	(36,420)	(32,981)	-	-	-	(69,401)
SubTotal Agency Other		428,502	63,113	8,852	(15,685,211)	15,997,932	813,188
Grand Total		21,799,465	48,135,085	15,564,748	(44,536,585)	(15,564,748)	25,397,965

Park County
ALL FUNDS
CASH RECONCILIATION SCHEDULE
June 30, 2021

Description	BANK NAME				Cash in all depositories
	American Bank	American Bank - Tax Account	Bank of the Rockies	1st Interstate Bank - Polson & Livingston	
BALANCE PER STATEMENTS	1,501,647.30	173,036.69	100.00		1,674,783.99
ADD					
Deposits in transit	1,030.06				1,030.06
Deposits in transit-1st Interstate	46,308.00				46,308.00
Service charges					0.00
Other					0.00
					0.00
Total to add	47,338.06	0.00	0.00	0.00	47,338.06
SUBTRACT					
Outstanding checks	267,243.12				267,243.12
Transfers in transit				46,308.00	46,308.00
Outstanding EFT					0.00
					0.00
					0.00
Total to subtract	267,243.12	0.00	0.00	46,308.00	313,551.12
TOTAL CASH IN DEPOSITS	1,281,742.24	173,036.69	100.00	(46,308.00)	1,408,570.93
ADD					
Investments					0.00
Landfill				1,453,575.36	1,453,575.36
CD's	6,887.21		53,936.72		60,823.93
Savings	278,363.38				278,363.38
Money Market				12,364.29	12,364.29
Investments-Buchanan	5,435,000.00				5,435,000.00
Investments-D A Davidson	3,500,000.00				3,500,000.00
STIP	13,143,260.11				13,143,260.11
					0.00
Total to add	22,363,510.70	0.00	53,936.72	1,465,939.65	23,883,387.07
TOTAL IN DEPOSITORIES	23,645,252.94	173,036.69	54,036.72	1,419,631.65	25,291,958.00
ADD					
Cash and cash items on hand	102,713.94			3,000.00	105,713.94
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	102,713.94	0.00	0.00	3,000.00	105,713.94
**TOTAL ACCOUNTED FOR	23,747,966.88	173,036.69	54,036.72	1,422,631.65	25,397,671.94

PARK COUNTY GENERAL INFORMATION

Class of city	2
Date of incorporation	1887
County seat	Livingston
Form of government	Commission
Population (most recent estimate)	16,736
Land area	2,802 sq. mi.
Miles of roads/streets/alleys	1,282 miles (includes private & state roads)
Taxable valuation	\$54,251,151
Road taxable valuation (county)	\$39,184,554
Number of full-time employees	106

PROPERTY TAX MILL LEVIES -

Park County funds only Fiscal Year 2021

FUND	TITLE	MILL
1000	General	23.71
2130	Bridge	4.80
2140	Weed	1.60
2160	Fair	1.81
2170	Airport	0.66
2180	District Court	3.45
2190	Comprehensive Insurance	8.54
2220	Library	2.50
2300	Law Enforcement	28.39
2360	Museum	1.93

Total General Mill Levy	77.39
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<u>FUND</u>	<u>TITLE</u>	<u>MILL</u>
2110	County Roads	13.53
2200	Mosquito	0.67
2220	Library (voted)	5.50
2230	Ambulance (County only)	2.00
2230	Ambulance (County-wide Voted \$)	3.43
2230	Ambulance (County-wide Voted Mills)	8.86
2250	Planning	1.23
2281	Angel Line (Voted \$)	0.84
2281	Angel Line	1.38
2370	Permissive Sheriff Retirement Levy	0.78
2372	Permissive Medical Levy	13.90
2382	Search & Rescue	1.38

Total Other Levies	53.500
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<u>TOTAL MILLS</u>	130.89
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**ANNUAL FINANCIAL REPORT FILING FEE
FISCAL YEAR ENDING JUNE 30, 2021**

013401 PARK COUNTY 414 E Callender 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.

****If a filing fee is owed, please print the completed filing fee form and mail with your payment to:**

**Montana Department of Administration
 Local Government Services
 Mitchell Bldg - Room 270
 PO Box 200547
 Helena, MT 59620-0547**

****If no filing fee is owed, you must complete Part II to determine if an audit is required. Please assure a copy of the completed *Determination of Filing Fee & Audit Requirement* form is either included in your Annual Financial Report (AFR) or if not, a completed copy of the form is uploaded along with your AFR in the portal to ensure we enter the correct amount of adjusted debt proceeds in our system.**

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 adjusted debt proceeds and total revenues 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 Exceed:	Annual Resources Equal to or Less Than	Filing Fee
\$0	\$750,000	\$0
\$750,000	\$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# TD#	Amount Received: \$ _____ Date: _____ By: _____
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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 must be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenues" as all receipts or inflows of resources of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt not received from state or federal sources.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$750,000, regardless of the source of revenue or financial assistance, must have an audit. "Financial Assistance" including assistance provided by a federal, state, or local government entity in the form of loans and loan guarantees.

Part II - Determination of Audit Requirement. Loan proceeds received in the fiscal year that were used to refinance (payoff) existing debt will not be considered as "Financial Assistance" when determining the current audit requirement.

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

Total Revenues	15,942,091.00
Other Financing Sources - Proceeds from Sale of Capital Assets	4,126.00
Special and/or Extraordinary Items (Revenues only)	27,254.00

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	1,474,526.00	Box #1
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		Filing Fee Owed \$2500.00
Taxes/Assessments	0.00	
Licenses/Permits	4,410.00	
Intergovernmental Revenues	19,050.00	
Interest Revenues	26,525.00	
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
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Total Revenues for Calculation of Filing Fee \$17,497,982.00

If total revenues are equal to or less than \$750,000, no filing fee is required to be paid. However, your entity may be subject to audit requirements as determined in Part II or required by other agencies.

Review Part II below to determine if there is an audit requirement. Manually subtract proceeds of debt received to refinance an existing debt to exclude from audit determination.

If total revenues plus adjusted debt proceeds exceeds \$750,000, your entity will be subject to audit requirements.

Part II - Determination of Audit Requirement w/ No Filing Fee (Subtract Debt used to Refinance Manually)

Add: Proceeds from Debt provided by a Federal agency, a State agency or another local government:

Governmental Funds (from Statement of Revenues, Expenditures, and Changes in Fund Balances (Page 16) Proceeds from General Long-Term Debt)	0.00	Box #2
Proprietary Funds (from Statement of Cash Flows, Major & Non-Major Enterprise Funds (Page 20) Proceeds from Debt)	0.00	Audit Required? YES
Manually subtract debt proceeds received from non-governmental financial institutions (banks, savings & loans) included above (Enter as a negative)		
Subtotal - Proceeds received from Debt	0.00	
Manually subtract amount of proceeds received from governments used to refinance existing debt. (Enter as a negative)		
Total Adjusted Debt Proceeds	\$0.00	
Total Revenues + Total Adjusted Debt Proceeds	\$17,497,982.00	

If this amount exceeds \$750,000, you are required to have an audit for the fiscal year.