



STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
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ENTITY # 013401

MONTANA
PARK COUNTY
414 E CALLENDER ST
LIVINGSTON, MT 59047

ANNUAL FINANCIAL REPORT



FISCAL YEAR ENDING JUNE 30, 2022

Park County
ANNUAL FINANCIAL REPORT
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June 30, 2022

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PARK COUNTY

June 30, 2022

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
Albert Jenkins	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, 2022

Respectfully submitted;

Erica W. Strickland

Finance Director

Date: January 27, 2023

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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, 2022. Readers are encouraged to consider the information presented here, in conjunction with the basic financial statements.

FINANCIAL HIGHLIGHTS

- Net position for Park County was \$35,469,303.
- The County's total net position increased 2.2% for this year's operations. Net position of governmental activities increased by \$1,007,931 or 3.0%, while net position of business-type activities decreased by \$256,273 or (37.0%).
- During the year governmental revenues of \$17,373,300 were \$1,024,460 more than the \$16,348,840 in expenses, before transfers out. The total cost of governmental activities (expenses) increased over the prior year by \$1,682,151 or 11.5%.
- In the business-type activities before transfers in and out, revenues decreased \$83,376 (5.3%) and expenses increased \$140,910 or 8.6%.
- The General Fund balance reported an increase this year of \$93,461, or 6.41%.

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	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 21,058,477	\$ 18,825,033	\$ 1,062,489	\$ 1,774,366	\$ 22,120,966	\$ 20,599,399
Capital assets	24,806,689	24,447,029	1,050,604	684,099	25,857,293	25,131,128
Total assets	45,865,166	43,272,062	2,113,093	2,458,465	47,978,259	45,730,527
Deferred outflows-pension plans	1,845,980	1,900,026	92,505	89,449	1,938,485	1,989,475
Other liabilities	3,150,833	1,590,716	9,683	44,988	3,160,516	1,635,704
Long-term liabilities outstanding	6,532,867	8,555,431	1,609,482	1,757,643	8,142,349	10,313,074
Total liabilities	9,683,700	10,146,147	1,619,165	1,802,631	11,302,865	11,948,778
Deferred inflows-pension plans	2,995,116	1,001,542	149,460	52,037	3,144,576	1,053,579
Net position:						
Net investment in capital assets	23,359,112	22,921,554	1,050,604	684,099	24,409,716	23,605,653
Restricted	13,717,612	13,452,849	201,397	180,218	13,919,009	13,633,067
Unrestricted	(2,044,394)	(2,350,004)	(815,028)	(171,071)	(2,859,422)	(2,521,075)
Total net position	\$ 35,032,330	\$ 34,024,399	\$ 436,973	\$ 693,246	\$ 35,469,303	\$ 34,717,645

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, \$13,717,612, 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 \$35,032,330 for the governmental activities and \$436,973 for the business-type activities, or a total of \$35,469,303.

The County's overall net position increased 2.2% or \$751,658 from fiscal year 2021 to 2022. There was a 3.0% increase in net position in the governmental activities of \$1,007,931, mostly due to capital asset increases, and the business-type activities saw a 37.0% decrease, or \$256,273, again related to capital asset changes.

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

CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 1,197,577	\$ 1,222,650	\$ 1,401,082	\$ 1,474,526	\$ 2,598,659	\$ 2,697,176
Operating grants and contributions	3,518,667	3,324,341	55,375	19,050	3,574,042	3,343,391
Capital grants and contributions	673,793	412,220	-	-	673,793	412,220
General revenues:						
Taxes	8,507,974	7,979,437	-	-	8,507,974	7,979,437
Licenses and permits	51,013	59,057	-	-	51,013	59,057
Intergovernmental	3,127,613	2,988,851	-	-	3,127,613	2,988,851
Interest	113,396	120,063	19,334	26,525	132,730	146,588
Miscellaneous	56,599	44,307	23,029	4,410	79,628	48,717
Gain on disposal of capital assets	126,668	210	-	57,685	126,668	57,895
Total revenues	17,373,300	16,151,136	1,498,820	1,582,196	18,872,120	17,733,332
Expenses:						
General government	3,967,019	3,853,166	-	-	3,967,019	3,853,166
Public safety	5,146,540	4,572,206	-	-	5,146,540	4,572,206
Public works	3,212,414	2,752,589	-	-	3,212,414	2,752,589
Public health	1,239,942	1,293,358	-	-	1,239,942	1,293,358
Social and economic services	576,592	482,835	-	-	576,592	482,835
Culture and recreation	1,357,400	1,089,480	-	-	1,357,400	1,089,480
Housing and community development	42,000	78,805	-	-	42,000	78,805
Other Current Charges	529,655	485,729	-	-	529,655	485,729
Landfill	-	-	30,610	32,169	30,610	32,169
Incinerator/transfer station	-	-	1,741,010	1,598,541	1,741,010	1,598,541
Collections	-	-	-	-	-	-
Interest on long-term debt	31,445	27,741	-	-	31,445	27,741
Intergovernmental	245,833	230,780	-	-	245,833	230,780
Total expenses	16,348,840	14,866,689	1,771,620	1,630,710	18,120,460	16,497,399
Change in net position before transfers	1,024,460	1,284,447	(272,800)	(48,514)	751,660	1,235,933
Transfers	(16,529)	48,212	16,529	(48,212)	-	-
Change in net position	1,007,931	1,332,659	(256,271)	(96,726)	751,660	1,235,933
Net position, beginning	34,024,399	32,691,740	693,246	789,972	34,717,645	33,481,712
Prior period adjustment	-	-	-	-	-	-
Net position, ending	\$ 35,032,330	\$ 34,024,399	\$ 436,975	\$ 693,246	\$ 35,469,305	\$ 34,717,645

FUND FINANCIAL STATEMENTS

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

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

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

Governmental Funds

Park County has five governmental funds that are reported as major funds in fiscal year 2022. These are: General, Disaster Emergency, Public Safety (Law Enforcement), Payment in Lieu of Taxes (PILT), and the General Capital Improvement funds.

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

PARK COUNTY MANAGEMENT'S DISCUSSION & ANALYSIS

Besides taxes and charges for services, General fund revenue sources include a Local Option Tax, which amounted to \$1,004,427 in fiscal year 2022, an increase of 4.5% over fiscal year 2021. Before transfers in and transfers out, revenues increased 2.5% by \$100,082 and expenditures increased 10.21% by \$408,028 over the prior fiscal year. Transfers in from Permissive Medical Levy, Road, PILT, Records Preservation and the Enterprise funds amounted to \$459,490, a decrease of \$3,602 from 2021. For overall revenues there were unanticipated revenues from an agreement with 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.

- *Disaster/Emergency Fund:* The county continues to receive funding support that makes the Emergency Disaster fund have a significant impact on county finances. In FY22, FEMA grants continued to cover COVID costs and ARPA funds have been distributed to non-profits in the community and in support of county projects. By the end of 2022, Revenues were \$782,283 with additional Unearned Revenue of \$1,132,358 from ARPA funds received and to be obligated by 2024. Expenditures were \$850,285. The June year end 1,000 year flood had a last minute financial impact that will continue for the next couple of years.
- *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 2022 before transfers in decreased \$540,969, or 21.5% over the prior year. CARES funds awarded in FY21 for Public Safety wages were non-recurring and skews the year to year comparison. Tax revenues were up \$82,051 from 2021, or 5.3%. Transfers in from other funds decreased \$262,308 or 33.4% for reserve balancing. The largest share of transfers in, \$523,000, was from PILT and increased \$173,800 from 2021.

Public Safety's expenses increased by 14.7% or \$388,442 due to vehicle purchases and new pay rates for public safety officers. The ending fund balance decreased \$158,065 or 29.5%.

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

In fiscal year 2022, the amount that the county received for PILT was \$1,722,006, a \$93,897 or 5.8% increase from the prior fiscal year. The amount transferred to other funds was \$1,168,382, a 25.5% increase. The net change in fund balance from the prior fiscal year was a flat decrease of \$22,643, for an ending fund balance of \$2,399,210.

- *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 2022, a \$207,200 loan was entered into with the Fairgrounds and Parks fund to cover capital purchases and increased pay for staff. In 2022 the Museum fund received a loan to install solar panels with the savings to offset the repayments. The loan amount was \$21,050.

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 2022, \$69,664 was expended for a loan payment for a new building for Search and Rescue and a loan payment for Convict Grade Bridge for \$38,538. The ending fund balance was \$8,590,607, a decrease of \$108,681 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 \$275,134 came from a reduction in its cash position due to timing to move assessments from mobile home properties to land parcels. The balance included capital asset and depreciation adjustments and noncash changes to pension plan information.

BUDGETARY HIGHLIGHTS

Original budget compared to final budget expenditures

The Road budget increased \$555,000 to purchase equipment and create an interfund loan for needed Road equipment. Savings from bringing more work in-house will allow the fund to pay back the loan. Alcohol Rehabilitation received extra funding for \$72,000 which was passed on to Southwest Chemical Dependency. 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 10% over budget. Other financing sources were 0.1% over the final

PARK COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

budget. Total actual revenues including transfers in were \$355,545, 9.1% over budget. Actual General fund tax revenues were \$9,044 under budget; local option taxes, which are collected in the General fund, were 11.6% more than budgeted. Investment earnings went up in 2022.

General Fund actual expenditures were 99.15% of budgeted appropriations. The net change in the General Fund balance was an increase of \$87,510 due to increased revenues. Additional funds from vaccination payments contributed to the additional revenues.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: Park County's net investment in capital assets as of June 30, 2022 totaled \$25,857,293. 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 2021 market value of property in the County was \$4,096,373,228, and the statutory limit of county indebtedness was \$102,409,331. As of June 30, 2022 Park County had a total of \$1,447,577 in outstanding notes, of which \$1,191,424 is long term. Park County's total debt decreased \$77,898 due to regularly scheduled principal payments on existing debt.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The 2021 recertified taxable value of property in Park County, less the value of the Tax Increment Financing Districts, was used during fiscal year 2022 financial period of tax collections. The rate increased 19.1% from \$54,251,151 in fiscal year 2021 to \$64,614,943 in fiscal year 2022. The value of newly taxable property county-wide was \$2,399,584, which accounts for a portion of that increase. For the valuation cycle, January 1, 2022 through December 31, 2022, property is valued as of January 1, 2021. 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 decrease in number of authorized mills for these aggregate mills went from 77.39 in fiscal year 2021 to 68.11 in fiscal year 2022. There is an inverse relationship between rapid rises in taxable values and the decline in mills due to revenue growth limitations. 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 2022.

Tax revenues for the county general mills were expected to increase 4.8%, from \$4,198,485 in fiscal year 2021 to \$4,400,928 that was budgeted in fiscal year 2022. The actual property tax revenue received was \$4,408,315, or slightly over 100% 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 2022 the county received \$1,722,006 for the 2021 PILT from the federal government, or a 5.8% increase. Expenditures in 2022 were \$1,744,649 or 26% more than the prior year. The net change in fund balance from the prior fiscal year was an decrease of \$22,643, for an ending fund balance of \$2,399,210.

The county's waste disposal system has been in transition since 2012. The Park County Transfer Station no longer accepts refuse or recycling; all refuse activities have moved to the city of Livingston Transfer Station. In the fall of 2015 the Park County Solid Waste Board recommended and the Commissioners moved to close the landfill, pending DEQ approval. All landfill jobs have been eliminated. The landfill closure project was completed in 2016, and funds held in trust to cover the costs were released to the county to cover expenditures in 2021 and 2022.

The county's Compensation Board recommended that elected officials a 3% Cost of Living Adjustment. The Compensation Board included a \$0.25 per hour increase to match the increase staff received during FY21 that was approved for non-elected eligible employees. The Commission approved a 3% Cost of Living Adjustment for non-elected eligible employees as well as individual increases based on the implemented 2019 wage compensation study for wage equity. On October 1, 2021 the Compensation Board and the Commission approved an additional wage increase of \$1.00 per hour for all staff, elected and non-elected, to keep up with the Cost of Living. The Commission also chose to increase the elected Sheriff wages in line with Senate Bill 238 from the 2021 Montana State Legislative session which allows for the Commission to add a discretionary salary increase for the Sheriff that is included in determining wages for deputy and detention staff within the Sheriff's Department. The Commission set the discretionary pay at \$6,895 to bring the sheriff's wages to \$68,500 for FY22 on October 1, 2021.

PARK COUNTY MANAGEMENT'S DISCUSSION & ANALYSIS

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. The \$235,000 project is ongoing with no financial activity in 2022.
- FEMA, Federal Emergency Management Agency, awarded a grant to help defray the costs of the COVID-19 pandemic. In 2022, FEMA covered 100% of COVID reimbursements for \$197,108. The Federal government awarded Park County \$3,234,521 in American Rescue Plan Act of 2021 which must be obligated by 2024. In 2022, the county used \$480,403 of ARPA funds for internal and pass through grants for COVID and to support the local economy. The state also provided for Minimum Allocation grants to wastewater projects, of which \$25,000 was used for Cooke City Sewer.
- In June 2022, a 1,000 year flood created costs in 2022 that were reimbursed from FEMA for \$159,653. The 25% match for the costs will be covered by the county emergency mills.
- 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 funded \$9,676 as it closed out during 2022. A second COPS grant was awarded with the same funding parameters. The second COPS grant funded \$49,060 for 2022 expenditures.
- There are multiple on-going grants which help fund the Health Department annually. In 2022, \$261,495 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 \$162,551 was reimbursed for 2022 expenditures. An IT cyber security grant covered \$36,841 in costs.
- The Victim Witness position program grant received \$47,816 in 2022.
- The Disaster and Emergency Services position receives partial funding annually. In 2022, the DES position and program received \$37,500.
- The state 911 continued a cyber security grant in 2022 which reimbursed \$14,388.
- The Noxious Weed program grants received a total of \$25,670 for noxious weed mitigation in various parts of Park County.
- The Airport received \$40,680 in grant funds to support a Master Plan of development for the physical space at Mission Field. The Airport also received \$50,785 for FAA CARES grants to support Airport operations for Gardiner and Livingston Airports. Livingston Mission Field received two other grants for Maintenance and Taxiway development totaling \$358,716.
- The MT Board of Crime Control partially funded the Missouri River Drug Task Force position in the Sheriff's Office in the amount of \$28,743.
- The Park County Transit program for Windrider public buses received a total of \$328,225 for bus operations, training, building a new bus barn and equipment purchases through various grants.
- An ongoing HAVA election security grant expended funds received in 2022 for \$16,582, and there was a Southwest Juvenile Detention grant for \$9,968. Angel Line also received grant funds in the amount of \$3,300 in 2022.
- Park County acted as a pass through for a Community Development Block Grant to assist the Gardiner to develop a capital plan. The project received 8,353 from a CDBG grant.
- Park County has developed a crisis intervention program with the assistance of a state grant which reimbursed \$47,677.
- There was an additional Detention grant for \$14,806. There was a RAC grant for forest service patrols which reimbursed \$15,596.

REQUESTS FOR INFORMATION

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

PARK COUNTY
STATEMENT OF NET POSITION
June 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and equivalents	\$ 8,886,617	\$ (19,304)	\$ 8,867,313
Investments	8,935,000	-	8,935,000
Receivables:			
Taxes/assessments	255,125	245,773	500,898
Accounts	312,860	-	312,860
Governments	1,145,558	29,512	1,175,070
Leases	471,672	-	471,672
Internal balances	632,457	(632,457)	-
Inventories	93,768	-	93,768
Prepays	325,420	-	325,420
Restricted assets:			
Cash and equivalents	-	5,964	5,964
Investments	-	1,433,001	1,433,001
Capital assets:			
Capital assets not being depreciated-land and construction in progress	1,278,106	52,528	1,330,634
Capital assets, net of accumulated depreciation	23,528,583	998,076	24,526,659
Total assets	<u>45,865,166</u>	<u>2,113,093</u>	<u>47,978,259</u>
DEFERRED OUTFLOWS OF RESOURCES			
Other post-employment benefits	31,327	2,333	33,660
Pension plans	1,814,653	90,172	1,904,825
Total deferred outflows of resources	<u>1,845,980</u>	<u>92,505</u>	<u>1,938,485</u>
LIABILITIES			
Accounts payable-vendors	247,557	9,683	257,240
Unearned revenue	2,903,276	-	2,903,276
Noncurrent liabilities:			
Due within one year:			
Notes and leases	256,153	-	256,153
Compensated absences	47,307	7,093	54,400
Due in more than one year:			
Notes and leases	1,191,424	-	1,191,424
Compensated absences	425,762	63,840	489,602
Landfill closure/postclosure costs payable	-	1,237,568	1,237,568
Total other post-employment benefits liability	328,298	24,445	352,743
Net pension liability	4,283,923	276,536	4,560,459
Total liabilities	<u>9,683,700</u>	<u>1,619,165</u>	<u>11,302,865</u>
DEFERRED INFLOWS OF RESOURCES			
Leases	461,883	-	461,883
Other post-employment benefits	475,845	35,431	511,276
Pension plans	2,057,388	114,029	2,171,417
Total deferred inflows of resources	<u>2,995,116</u>	<u>149,460</u>	<u>3,144,576</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	23,359,112	1,050,604	24,409,716
Restricted for:			
General government	1,947,990	-	1,947,990
Public safety	720,718	-	720,718
Public works	652,512	-	652,512
Public health	231,586	-	231,586
Social and economic services	69,159	-	69,159
Culture and recreation	675,435	-	675,435
Housing and community development	221,661	-	221,661
Capital projects	9,198,551	-	9,198,551
Landfill closure/postclosure costs	-	201,397	201,397
Unrestricted (deficit)	<u>(2,044,394)</u>	<u>(815,028)</u>	<u>(2,859,422)</u>
Total net position (deficit)	<u>\$ 35,032,330</u>	<u>\$ 436,973</u>	<u>\$ 35,469,303</u>

See notes to basic financial statements.

PARK COUNTY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 3,967,019	\$ 528,532	\$ 367,588	\$ 31,196	\$ (3,039,703)	\$ -	\$ (3,039,703)
Public safety	5,146,540	294,826	608,255	213,781	(4,029,678)	-	(4,029,678)
Public works	3,212,414	144,380	1,710,470	202,642	(1,154,922)	-	(1,154,922)
Public health	1,239,942	171,709	484,057	-	(584,176)	-	(584,176)
Social and economic services	576,592	19,852	173,083	226,174	(157,483)	-	(157,483)
Culture and recreation	1,357,400	38,278	166,861	-	(1,152,261)	-	(1,152,261)
Housing and community development	42,000	-	8,353	-	(33,647)	-	(33,647)
Other current charges	529,655	-	-	-	(529,655)	-	(529,655)
Interest on long-term debt	31,445	-	-	-	(31,445)	-	(31,445)
Intergovernmental	245,833	-	-	-	(245,833)	-	(245,833)
Total governmental activities	16,348,840	1,197,577	3,518,667	673,793	(10,958,803)	-	(10,958,803)
Business-type activities:							
Landfill	30,610	201	-	-	-	(30,409)	(30,409)
Refuse Facility	1,741,010	1,400,881	55,375	-	-	(284,754)	(284,754)
Total business-type activities	1,771,620	1,401,082	55,375	-	-	(315,163)	(315,163)
Total	\$ 18,120,460	\$ 2,598,659	\$ 3,574,042	\$ 673,793	(10,958,803)	(315,163)	(11,273,966)
General revenues:							
Property taxes					8,507,974	-	8,507,974
Licenses and permits					51,013	-	51,013
Intergovernmental					3,127,613	-	3,127,613
Unrestricted investment earnings					113,396	19,334	132,730
Miscellaneous					56,599	23,029	79,628
Gain on disposal of capital assets					126,668	-	126,668
Transfers					(16,529)	16,529	-
Total general revenues and transfers					11,966,734	58,892	12,025,626
Change in net position					1,007,931	(256,271)	751,660
Net position - beginning					34,024,399	693,244	34,717,643
Net position - ending					\$ 35,032,330	\$ 436,973	\$ 35,469,303

PARK COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	General	Disaster	Public Safety	PILT	General Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 1,392,970	\$ 2,225,163	\$ 354,164	\$ 753,814	\$ 15,036	\$ 4,145,470	\$ 8,886,617
Investments	-	-	-	500,000	8,435,000	-	8,935,000
Receivables:							
Taxes/assessments	49,099	303	59,423	-	-	146,300	255,125
Governments	186,154	344,027	19,534	-	12,321	583,522	1,145,558
Accounts	-	-	4,500	-	-	308,360	312,860
Leases	38,780	-	-	-	-	432,892	471,672
Due from other funds	-	-	-	1,145,396	128,250	-	1,273,646
Inventories	-	-	-	-	-	93,768	93,768
Prepaid items	-	60,500	-	-	-	264,920	325,420
Total assets	\$ 1,667,003	\$ 2,629,993	\$ 437,621	\$ 2,399,210	\$ 8,590,607	\$ 5,975,232	\$ 21,699,666
LIABILITIES							
Accounts payable-vendors	\$ 29,796	\$ 35,355	\$ -	\$ -	\$ -	\$ 182,406	\$ 247,557
Due to other funds	-	-	-	-	-	641,189	641,189
Unearned revenue	-	2,630,457	-	-	-	272,819	2,903,276
Total liabilities	29,796	2,665,812	-	-	-	1,096,414	3,792,022
DEFERRED INFLOWS OF RESOURCES							
Leases	37,652	-	-	-	-	424,231	461,883
Unavailable revenue-taxes/assessments	49,099	303	59,423	-	-	146,300	255,125
Total deferred inflows of resources	86,751	303	59,423	-	-	570,531	717,008
FUND BALANCES (DEFICITS)							
Nonspendable:							
Prepaid items	-	60,500	-	-	-	264,920	325,420
Inventory	-	-	-	-	-	93,768	93,768
Noncurrent portion of interfund receivable	-	-	-	800,834	128,250	-	929,084
Restricted for:							
General government	-	-	-	-	-	1,896,595	1,896,595
Public safety	-	-	378,198	-	-	189,669	567,867
Public works	-	-	-	-	-	464,437	464,437
Public health	-	-	-	-	-	223,264	223,264
Social and economic services	-	-	-	-	-	64,501	64,501
Culture and recreation	-	-	-	-	-	650,021	650,021
Housing and community development	-	-	-	-	-	221,661	221,661
Capital projects	-	-	-	-	8,462,357	413,445	8,875,802
Committed for:							
General government	-	-	-	1,598,376	-	-	1,598,376
Public safety	-	-	-	-	-	50,855	50,855
Unassigned	1,550,456	(96,622)	-	-	-	(224,849)	1,228,985
Total fund balances (deficits)	1,550,456	(36,122)	378,198	2,399,210	8,590,607	4,308,287	17,190,636
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 1,667,003	\$ 2,629,993	\$ 437,621	\$ 2,399,210	\$ 8,590,607	\$ 5,975,232	\$ 21,699,666

PARK COUNTY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2022

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

Total fund balances, governmental funds	\$ 17,190,636
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	24,806,689
Deferred inflows of resources related to taxes and assessments are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds.	255,125
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds:	
Deferred outflows:	
Pensions	1,814,653
Other post-employment benefits	31,327
Deferred inflows:	
Pensions	(2,057,388)
Other post-employment benefits	(475,845)
Long-term liabilities, such as notes payable, compensated absences, the net pension liability and the total other post-employment benefits liability, are not due and payable in the current period and, therefore, are not included in the funds.	<u>(6,532,867)</u>
Net position of governmental activities	<u><u>\$ 35,032,330</u></u>

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	General	Disaster	Public Safety	PILT	General Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
REVENUES							
Taxes/assessments	\$ 2,380,725	\$ 19	\$ 1,623,691	\$ -	\$ -	\$ 4,598,096	\$ 8,602,531
Fines and forfeitures	131,816	-	-	-	-	12,265	144,081
Licenses and permits	37,300	-	5,985	-	-	10,434	53,719
Intergovernmental	849,437	775,327	222,066	1,715,101	-	3,381,144	6,943,075
Charges for services	623,010	-	113,696	-	-	256,968	993,674
Investment earnings	10,878	4,617	-	6,562	63,389	27,950	113,396
Miscellaneous	81,277	2,319	14,223	343	232	320,493	418,887
Total revenues	4,114,443	782,282	1,979,661	1,722,006	63,621	8,607,350	17,269,363
EXPENDITURES							
Current:							
General government	3,289,067	-	-	62,128	-	558,154	3,909,349
Public safety	223,356	296,230	2,835,492	395,498	-	1,315,318	5,065,894
Public works	165,190	55,146	-	99	4,100	2,212,706	2,437,241
Public health	442,489	342,408	-	-	-	446,037	1,230,934
Social and economic services	199,926	51,325	-	5,000	-	276,526	532,777
Culture and recreation	17,885	-	-	-	-	1,271,247	1,289,132
Housing and community development	17,000	25,000	-	-	-	-	42,000
Other current charges	-	8,003	-	-	-	521,652	529,655
Debt service:							
Principal	29,639	-	16,259	31,155	-	175,133	252,186
Interest and other charges	3,181	-	2,941	1,980	-	23,343	31,445
Capital outlay	4,812	46,779	171,946	80,397	-	1,347,722	1,651,656
Intergovernmental	-	-	-	-	-	245,833	245,833
Total expenditures	4,392,545	824,891	3,026,638	576,257	4,100	8,393,671	17,218,102
Excess (deficiency) of revenues over expenditures	(278,102)	(42,609)	(1,046,977)	1,145,749	59,521	213,679	51,261
OTHER FINANCING SOURCES (USES)							
Insurance recoveries	-	-	19,452	-	-	5,469	24,921
Sale of capital assets	-	-	30,105	-	-	164,500	194,605
Transfers in	459,490	-	869,961	-	-	2,185,809	3,515,260
Transfers out	(87,927)	(25,393)	(30,606)	(1,168,392)	(168,202)	(2,051,269)	(3,531,789)
Total other financing sources (uses)	371,563	(25,393)	888,912	(1,168,392)	(168,202)	304,509	202,997
Net change in fund balances	93,461	(68,002)	(158,065)	(22,643)	(108,681)	518,188	254,258
Fund balances - beginning	1,456,995	31,880	536,263	2,421,853	8,699,288	3,790,099	16,936,378
Fund balances (deficits) - ending	\$ 1,550,456	\$ (36,122)	\$ 378,198	\$ 2,399,210	\$ 8,590,607	\$ 4,308,287	\$ 17,190,636

See notes to basic financial statements.

PARK COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

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

Net change in fund balances - total governmental funds	\$ 254,258
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated lives and reported as depreciation/amortization expense.	
This is the amount by which capital outlay (\$1,651,656) exceeded depreciation/amortization (\$1,412,961) in the current period.	238,695
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and trade-ins) is to decrease net position.	(67,937)
Donated capital assets.	14,614
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	(42,814)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits is reported as pension expense.	165,336
Governmental funds report debt proceeds as current financial resources. In contrast, the statement of activities treats such issuance of debt as a liability. Governmental funds report repayment of principal as an expenditure. In contrast, the statement of activities treats such repayments as a reduction in long-term liabilities. This is the amount of long-term debt principal payments.	252,186
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Compensated absences	17,380
Other post-employment benefits	176,213
Change in net position of governmental activities	<u>\$ 1,007,931</u>

PARK COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUND
For the Year Ended June 30, 2022

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,757	\$ -	\$ 1,757
Receivables:			
Taxes/assessments	15,684	230,089	245,773
Governments	-	29,512	29,512
Total current assets	17,441	259,601	277,042
Non-current assets:			
Restricted assets:			
Cash and cash equivalents	5,964	-	5,964
Investments	1,433,001	-	1,433,001
	1,438,965	-	1,438,965
Capital assets:			
Land	-	52,528	52,528
Buildings and improvements	-	539,310	539,310
Equipment and furniture	-	2,235,202	2,235,202
Less: accumulated depreciation	-	(1,776,436)	(1,776,436)
	-	1,050,604	1,050,604
Total non-current assets	1,438,965	1,050,604	2,489,569
Total assets	1,456,406	1,310,205	2,766,611
DEFERRED OUTFLOWS OF RESOURCES			
Pension plans	-	90,172	90,172
Other post-employment benefits	-	2,333	2,333
Total deferred outflows of resources	-	92,505	92,505
LIABILITIES			
Current liabilities:			
Cash overdraft	-	21,061	21,061
Accounts payable-vendors	9,683	-	9,683
Due to other funds	-	632,457	632,457
Compensated absences	-	7,093	7,093
Total current liabilities	9,683	660,611	670,294
Non-current liabilities:			
Compensated absences	-	63,840	63,840
Landfill closure/postclosure costs payable	1,237,568	-	1,237,568
Net pension liability	-	276,536	276,536
Total other post-employment benefits liability	-	24,445	24,445
Total non-current liabilities	1,237,568	364,821	1,602,389
Total liabilities	1,247,251	1,025,432	2,272,683
DEFERRED INFLOWS OF RESOURCES			
Pension plans	-	114,029	114,029
Other post-employment benefits	-	35,431	35,431
Total deferred inflows of resources	-	149,460	149,460
NET POSITION (DEFICIT)			
Net investment in capital assets	-	1,050,604	1,050,604
Restricted:			
Landfill closure/postclosure	201,397	-	201,397
Unrestricted (deficit)	7,758	(822,786)	(815,028)
Total net position (deficit)	\$ 209,155	\$ 227,818	\$ 436,973

See notes to basic financial statements.

PARK COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
For the Year Ended June 30, 2022

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
REVENUES			
Charges for services	\$ -	\$ 20,872	\$ 20,872
Assessment revenue	201	1,380,009	1,380,210
Total operating revenues	201	1,400,881	1,401,082
OPERATING EXPENSES			
Personal services	-	503,442	503,442
Supplies	-	116,566	116,566
Purchased services	2,229	969,369	971,598
Fixed charges	28,381	71,140	99,521
Depreciation	-	80,493	80,493
Total operating expenses	30,610	1,741,010	1,771,620
Operating loss	(30,409)	(340,129)	(370,538)
NON-OPERATING REVENUES			
Interest and investment revenue	19,334	-	19,334
Miscellaneous revenue	-	23,029	23,029
Operating grants and contributions	-	55,375	55,375
Total non-operating revenues	19,334	78,404	97,738
Loss before transfers	(11,075)	(261,725)	(272,800)
Transfers in	60,000	33,930	93,930
Transfers out	(30,064)	(47,337)	(77,401)
Change in net position	18,861	(275,132)	(256,271)
Net position - beginning	190,294	502,950	693,244
Net position - ending	\$ 209,155	\$ 227,818	\$ 436,973

PARK COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended June 30, 2022

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 1,983	\$ 1,471,420	\$ 1,473,403
Cash paid to employees	-	(509,082)	(509,082)
Cash paid to suppliers for goods and services	(20,927)	(1,164,609)	(1,185,536)
Net cash used by operating activities	(18,944)	(202,271)	(221,215)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Cash received from interfund loan	-	622,457	622,457
Cash received from miscellaneous sources	-	23,029	23,029
Cash paid for operating transfers out	-	(47,337)	(47,337)
Cash received from operating grants and contributions	-	25,863	25,863
Cash received from operating transfers in	60,000	3,866	63,866
Cash paid for landfill closure/postclosure care costs	(48,154)	-	(48,154)
Net cash provided by noncapital financing activities	11,846	627,878	639,724
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Cash paid for capital assets	-	(447,000)	(447,000)
Net cash used by capital financing activities	-	(447,000)	(447,000)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Net change in investments	20,575	-	20,575
Interest received	19,334	-	19,334
Net cash provided by investing activities	39,909	-	39,909
Change in cash and cash equivalents	32,811	(21,393)	11,418
Cash and cash equivalents - beginning (Landfill includes restricted cash and cash equivalents of \$12,364)	(25,090)	332	(24,758)
Cash and cash equivalents - ending (Landfill includes restricted cash and cash equivalents of \$5,964)	\$ 7,721	\$ (21,061)	\$ (13,340)
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:			
Operating loss	\$ (30,409)	\$ (340,129)	\$ (370,538)
Adjustment to reconcile operating loss to net cash used by operating activities:			
Depreciation	-	80,493	80,493
Other post-employment benefits	-	(8,975)	(8,975)
Pensions	-	2,565	2,565
Decrease in taxes/assessments receivable	1,782	70,539	72,321
Increase (decrease) in accounts payable	9,683	(7,534)	2,149
Increase in compensated absences	-	770	770
Net cash used by operating activities	\$ (18,944)	\$ (202,271)	\$ (221,215)

PARK COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Custodial Funds		
	External Investment Pool	Other	Total
ASSETS			
Cash and cash equivalents	\$ 4,412,814	\$ 1,192,986	\$ 5,605,800
Investments	60,887	-	60,887
Taxes and assessments	-	914,963	914,963
Equity position in external investment pool	-	4,473,701	4,473,701
Total assets	4,473,701	6,581,650	11,055,351
LIABILITIES			
Accounts payable	-	578,214	578,214
Total liabilities	-	578,214	578,214
NET POSITION			
Restricted for:			
Pool participants	4,473,701	-	4,473,701
Individuals, organizations and other governments	-	6,003,436	6,003,436
Total net position	\$ 4,473,701	\$ 6,003,436	\$ 10,477,137

PARK COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Custodial Funds		
	External Investment Pool	Other	Total
ADDITIONS:			
Contributions from pool participants	\$ 6,537,846	\$ -	\$ 6,537,846
Property taxes billed for other governments	-	24,213,606	24,213,606
Interest	-	19,167	19,167
Federal, state and local sources	-	8,688,771	8,688,771
Total additions	6,537,846	32,921,544	39,459,390
DEDUCTIONS:			
Distributions to pool participants	6,529,657	-	6,529,657
Distributions to other governments	-	12,877,331	12,877,331
Distributions to others	-	2,821,545	2,821,545
Payments made on behalf of school districts	-	15,445,345	15,445,345
Payments made on behalf of special districts	-	1,785,095	1,785,095
Total deductions	6,529,657	32,929,316	39,458,973
Net increase in fiduciary net position	8,189	(7,772)	417
Net position - beginning	4,465,512	6,011,208	10,476,720
Net position - ending	\$ 4,473,701	\$ 6,003,436	\$ 10,477,137

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

[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:

GASB Statement No. 87 - The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability, and consistency of information about the leasing activities of governments.

GASB Statement No. 84 - This objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes. This statement establishes criteria for identifying fiduciary activities. The focus of this criteria generally is on whether a government is controlling the assets of the fiduciary activity and the beneficiaries with whom a fiduciary relationship exists.

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, 2022

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.

The Count 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, 2022

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 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.

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, 2022

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.

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

Description:	Amount

7. 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.

8. 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.

9. 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.

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position - cont.

10. Fund balance/Net Position

Governmental Accounting Standards Board (GASB) Statement No. 54 requires presentation of governmental fund balances by specific purpose. In the governmental fund financial statements, the fund balance classifications are presented either discretely or in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned, and unassigned. GASB Statement No. 63 resulted in presentation changes in the government-wide and proprietary fund financial statements. Among other changes, equity is classified as 'net position'. Components of net position are net investment in capital assets, restricted, and unrestricted. See notes K and L for further information.

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

GASB 63 requires disclosure of any deferrals that have a significant impact on Net Position.
(Disclose here any deferrals that have a significant effect on Net Position)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position.
(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.
(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

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

The proprietary fund statement of net position includes a reconciliation between *net position - total enterprise funds* and *net position of business-type activities* as reported in the government-wide statement of net position.
(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

3. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

B. Excess of expenditures over appropriations

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

C. Deficit fund equity

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

The Fair fund has a deficit fund balance as of June 30, 2022 due to a deferred interfund loan with the General Capital Improvement fund as approved by the county Commission.

The Museum fund has a deficit fund balance as of June 30, 2022 due to an interfund loan with the General Capital Improvement fund as approved by the county Commission.

The Disaster fund has a deficit fund balance as of June 30, 2022 due to timing of late invoices creating payables and emergency flood activity.

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

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	\$	17,821,617.00
Business-Type Activities	\$	1,419,661.00
Fiduciary Funds	\$	5,666,687.00
Total - Primary Government	\$	24,907,965.00
Discretely Presented Component Unit(s)	\$	-
Total cash, cash equivalents and investments	\$	24,907,965.00

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

	6/30/2022
Cash on hand (petty cash)	\$ 3,530
Deposits	
Demand deposits	3,279,135
Savings accounts	418,998
Certificates of Deposit (non-	5,964
Time Deposit Investments	4,310,887
US Govt Securities Investment	6,118,001
Total deposits	\$ 14,132,985

	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments				
<i>Investments by fair value level</i>				
STIP	\$ 10,754,291			
U.S. Treasury Bills	5,822,241	5,822,241		
Mutual Funds				
Repurchase Agreements				
(other by type)				
(other by type)				
(other by type)				
Total investments by fair value level	\$ 16,576,532	\$ 5,822,241	\$ -	\$ -
<i>Investments measured at the net</i>	NAV			
(investment by type)				
Total cash, deposits and investments	\$30,709,517			

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

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, \$11,344,350 of the government's bank balance of \$6,512,582 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>\$3,807,879.00</u>	government's name.
	Uninsured and collateralized with securities held by the pledging financial institution.
<u>\$2,704,703.00</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, 2022 Exceeded the amount required by State law.

Credit Risk - Investments

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

The County has no formal investment policy that would further 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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

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, 2022 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	4,618,001.00

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/City/Town does not have a formal investment policy that further limits its exposure to interest rate risk.

OR

The County's/City's/Town's formal investment policy further limits exposure to interest rate risk by (describe formal policy)

As of June 30, 20__, the County/City/Town had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity (in Years)		
		Less Than	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, 2022:

	Internal Portion	External Portion	Total
Net Position - Beginning of Year	20,080,995	4,465,512	\$ 24,546,507
Contributions from Participants	19,387,410	6,528,159	\$ 25,915,569
Invest. Earnings/Changes in Fair \	108,334	9,687	\$ 118,021
Administrative Fees			\$ -
Distributions to Participants	(19,142,475)	(6,529,657)	\$ (25,672,132)
Net Position - End of Year	20,434,264	4,473,701	\$ 24,907,965

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	1,145,396	Due to Road	(412,939)
Due from Gen Cap Improvemen	128,250	Due to Museum	(21,050)
Due from		Due to Refuse	(632,457)
Due from		Due to	
Total Due From Other Funds	(1,273,646)	Total Due To Other Funds	1,273,646

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets

Governmental Activities capital asset activity for the fiscal year was as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 20
Governmental activities:				
Capital assets, not being depreciated/amortized				
Land	\$ 622,193	\$ -	\$ -	\$ 622,1
Construction-in-progress	121,036	589,542	(54,665)	655,9
Total capital assets, not being depreciated/amortized	743,229	589,542	(54,665)	1,278,1
Capital assets, being depreciated/amortized				
Buildings/improvements	7,214,573	-	-	7,214,5
Improvements other than buildings	5,306,912	63,985	-	5,370,8
Machinery and equipment	8,470,646	981,492	(860,584)	8,591,5
Right-to-use leased assets	174,288	-	-	174,2
Infrastructure	15,692,115	85,916	-	15,778,0
Total capital assets, being depreciated/amortized	36,858,534	1,131,393	(860,584)	37,129,3
Less accumulated depreciation/amortization for:				
Buildings/improvements	(3,709,551)	(134,898)	-	(3,844,4
Improvements other than buildings	(2,296,824)	(268,098)	-	(2,564,9
Machinery and equipment	(5,280,227)	(620,361)	792,647	(5,107,9
Right-to-use leased assets	-	(55,309)	-	(55,3
Infrastructure	(1,693,844)	(334,295)	-	(2,028,1
Total accumulated depreciation/amortization	(12,980,446)	(1,412,961)	792,647	(13,600,7
Total capital assets, being depreciated/amortized, net	23,878,088	(281,568)	(67,937)	23,528,5
Governmental activities capital assets, net	\$ 24,621,317	\$ 307,974	\$ (122,602)	\$ 24,806,6

Depreciation/amortization expense was charged to governmental activities as follows:

Governmental activities:	
General government	\$ 158,723
Public safety	339,822
Public works	784,785
Public health	7,801
Social and economic	44,184
Culture and recreation	77,646
Total depreciation/amortization-governmental activities	\$ 1,412,961

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets - cont.

Business-type activities capital asset activity for the fiscal year was as follows:

Business-type activities:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Business-type activities:				
Capital assets, not being depreciated/amortized				
Land	\$ 52,528	\$ -	\$ -	\$ 52,528
Total capital assets, not being depreciated/amortized	52,528	-	-	52,528
Capital assets, being depreciated/amortized				
Buildings/improvements	299,952	-	-	299,952
Improvements other than buildings	179,837	59,521	-	239,358
Machinery and equipment	1,847,725	387,477	-	2,235,202
Total capital assets, being depreciated/amortized	2,327,514	446,998	-	2,774,512
Less accumulated depreciation/amortization for:				
Buildings/improvements	(136,775)	(9,947)	-	(146,722)
Improvements other than buildings	(101,874)	(11,409)	-	(113,283)
Machinery and equipment	(1,457,294)	(59,137)	-	(1,516,431)
Total accumulated depreciation/amortization	(1,695,943)	(80,493)	-	(1,776,436)
Total capital assets, being depreciated/amortized, net	631,571	366,505	-	998,076
Business-type activities capital assets, net	\$ 684,099	\$ 366,505	\$ -	\$ 1,050,604

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

Business-type activities:	
Refuse facility	\$ 80,493

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

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

F. **Long-term Obligations**

Changes in long-term obligations for the year ended June 30, 2022, are as follows:

	<u>Balance at July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2022</u>	<u>Due within One Year</u>
Governmental activities:					
Notes from direct borrowings and placements, leases	\$ 1,525,475	\$ -	\$ 199,302	\$ 1,326,173	\$ 203,728
Compensated absences	\$ 490,449	\$ -	\$ 17,380	\$ 473,069	\$ 47,307
Total	<u>\$2,015,924</u>	<u>\$0</u>	<u>\$216,682</u>	<u>\$1,799,242</u>	<u>\$251,035</u>

Business-type activities:

	<u>Original Amount</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Payment</u>	<u>Balance June 30, 2022</u>
Convict Grade Bridge-2020 (1)	\$ 551,362	15 yr	1.55%	Semi-Annual	\$ 476,803
Grader and complex remodel-2020 (1)	405,914	7 yr	1.55%	Semi-Annual	324,800
Dispatch & equipment-2017 (1)	357,500	7 yr	1.55%	Semi-Annual	136,240
Search and rescue building-2013 (1)	700,000	15 yr	1.55%	Semi-Annual	388,330
					<u>\$ 1,326,173</u>

1. INTERCAP, through Montana Board of Investments

For more information see GASB 88.

[GASB Statement No. 88](#)

Debt Service requirements on long-term debt at June 30, 2022, are as follows:

<u>Year ending June 30,</u>	<u>Governmental Activities Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	203,728	19,763	223,491
2024	208,175	16,588	224,762
2025	184,443	13,383	197,826
2026	159,781	10,690	170,471
2027	163,122	8,201	171,323
2028-2032	295,899	18,035	313,935
2033-2035	111,025	2,593	113,618
	<u>\$ 1,326,173</u>	<u>\$ 89,253</u>	<u>\$ 1,415,426</u>

During the fiscal year, in addition to the debt listed above the local government had the following changes in Other Long-Term Liabilities for Other Postemployment Benefits (OPEB), Net Pension Liability and Compensated Absences.

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022

4. DETAILED NOTES ON ALL FUNDS - cont.

G. Long-term Obligations (cont.)

During the fiscal year the County entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. For more information see GASB 87.

The local government's outstanding leases related to governmental activities of \$129,440 contains the following provisions:

The local government's outstanding leases related to business-type activities of 0 contains the following provisions:

The future long-term lease payment schedules at fiscal year-end are as follows:

Governmental Activities			
TOTAL LEASES	P	I	Total
2023	52,425.00	4,829.00	57,254.00
2024	41,982.00	2,479.00	44,461.00
2025	23,817.00	708.00	24,525.00
2026	3,180.00	20.00	3,200.00
2027	-	-	-
2028-2032	-	-	-
2033-2037	-	-	-
2038-2042	-	-	-
	121,404.00	8,036.00	129,440.00

Leases

District Court Copier PF-L.26

	P	I	Total
2023	4,440.00	314.00	4,754.00
2024	3,872.00	89.00	3,961.00
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028-2032	-	-	-
2033-2037	-	-	-
2038-2042	-	-	-
	8,312.00	403.00	8,715.00

Windsor House PF-L.27

	P	I	Total
2023	11,730.00	270.00	12,000.00
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028-2032	-	-	-
2033-2037	-	-	-
2038-2042	-	-	-
	11,730.00	270.00	12,000.00

County Attorney Office PF-L.28

	P	I	Total
2023	19,490.00	1,820.00	21,300.00
2024	20,477.00	823.00	21,300.00
2025	5,282.00	43.00	5,325.00
2026	-	-	-
2027	-	-	-
2028-2032	-	-	-
2033-2037	-	-	-
2038-2042	-	-	-
	45,239.00	2,686.00	47,925.00

Gardiner Sheriff's Office PF-L.29

	P	I	Total
2023	16,775.00	2,425.00	19,200.00
2024	17,633.00	1,567.00	19,200.00
2025	18,535.00	665.00	19,200.00
2026	3,180.00	20.00	3,200.00
2027	-	-	-
2028-2032	-	-	-
2033-2037	-	-	-
2038-2042	-	-	-
	56,123.00	4,677.00	60,800.00

TOTAL LEASES

	P	I	Total
2023	52,425.00	4,829.00	57,254.00
2024	41,982.00	2,479.00	44,461.00
2025	23,817.00	708.00	24,525.00
2026	3,180.00	20.00	3,200.00
2027	-	-	-
2028-2032	-	-	-
2033-2037	-	-	-
2038-2042	-	-	-
	121,404.00	8,036.00	129,440.00

PARK COUNTY

NOTES TO THE BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDING JUNE 30, 2022

4. DETAILED NOTES ON ALL FUNDS - cont.

H. 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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	100
	102

Total OPEB liability: The County's total OPEB liability of \$352,743 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021. *The actuarial valuation was not performed as of the measurement date*, and was rolled forward to a measurement date of June 30, 2022, utilizing update procedures incorporating actuarial assumptions.

Actuarial assumptions and other inputs: The total OPEB liability in the [enter date] 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	3.80%
Salary increases	1.50% average, including inflation
Healthcare cost trend rates	6.50% for 2022, 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) with MP-2018 Generational Improvement Scale to the PUB-2010 Public Retirement Plans Headcount Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.

The actuarial assumptions used in the 7/1/2021 valuation were based on the results of an actuarial experience study for the period 6/30/2021.

Changes in the total OPEB liability

	Total OPEB Liability
Balance at [June 30, 2021]	\$ 499,479
Changes for the year:	
Service cost	\$ 31,965
Interest	\$ 12,556
Changes in benefit terms	\$ -
Differences between expected and actual experience	\$ (147,815)
Changes in assumptions or other inputs	\$ (26,773)
Benefit payments	\$ (16,669)
Net changes	\$ (146,736)
Balance at [June 30, 2022]	\$ 352,743

Changes in benefit terms were not made.

Changes in assumptions and other inputs reflect a flat discount rate of 3.8 percent in 2022 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 2.80%	Discount Rate 3.80%	1% Increase 4.80%
Total OPEB liability	\$ 378,020	\$ 352,743	\$ 329,272

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 5.50%	Healthcare Cost Trend Rates*-6.5%	1% Increase 7.50%
Total OPEB liability	\$ 315,404	\$ 352,743	\$ 396,543

(* 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, 2022, the County recognized OPEB expense of (\$168,519) 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	\$ 33,660	\$ 440,262
Changes in assumptions or other inputs	\$ -	\$ 71,014
Total	\$ 33,660	\$ 511,276

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]:	
2023	\$ (213,040)
2024	\$ (213,035)
2025	\$ (31,175)
2026	\$ (31,175)
2027	\$ 3,743
Thereafter	\$ 7,064

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

JUNE 30, 2021 (measurement date)
JUNE 30, 2022 (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, 2021, measurement date for the 2022 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, 2022.

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.

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
2022	7.900%	7.900%	8.970%	8.870%	0.100%	8.600%	0.370%
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 \$34,290,660.

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, 2021, was determined by taking the results of the June 30, 2020, 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, 2021, and 2020, 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 \$3,456,697 and the employer's proportionate share was 0.190638 percent.

As of measurement date	Net Pension Liability as of 6/30/2021	Net Pension Liability as of 6/30/2020	Percent of Collective NPL as of 6/30/2021	Percent of Collective NPL as of 6/30/2020	Change in Percent of Collective NPL
PARK COUNTY Proportionate Share	\$ 3,456,697	\$ 4,613,027	0.190638%	0.174854%	0.015784%
State of Montana Proportionate Share associated with Employer	\$ 1,019,827	\$ 1,456,069	0.056244%	0.055192%	0.001052%
Total	\$ 4,476,524	\$ 6,069,096	0.246882%	0.230046%	0.016836%

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 7.34% to 7.06%
2. The investment rate of return was lowered from 7.34% to 7.06%

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 to the Plan 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.

Note to Employers: 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, 2021, the employer recognized a Pension Expense of \$347,913 for its proportionate share of the Plan's pension expense. The employer also recognized grant revenue of \$323,287 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 6/30/2021	Pension Expense as of 6/30/2020
PARK COUNTY's Proportionate Share	\$347,913	\$677,450
State of Montana Proportionate Share associated with the Employer	323,287	238,129
Total	\$671,200	\$915,579

Recognition of Deferred Inflows and Outflows – 57, 80h, 80i: At June 30, 2021, 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	\$36,889	\$25,023
Projected Investment Earnings vs. Actual Investment Earnings	0	1,400,344
Changes in Assumptions	512,001	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	267,614	0
Employer Contributions Subsequent to the Measurement Date	#	
Total	\$816,505	\$1,425,367
# the employer's contributions subsequent to the measurement date must be entered by the employer. These are the FY2022 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
2022	\$164,950
2023	\$11,432
2024	\$(338,219)
2025	\$(447,024)
Thereafter	\$ 0

Actuarial Assumptions - 77: The total pension liability as of June 30, 2021, was determined on the results of an actuarial valuation date of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of admin expense)	7.06%
Admin Expense as % of Payroll	0.28%
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	
• For each year PERS is funded at or above 90%	1.5%
• 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

Discount Rate – 78a, 78b, 78d, 78e: The discount rate used to measure the TPL was 7.06%. 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 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

Target Allocations – 78c and 78f: The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2021 Edition* by Horizon Actuarial Service, LLC, yielding a median real return of 4.66%. The assumed inflation is based on the intermediate inflation assumption of 2.40% in the *2021 OASDI Trustees Report* used by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, are summarized in the table on the top of the next page.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	3.0%	(0.33%)
Domestic Equity	30.0%	5.90%
International Equity	17.0%	7.14%
Private Investments	15.0%	9.13%
Real Assets	5.0%	4.03%
Real Estate	9.0%	5.41%
Core Fixed Income	15.0%	1.14%
Non-Core Fixed Income	6.00%	3.02%
Total	100.0%	

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 7.06%, 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 (6.06%)	Current Discount Rate	1.0% Increase (8.06%)
PARK COUNTY's Net Pension Liability	\$5,486,968	\$3,456,697	\$1,753,771

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, 2021, 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 340 employers that have participants in the PERS-DCRP totaled \$1,103,889.

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or are available on the MPERA website at <https://mpera.mt.gov/about/annualreports1/annualreports>.

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	2021	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	0.190638%	0.174854%	0.170330%	0.156132%	0.206693%	0.202197%	0.204650%	0.224178%
Employer's Net Pension Liability (amount)	\$3,456,697	\$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)	1,019,827	1,456,069	1,162,304	1,095,427	57,927	42,083	35,139	34,110
Total	\$4,476,524	\$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	\$3,343,215	\$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	103.39%	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	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

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

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

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

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

As of most recent FYE (reporting date)	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	#	\$298,416	\$257,037	\$241,715	\$217,482	\$214,614	\$202,441	\$196,806
Plan Choice Rate Required Contributions	#	\$0	\$0	\$0	\$0	\$0	\$10,484	\$12,821
Contributions in Relation to the Contractually Required Contributions	#	\$298,416	\$257,037	\$241,715	\$217,482	\$214,614	\$212,925	\$209,627
Contribution Deficiency (Excess)	#	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 percent of Covered Payroll	#	8.93%	8.76%	8.60%	8.47%	8.37%	8.79%	8.78%
# the employer must enter FY2022 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 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, 2021
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, 2020 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	0.28%

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

The actuarial assumptions and methods utilized in the June 30, 2020 valuation, were developed in the six year experience study for the period ending 2016.

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, 2022 (June 30, 2021 Measurement Date)

	<u>Debit</u>	<u>Credit</u>
Proportionate share of beginning collective net pension liability	\$4,613,027	
Proportionate share of ending collective net pension liability		\$3,456,697
 Pension expense – Employer	 347,913	 0
 Deferred outflows/inflows of resources – Difference b/w Expected and Actual Experience	 69,296	 0
Deferred outflows/inflows of resources – Difference b/w Projected and Actual Investment Earnings	0	1,799,791
Deferred outflows/inflows – Change of Assumptions	192,567	0
Deferred outflows/inflows – Difference b/w Actual and Expected Contributions & Change in Proportionate Share	332,102	0
Deferred outflows of resources – Employer contributions 7/1/2020 – 6/30/2021		298,416
To record current year activity	<hr/> \$5,554,904	<hr/> \$5,554,904
 Pension expense – Non-Employer Contributing Entity	 \$323,287	
Revenue – State aid		\$323,287
To record pension expense and revenue for State support		
 Deferred outflows of resources – Employer contributions 7/1/2021– 6/30/2022	 \$xx,xxx	
Pension expense		\$xx,xxx
To record deferred outflows of resources for contributions subsequent to measurement date		

¹The employer contributions for 7/1/2020 – 6/30/2021 use the employer's defined benefit contributions on the June 30, 2021 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, 2021 PERB ACFR.

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, 2021 (measurement date)
JUNE 30, 2022 (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, 2021 measurement date for the 2022 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 – 2022	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, 2021, was determined by taking the results of the June 30, 2020, 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 NPL for June 30, 2021, and 2020, 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 \$1,103,762 and the employer's proportionate share was 1.5153 percent.

As of measurement date	Net Pension Liability as of 6/30/2021	Net Pension Liability as of 6/30/2020	Percent of Collective NPL as of 6/30/2021	Percent of Collective NPL as of 6/30/2020	Change in Percent of Collective NPL
PARK COUNTY Proportionate Share	\$ 1,103,762	\$ 1,828,759	1.5153%	1.5004%	0.0149%
Total	\$ 1,103,762	\$ 1,828,759	1.5153%	1.5004%	0.0149%

2022 SRS GASB 68 Disclosures

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%

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 to the Plan 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.

Note to Employers: 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, 2021 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 6/30/2021	Pension Expense as of 6/30/2020
PARK COUNTY's Proportionate Share	\$ 2,729	\$ 144,786
Total	\$ 2,729	\$ 144,786

Recognition of Deferred Inflows and Outflows – 57, 80h, 80i: At June 30, 2021, 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	\$142,898	\$0
Projected Investment Earnings vs Actual Investment Earnings	0	746,050
Changes in Assumptions	418,067	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,820	0
Employer Contributions Subsequent to the Measurement Date	#	
Total	\$579,785	\$746,050
# the employer's contributions subsequent to the measurement date must be entered by the employer. These are the FY2022 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
2022	\$409
2023	\$4,452
2024	\$(20,555)
2025	\$(150,570)
Thereafter	\$0

Actuarial Assumptions - 77: The total pension liability as of June 30, 2021, was determined by an actuarial valuation date of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of admin expense)	7.06%
Admin Expense as % of Payroll	0.17%
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

Discount Rate – 78a, 78b, 78d, 78e: The discount rate used to measure the TPL was 7.06%. 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 2124. 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.

Target Allocations – 78c and 78f: The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2021 Edition* by Horizon Actuarial Service, LLC, yielding a median real return of 4.66%. The assumed inflation is based on the intermediate inflation assumption of 2.40% in the *2021 OASDI Trustees Report* used by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, are summarized in the below table.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	3.0%	(0.33%)
Domestic Equity	30.0%	5.90%
International Equity	17.0%	7.14%
Private Investments	15.0%	9.13%
Real Assets	5.0%	4.03%
Real Estate	9.0%	5.41%
Core Fixed Income	15.0%	1.14%
Non-Core Fixed Income	6.0%	3.02%
Total	100.0%	

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 7.06%, 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 (6.06%)	Current Discount Rate	1.0% Increase (8.06%)
PARK COUNTY’s Net Pension Liability	\$2,331,335	\$1,103,762	\$101,941

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan’s fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or are available on the MPERA website at <https://mpera.mt.gov/about/annualreports1/annualreports>.

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	2021	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	1.5153%	1.5004%	1.4591%	1.4829%	1.5115%	1.5870%	1.6073%	1.5860%
Employer's Net Pension Liability (amount)	\$1,103,762	\$1,828,759	\$1,216,854	\$1,114,703	\$1,150,173	\$2,787,990	\$1,549,455	\$660,064
Total	\$1,103,762	\$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	\$1,377,159	\$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	80.15%	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	86.94%	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

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

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

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

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

As of reporting date	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	#	\$180,277	\$167,671	\$154,264	\$153,717	\$114,388	\$116,115	\$110,946
Contributions in Relation to the Contractually Required Contributions	#	\$180,277	\$167,671	\$154,264	\$153,717	\$114,388	\$116,115	\$110,946
Contribution Deficiency (Excess)	#	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employer's Covered Payroll ¹	#	\$1,377,159	\$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	#	13.09%	13.16%	13.17%	13.36%	10.12%	10.36%	10.14%
# the employer must enter FY2022 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 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, 2021 (as of Measurement Date)
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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, 2020 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increases	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.17%

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

The actuarial assumptions and methods utilized in the June 30, 2020 valuation, were developed in the six-year experience study for the period ending 2016.

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, 2022 (June 30, 2021 Measurement Date)

	<u>Debit</u>	<u>Credit</u>
Proportionate share of beginning collective net pension liability	\$1,828,759	
Proportionate share of ending collective net pension liability		\$1,103,762
 Pension expense – Employer	 2,729	 0
 Deferred outflows/inflows of resources – Difference b/w Expected and Actual Experience	 60,597	 0
Deferred outflows/inflows of resources – Difference b/w Projected and Actual Investment Earnings	0	970,853
Deferred outflows/inflows – Change of Assumptions	326,631	0
Deferred outflows/inflows – Difference b/w Actual and Expected Contributions & Change in Proportionate Share	36,175	0
Deferred outflows of resources – Employer contributions 7/1/2020 – 6/30/2021 ¹		180,277
To record current year activity	<hr/> \$2,254,891	<hr/> \$2,254,892
 To record pension expense and revenue for State support		
 Deferred outflows of resources – Employer contributions 7/1/2021 – 6/30/2022	 \$xx,xxx	
Pension expense		\$xx,xxx
To record deferred outflows of resources for contributions subsequent to measurement date		

¹The employer contributions for 7/1/2020 – 6/30/2021 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, 2021 PERB ACFR.

**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 GENERAL FUND							
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE							
BUDGET AND ACTUAL							
FISCAL YEAR ENDING JUNE 30, 2022							
					VARIANCE WITH		
		BUDGETED AMOUNTS			FINAL BUDGET	Budget to	Actual
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)	GAAP Differences	Amounts GAAP Basis
	REVENUES						
	Taxes:						
311000/312000	Property taxes	1,367,253.00	1,367,253.00	1,370,347.00	3,094.00		1,370,347.00
314140	Local option taxes	900,000.00	900,000.00	1,004,427.00	104,427.00		1,004,427.00
	Licenses and permits						-
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00		-
322020	General business licenses	20,000.00	20,000.00	9,500.00	(10,500.00)		9,500.00
323010	Building permits	20,000.00	20,000.00	27,800.00	7,800.00		27,800.00
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	14,581.00	14,581.00	26,550.00	11,969.00		26,550.00
332000/333	Federal shared revenues	0.00	0.00	227.00	227.00		227.00
334000	State grants	3,366.00	3,366.00	17,160.00	13,794.00		17,160.00
335000/336	State shared revenues	328,210.00	328,210.00	326,085.00	(2,125.00)	297,424.00	623,509.00
337000	Local grants	0.00	0.00	0.00	0.00		-
338000	Local shared revenues	177,403.00	177,403.00	181,991.00	4,588.00		181,991.00
	Charges for services						-
341000	General government	369,884.00	369,884.00	461,198.00	91,314.00		461,198.00
342000	Public safety	0.00	0.00	0.00	0.00		-
343000	Public works	800.00	800.00	429.00	(371.00)		429.00
344000	Public health	78,477.00	78,477.00	161,381.00	82,904.00		161,381.00
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	115,000.00	115,000.00	131,816.00	16,816.00		131,816.00
351020	District court	0.00	0.00	0.00	0.00		-
351030	City court	0.00	0.00	0.00	0.00		-
360000	Miscellaneous	47,110.00	47,110.00	81,283.00	34,173.00		81,283.00
370000	Investment and royalty earnings	20,000.00	20,000.00	10,877.00	(9,123.00)		10,877.00
	Total revenues	3,462,084.00	3,462,084.00	3,811,071.00	348,987.00	297,424.00	4,108,495.00
	EXPENDITURES						
	Current:						
410000	General Government:						
410100	Legislative services						
100	Personal services	295,278.00	295,278.00	295,007.00	271.00	155,178.00	450,185.00
200-800	Supplies/services/materials, etc	76,756.00	76,756.00	52,837.00	23,919.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
410200	Executive 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
410300	Judicial services						
100	Personal services	227,206.00	227,206.00	201,244.00	25,962.00		
200-800	Supplies/services/materials, etc	13,436.00	13,436.00	16,883.00	(3,447.00)		
900	Capital outlay	2,000.00	2,000.00	0.00	2,000.00		
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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, 2022							
					VARIANCE WITH		
		BUDGETED AMOUNTS			FINAL BUDGET	Budget to	Actual
Account				ACTUAL	POSITIVE	GAAP	Amounts
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	Differences	GAAP Basis
410400	Administrative 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
410500	Financial services						
100	Personal services	750,021.00	750,021.00	746,999.00	3,022.00		
200-800	Supplies/services/materials, etc	240,206.00	240,206.00	264,635.00	(24,429.00)		
900	Capital outlay	7,500.00	7,500.00	4,812.00	2,688.00		
410600	Elections						
100	Personal services	116,020.00	116,020.00	92,290.00	23,730.00		
200-800	Supplies/services/materials, etc	89,254.00	89,254.00	111,717.00	(22,463.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
410900	Records administration						
100	Personal services	184,722.00	184,722.00	187,457.00	(2,735.00)		
200-800	Supplies/services/materials, etc	20,400.00	20,400.00	20,440.00	(40.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
411000	Planning & Research services						
100	Personal services	135,329.00	135,329.00	137,654.00	(2,325.00)		
200-800	Supplies/services/materials, etc	16,300.00	16,300.00	16,451.00	(151.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
411100	Legal services						
100	Personal services	480,495.00	480,495.00	475,842.00	4,653.00		
200-800	Supplies/services/materials, etc	72,686.00	72,686.00	86,270.00	(13,584.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
411200	Facilities administration						
100	Personal services	52,768.00	52,768.00	55,349.00	(2,581.00)		
200-800	Supplies/services/materials, etc	184,377.00	184,377.00	175,667.00	8,710.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
411600	Public school administration						
100	Personal services	34,459.00	34,459.00	35,316.00	(857.00)		
200-800	Supplies/services/materials, etc	4,800.00	4,800.00	1,194.00	3,606.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
411800	Other General Government services						
100	Personal services	132,486.00	132,486.00	138,880.00	(6,394.00)		
200-800	Supplies/services/materials, etc	34,020.00	34,020.00	43,579.00	(9,559.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
420000	Public Safety:						
420100	Law enforcement services						
100	Personal services	305.00	305.00	408.00	(103.00)	16,164.00	16,572.00
200-800	Supplies/services/materials, etc	26,800.00	26,800.00	47,343.00	(20,543.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
420200	Detention and correction						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
420300	Probation and parole						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
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PARK COUNTY GENERAL FUND							
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE							
BUDGET AND ACTUAL							
FISCAL YEAR ENDING JUNE 30, 2022							
					VARIANCE WITH		
		BUDGETED AMOUNTS			FINAL BUDGET	Budget to	Actual
Account				ACTUAL	POSITIVE	GAAP	Amounts
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	Differences	GAAP Basis
420400	Fire protection						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
420500	Protective inspections						
100	Personal services	86,930.00	86,930.00	3,902.00	83,028.00		
200-800	Supplies/services/materials, etc	13,400.00	13,400.00	5,086.00	8,314.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
420600	Civil defense						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
420700	Emergency services						
100	Personal services	91,397.00	91,397.00	96,107.00	(4,710.00)		
200-800	Supplies/services/materials, etc	40,400.00	40,400.00	52,665.00	(12,265.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
430000	Public Works:						
430100	Public works administration						
100	Personal services	110,447.00	110,447.00	112,792.00	(2,345.00)	48,493.00	161,285.00
200-800	Supplies/services/materials, etc	17,150.00	17,150.00	4,810.00	12,340.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
430200	Road and street 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
430300	Airport						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
430400	Transit systems						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
430500	Water utilities						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
430600	Sewer utilities						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
430800	Solid waste 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
430900	Cemetery 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
431100	Weed control						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		

PARK COUNTY GENERAL FUND							
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE							
BUDGET AND ACTUAL							
FISCAL YEAR ENDING JUNE 30, 2022							
					VARIANCE WITH		
		BUDGETED AMOUNTS			FINAL BUDGET	Budget to	Actual
Account				ACTUAL	POSITIVE	GAAP	Amounts
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	Differences	GAAP Basis
431300	Central shop 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
440000	Public Health:						
440100	Public health services						
100	Personal services	287,946.00	287,946.00	278,076.00	9,870.00	45,260.00	323,336.00
200-800	Supplies/services/materials, etc	59,520.00	59,520.00	94,418.00	(34,898.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
440200	Hospitals						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
440300	Nursing homes						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
440400	Mental health center						
100	Personal services	1,242.00	1,242.00	2,867.00	(1,625.00)		
200-800	Supplies/services/materials, etc	20,000.00	20,000.00	22,515.00	(2,515.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
440600	Animal control 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
440700	Insect and pest controls						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
450000	Social and Economic Services:						
450100	Welfare						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
450200	Veteran's services						
100	Personal services	0.00	0.00	0.00	0.00	12,931.00	12,931.00
200-800	Supplies/services/materials, etc	15,000.00	15,000.00	15,100.00	(100.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
450300	Aging 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
450400	Extension services						
100	Personal services	58,717.00	58,717.00	62,922.00	(4,205.00)		
200-800	Supplies/services/materials, etc	116,019.00	116,019.00	118,552.00	(2,533.00)		
900	Capital outlay	0.00	0.00	0.00	0.00		
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PARK COUNTY							
GENERAL FUND							
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE							
BUDGET AND ACTUAL							
FISCAL YEAR ENDING JUNE 30, 2022							
					VARIANCE WITH		
		BUDGETED AMOUNTS			FINAL BUDGET	Budget to	Actual
Account	Description	ORIGINAL	FINAL	ACTUAL	POSITIVE	GAAP	Amounts
Number				AMOUNTS	(NEGATIVE)	Differences	GAAP Basis
460000	Culture and Recreation:						
460100	Library 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
460200	Fairs						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
460300	Other community events						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
460400	Parks						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
460440	Participant 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		
900	Capital outlay	0.00	0.00	0.00	0.00		
460450	Spectator recreation						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	500.00	500.00	40.00	460.00		
900	Capital outlay	0.00	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	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
470200	Housing rehabilitation						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
470300	Economic development						
100	Personal services	0.00	0.00	0.00	0.00	19,397.00	19,397.00
200-800	Supplies/services/materials, etc	48,954.00	48,954.00	17,000.00	31,954.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
470400	TSEP/Home/Infrastructure rehabilitation						
100	Personal services	0.00	0.00	0.00	0.00		
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00		
900	Capital outlay	0.00	0.00	0.00	0.00		
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[illegible]

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

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	19.00	19.00
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	1,600,000.00	1,600,000.00	765,326.31	(834,673.69)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	10,000.00	10,000.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared 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	2,319.00	2,319.00
370000	Investment and royalty earnings	0.00	0.00	4,617.28	4,617.28
	Total revenues	1,600,000.00	1,600,000.00	782,281.59	(817,718.41)
		-56-			

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	1,619,729.00	1,619,729.00	1,617,739.96	(1,989.04)
314140	Local option taxes	0.00	0.00	5,950.53	5,950.53
	Licenses and permits				
322010	Alcoholic beverage licenses	1,500.00	1,500.00	5,985.00	4,485.00
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	100,500.00	100,500.00	73,749.44	(26,750.56)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	15,275.35	15,275.35
335000/336	State shared revenues	131,820.90	131,820.90	133,040.53	1,219.63
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	113,695.68	18,695.68
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	4,500.00	4,500.00	14,223.39	9,723.39
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,953,049.90	1,953,049.90	1,979,659.88	26,609.98
		-56-			

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

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	1,600,000.00	1,600,000.00	1,715,101.00	115,101.00
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	344.11	(2,555.89)
370000	Investment and royalty earnings	5,000.00	5,000.00	6,562.20	1,562.20
	Total revenues	1,607,900.00	1,607,900.00	1,722,007.31	114,107.31
		-56-			

**PARK COUNTY
REVENUES, EXPENDITURES, AND CAPITAL
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022**

		Fund #2260			
		Disaster			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	131,531.24	(131,531.24)
200-800	Supplies/services/materials, etc	0.00	0.00	164,699.60	(164,699.60)
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	55,147.16	(55,147.16)
440000	Public Health				
100	Personal services	60,095.35	60,095.35	132,066.78	(71,971.43)
200-800	Supplies/services/materials, etc	1,000,000.00	1,000,000.00	210,340.96	789,659.04
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	51,325.00	(51,325.00)
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	40,000.00	40,000.00	25,000.00	15,000.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	46,779.25	(46,779.25)
490000	Debt and Lease 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	8,002.70	(8,002.70)
	Total expenditures	1,100,095.35	1,100,095.35	824,892.69	275,202.66
	Excess of revenues over (under)expenditures	499,904.65	499,904.65	(42,611.10)	(542,515.75)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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)	(153,500.00)	(153,500.00)	(25,392.31)	128,107.69
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(153,500.00)	(153,500.00)	(25,392.31)	128,107.69
	Net change in fund balance	346,404.65	346,404.65	(68,003.41)	(414,408.06)
	Fund balances - July 1, 2021 as previously reported			31,880.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			31,880.00	
	Fund balances - June 30, 2022			(36,123.41)	
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**PARK COUNTY
REVENUES, EXPENDITURES, AND CAPITAL BUDGET
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022**

		Fund #2300			
		Public Safety			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE (NEGATIVE)
	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	2,399,603.64	2,399,603.64	2,181,905.35	217,698.29
200-800	Supplies/services/materials, etc	524,974.00	524,974.00	653,587.00	(128,613.00)
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	244,000.00	244,000.00	171,945.82	72,054.18
490000	Debt and Lease Service				
610	Principal	0.00	0.00	16,259.00	(16,259.00)
620	Interest	0.00	0.00	2,941.00	(2,941.00)
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	3,168,577.64	3,168,577.64	3,026,638.17	141,939.47
	Excess of revenues over (under)expenditures	(1,215,527.74)	(1,215,527.74)	(1,046,978.29)	168,549.45
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	30,105.00	25,105.00
383000	Transfers In	842,752.00	842,752.00	869,960.59	27,208.59
520000	Transfers out (enter as a negative)	(30,000.00)	(30,000.00)	(30,606.32)	(606.32)
384000	Special items - revenue	0.00	0.00	19,452.00	19,452.00
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)	817,752.00	817,752.00	888,911.27	71,159.27
	Net change in fund balance	(397,775.74)	(397,775.74)	(158,067.02)	239,708.72
	Fund balances - July 1, 2021 as previously reported			536,263.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			536,263.00	
	Fund balances - June 30, 2022			378,195.98	
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**PARK COUNTY
REVENUES, EXPENDITURES, AND CAPITAL
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022**

		Fund #2900			
		PILT			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	7,000.00	7,000.00	956.27	6,043.73
200-800	Supplies/services/materials, etc	90,825.62	90,825.62	61,171.13	29,654.49
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	397,100.00	397,100.00	395,497.99	1,602.01
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	30,000.00	30,000.00	99.25	29,900.75
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	0.00	32,500.00
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	65,600.00	65,600.00	80,397.00	(14,797.00)
490000	Debt and Lease Service				
610	Principal	31,155.31	31,155.31	31,155.31	0.00
620	Interest	1,980.20	1,980.20	1,980.20	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	661,161.13	661,161.13	576,257.15	84,903.98
	Excess of revenues over (under)expenditures	946,738.87	946,738.87	1,145,750.16	199,011.29
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(1,333,979.00)	(1,333,979.00)	(1,168,392.98)	165,586.02
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)	(1,333,979.00)	(1,333,979.00)	(1,168,392.98)	165,586.02
	Net change in fund balance	(387,240.13)	(387,240.13)	(22,642.82)	364,597.31
	Fund balances - July 1, 2021 as previously reported			2,421,853.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			2,421,853.00	
	Fund balances - June 30, 2022			2,399,210.18	
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**PARK COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2022**

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*

	2022	2021	2020	2019	2018					
Total OPEB liability										
Service cost	\$ 31,965	\$ 51,848	\$ 50,095	\$ 112,525	\$ 110,848					
Interest	12,556	11,980	51,302	46,842	40,328					
Changes of benefit terms	-	-								
Differences between expected and actual experience	(147,815)	-	(805,031)		53,200					
Changes of assumptions or other inputs	(26,773)	-	(104,289)		(12,449)					
Benefit payments	(16,669)	(23,154)	(17,434)	(29,877)	(24,434)					
Net change in total OPEB liability	\$ (146,736)	\$ 40,674	\$ (825,357)	\$ 129,490	\$ 167,493	\$ -	\$ -	\$ -	\$ -	\$ -
Total OPEB liability - beginning	499,479	458,805	1,284,162	1,154,672	987,179					
Total OPEB liability - ending	\$ 352,743	\$ 499,479	\$ 458,805	\$ 1,284,162	\$ 1,154,672	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$5,467,678	\$5,208,131	\$5,032,011	\$4,143,314	\$3,983,956					
Total OPEB liability as a percentage of covered-employee payroll	6.45%	9.59%	9.12%	30.99%	28.98%	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, 2022**

**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:	2022	2021	2020	2019	2018	2017	2016	2015
As of Measurement Date:	2021	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	0.1906%	0.1748%	0.1703%	0.1561%	0.2067%	0.2022%	0.2047%	0.2242%
Employer's Net Pension Liability (amount)	3,456,697	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)	1,019,827	1,456,069	1,162,304	1,095,427	57,927	42,083	35,139	34,110
Total	\$ 4,476,524	\$ 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	3,343,215	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	103.39%	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	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

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

¹ All employer adjustments made in the current fiscal year 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)	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	310,643	298,416	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	310,643	298,416	257,037	241,715	217,482	214,614	212,925	209,627
Contribution Deficiency (Excess)								
Employer's Covered Payroll ¹	3,502,175	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	8.87%	8.93%	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 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, 2022 (June 30, 2021 Measurement Date)
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 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, 2022

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

81a1

Reporting Date:	2022	2021	2020	2019	2018	2017	2016	2015
As of Measurement Date:	2021	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension	1.5153%	1.5004%	1.4591%	1.4829%	1.5114%	1.5870%	1.6073%	1.5860%
Employer's Net Pension Liability	1103762	1,828,759	1,216,854	1,114,703	1,150,173	2,787,990	1,549,455	660,064
Total	\$1,103,762	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	1377159	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	80.15%	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	86.94%	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

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

¹ All employer adjustments made in the current fiscal year 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	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	197,891	180,615	167,084	154,264	153,717	114,388	116,115	110,946
Contributions in Relation to the Contractually Required Contributions	197,891	180,615	167,084	154,264	153,717	114,388	116,115	110,946
Contribution Deficiency (Excess)								
Employer's Covered Payroll ¹	1,508,898	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	13.11%	13.12%	13.12%	13.17%	13.36%	10.12%	10.36%	10143.90%

*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 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, 2022 (June 30, 2021 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:
 - 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

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2100	FUND#2110	FUND#2130
		Cooke City Resort Tax	Road	Bridge
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	417,092.00	327,238.00	116,178.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	2,493.00	1,007.00
113000	Real estate	0.00	14,766.00	7,203.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	1,731.00	879.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	77,000.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	34,580.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	68,545.00	25,223.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	417,092.00	526,353.00	150,490.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	4,648.00	3,008.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	412,939.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	4,648.00	415,947.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	18,990.00	9,089.00
	Total Deferred Inflows of Resources	0.00	18,990.00	9,089.00
	FUND BALANCES:			
250100	Non-spendable		68,544.00	25,223.00
250200	Restricted	412,444.00	22,872.00	116,178.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	412,444.00	91,416.00	141,401.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	417,092.00	526,353.00	150,490.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2140	FUND#2153	FUND#2155
		Weed	Predatory Animal - Sheep	Predatory Animal - Cattle
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	99,052.00	10.00	5,125.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	347.00	0.00	0.00
113000	Real estate	2,839.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	358.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	694.00	4,754.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	2,875.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	105,471.00	704.00	9,879.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	3,544.00	694.00	4,754.00
	Total Deferred Inflows of Resources	3,544.00	694.00	4,754.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	101,927.00	10.00	5,125.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	101,927.00	10.00	5,125.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	105,471.00	704.00	9,879.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2160	FUND#2170	FUND#2180
		Fairgrounds & Parks	Airport	District Court
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	(885.00)	17,897.00	82,574.00
103000	Petty cash	200.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	3,147.00	0.00	461.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	444.00	150.00	718.00
113000	Real estate	2,849.00	1,002.00	4,720.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	464.00	143.00	925.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	935.00	6,958.00	0.00
127500	Leases Receivable	0.00	432,892.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	49,300.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	7,154.00	508,342.00	89,398.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	336.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	207,200.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	207,536.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	424,231.00	0.00
223000	Deferred Inflows of Tax Revenues	3,757.00	1,294.00	6,362.00
	Total Deferred Inflows of Resources	3,757.00	425,525.00	6,362.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	0.00	82,817.00	83,036.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	(204,139.00)	0.00	0.00
	Total Fund Balances	(204,139.00)	82,817.00	83,036.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	7,154.00	508,342.00	89,398.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2181	FUND#2190	FUND#2200
		Recovery Court	Comprehensive Insurance	Mosquito
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	376.00	182.00	4,224.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	1,474.00	58.00
113000	Real estate	0.00	13,056.00	440.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	1,130.00	74.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	376.00	15,842.00	4,796.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	15,660.00	572.00
	Total Deferred Inflows of Resources	0.00	15,660.00	572.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	376.00	182.00	4,224.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	376.00	182.00	4,224.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	376.00	15,842.00	4,796.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2210	FUND#2220	FUND#2230
		Parks	Library	Ambulance
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	84,620.00	0.00	4,988.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	1,433.00	2,039.00
113000	Real estate	0.00	13,744.00	21,878.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	1,271.00	1,385.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	84,620.00	16,448.00	30,290.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	16,448.00	25,303.00
	Total Deferred Inflows of Resources	0.00	16,448.00	25,303.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	84,620.00	0.00	4,987.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	84,620.00	0.00	4,987.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	84,620.00	16,448.00	30,290.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2250	FUND#2280	FUND#2281
		Planning	Senior Citizens	Angelline
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	111,533.00	32.00	64,469.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	6,555.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	240.00	75.00	450.00
113000	Real estate	1,343.00	144.00	3,415.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	158.00	162.00	409.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	119,829.00	413.00	68,743.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	1,740.00	381.00	4,274.00
	Total Deferred Inflows of Resources	1,740.00	381.00	4,274.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	118,089.00	32.00	64,469.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	118,089.00	32.00	64,469.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	119,829.00	413.00	68,743.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2285	FUND#2340	FUND#2360
		Park County Transit	Fire Control	Museum
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	96,846.00	15,020.00	(1,129.00)
103000	Petty cash	0.00	0.00	263.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	1,834.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	446.00
113000	Real estate	0.00	0.00	3,198.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	375.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	1,206.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	77,283.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	174,129.00	16,854.00	4,359.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	40,456.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	21,050.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	40,456.00	0.00	21,050.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	4,018.00
	Total Deferred Inflows of Resources	0.00	0.00	4,018.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	133,673.00	16,854.00	0.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	(20,709.00)
	Total Fund Balances	133,673.00	16,854.00	(20,709.00)
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	174,129.00	16,854.00	4,359.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2370	FUND#2372	FUND#2382
		Sheriff Retirement Permissive Levv	Permissive Medical Levv	Search and Rescue
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	2,430.00	1,759.00	23,579.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	81.00	2,629.00	240.00
113000	Real estate	1,088.00	20,429.00	2,148.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	23.00	1,650.00	235.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	3,622.00	26,467.00	26,202.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	1,193.00	24,708.00	2,623.00
	Total Deferred Inflows of Resources	1,193.00	24,708.00	2,623.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	2,429.00	1,759.00	23,579.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	2,429.00	1,759.00	23,579.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	3,622.00	26,467.00	26,202.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2384	FUND#2386	FUND#2392
		Jail Commissary	Connect Grant	MRDTF
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	47,855.00	23,614.00	(6,878.00)
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	3,000.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	7,097.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	50,855.00	23,614.00	219.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	50,855.00	23,614.00	219.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	50,855.00	23,614.00	219.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	50,855.00	23,614.00	219.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2393	FUND#2397	FUND#2399
		Records Preservation	CDBG Revolving Loan	YRRE Road Abandon
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	203,209.00	0.00	37,169.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	221,661.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	203,209.00	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	203,209.00	221,661.00	37,169.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	203,209.00	221,661.00	37,169.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	203,209.00	221,661.00	37,169.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2410	FUND#2415	FUND#2430
		Green Acres Lighting #1	Green Acres Lighting #2	Gardiner Lights
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	191.00	705.00	24,292.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	569.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	191.00	705.00	24,861.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	569.00
	Total Deferred Inflows of Resources	0.00	0.00	569.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	191.00	705.00	24,292.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	191.00	705.00	24,292.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	191.00	705.00	24,861.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2511	FUND#2800	FUND#2821
		Chicory Rural Improvement	Alcohol Rehabilitation	Gas Tax-Special Allocation
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	57,124.00	0.00	(110,914.00)
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	328.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	35,668.00	138,260.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	57,452.00	35,668.00	27,346.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	35,668.00	463.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	35,668.00	463.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	328.00	0.00	0.00
	Total Deferred Inflows of Resources	328.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	57,124.00	0.00	26,883.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	57,124.00	0.00	26,883.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	57,452.00	35,668.00	27,346.00

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		FUND#2830	FUND#2840	FUND#2841
		Junk Vehicle	Weed Grant	Weed Grant Trust
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	1.00	4,866.00	2,276.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	1.00	4,866.00	2,276.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	1.00	4,866.00	2,276.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	1.00	4,866.00	2,276.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	1.00	4,866.00	2,276.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
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		FUND#2850	FUND#2852	FUND#2859
		911 Emergency	911 Emergency - Gardiner	County Land Information
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	123,366.00	64,937.00	62,452.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	35,989.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	159,355.00	64,937.00	62,452.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	797.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	35,989.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	36,786.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable	35,989.00		
250200	Restricted	86,580.00	64,937.00	62,452.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	122,569.00	64,937.00	62,452.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	159,355.00	64,937.00	62,452.00

PARK COUNTY
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NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2870	FUND#2895	FUND#2896
		Crime Control	Hard Rock Mine Trust	Metal Mines Tax
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	(13,684.00)	1,372,650.00	0.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	13,704.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	20.00	1,372,650.00	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	20.00	1,372,650.00	0.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	20.00	1,372,650.00	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	20.00	1,372,650.00	0.00

PARK COUNTY
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NONMAJOR SPECIAL REVENUE FUNDS
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		FUND#2902	FUND#2903	FUND#2917
		Forest Title III	Forest Title II	Crime Victims Assistance
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	(14,154.00)	(12,809.00)	1,484.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	16,295.00	25,000.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	2,141.00	12,191.00	1,484.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	2,141.00	12,191.00	1,484.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	2,141.00	12,191.00	1,484.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	2,141.00	12,191.00	1,484.00

PARK COUNTY
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		FUND#2927	FUND#2940	FUND#2950
		DHS/FEMA	CDBG Grant	DUI Task Force
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	(17,109.00)	1,619.00	16,192.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	1,997.00	8,353.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	26,683.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	11,571.00	9,972.00	16,192.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable	26,682.00		
250200	Restricted	(15,111.00)	9,972.00	16,192.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	11,571.00	9,972.00	16,192.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	11,571.00	9,972.00	16,192.00

PARK COUNTY
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NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2958	FUND#2965	FUND#2973
		DES Grant	Communicable Disease	MCH Block Grant
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	(6,164.00)	627.00	25,458.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	7,009.00	0.00	2,559.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	845.00	627.00	28,017.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	845.00	627.00	28,017.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	845.00	627.00	28,017.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	845.00	627.00	28,017.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2974	FUND#2975	FUND#2976
		Home Health	Public Health Preparedness	Immunization
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	365.00	118,432.00	152,598.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	10,295.00	2,233.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	365.00	128,727.00	154,831.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	28,139.00	152,598.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	28,139.00	152,598.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			
250200	Restricted	365.00	100,588.00	2,233.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	365.00	100,588.00	2,233.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	365.00	128,727.00	154,831.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		FUND#2977/2978	FUND#2979	FUND#2980
		Asthma /Tobacco Grant	Well Child	Crisis Intervention
ACCOUNT NUMBER	DESCRIPTION			
	ASSETS			
101000	Cash and cash equivalents	81,891.00	(8,359.00)	665.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	600.00	0.00
127500	Leases Receivable	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	7,200.00	8,494.00	47,677.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	7,750.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	89,091.00	735.00	56,092.00
	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
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
205500	Leases - short-term	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	56,093.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	56,093.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			7,750.00
250200	Restricted	89,091.00	735.00	(7,751.00)
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	89,091.00	735.00	(1.00)
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	89,091.00	735.00	56,092.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

		NONMAJOR
		SPECIAL
ACCOUNT		REVENUE
NUMBER	DESCRIPTION	FUNDS
	ASSETS	
101000	Cash and cash equivalents	3,707,177.00
103000	Petty cash	463.00
101100	Investments	0.00
102000	Cash and cash equivalents - restricted	14,997.00
102300	Investments - restricted	0.00
106000	Valuation of investments to fair value	0.00
	Taxes receivable:	
111000	Mobiles	14,324.00
113000	Real estate	114,262.00
114000	Net proceeds	0.00
115000	Personal	11,372.00
116000	Protested	0.00
118000	Special assessments	6,345.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	308,360.00
127500	Leases Receivable	432,892.00
131000	Due from other funds	0.00
132000	Due from other governments	495,879.00
133000	Advances to other funds	0.00
140000	Prepaid expense	70,422.00
150000	Inventories	93,768.00
170000	Other debits	0.00
	Total Assets	5,270,261.00
	DEFERRED OUTFLOWS OF RESOURCES	
190000	Deferred Outflows of Resources	0.00
19xxxx	Deferred Outflows of Resources	0.00
	Total Deferred Outflows of Resources	0.00
	LIABILITIES	
201000	Warrants payable	0.00
202100	Accounts payable	85,376.00
203100	Judgments payable	0.00
204000	Contracts/loans/notes payable	0.00
205200	Matured interest payable	0.00
205500	Leases - short-term	0.00
206100	Other accrued payables	0.00
211000	Due to other funds	641,189.00
212000	Due to other governments	0.00
214000	Deposits payable	0.00
216000	Revenues collected in advance	272,819.00
233000	Advances from other funds	0.00
	Total Liabilities	999,384.00
	DEFERRED INFLOWS OF RESOURCES	
220000	Deferred Inflows of Resources	424,231.00
223000	Deferred Inflows of Tax Revenues	146,301.00
	Total Deferred Inflows of Resources	570,532.00
	FUND BALANCES:	
250100	Non-spendable	164,188.00
250200	Restricted	3,761,005.00
260100	Committed	0.00
260200	Assigned	0.00
271000	Unassigned (negative balance only)	(224,848.00)
	Total Fund Balances	3,700,345.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	5,270,261.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2100			
		Cooke City Resort Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	215,000.00	215,000.00	294,382.00	79,382.00
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	500.00	500.00	104.00	(396.00)
	Total revenues	215,500.00	215,500.00	294,486.00	78,986.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2110			
		Road			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	552,244.00	552,244.00	553,351.00	1,107.00
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	12,500.00	12,500.00	7,428.00	(5,072.00)
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	79,899.00	79,899.00
332000/333	Federal shared revenues	245,000.00	245,000.00	294,886.00	49,886.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	312,394.00	312,394.00	312,466.00	72.00
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	25,834.00	25,834.00
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	1,000.00	1,000.00	9,723.00	8,723.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,123,138.00	1,123,138.00	1,283,587.00	160,449.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2130			
		Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	257,814.00	257,814.00	258,746.00	932.00
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	16,481.00	16,481.00	16,633.00	152.00
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	274,295.00	274,295.00	275,379.00	1,084.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2140			
		Weed			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	103,384.00	103,384.00	103,141.00	(243.00)
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	1,786.00	1,786.00
335000/336	State shared revenues	7,461.00	7,461.00	7,530.00	69.00
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	32,467.00	32,467.00
343000	Public works	48,500.00	48,500.00	0.00	(48,500.00)
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	159,345.00	159,345.00	144,924.00	(14,421.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2153			
		Predatory Animal - Sheep			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	1,200.00	1,200.00	249.00	(951.00)
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	249.00	(951.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2155			
		Predatory Animal - Cattle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	16,000.00	16,000.00	16,453.00	453.00
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	16,000.00	16,000.00	16,453.00	453.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2160			
		Fairgrounds & Parks			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	96,922.00	96,922.00	97,333.00	411.00
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	8,640.00	8,640.00	8,720.00	80.00
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	18,800.00	18,800.00	20,479.00	1,679.00
	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	37,081.00	37,081.00	104,250.00	67,169.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	161,443.00	161,443.00	230,782.00	69,339.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2170			
		Airport			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	35,539.00	35,539.00	35,663.00	124.00
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	292,400.00	292,400.00	365,338.00	72,938.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	20,300.00	20,300.00	0.00	(20,300.00)
335000/336	State shared revenues	1,945.00	1,945.00	1,963.00	18.00
337000	Local grants	1,000.00	1,000.00	0.00	(1,000.00)
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	36,000.00	36,000.00	42,560.00	6,560.00
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	22,232.00	22,232.00
	Total revenues	387,184.00	387,184.00	467,756.00	80,572.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2180			
		District Court			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	148,615.00	148,615.00	150,259.00	1,644.00
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	44,594.00	44,594.00	40,204.00	(4,390.00)
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	11,000.00	11,000.00	9,123.00	(1,877.00)
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	204,209.00	204,209.00	199,586.00	(4,623.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2181			
		Recovery Court			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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, 2022

				FUND#2190	
				Comprehensive Insurance	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	498,828.00	498,828.00	498,849.00	21.00
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	22,701.00	22,701.00	22,911.00	210.00
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	521,529.00	521,529.00	521,760.00	231.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2200	
				Mosquito	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	14,655.00	14,655.00	14,665.00	10.00
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	1,173.00	1,173.00	1,181.00	8.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	15,828.00	15,828.00	15,846.00	18.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2210			
		Parks			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	263.00	263.00
	Total revenues	0.00	0.00	263.00	263.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2220			
		Library			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	516,920.00	516,920.00	515,219.00	(1,701.00)
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	30,570.00	30,570.00	30,853.00	283.00
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	547,490.00	547,490.00	546,072.00	(1,418.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2230	
				Ambulance	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	852,296.00	852,296.00	849,998.00	(2,298.00)
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	9,306.00	9,306.00	9,395.00	89.00
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	861,602.00	861,602.00	859,393.00	(2,209.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2250	
				Planning	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	50,113.00	50,113.00	50,323.00	210.00
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	300.00	(2,200.00)
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	7,958.00	7,958.00	8,006.00	48.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	7,500.00	7,500.00	10,750.00	3,250.00
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	68,071.00	68,071.00	69,379.00	1,308.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2280			
		Senior Citizens			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	44.00	44.00
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	2,474.00	2,474.00	2,497.00	23.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	2,474.00	2,474.00	2,541.00	67.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2281			
		Angelline			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	123,688.00	123,688.00	123,630.00	(58.00)
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	6,114.00	6,114.00	6,171.00	57.00
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	2,689.00	2,689.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	133,102.00	133,102.00	135,790.00	2,688.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2285			
		Park County Transit			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	900,000.00	900,000.00	226,174.00	(673,826.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	294,857.00	294,857.00	102,050.00	(192,807.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	5,000.00	5,000.00	7,500.00	2,500.00
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	500.00	500.00	1,057.00	557.00
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	37,000.00	37,000.00	42,673.00	5,673.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,237,357.00	1,237,357.00	379,454.00	(857,903.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2340	
				Fire Control	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	2,706.00	(294.00)
	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	2,706.00	(294.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2360	
				Museum	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	116,307.00	116,307.00	116,357.00	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	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	2,480.00	2,480.00	2,503.00	23.00
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	14,000.00	14,000.00	12,330.00	(1,670.00)
	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	50,467.00	50,467.00	46,067.00	(4,400.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	183,254.00	183,254.00	177,257.00	(5,997.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2370	
				Sheriff Retirement Permissive Levy	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	42,560.00	42,560.00	42,608.00	48.00
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	42,608.00	48.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2372			
		Permissive Medical Levy			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	760,521.00	760,521.00	762,280.00	1,759.00
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	760,521.00	760,521.00	762,280.00	1,759.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2382			
		Search and Rescue			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	78,184.00	78,184.00	78,202.00	18.00
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	6,114.00	6,114.00	6,171.00	57.00
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	150.00	150.00	93.00	(57.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	84,448.00	84,448.00	84,466.00	18.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2384			
		Jail Commissary			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	11,343.00	4,843.00
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	11,343.00	4,843.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2386			
		Connect Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	325.00	325.00	5,000.00	4,675.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	4,625.00	4,625.00	0.00	(4,625.00)
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	0.00	(39,000.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	43,950.00	43,950.00	5,000.00	(38,950.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2390			
		Drug Forfeiture			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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, 2022

		FUND#2392			
		MRDTF			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	15,440.00	(16,266.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	13,304.00	13,304.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	12,500.00	12,500.00	12,500.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	44,206.00	44,206.00	41,244.00	(2,962.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2393			
		Records Preservation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	34,000.00	34,000.00	54,279.00	20,279.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	34,000.00	34,000.00	54,279.00	20,279.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2397			
		CDBG Revolving Loan			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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, 2022

				FUND#2399	
				YRRE Road Abandon	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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, 2022

		FUND#2410			
		Green Acres Lighting #1			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	250.00	250.00	0.00	(250.00)
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	250.00	250.00	0.00	(250.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2415			
		Green Acres Lighting #2			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	250.00	250.00	35.00	(215.00)
	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	250.00	250.00	35.00	(215.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2430			
		Gardiner Lights			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	13,077.00	13,077.00	24,354.00	11,277.00
	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	24,354.00	11,277.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2511			
		Chicory Rural Improvement District			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	11,900.00	11,900.00	11,949.00	49.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	11,900.00	11,900.00	11,949.00	49.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2800			
		Alcohol Rehabilitation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	55,000.00	127,000.00	126,857.00	(143.00)
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	55,000.00	127,000.00	126,857.00	(143.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2821			
		Gas Tax-Special Allocation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	100,000.00	100,000.00	463.00	(99,537.00)
335000/336	State shared revenues	140,000.00	140,000.00	137,798.00	(2,202.00)
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	240,000.00	138,261.00	(101,739.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2830			
		Junk Vehicle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	39,406.00	39,406.00	39,406.00	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	39,406.00	39,406.00	39,406.00	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, 2022

				FUND#2840	
				Weed Grant	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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, 2022

		FUND#2841			
		Weed Grant Trust			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	34,476.00	34,476.00	25,670.00	(8,806.00)
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	2,335.00	2,335.00	7,322.00	4,987.00
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	36,811.00	36,811.00	32,992.00	(3,819.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2850			
		911 Emergency			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	28,746.00	28,746.00	14,388.00	(14,358.00)
335000/336	State shared revenues	110,000.00	110,000.00	112,676.00	2,676.00
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	344.00	(156.00)
	Total revenues	139,246.00	139,246.00	127,408.00	(11,838.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2852			
		911 Emergency - Gardiner			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	8,808.00	(192.00)
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	191.00	191.00
	Total revenues	9,000.00	9,000.00	8,999.00	(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, 2022

		FUND#2859			
		County Land Information			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	15,792.00	9,792.00
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	15,792.00	9,792.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2862			
		Economic Development			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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, 2022

		FUND#2870			
		Crime Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	63,676.00	63,676.00	47,816.00	(15,860.00)
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	63,676.00	63,676.00	47,816.00	(15,860.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2895			
		Hard Rock Mine Trust			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	3,996.00	(16,004.00)
	Total revenues	20,000.00	20,000.00	3,996.00	(16,004.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2896			
		Metal Mines Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	590,000.00	589,791.00	(209.00)
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	208.00	208.00
	Total revenues	240,000.00	590,000.00	589,999.00	(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, 2022

		FUND#2902			
		Forest Title III			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	23,000.00	23,000.00	15,596.00	(7,404.00)
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	23,000.00	23,000.00	15,596.00	(7,404.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2903			
		Forest Title II			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	25,000.00	25,000.00	25,000.00	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	25,000.00	25,000.00	25,000.00	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, 2022

		FUND#2917			
		Crime Victims Assistance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	5,077.00	(1,923.00)
351020	District court	2,500.00	2,500.00	2,065.00	(435.00)
351030	City court	7,500.00	7,500.00	5,124.00	(2,376.00)
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	17,000.00	17,000.00	12,266.00	(4,734.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2927	
				DHS/FEMA	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	664,227.00	664,227.00	199,393.00	(464,834.00)
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	664,227.00	664,227.00	199,393.00	(464,834.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2940	
				CDBG Grant	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	8,353.00	8,353.00
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	8,353.00	8,353.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2950			
		DUI Task Force			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	5,947.00	(14,053.00)
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	5,947.00	(14,053.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2958			
		DES Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	37,500.00	37,500.00	37,500.00	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	37,500.00	37,500.00	37,500.00	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, 2022

				FUND#2965	
				Communicable Disease	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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, 2022

		FUND#2973			
		MCH Block Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	13,184.00	(1,803.00)
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	21,840.00	21,840.00	0.00	(21,840.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	36,827.00	36,827.00	13,184.00	(23,643.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2974			
		Home Health			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	65.00	65.00	0.00	(65.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	935.00	935.00	400.00	(535.00)
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	1,000.00	1,000.00	400.00	(600.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2975			
		Public Health Preparedness			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	218,030.00	218,030.00	120,327.00	(97,703.00)
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	218,030.00	218,030.00	120,327.00	(97,703.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2976			
		Immunization			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	5,973.00	5,973.00	9,044.00	3,071.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	2,958.00	2,958.00	2,958.00	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	1,131.00	1,131.00
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	8,931.00	8,931.00	13,133.00	4,202.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2977/1978			
		Asthma /Tobacco Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	4,290.00	4,290.00	5,000.00	710.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	61,710.00	61,710.00	31,000.00	(30,710.00)
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	66,000.00	66,000.00	36,000.00	(30,000.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

				FUND#2979	
				Well Child	
					VARIANCE
					WITH FINAL
					BUDGET
ACCOUNT		BUDGETED AMOUNTS		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	63,691.00	63,691.00	57,422.00	(6,269.00)
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	63,691.00	63,691.00	57,422.00	(6,269.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2980			
		Crisis Intervention			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	139,231.00	139,231.00	47,677.00	(91,554.00)
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	37,769.00	37,769.00	0.00	(37,769.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	177,000.00	177,000.00	47,677.00	(129,323.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		TOTALS			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	4,481,040.00	4,481,040.00	4,561,752.00	80,712.00
314140	Local option taxes	13,327.00	13,327.00	24,389.00	11,062.00
	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	300.00	(2,200.00)
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	15,500.00	15,500.00	10,134.00	(5,366.00)
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	2,198,994.00	2,198,994.00	1,107,874.00	(1,091,120.00)
332000/333	Federal shared revenues	270,000.00	270,000.00	319,886.00	49,886.00
334000	State grants	819,514.00	819,514.00	348,108.00	(471,406.00)
335000/336	State shared revenues	1,093,811.00	1,515,811.00	1,498,487.00	(17,324.00)
337000	Local grants	6,000.00	6,000.00	7,500.00	1,500.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	58,500.00	58,500.00	89,944.00	31,444.00
342000	Public safety	19,000.00	19,000.00	56,310.00	37,310.00
343000	Public works	87,335.00	87,335.00	76,773.00	(10,562.00)
344000	Public health	0.00	0.00	1,131.00	1,131.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	32,800.00	32,800.00	32,809.00	9.00
	Fines and forfeitures				
351010	Justice court	7,000.00	7,000.00	5,077.00	(1,923.00)
351020	District court	2,500.00	2,500.00	2,065.00	(435.00)
351030	City court	7,500.00	7,500.00	5,124.00	(2,376.00)
360000	Miscellaneous	236,207.00	236,207.00	217,444.00	(18,763.00)
370000	Investment and royalty earnings	21,000.00	21,000.00	27,338.00	6,338.00
	Total revenues	9,372,528.00	9,794,528.00	8,392,445.00	(1,402,083.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2100			
		Cooke City Resort Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	215,500.00	215,500.00	151,558.00	63,942.00
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 and Lease 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	215,500.00	215,500.00	151,558.00	63,942.00
	Excess of revenues over expenditures	0.00	0.00	142,928.00	142,928.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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
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	142,928.00	142,928.00
	Fund balances - July 1, 2021 as previously reported			269,516.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			269,516.00	
	Fund balances - June 30, 2022			412,444.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2110			
		Road			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	626,458.00	626,458.00	564,072.00	62,386.00
200-800	Supplies/services/materials, etc	838,714.00	838,714.00	833,188.00	5,526.00
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	24,011.00	(24,011.00)
490000	Debt and Lease Service				
610	Principal	75,737.00	75,737.00	75,714.00	23.00
620	Interest	6,948.00	6,948.00	6,971.00	(23.00)
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	1,547,857.00	1,547,857.00	1,503,956.00	43,901.00
	Excess of revenues over expenditures	(424,719.00)	(424,719.00)	(220,369.00)	204,350.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	140,000.00	140,000.00	164,500.00	24,500.00
383000	Transfers In	460,086.00	460,086.00	471,613.00	11,527.00
520000	Transfers out (enter as a negative)	(181,062.00)	(736,062.00)	(755,101.00)	(19,039.00)
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)	419,024.00	(135,976.00)	(118,988.00)	16,988.00
	Net change in fund balance	(5,695.00)	(560,695.00)	(339,357.00)	221,338.00
	Fund balances - July 1, 2021 as previously reported			430,774.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			430,774.00	
	Fund balances - June 30, 2022			91,417.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2130			
		Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	216,815.00	216,815.00	128,296.00	88,519.00
200-800	Supplies/services/materials, etc	47,000.00	47,000.00	40,152.00	6,848.00
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 and Lease Service				
610	Principal	30,297.00	30,297.00	30,297.00	0.00
620	Interest	8,242.00	8,242.00	8,242.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	302,354.00	302,354.00	206,987.00	95,367.00
	Excess of revenues over expenditures	(28,059.00)	(28,059.00)	68,392.00	96,451.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	61,330.00	61,330.00	61,330.00	0.00
520000	Transfers out (enter as a negative)	(44,276.00)	(44,276.00)	(64,481.00)	(20,205.00)
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)	17,054.00	17,054.00	(3,151.00)	(20,205.00)
	Net change in fund balance	(11,005.00)	(11,005.00)	65,241.00	76,246.00
	Fund balances - July 1, 2021 as previously reported			76,159.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			76,159.00	
	Fund balances - June 30, 2022			141,400.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2140			
		Weed			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	80,655.00	80,655.00	79,880.00	775.00
200-800	Supplies/services/materials, etc	59,690.00	59,690.00	49,858.00	9,832.00
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 and Lease 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	140,345.00	140,345.00	129,738.00	10,607.00
	Excess of revenues over expenditures	19,000.00	19,000.00	15,186.00	(3,814.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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)	(60,069.00)	(60,069.00)	(7,069.00)	53,000.00
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)	(54,268.00)	(54,268.00)	(1,268.00)	53,000.00
	Net change in fund balance	(35,268.00)	(35,268.00)	13,918.00	49,186.00
	Fund balances - July 1, 2021 as previously reported			88,008.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			88,008.00	
	Fund balances - June 30, 2022			101,926.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2153			
		Predatory Animal - Sheep			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	540.00	660.00
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 and Lease 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	540.00	660.00
	Excess of revenues over expenditures	0.00	0.00	(291.00)	(291.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(291.00)	(291.00)
	Fund balances - July 1, 2021 as previously reported			301.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			301.00	
	Fund balances - June 30, 2022			10.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2155			
		Predatory Animal - Cattle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	14,609.00	1,391.00
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 and Lease 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	14,609.00	1,391.00
	Excess of revenues over expenditures	0.00	0.00	1,844.00	1,844.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	1,844.00	1,844.00
	Fund balances - July 1, 2021 as previously reported			3,280.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			3,280.00	
	Fund balances - June 30, 2022			5,124.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2160			
		Fairgrounds & Parks			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	186,539.00	186,539.00	153,213.00	33,326.00
200-800	Supplies/services/materials, etc	148,357.00	148,357.00	147,251.00	1,106.00
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 and Lease 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	334,896.00	334,896.00	300,464.00	34,432.00
	Excess of revenues over expenditures	(173,453.00)	(173,453.00)	(69,682.00)	103,771.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	134,075.00	134,075.00	64,075.00	(70,000.00)
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)	134,075.00	134,075.00	64,075.00	(70,000.00)
	Net change in fund balance	(39,378.00)	(39,378.00)	(5,607.00)	33,771.00
	Fund balances - July 1, 2021 as previously reported			(198,532.00)	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			(198,532.00)	
	Fund balances - June 30, 2022			(204,139.00)	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2170			
		Airport			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	2.00	(2.00)
200-800	Supplies/services/materials, etc	354,000.00	396,000.00	395,878.00	122.00
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 and Lease 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	354,000.00	396,000.00	395,880.00	120.00
	Excess of revenues over expenditures	33,184.00	(8,816.00)	71,876.00	80,692.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	1,000.00	1,000.00	0.00	(1,000.00)
520000	Transfers out (enter as a negative)	(2,428.00)	(2,428.00)	(2,428.00)	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)	(1,428.00)	(1,428.00)	(2,428.00)	(1,000.00)
	Net change in fund balance	31,756.00	(10,244.00)	69,448.00	79,692.00
	Fund balances - July 1, 2021 as previously reported			13,368.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			13,368.00	
	Fund balances - June 30, 2022			82,816.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2180			
		District Court			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	242,985.00	242,985.00	220,017.00	22,968.00
200-800	Supplies/services/materials, etc	39,300.00	39,300.00	26,737.00	12,563.00
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 and Lease 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	282,285.00	282,285.00	246,754.00	35,531.00
	Excess of revenues over expenditures	(78,076.00)	(78,076.00)	(47,168.00)	30,908.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(44,925.00)	(44,925.00)	(14,017.00)	30,908.00
	Fund balances - July 1, 2021 as previously reported			97,053.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			97,053.00	
	Fund balances - June 30, 2022			83,036.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2181			
		Recovery Court			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	1,376.00	1,376.00	0.00	1,376.00
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 and Lease 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	1,376.00	1,376.00	0.00	1,376.00
	Excess of revenues over expenditures	(1,376.00)	(1,376.00)	0.00	1,376.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(1,376.00)	(1,376.00)	0.00	1,376.00
	Fund balances - July 1, 2021 as previously reported			376.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			376.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2190			
		Comprehensive Insurance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	521,400.00	521,700.00	521,652.00	48.00
	Total expenditures	521,400.00	521,700.00	521,652.00	48.00
	Excess of revenues over expenditures	129.00	(171.00)	108.00	279.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	129.00	(171.00)	108.00	279.00
	Fund balances - July 1, 2021 as previously reported			74.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			74.00	
	Fund balances - June 30, 2022			182.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2200			
		Mosquito			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	7,234.00	7,234.00	6,086.00	1,148.00
200-800	Supplies/services/materials, etc	8,300.00	8,300.00	7,365.00	935.00
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 and Lease Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	15,534.00	15,534.00	13,451.00	2,083.00
	Excess of revenues over expenditures	294.00	294.00	2,395.00	2,101.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	294.00	294.00	2,395.00	2,101.00
	Fund balances - July 1, 2021 as previously reported			1,829.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			1,829.00	
	Fund balances - June 30, 2022			4,224.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2210			
		Parks			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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	263.00	263.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	263.00	263.00
	Fund balances - July 1, 2021 as previously reported			84,357.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			84,357.00	
	Fund balances - June 30, 2022			84,620.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2220			
		Library			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	547,491.00	547,491.00	546,071.00	1,420.00
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 and Lease 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	547,491.00	547,491.00	546,071.00	1,420.00
	Excess of revenues over expenditures	(1.00)	(1.00)	1.00	2.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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)	1.00	2.00
	Fund balances - July 1, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2230			
		Ambulance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	861,602.00	861,602.00	859,405.00	2,197.00
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 and Lease 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	861,602.00	861,602.00	859,405.00	2,197.00
	Excess of revenues over expenditures	0.00	0.00	(12.00)	(12.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(12.00)	(12.00)
	Fund balances - July 1, 2021 as previously reported			5,001.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			5,001.00	
	Fund balances - June 30, 2022			4,989.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2250			
		Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	224,193.00	224,193.00	227,328.00	(3,135.00)
200-800	Supplies/services/materials, etc	7,778.00	7,878.00	5,146.00	2,732.00
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	794.00	956.00
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 and Lease 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	233,721.00	233,821.00	233,268.00	553.00
	Excess of revenues over expenditures	(165,650.00)	(165,750.00)	(163,889.00)	1,861.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	98,575.00	98,575.00	171,492.00	72,917.00
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)	98,575.00	98,575.00	171,492.00	72,917.00
	Net change in fund balance	(67,075.00)	(67,175.00)	7,603.00	74,778.00
	Fund balances - July 1, 2021 as previously reported			110,484.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			110,484.00	
	Fund balances - June 30, 2022			118,087.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2280			
		Senior Citizens			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	6,500.00	6,316.00	184.00
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 and Lease 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	6,316.00	184.00
	Excess of revenues over expenditures	(4,026.00)	(4,026.00)	(3,775.00)	251.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	3,805.00	(295.00)
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	3,805.00	(295.00)
	Net change in fund balance	74.00	74.00	30.00	(44.00)
	Fund balances - July 1, 2021 as previously reported			2.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			2.00	
	Fund balances - June 30, 2022			32.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2281			
		Angelline			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	99,122.00	99,122.00	91,476.00	7,646.00
200-800	Supplies/services/materials, etc	28,470.00	28,470.00	12,925.00	15,545.00
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 and Lease 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	127,592.00	127,592.00	104,401.00	23,191.00
	Excess of revenues over expenditures	5,510.00	5,510.00	31,389.00	25,879.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	11,603.00	11,603.00	11,603.00	0.00
520000	Transfers out (enter as a negative)	(40,000.00)	(40,000.00)	(40,000.00)	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)	(28,397.00)	(28,397.00)	(28,397.00)	0.00
	Net change in fund balance	(22,887.00)	(22,887.00)	2,992.00	25,879.00
	Fund balances - July 1, 2021 as previously reported			61,476.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			61,476.00	
	Fund balances - June 30, 2022			64,468.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2285			
		Park County Transit			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	103,198.00	103,198.00	127,387.00	(24,189.00)
200-800	Supplies/services/materials, etc	29,140.00	29,140.00	38,423.00	(9,283.00)
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	1,110,000.00	1,110,000.00	226,174.00	883,826.00
490000	Debt and Lease 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	1,242,338.00	1,242,338.00	391,984.00	850,354.00
	Excess of revenues over expenditures	(4,981.00)	(4,981.00)	(12,530.00)	(7,549.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	12,459.00	12,459.00	12,459.00	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)	12,459.00	12,459.00	12,459.00	0.00
	Net change in fund balance	7,478.00	7,478.00	(71.00)	(7,549.00)
	Fund balances - July 1, 2021 as previously reported			133,744.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			133,744.00	
	Fund balances - June 30, 2022			133,673.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2340			
		Fire Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	1,000.00	918.00	82.00
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 and Lease 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	1,000.00	918.00	82.00
	Excess of revenues over expenditures	3,000.00	2,000.00	1,788.00	(212.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	3,000.00	2,000.00	1,788.00	(212.00)
	Fund balances - July 1, 2021 as previously reported			15,066.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			15,066.00	
	Fund balances - June 30, 2022			16,854.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2360			
		Museum			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	219,266.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	38,222.00	219,266.00	207,141.00	12,125.00
200-800	Supplies/services/materials, etc	0.00	40,622.00	63,427.00	(22,805.00)
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	10,000.00	0.00	0.00	0.00
900	Capital expenditures	0.00	10,000.00	0.00	10,000.00
490000	Debt and Lease Service				
610	Principal	684.00	0.00	0.00	0.00
620	Interest	0.00	684.00	0.00	684.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	268,172.00	270,572.00	270,568.00	4.00
	Excess of revenues over expenditures	(84,918.00)	(87,318.00)	(93,311.00)	(5,993.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	96,625.00	0.00	0.00	0.00
383000	Transfers In	0.00	96,625.00	66,091.00	(30,534.00)
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)	96,625.00	96,625.00	66,091.00	(30,534.00)
	Net change in fund balance	11,707.00	9,307.00	(27,220.00)	(36,527.00)
	Fund balances - July 1, 2021 as previously reported			6,509.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			6,509.00	
	Fund balances - June 30, 2022			(20,711.00)	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2370			
		Sheriff Retirement Permissive Levy			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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	42,608.00	48.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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)	(45,560.00)	(45,413.00)	147.00
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)	(45,560.00)	(45,413.00)	147.00
	Net change in fund balance	0.00	(3,000.00)	(2,805.00)	195.00
	Fund balances - July 1, 2021 as previously reported			5,235.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			5,235.00	
	Fund balances - June 30, 2022			2,430.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2372			
		Permissive Medical Levy			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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	760,521.00	760,521.00	762,280.00	1,759.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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)	(764,959.00)	(764,959.00)	(764,953.00)	6.00
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)	(764,959.00)	(764,959.00)	(764,953.00)	6.00
	Net change in fund balance	(4,438.00)	(4,438.00)	(2,673.00)	1,765.00
	Fund balances - July 1, 2021 as previously reported			4,432.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			4,432.00	
	Fund balances - June 30, 2022			1,759.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2382			
		Search and Rescue			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	39,916.00	39,916.00	48,823.00	(8,907.00)
200-800	Supplies/services/materials, etc	61,850.00	61,850.00	53,775.00	8,075.00
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 and Lease Service				
610	Principal	62,485.00	62,485.00	62,136.00	349.00
620	Interest	7,179.00	7,179.00	7,482.00	(303.00)
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	171,430.00	171,430.00	172,216.00	(786.00)
	Excess of revenues over expenditures	(86,982.00)	(86,982.00)	(87,750.00)	(768.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	83,808.00	83,808.00	73,808.00	(10,000.00)
520000	Transfers out (enter as a negative)	(14,000.00)	(14,000.00)	0.00	14,000.00
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)	69,808.00	69,808.00	73,808.00	4,000.00
	Net change in fund balance	(17,174.00)	(17,174.00)	(13,942.00)	3,232.00
	Fund balances - July 1, 2021 as previously reported			37,520.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			37,520.00	
	Fund balances - June 30, 2022			23,578.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2384			
		Jail Commissary			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	590.00	5,910.00
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 and Lease 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	590.00	5,910.00
	Excess of revenues over expenditures	0.00	0.00	10,753.00	10,753.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	10,753.00	10,753.00
	Fund balances - July 1, 2021 as previously reported			40,102.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			40,102.00	
	Fund balances - June 30, 2022			50,855.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2386			
		Connect Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	42,906.00	42,906.00	32,435.00	10,471.00
200-800	Supplies/services/materials, etc	5,600.00	5,600.00	1,118.00	4,482.00
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 and Lease 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	48,506.00	48,506.00	33,553.00	14,953.00
	Excess of revenues over expenditures	(4,556.00)	(4,556.00)	(28,553.00)	(23,997.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(4,556.00)	(4,556.00)	(28,553.00)	(23,997.00)
	Fund balances - July 1, 2021 as previously reported			52,167.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			52,167.00	
	Fund balances - June 30, 2022			23,614.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2390			
		Drug Forfeiture			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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 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, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2392			
		MRDTF			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	94,061.00	94,061.00	91,208.00	2,853.00
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 and Lease 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	94,061.00	94,061.00	91,208.00	2,853.00
	Excess of revenues over expenditures	(49,855.00)	(49,855.00)	(49,964.00)	(109.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	30,000.00	30,000.00	30,000.00	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)	30,000.00	30,000.00	30,000.00	0.00
	Net change in fund balance	(19,855.00)	(19,855.00)	(19,964.00)	(109.00)
	Fund balances - July 1, 2021 as previously reported			20,183.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			20,183.00	
	Fund balances - June 30, 2022			219.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2393			
		Records Preservation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	8,250.00	8,250.00	7,873.00	377.00
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 and Lease 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	8,250.00	8,250.00	7,873.00	377.00
	Excess of revenues over expenditures	25,750.00	25,750.00	46,406.00	20,656.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	25,750.00	25,750.00	46,406.00	20,656.00
	Fund balances - July 1, 2021 as previously reported			156,803.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			156,803.00	
	Fund balances - June 30, 2022			203,209.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2397			
		CDBG Revolving Loan			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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 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, 2021 as previously reported			221,661.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			221,661.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2399			
		YRRE Road Abandon			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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 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, 2021 as previously reported			37,169.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			37,169.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2410			
		Green Acres Lighting #1			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	531.00	531.00	90.00	441.00
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 and Lease 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	531.00	531.00	90.00	441.00
	Excess of revenues over expenditures	(281.00)	(281.00)	(90.00)	191.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(281.00)	(281.00)	(90.00)	191.00
	Fund balances - July 1, 2021 as previously reported			281.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			281.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2415			
		Green Acres Lighting #2			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	1,054.00	1,054.00	134.00	920.00
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 and Lease 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	1,054.00	1,054.00	134.00	920.00
	Excess of revenues over expenditures	(804.00)	(804.00)	(99.00)	705.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(804.00)	(804.00)	(99.00)	705.00
	Fund balances - July 1, 2021 as previously reported			804.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			804.00	
	Fund balances - June 30, 2022			705.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2430			
		Gardiner Lights			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	6,532.00	5,468.00
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 and Lease 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	6,532.00	5,468.00
	Excess of revenues over expenditures	1,077.00	1,077.00	17,822.00	16,745.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	17,822.00	16,745.00
	Fund balances - July 1, 2021 as previously reported			6,470.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			6,470.00	
	Fund balances - June 30, 2022			24,292.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2511			
		Chicory Rural Improvement District			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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	11,900.00	11,900.00	11,949.00	49.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	11,900.00	11,900.00	11,949.00	49.00
	Fund balances - July 1, 2021 as previously reported			45,175.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			45,175.00	
	Fund balances - June 30, 2022			57,124.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2800			
		Alcohol Rehabilitation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	55,000.00	127,000.00	126,857.00	143.00
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 and Lease 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	55,000.00	127,000.00	126,857.00	143.00
	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 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, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2821			
		Gas Tax-Special Allocation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	60,000.00	60,000.00	141.00	59,859.00
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	200,000.00	200,000.00	121,235.00	78,765.00
490000	Debt and Lease 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	260,000.00	260,000.00	121,376.00	138,624.00
	Excess of revenues over expenditures	(20,000.00)	(20,000.00)	16,885.00	36,885.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	20,000.00	20,000.00	10,000.00	(10,000.00)
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)	20,000.00	20,000.00	10,000.00	(10,000.00)
	Net change in fund balance	0.00	0.00	26,885.00	26,885.00
	Fund balances - July 1, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			26,885.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2830			
		Junk Vehicle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	19,055.00	19,055.00	19,585.00	(530.00)
200-800	Supplies/services/materials, etc	13,590.00	13,590.00	11,562.00	2,028.00
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 and Lease Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	32,645.00	32,645.00	31,147.00	1,498.00
	Excess of revenues over expenditures	6,761.00	6,761.00	8,259.00	1,498.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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)	(6,760.00)	(6,760.00)	(8,258.00)	(1,498.00)
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)	(6,760.00)	(6,760.00)	(8,258.00)	(1,498.00)
	Net change in fund balance	1.00	1.00	1.00	0.00
	Fund balances - July 1, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2840			
		Weed Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	7,500.00	7,500.00	6,198.00	1,302.00
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 and Lease 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	7,500.00	7,500.00	6,198.00	1,302.00
	Excess of revenues over expenditures	0.00	0.00	1,302.00	1,302.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	1,302.00	1,302.00
	Fund balances - July 1, 2021 as previously reported			3,564.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			3,564.00	
	Fund balances - June 30, 2022			4,866.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2841			
		Weed Grant Trust			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	36,811.00	36,811.00	30,808.00	6,003.00
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 and Lease 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	36,811.00	36,811.00	30,808.00	6,003.00
	Excess of revenues over expenditures	0.00	0.00	2,184.00	2,184.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	2,184.00	2,184.00
	Fund balances - July 1, 2021 as previously reported			92.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			92.00	
	Fund balances - June 30, 2022			2,276.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2850			
		911 Emergency			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	119,528.00	119,528.00	126,068.00	(6,540.00)
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	28,746.00	28,746.00	0.00	28,746.00
490000	Debt and Lease 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	148,274.00	148,274.00	126,068.00	22,206.00
	Excess of revenues over expenditures	(9,028.00)	(9,028.00)	1,340.00	10,368.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(9,028.00)	(9,028.00)	1,340.00	10,368.00
	Fund balances - July 1, 2021 as previously reported			121,229.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			121,229.00	
	Fund balances - June 30, 2022			122,569.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2852			
		911 Emergency - Gardiner			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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	8,999.00	8,999.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	8,999.00	8,999.00
	Fund balances - July 1, 2021 as previously reported			55,938.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			55,938.00	
	Fund balances - June 30, 2022			64,937.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2859			
		County Land Information			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	2,000.00	2,000.00	8,531.00	(6,531.00)
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	18,500.00	18,500.00	0.00	18,500.00
490000	Debt and Lease 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	20,500.00	20,500.00	8,531.00	11,969.00
	Excess of revenues over expenditures	(14,500.00)	(14,500.00)	7,261.00	21,761.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(14,500.00)	(14,500.00)	7,261.00	21,761.00
	Fund balances - July 1, 2021 as previously reported			55,191.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			55,191.00	
	Fund balances - June 30, 2022			62,452.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2862			
		Economic Development			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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 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, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2870			
		Crime Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	63,251.00	63,251.00	58,317.00	4,934.00
200-800	Supplies/services/materials, etc	9,697.00	9,697.00	8,956.00	741.00
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 and Lease Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	72,948.00	72,948.00	67,273.00	5,675.00
	Excess of revenues over expenditures	(9,272.00)	(9,272.00)	(19,457.00)	(10,185.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	18,010.00	18,010.00	19,400.00	1,390.00
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)	18,010.00	18,010.00	19,400.00	1,390.00
	Net change in fund balance	8,738.00	8,738.00	(57.00)	(8,795.00)
	Fund balances - July 1, 2021 as previously reported			78.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			78.00	
	Fund balances - June 30, 2022			21.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2895			
		Hard Rock Mine Trust			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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	3,996.00	(16,004.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	221,250.00	131,250.00
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	221,250.00	131,250.00
	Net change in fund balance	110,000.00	110,000.00	225,246.00	115,246.00
	Fund balances - July 1, 2021 as previously reported			1,147,404.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			1,147,404.00	
	Fund balances - June 30, 2022			1,372,650.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2896			
		Metal Mines Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	450,000.00	245,833.00	204,167.00
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 and Lease 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	450,000.00	245,833.00	204,167.00
	Excess of revenues over expenditures	140,000.00	140,000.00	344,166.00	204,166.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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)	(140,000.00)	(344,166.00)	(204,166.00)
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)	(140,000.00)	(344,166.00)	(204,166.00)
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2902			
		Forest Title III			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	23,000.00	23,000.00	17,694.00	5,306.00
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 and Lease 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	23,000.00	23,000.00	17,694.00	5,306.00
	Excess of revenues over expenditures	0.00	0.00	(2,098.00)	(2,098.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(2,098.00)	(2,098.00)
	Fund balances - July 1, 2021 as previously reported			4,239.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			4,239.00	
	Fund balances - June 30, 2022			2,141.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2903			
		Forest Title II			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	25,000.00	25,000.00	0.00	25,000.00
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	19,500.00	44,100.00	(24,600.00)
490000	Debt and Lease 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	25,000.00	44,500.00	44,100.00	400.00
	Excess of revenues over expenditures	0.00	(19,500.00)	(19,100.00)	400.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	19,500.00	19,100.00	(400.00)
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	19,500.00	19,100.00	(400.00)
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2021 as previously reported			12,191.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			12,191.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2917			
		Crime Victims Assistance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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	17,000.00	17,000.00	12,266.00	(4,734.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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)	(18,010.00)	(19,510.00)	(19,400.00)	110.00
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)	(18,010.00)	(19,510.00)	(19,400.00)	110.00
	Net change in fund balance	(1,010.00)	(2,510.00)	(7,134.00)	(4,624.00)
	Fund balances - July 1, 2021 as previously reported			8,619.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			8,619.00	
	Fund balances - June 30, 2022			1,485.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2927			
		DHS/FEMA			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	462,015.00	462,015.00	25,792.00	436,223.00
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	196,012.00	196,012.00	170,303.00	25,709.00
490000	Debt and Lease 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	658,027.00	658,027.00	196,095.00	461,932.00
	Excess of revenues over expenditures	6,200.00	6,200.00	3,298.00	(2,902.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	8,271.00	8,271.00
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	8,271.00	8,271.00
	Net change in fund balance	6,200.00	6,200.00	11,569.00	5,369.00
	Fund balances - July 1, 2021 as previously reported			2.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			2.00	
	Fund balances - June 30, 2022			11,571.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2940			
		CDBG Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	8,500.00	8,401.00	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	0.00	0.00	0.00	0.00
490000	Debt and Lease 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	8,500.00	8,401.00	99.00
	Excess of revenues over expenditures	0.00	(8,500.00)	(48.00)	8,452.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	8,500.00	10,000.00	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	8,500.00	10,000.00	1,500.00
	Net change in fund balance	0.00	0.00	9,952.00	9,952.00
	Fund balances - July 1, 2021 as previously reported			20.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			20.00	
	Fund balances - June 30, 2022			9,972.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2950			
		DUI Task Force			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	1,523.00	18,477.00
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 and Lease 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	1,523.00	18,477.00
	Excess of revenues over expenditures	0.00	0.00	4,424.00	4,424.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	4,424.00	4,424.00
	Fund balances - July 1, 2021 as previously reported			11,767.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			11,767.00	
	Fund balances - June 30, 2022			16,191.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2958			
		DES Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	83,883.00	83,883.00	85,533.00	(1,650.00)
200-800	Supplies/services/materials, etc	4,500.00	5,700.00	3,991.00	1,709.00
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 and Lease 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	88,383.00	89,583.00	89,524.00	59.00
	Excess of revenues over expenditures	(50,883.00)	(52,083.00)	(52,024.00)	59.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	50,038.00	50,038.00	50,038.00	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)	50,038.00	50,038.00	50,038.00	0.00
	Net change in fund balance	(845.00)	(2,045.00)	(1,986.00)	59.00
	Fund balances - July 1, 2021 as previously reported			2,831.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			2,831.00	
	Fund balances - June 30, 2022			845.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2965			
		Communicable Disease			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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 and Lease 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 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, 2021 as previously reported			627.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			627.00	
	Fund balances - June 30, 2022			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, 2022

		FUND#2973			
		MCH Block Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	24,670.00	24,670.00	25,815.00	(1,145.00)
200-800	Supplies/services/materials, etc	2,395.00	3,995.00	2,843.00	1,152.00
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 and Lease 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	27,065.00	28,665.00	28,658.00	7.00
	Excess of revenues over expenditures	9,762.00	8,162.00	(15,474.00)	(23,636.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	9,762.00	8,162.00	(15,474.00)	(23,636.00)
	Fund balances - July 1, 2021 as previously reported			43,492.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			43,492.00	
	Fund balances - June 30, 2022			28,018.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2974			
		Home Health			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	1,000.00	1,000.00	35.00	965.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt and Lease Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	1,000.00	1,000.00	35.00	965.00
	Excess of revenues over expenditures	0.00	0.00	365.00	365.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	365.00	365.00
	Fund balances - July 1, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			365.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2975			
		Public Health Preparedness			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	173,355.00	173,355.00	90,014.00	83,341.00
200-800	Supplies/services/materials, etc	79,849.00	79,849.00	16,303.00	63,546.00
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 and Lease 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	253,204.00	253,204.00	106,317.00	146,887.00
	Excess of revenues over expenditures	(35,174.00)	(35,174.00)	14,010.00	49,184.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(35,174.00)	(35,174.00)	14,010.00	49,184.00
	Fund balances - July 1, 2021 as previously reported			86,578.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			86,578.00	
	Fund balances - June 30, 2022			100,588.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2976			
		Immunization			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	9,561.00	9,561.00	11,926.00	(2,365.00)
200-800	Supplies/services/materials, etc	647.00	2,447.00	1,124.00	1,323.00
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 and Lease 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	10,208.00	12,008.00	13,050.00	(1,042.00)
	Excess of revenues over expenditures	(1,277.00)	(3,077.00)	83.00	3,160.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(1,277.00)	(3,077.00)	83.00	3,160.00
	Fund balances - July 1, 2021 as previously reported			2,151.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			2,151.00	
	Fund balances - June 30, 2022			2,234.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2977/1978			
		Asthma /Tobacco Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	54,943.00	54,943.00	29,948.00	24,995.00
200-800	Supplies/services/materials, etc	12,750.00	12,750.00	2,021.00	10,729.00
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 and Lease 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	67,693.00	67,693.00	31,969.00	35,724.00
	Excess of revenues over expenditures	(1,693.00)	(1,693.00)	4,031.00	5,724.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(1,693.00)	(1,693.00)	4,031.00	5,724.00
	Fund balances - July 1, 2021 as previously reported			85,060.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			85,060.00	
	Fund balances - June 30, 2022			89,091.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2979			
		Well Child			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	56,919.00	56,919.00	51,511.00	5,408.00
200-800	Supplies/services/materials, etc	8,280.00	8,280.00	7,248.00	1,032.00
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 and Lease 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	65,199.00	65,199.00	58,759.00	6,440.00
	Excess of revenues over expenditures	(1,508.00)	(1,508.00)	(1,337.00)	171.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of 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	(1,508.00)	(1,508.00)	(1,337.00)	171.00
	Fund balances - July 1, 2021 as previously reported			2,073.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			2,073.00	
	Fund balances - June 30, 2022			736.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#2980			
		Crisis Intervention			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	177,000.00	177,000.00	18,237.00	158,763.00
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	29,440.00	(29,440.00)
490000	Debt and Lease 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	177,000.00	177,000.00	47,677.00	129,323.00
	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 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, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			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, 2022

ACCOUNT NUMBER	DESCRIPTION	TOTALS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS			
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	530,429.00	530,429.00	505,662.00	24,767.00
200-800	Supplies/services/materials, etc	168,401.00	518,501.00	303,076.00	215,425.00
420000	Public Safety				
100	Personal services	240,860.00	240,860.00	243,258.00	(2,398.00)
200-800	Supplies/services/materials, etc	1,544,995.00	1,547,195.00	1,072,062.00	475,133.00
430000	Public Works				
100	Personal services	942,983.00	942,983.00	791,835.00	151,148.00
200-800	Supplies/services/materials, etc	1,457,640.00	1,508,140.00	1,383,736.00	124,404.00
440000	Public Health				
100	Personal services	369,588.00	369,588.00	247,735.00	121,853.00
200-800	Supplies/services/materials, etc	368,021.00	443,421.00	198,300.00	245,121.00
450000	Social and Economic Services				
100	Personal services	202,320.00	202,320.00	218,863.00	(16,543.00)
200-800	Supplies/services/materials, etc	283,376.00	64,110.00	57,664.00	6,446.00
460000	Culture and Recreation				
100	Personal services	224,761.00	405,805.00	360,354.00	45,451.00
200-800	Supplies/services/materials, etc	911,348.00	951,970.00	908,307.00	43,663.00
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	10,000.00	0.00	0.00	0.00
900	Capital expenditures	1,553,258.00	1,582,758.00	615,263.00	967,495.00
490000	Debt and Lease Service				
610	Principal	169,203.00	168,519.00	168,147.00	372.00
620	Interest	22,369.00	23,053.00	22,695.00	358.00
510000	Miscellaneous	521,400.00	521,700.00	521,652.00	48.00
	Total expenditures	9,520,952.00	10,021,352.00	7,618,609.00	2,402,743.00
	Excess of revenues over expenditures	(148,424.00)	(226,824.00)	773,836.00	1,000,660.00
	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 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	236,625.00	140,000.00	164,500.00	24,500.00
383000	Transfers In	1,114,036.00	1,238,661.00	1,343,287.00	104,626.00
520000	Transfers out (enter as a negative)	(1,314,124.00)	(1,873,624.00)	(2,051,269.00)	(177,645.00)
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)	36,537.00	(494,963.00)	(543,482.00)	(48,519.00)
	Net change in fund balance	(111,887.00)	(721,787.00)	230,354.00	952,141.00
	Fund balances - July 1, 2021 as previously reported			3,469,993.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2021 as restated			3,469,993.00	
	Fund balances - June 30, 2022			3,700,347.00	

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	A	B	C	D	E	F
1			FUND#4010 & 4011	FUND#4020	FUND#4025	FUND#4030
2						
3	ACCOUNT		Road and Bridge	Junk Vehicle -	Mosquito - CIP	Fair Building and
4	NUMBER	DESCRIPTION	- Equipment	CIP		Equipment
5		ASSETS				
6	101000	Cash and cash equivalents	13,536.00	76,722.00	1.00	0.00
7	103000	Petty cash	0.00	0.00	0.00	0.00
8	101100	Investments				
9	102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	4,296.00
10	102300	Investments - restricted	0.00	0.00	0.00	0.00
11	106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
12		Taxes receivable:				
13	111000	Mobiles	0.00	0.00	0.00	0.00
14	113000	Real estate	0.00	0.00	0.00	0.00
15	114000	Net proceeds	0.00	0.00	0.00	0.00
16	115000	Personal	0.00	0.00	0.00	0.00
17	116000	Protested	0.00	0.00	0.00	0.00
18	118000	Special assessments	0.00	0.00	0.00	0.00
19	120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
20	127500	Leases Receivable	0.00	0.00	0.00	0.00
21	131000	Due from other funds	0.00	0.00	0.00	0.00
22	132000	Due from other governments	0.00	0.00	0.00	0.00
23	133000	Advances to other funds	0.00	0.00	0.00	0.00
24	140000	Prepaid expense	141,552.00	0.00	0.00	0.00
25	150000	Inventories	0.00	0.00	0.00	0.00
26	170000	Other debits	0.00	0.00	0.00	0.00
27		TOTAL ASSETS	155,088.00	76,722.00	1.00	4,296.00
28						
29		DEFERRED OUTFLOWS OF RESOURCES				
30	190000	Deferred Outflows of Resources				
31	19xxxx	Deferred Outflows of Resources				
32		Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
33						
34		LIABILITIES				
35	201000	Warrants payable	0.00	0.00	0.00	0.00
36	202100	Accounts payable	0.00	0.00	0.00	0.00
37	203100	Judgments payable	0.00	0.00	0.00	0.00
38	204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
39	205200	Matured interest payable	0.00	0.00	0.00	0.00
40	205500	Leases - short-term	0.00	0.00	0.00	0.00
41	206100	Other accrued payables	0.00	0.00	0.00	0.00
42	211000	Due to other funds	0.00	0.00	0.00	0.00
43	212000	Due to other funds/governments	0.00	0.00	0.00	0.00
44	214000	Deposits payable	0.00	0.00	0.00	0.00
45	216000	Revenues collected in advance	0.00	0.00	0.00	0.00
46	233000	Advances from other funds	0.00	0.00	0.00	0.00
47		TOTAL LIABILITIES	0.00	0.00	0.00	0.00
48						
49		DEFERRED INFLOWS OF RESOURCES				
50	220000	Deferred Inflows of Resources				
51	223000	Deferred Inflows of Tax Revenues				
52		Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
53						
54		FUND BALANCE				
55	250100	Non-spendable	141,552.00			
56	250200	Restricted	13,522.00	76,722.00	1.00	4,296.00
57	260100	Committed				
58	260200	Assigned				
59	271000	Unassigned (Negative balance only)				
60		Total Fund Balances	155,074.00	76,722.00	1.00	4,296.00
61		Total Liabilities, Deferred Inflows of Resources and Fund Balances	155,074.00	76,722.00	1.00	4,296.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022**

	A	B	G	H	I	J
1			FUND#4040, 4620	FUND#4050	FUND#4060	FUND#4070
2			Law Enforcement, Search & Rescue	Angel Line Capital Equipment	Facility Improvements	Weed - CIP
3	ACCOUNT					
4	NUMBER	DESCRIPTION				
5		ASSETS				
6	101000	Cash and cash equivalents	23,033.00	70,724.00	17.00	71,659.00
7	103000	Petty cash	0.00	0.00	0.00	0.00
8	101100	Investments				
9	102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
10	102300	Investments - restricted	0.00	0.00	0.00	0.00
11	106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
12		Taxes receivable:				
13	111000	Mobiles	0.00	0.00	0.00	0.00
14	113000	Real estate	0.00	0.00	0.00	0.00
15	114000	Net proceeds	0.00	0.00	0.00	0.00
16	115000	Personal	0.00	0.00	0.00	0.00
17	116000	Protested	0.00	0.00		0.00
18	118000	Special assessments	0.00	0.00	0.00	0.00
19	120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
20	127500	Leases Receivable	0.00	0.00	0.00	0.00
21	131000	Due from other funds	0.00	0.00	0.00	0.00
22	132000	Due from other governments	0.00	0.00	0.00	0.00
23	133000	Advances to other funds	0.00	0.00	0.00	0.00
24	140000	Prepaid expense	0.00	0.00	0.00	0.00
25	150000	Inventories	0.00	0.00	0.00	0.00
26	170000	Other debits	0.00	0.00	0.00	0.00
27		TOTAL ASSETS	23,033.00	70,724.00	17.00	71,659.00
28						
29		DEFERRED OUTFLOWS OF RESOURCES				
30	190000	Deferred Outflows of Resources				
31	19xxxx	Deferred Outflows of Resources				
32		Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
33						
34		LIABILITIES				
35	201000	Warrants payable	0.00	0.00	0.00	0.00
36	202100	Accounts payable	0.00	0.00	0.00	0.00
37	203100	Judgments payable	0.00	0.00	0.00	0.00
38	204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
39	205200	Matured interest payable	0.00	0.00	0.00	0.00
40	205500	Leases - short-term	0.00	0.00	0.00	0.00
41	206100	Other accrued payables	0.00	0.00	0.00	0.00
42	211000	Due to other funds	0.00	0.00	0.00	0.00
43	212000	Due to other funds/governments	0.00	0.00	0.00	0.00
44	214000	Deposits payable	0.00	0.00	0.00	0.00
45	216000	Revenues collected in advance	0.00	0.00	0.00	0.00
46	233000	Advances from other funds	0.00	0.00	0.00	0.00
47		TOTAL LIABILITIES	0.00	0.00	0.00	0.00
48						
49		DEFERRED INFLOWS OF RESOURCES				
50	220000	Deferred Inflows of Resources				
51	223000	Deferred Inflows of Tax Revenues				
52		Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
53						
54		FUND BALANCE				
55	250100	Non-spendable				
56	250200	Restricted	23,033.00	70,724.00	17.00	71,659.00
57	260100	Committed				
58	260200	Assigned				
59	271000	Unassigned (Negative balance only)				
60		Total Fund Balances	23,033.00	70,724.00	17.00	71,659.00
61		Total Liabilities, Deferred Inflows of Resources and Fund Balances	23,033.00	70,724.00	17.00	71,659.00

PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	A	B	K	L	M	N
1			FUND#4200	FUND#4320	FUND#4670	NONMAJOR
2						CAPITAL
3	ACCOUNT		Refuse - CIP	Yellowstone Ped Bridge	Airport - CIP	PROJECTS
4	NUMBER	DESCRIPTION				FUNDS
5		ASSETS				
6	101000	Cash and cash equivalents	2.00	0.00	162,843.00	418,537.00
7	103000	Petty cash	0.00	0.00	0.00	0.00
8	101100	Investments				0.00
9	102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	4,296.00
10	102300	Investments - restricted	0.00	0.00	0.00	0.00
11	106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
12		Taxes receivable:				
13	111000	Mobiles	0.00	0.00	0.00	0.00
14	113000	Real estate	0.00	0.00	0.00	0.00
15	114000	Net proceeds	0.00	0.00	0.00	0.00
16	115000	Personal	0.00	0.00	0.00	0.00
17	116000	Protested	0.00	0.00	0.00	0.00
18	118000	Special assessments	0.00	0.00	0.00	0.00
19	120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
20	127500	Leases Receivable	0.00	0.00	0.00	0.00
21	131000	Due from other funds	0.00	0.00	0.00	0.00
22	132000	Due from other governments	0.00	0.00	87,642.00	87,642.00
23	133000	Advances to other funds	0.00	0.00	0.00	0.00
24	140000	Prepaid expense	0.00	0.00	52,947.00	194,499.00
25	150000	Inventories	0.00	0.00	0.00	0.00
26	170000	Other debits	0.00	0.00	0.00	0.00
27		TOTAL ASSETS	2.00	0.00	303,432.00	704,974.00
28						
29		DEFERRED OUTFLOWS OF RESOURCES				
30	190000	Deferred Outflows of Resources				0.00
31	19xxxx	Deferred Outflows of Resources				0.00
32		Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
33						
34		LIABILITIES				
35	201000	Warrants payable	0.00	0.00	0.00	0.00
36	202100	Accounts payable	0.00	0.00	97,030.00	97,030.00
37	203100	Judgments payable	0.00	0.00	0.00	0.00
38	204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
39	205200	Matured interest payable	0.00	0.00	0.00	0.00
40	205500	Leases - short-term	0.00	0.00	0.00	0.00
41	206100	Other accrued payables	0.00	0.00	0.00	0.00
42	211000	Due to other funds	0.00	0.00	0.00	0.00
43	212000	Due to other funds/governments	0.00	0.00	0.00	0.00
44	214000	Deposits payable	0.00	0.00	0.00	0.00
45	216000	Revenues collected in advance	0.00	0.00	0.00	0.00
46	233000	Advances from other funds	0.00	0.00	0.00	0.00
47		TOTAL LIABILITIES	0.00	0.00	97,030.00	97,030.00
48						
49		DEFERRED INFLOWS OF RESOURCES				
50	220000	Deferred Inflows of Resources				0.00
51	223000	Deferred Inflows of Tax Revenues				0.00
52		Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
53						
54		FUND BALANCE				
55	250100	Non-spendable			52,947.00	194,499.00
56	250200	Restricted	2.00	0.00	153,455.00	413,431.00
57	260100	Committed				0.00
58	260200	Assigned				0.00
59	271000	Unassigned (Negative balance only)				0.00
60		Total Fund Balances	2.00	0.00	206,402.00	607,930.00
61		Total Liabilities, Deferred Inflows of Resources and Fund Balances	2.00	0.00	303,432.00	704,960.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4010 & 4011			
		Road and Bridge - Equipment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	158,000.00	730,000.00	588,070.00	141,930.00
	Total expenditures	158,000.00	730,000.00	588,070.00	141,930.00
	Excess of revenues over (under) expenditures	(158,000.00)	(730,000.00)	(588,070.00)	141,930.00
	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 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	158,000.00	730,000.00	743,144.00	13,144.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	158,000.00	730,000.00	743,144.00	13,144.00
	Net change in fund balance	0.00	0.00	155,074.00	155,074.00
	Fund balances - July 1, 2021 as previously reported			14.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			14.00	
	Fund balances - June 30, 2022			155,088.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4020			
		Junk Vehicle - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	200.00	200.00	210.00	10.00
	Total revenues	200.00	200.00	210.00	10.00
	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	200.00	200.00	210.00	10.00
	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 lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	6,760.00	6,760.00	8,258.00	1,498.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	6,760.00	6,760.00	8,258.00	1,498.00
	Net change in fund balance	6,960.00	6,960.00	8,468.00	1,508.00
	Fund balances - July 1, 2021 as previously reported			68,254.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			68,254.00	
	Fund balances - June 30, 2022			76,722.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4025			
		Mosquito - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	50.00	50.00	0.00	(50.00)
	Total revenues	50.00	50.00	0.00	(50.00)
	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	50.00	50.00	0.00	(50.00)
	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 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 negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	50.00	50.00	0.00	(50.00)
	Fund balances - July 1, 2021 as previously reported			1.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			1.00	
	Fund balances - June 30, 2022			1.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4030			
		Fair Building and Equipment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	2,588.00	(2,588.00)
900-950	Capital expenditures	332,129.00	332,129.00	22,342.00	309,787.00
	Total expenditures	332,129.00	332,129.00	24,930.00	307,199.00
	Excess of revenues over (under) expenditures	(332,129.00)	(332,129.00)	(24,930.00)	307,199.00
	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 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	332,129.00	332,129.00	19,456.00	(312,673.00)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	5,469.00	5,469.00
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)	332,129.00	332,129.00	24,925.00	(307,204.00)
	Net change in fund balance	0.00	0.00	(5.00)	(5.00)
	Fund balances - July 1, 2021 as previously reported			4,296.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			4,296.00	
	Fund balances - June 30, 2022			4,291.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4040, 4620			
		Law Enforcement, Search & Rescue			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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	150.00	150.00	64.00	(86.00)
	Total revenues	150.00	150.00	64.00	(86.00)
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	14,000.00	14,000.00	0.00	14,000.00
	Total expenditures	14,000.00	14,000.00	0.00	14,000.00
	Excess of revenues over (under) expenditures	(13,850.00)	(13,850.00)	64.00	13,914.00
	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 lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	14,000.00	14,000.00	0.00	(14,000.00)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	14,000.00	14,000.00	0.00	(14,000.00)
	Net change in fund balance	150.00	150.00	64.00	(86.00)
	Fund balances - July 1, 2021 as previously reported			22,969.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			22,969.00	
	Fund balances - June 30, 2022			23,033.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4050			
		Angel Line Capital Equipment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	119.00	119.00
	Total revenues	0.00	0.00	119.00	119.00
	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	119.00	119.00
	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 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	40,000.00	40,000.00	40,000.00	0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	40,000.00	40,000.00	40,000.00	0.00
	Net change in fund balance	40,000.00	40,000.00	40,119.00	119.00
	Fund balances - July 1, 2021 as previously reported			30,605.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			30,605.00	
	Fund balances - June 30, 2022			70,724.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4060			
		Facility Improvements			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	12,600.00	15,600.00	15,517.00	83.00
	Total expenditures	12,600.00	15,600.00	15,517.00	83.00
	Excess of revenues over (under) expenditures	(12,600.00)	(15,600.00)	(15,517.00)	83.00
	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 lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	12,600.00	15,600.00	15,300.00	(300.00)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	12,600.00	15,600.00	15,300.00	(300.00)
	Net change in fund balance	0.00	0.00	(217.00)	(217.00)
	Fund balances - July 1, 2021 as previously reported			234.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			234.00	
	Fund balances - June 30, 2022			17.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4070			
		Weed - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	300.00	300.00	221.00	(79.00)
	Total revenues	300.00	300.00	221.00	(79.00)
	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	300.00	300.00	221.00	(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
381050	Inception of 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	53,000.00	53,000.00	0.00	(53,000.00)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	53,000.00	53,000.00	0.00	(53,000.00)
	Net change in fund balance	53,300.00	53,300.00	221.00	(53,079.00)
	Fund balances - July 1, 2021 as previously reported			71,438.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			71,438.00	
	Fund balances - June 30, 2022			71,659.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4200			
		Refuse - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	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
381050	Inception of 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 negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	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, 2021 as previously reported			2.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			2.00	
	Fund balances - June 30, 2022			2.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4320			
		Yellowstone Ped Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	12,000.00	12,000.00	11,650.00	(350.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	12,000.00	12,000.00	11,650.00	(350.00)
	EXPENDITURES				
510000	Miscellaneous	36,000.00	40,100.00	40,016.00	84.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	36,000.00	40,100.00	40,016.00	84.00
	Excess of revenues over (under) expenditures	(24,000.00)	(28,100.00)	(28,366.00)	(266.00)
	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 lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	12,000.00	16,100.00	16,366.00	266.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	12,000.00	16,100.00	16,366.00	266.00
	Net change in fund balance	(12,000.00)	(12,000.00)	(12,000.00)	0.00
	Fund balances - July 1, 2021 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			0.00	
	Fund balances - June 30, 2022			(12,000.00)	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		FUND#4670			
		Airport - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	107,000.00	87,642.00	(19,358.00)
					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	115,000.00	115,000.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	107,000.00	202,642.00	95,642.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	107,000.00	106,530.00	470.00
	Total expenditures	0.00	107,000.00	106,530.00	470.00
	Excess of revenues over (under) expenditures	0.00	0.00	96,112.00	96,112.00
	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 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 negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	96,112.00	96,112.00
	Fund balances - July 1, 2021 as previously reported			110,290.00	
	Prior period adjustments				
	Fund balances - July 1, 2021 as restated			110,290.00	
	Fund balances - June 30, 2022			206,402.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2022

		TOTALS			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	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	107,000.00	87,642.00	(19,358.00)
		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	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	12,000.00	12,000.00	126,650.00	114,650.00
370000	Investment and royalty earnings	700.00	700.00	614.00	(86.00)
	Total revenues	12,700.00	119,700.00	214,906.00	95,206.00
	EXPENDITURES				
510000	Miscellaneous	36,000.00	40,100.00	42,604.00	(2,504.00)
900-950	Capital expenditures	516,729.00	1,198,729.00	732,459.00	466,270.00
	Total expenditures	552,729.00	1,238,829.00	775,063.00	463,766.00
	Excess of revenues over (under) expenditures	(540,029.00)	(1,119,129.00)	(560,157.00)	558,972.00
	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 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	628,489.00	1,207,589.00	842,524.00	(365,065.00)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	5,469.00	5,469.00
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)	628,489.00	1,207,589.00	847,993.00	(359,596.00)
	Net change in fund balance	88,460.00	88,460.00	287,836.00	199,376.00
	Fund balances - July 1, 2021 as previously reported			308,103.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2021 as restated			308,103.00	
	Fund balances - June 30, 2022			595,939.00	

**PARK COUNTY
SCHEDULE OF FEDERAL/STATE GRANTS,
ENTITLEMENTS, AND SHARED REVENUES
FISCAL YEAR ENDING JUNE 30, 2022**

Account	Revenue Code	Description	Amount
1000000000331045000	331	GEN HAVA ELECTION SECURITY	16,582
1000000000331179000	331	GEN JUVENILE DETENTION GRANT	9,968
2110001000331114000	331	ROAD FEMA PROJ 679959 REV	79,899
2170000000331130000	331	AIRPORT FAA	2,800
2170001000331129000	331	AIRPORT FAA GRT REV (MASTER PLAN)	40,680
2170002000331129000	331	AIRPORT FAA GRT REV (FY22 MAINT)	271,074
2170003911331130000	331	AIRPORT CARES LIV MISSION FLD	9,000
21700039113311990000	331	AIRPORT CARES LIV MISSION FLD	22,000
21700049113311990000	331	AIRPORT CARES GARDINER	19,784
2260000000331110000	331	EMER / DISASTER FED DISASTER AID	64,816
2260001911331125000	331	FEMA EMERGENCY - COVID19 PW061	73,125
2260001911331130000	331	FEMA EMERGENCY - COVID19 PW065 REV	121,983
22600089113311990000	331	ARPA 2021 FED GRANT REVENUE	480,403
22600099113311994000	331	ARPA MIN ALLOC GRT REV-CC WASTEWTR	25,000
2281000000331160000	331	ANGELINE FEDERAL GRANT REVENUE	3,300
22850029113311990000	331	PC TRANSIT CARES FED REV	226,174
2300000000331080000	331	SHERIFF -FOREST SERVICE PATROL	76
2300000000331110000	331	SHERIFF FEDERAL DISASTER AID	14,938
2300003000331020000	331	SHERIFF COPS II FED GRANT REVENUE	9,676
2300006000331020000	331	SHERIFF COPS III FED GRANT REVENUE	49,060
23860000003311990000	331	CONNECT CARES FED REV	5,000
23920000003311999000	331	MRDTF STATE GRANT REVENUE	15,440
2927001000331112000	331	DHS/FEMA GRANT (WILLSALL TWR) - FED	162,551
2927007000331112000	331	DHS/FEMA GRANT (CYBER SEC) GRANT RE	36,843
2940000000331010000	331	CDBG GRANT REVENUE	8,353
2973000000331143000	331	MCH GRANT REVENUES	13,184
2975000000331137000	331	PHEP GRANT REVENUE	39,574
2975002000331137000	331	PHEP COVID-19 POSITION GRT REV	80,354
2975003000331137000	331	PHEP PROGRAM MGR GRANT	400
2976000000331146000	331	IMMUNIZE GRANT FED IMMUNIZATION FUN	5,973
29760000003311990000	331	IMMUNIZE GRANT -FED COVID GRANT REV	3,071
2978000000331148000	331	TOBACCO MTUPP FED REVENUE	5,000
29790000003311999000	331	WIC GRANT REVENUE	53,541
29790010003311999000	331	WIC / BREASTFEEDING GRANT REVENUE	3,880
4670002000331129000	331	AIRPT CIP FAA GRT REV (LVM-016 TAXI	87,642
5410002000331110000	331	REFUSE FEMA PROJ 679948 REV - '22	18,854
5410002000331111000	331	REFUSE FEMA PROJ 683477 REV - '22	6,179
331 Total			2,086,176
1000000000333020000	333	GEN TAYLOR GRAZING ACT	227
2110000000333010000	333	ROAD FOREST RESERVE ACT-TITLE I	294,886
2900000000333040000	333	PILT FED PILT	1,715,101
2903000000333010000	333	FOREST RESERVE TITLE II FEDERAL REV	25,000
333 Total			2,035,214
1000000000334110000	334	GEN STATE HEALTH GRANT	2,160
1000000000334111000	334	GEN STATE MT HEALTHCR FOUND GRT	15,000
2140000000334025000	334	WEED MDT CONTRIBUTIONS	1,786
2260009911334141000	334	ARPA DNRC IRRIGATION GRT REV	10,000
2285000000334040000	334	PC TRANSIT MDT TRANSAD E GRT REV	4,807
2285000000334155000	334	PC TRANSIT STATE GRANT REVENUE	70,006
2285000000334157000	334	PC TRANSIT MDT RTAP GRT REV	114
2285003000334157000	334	PC RTAP TRANSIT RTAP GRANT REV	27,123
2300000000334011000	334	SHERIFF STATE GRANT REVENUE	469
2300004000334010000	334	SHERIFF JAIL CRIME CNTRL GRANT REV	14,806
2392000000334010000	334	MRDTF STATE FORFEITURE GRT REV	13,304
2821006000334120000	334	GAS TAX-CC BR TSEP REVENUE	463
2840000000334025000	334	WEED GRANT WEED PROG STATE GRANT	7,500
2841004000334131000	334	NOX WD GRTS-MT DEPT AG-CHICO PH II	25,670
2850004000334015000	334	911 CYBER SECURITY GRANT REV	14,388
2870000000334010000	334	VICT/WITNESS STATE GRANT REVENUE	47,816
2902000000334120000	334	FOREST TITLE III PCSO RAC GRANT REV	15,596
2958000000334020000	334	DES GRANT STATE DES PROGRAM REVENUE	37,500
2974000000334110000	334	WWE ARTHRITIS STATE GRANT REV	400
2976000000334110000	334	IMMUNIZE GRANT STATE REV	2,958
2978000000334110000	334	TOBACCO MTUPP STATE GRANT REV	31,000
2980001000334110000	334	DPHHS CRISIS INTRVN GRT REV	47,677
5410002000334110000	334	REFUSE FEMA PROJ 679948 ST DES REV	4,479
334 Total			395,022
1000000000335075000	335	GEN VIDEO MACH APPORT	6,950
1000000000335230000	335	GEN STATE ENTITLEMENT SHARE	319,135
2110000000335040000	335	ROAD GAS APPORTIONMENT STATE REVENU	108,546
2110000000335230000	335	ROAD STATE ENTITLEMENT SHARE	203,920
2130000000335230000	335	BRIDGE STATE ENTITLEMENT SHARE	16,633
2140000000335230000	335	WEED STATE ENTITLEMENT SHARE	7,530
2160000000335230000	335	FAIR STATE ENTITLEMENT SHARE	8,720
2170000000335230000	335	AIRPORT STATE ENTITLEMENT SHARE	1,963
2180000000335095000	335	DISTRICT COURT REIMBURSEMENTS	5,290
2180000000335230000	335	DISTRICT COURT STATE ENTITLEMENT SH	34,914
2190000000335230000	335	COMP INS STATE ENTITLEMENT SHARE	22,911
2200000000335230000	335	MOSQUITO STATE ENTITLEMENT SHARE	1,181
2220000000335230000	335	LIBRARY STATE ENTITLEMENT SHARE	30,853
2230000000335230000	335	AMBULANCE STATE ENTITLEMENT SHARE	9,395
2250000000335230000	335	PLANNING STATE ENTITLEMENT SHARE	8,006
2280000000335230000	335	SENIOR CITIZENS STATE ENTITLEMENT S	2,497
2281000000335230000	335	ANGELINE STATE ENTITLEMENT SHARE	6,171
2300000000335230000	335	SHERIFF STATE ENTITLEMENT SHARE	133,041
2360000000335230000	335	MUSEUM STATE ENTITLEMENT SHARE	2,503
2382000000335230000	335	SAR STATE ENTITLEMENT SHARE	6,171
2800000000335005000	335	ALCOHOL REHABILITATION STATE REVENU	126,857
2821005000335041000	335	GAS TAX-BEAR CR BR STATE REV	70,512
2821006000335041000	335	GAS TAX-CC BR STATE REV	67,286
2830000000335070000	335	JUNK VEHICLE JUNK VEH ASSESS	39,406
2850000000335080000	335	911 EMER REVENUE	112,676
2852000000335080000	335	911 GARDINER STATE SHARED REVENUE	8,808
2896000000335130000	335	METAL MINES LICENSE TAX REVENUE	589,791
2950000000335025000	335	DUI TASK FORCE REINSTATEMENT FEES	5,947
335 Total			1,957,613
Grand Total			6,474,025

PARK COUNTY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2022

Fund number	Description	Beginning Balance				Cash Balance	
		7/1/2021	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2022
1000	GENERAL	1,308,331	4,352,614	716,770	(41,606)	(4,949,871)	1,386,238
2100	COOKE CITY RESORT TAX	269,516	294,486	-	(27,006)	(119,903)	417,092
2110	ROAD	360,735	1,307,084	974,617	-	(2,315,198)	327,238
2130	BRIDGE	50,936	275,380	66,186	-	(276,323)	116,178
2140	WEED	95,123	130,555	21,072	-	(147,698)	99,052
2153	PRED ANIMAL - SHEEP	301	249	-	-	(540)	10
2155	PRED ANIMAL - CATTLE	9,849	16,453	-	-	(21,177)	5,125
2160	FAIR	8,668	222,558	75,493	(1,540)	(302,717)	2,463
2170	AIRPORT	(15,794)	431,998	289,364	-	(687,672)	17,897
2180	DISTRICT COURT	97,053	199,886	33,151	-	(247,054)	83,036
2181	RECOVERY COURT	1,376	-	-	-	(1,000)	376
2190	COMPREHENSIVE	74	505,614	17,026	-	(522,532)	182
2200	MOSQUITO	1,829	37,894	880	-	(36,378)	4,224
2210	PARKS/REC	84,357	263	-	-	-	84,620
2220	LIBRARY	-	530,123	22,927	-	(553,050)	-
2230	AMBULANCE	5,000	869,440	7,047	-	(876,499)	4,988
2250	PLANNING	110,484	69,379	172,010	-	(233,785)	118,088
2260	EMERGENCY DISASTER	1,503,767	1,659,114	1,667,238	-	(2,604,955)	2,225,163
2280	SENIOR CITIZENS	129	2,541	3,805	-	(6,444)	32
2281	ANGELLINE	61,407	230,139	16,188	-	(243,266)	64,469
2285	PK COUNTY TRANSIT	107,314	328,560	190,603	-	(529,631)	96,846
2300	LAW ENFORCEMENT	509,019	1,935,759	1,125,926	-	(3,216,541)	354,163
2340	FIRE CONTROL / COUNCIL	15,066	2,706	-	-	(918)	16,854
2360	MUSEUM	7,964	176,051	87,141	-	(272,023)	(866)
2370	PERMISSIVE RETIREMENT	5,235	42,608	-	-	(45,413)	2,430
2372	PERMISSIVE MEDICAL LEVY	4,432	762,280	-	-	(764,953)	1,759
2382	SEARCH & RESCUE	37,520	84,466	75,560	-	(173,968)	23,579
2384	JAIL COMISSARY	40,102	11,343	-	-	(590)	50,855
2386	CONNECT PROG GRANT	52,167	5,000	-	-	(33,553)	23,614
2392	MRDTF	13,933	40,397	30,000	-	(91,208)	(6,878)
2393	RECORD PRESERVATION	156,803	54,279	-	-	(7,873)	203,209
2399	YRRE ROAD ABANDON	37,169	-	-	-	-	37,169
2410	GREEN ACRES LIGHTING	281	-	-	-	(90)	191
2415	GREEN ACRES LTS-#2A	804	35	-	-	(134)	705
2430	GARDINER #1 LIGHTING	6,470	24,354	-	-	(6,532)	24,292
2511	CHICORY RID	45,175	11,949	-	-	-	57,124
2800	ALCOHOL REHABILITATION	-	91,189	-	-	(91,189)	-
2821	GAS TAX - SPEC	-	-	10,000	-	(120,914)	(110,914)
2830	JUNK VEHICLE	-	39,406	-	-	(39,405)	1
2840	WEED GRANT	3,564	7,500	51	-	(6,250)	4,866
2841	NOXIOUS WEED GRANTS	(2,238)	35,322	35,322	-	(66,130)	2,276
2850	911 EMERGENCY	59,497	179,751	14,388	-	(130,271)	123,366
2852	911 GARDINER	55,938	8,999	-	-	-	64,937
2859	COUNTY LAND	55,191	15,792	-	-	(8,531)	62,452
2870	VICTIM WITNESS PROGRAM	(13,799)	47,989	19,400	-	(67,273)	(13,684)
2895	HARD ROCK MINE TRUST	1,147,404	3,996	221,250	-	-	1,372,650
2896	METAL MINES TAX	-	589,999	-	-	(589,999)	-
2900	PILT	2,349,205	1,794,655	10,000	-	(2,900,046)	1,253,814
2902	FOREST TITLE III	579	2,960	-	-	(17,694)	(14,154)
2903	FOREST RESERVE TITLE II	12,191	-	19,100	-	(44,100)	(12,809)
2917	CRIME VICTIMS	8,619	12,265	-	-	(19,400)	1,484
2927	DHS/FEMA	(6,198)	203,596	211,867	-	(426,374)	(17,109)
2940	CDBG GRANT	20	-	10,000	-	(8,401)	1,619
2950	DUI TASK FORCE	11,767	5,947	-	-	(1,523)	16,192
2958	DES	(4,958)	38,776	50,038	-	(90,019)	(6,164)
2965	COMMUNICABLE DISEASE	627	-	-	-	-	627

PARK COUNTY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2022

Fund number	Description	Beginning Balance					Cash Balance
		7/1/2021	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2022
2973	PHHV	40,738	10,819	2,559	-	(28,658)	25,458
2974	HOME HEALTH	-	400	-	-	(35)	365
2975	PUBLIC HEALTH	71,658	131,386	114,765	-	(199,377)	118,432
2976	IMMUNIZATION	(82)	165,731	-	-	(13,050)	152,598
2977	ASTHMA GRANT	46,864	-	-	-	(4,789)	42,075
2978	TOBACCO GRANT	31,284	35,712	-	-	(27,180)	39,816
2979	WIC - WOMEN, INFANT &	(5,285)	79,239	3,336	-	(85,649)	(8,359)
2980	CRISIS RESPONSE	-	56,218	18,823	-	(74,375)	665
	SubTotal Special Revenues	7,546,852	13,820,590	5,617,132	(28,546)	(19,400,250)	7,555,777
3200	JUNK VEHICLE COMP ABS	-	-	-	-	-	-
	SubTotal Debt	-	-	-	-	-	-
4010	ROAD & BRIDGE CIP	14	-	-	-	-	14
4011	ROAD & BRIDGE	-	-	743,144	-	(729,622)	13,523
4020	JUNK VEHICLES CIP	68,254	210	8,258	-	-	76,722
4025	MOSQUITO EQUIPMENT CIP	1	-	-	-	-	1
4030	FAIR BUILDING &	4,301	5,470	19,456	-	(24,930)	4,296
4040	LAW ENFORCEMENT BLDG	22,944	64	-	-	-	23,008
4050	ANGELINE CAPITAL EQUIP	30,605	119	40,000	-	-	70,724
4060	FACILITY IMPROVEMENTS	234	-	15,300	-	(15,517)	17
4070	WEED CIP	71,438	221	-	-	-	71,659
4200	REFUSE - CIP	2	-	-	-	-	2
4320	YELLOWSTONE PED BRIDGE	12,000	11,650	16,366	-	(40,016)	-
4500	BN CAPITAL	8,479,767	63,621	100,000	-	(193,352)	8,450,036
4620	SEARCH & RESCUE	25	-	-	-	-	25
4670	AIRPORT	110,290	115,000	115,000	-	(177,447)	162,843
	SubTotal CIP	8,799,875	196,355	1,057,524	-	(1,180,884)	8,872,870
5400	LANDFILL	1,428,485	21,317	60,000	-	(69,079)	1,440,723
5410	REFUSE FACILITY	332	1,494,461	654,542	(89)	(2,170,306)	(21,061)
	SubTotal Enterprise	1,428,818	1,515,777	714,542	(89)	(2,239,386)	1,419,662
7130	PROTESTED TAXES	-	-	-	-	-	-
7140	PUBLIC ADMINISTRATOR	151	-	-	-	-	151
7150	REDEMPTIONS	-	61,006	-	(61,006)	-	-
7160	CLERK DISTRICT COURT	39,607	2,504,735	461,365	(2,760,539)	(5)	245,163
7170	BANKRUPTCY SUSPENCE	29,621	26,123	-	-	(15,123)	40,621
	SubTotal Agencies	69,379	2,591,865	461,365	(2,821,545)	(15,128)	285,935
7210	PARK COUNTY RURAL FIRE	283,807	1,006,264	289,407	(1,021,603)	(331,483)	226,391
7211	P/C RURAL FIRE #1 CAP	91,471	409	120,000	-	(51,398)	160,482
7220	GARDINER VOLUNTEER	240,746	318,795	24,599	(294,902)	(13,599)	275,639
7230	WILLSALL VOLUNTEER FIRE	17,576	90,112	5,305	(38,076)	(48,374)	26,542
7231	WILLSALL FIRE CAP	8,220	19	-	-	-	8,239
7235	CLYDE PARK VOLUNTEER	83,891	60,357	2,692	(43,662)	(2,526)	100,751
7240	COOKE CITY FIRE DISTRICT	9,876	74,654	67,195	(45,059)	(6,744)	99,922
7241	COOKE CITY FIRE CIP	113,965	49,024	-	-	(57,462)	105,527
7245	PARADISE VALLEY FIRE	231,252	118,723	84,278	(172,187)	(66,330)	195,736
7251	MILL CREEK WATER	182,952	76,294	15,195	(27,141)	(15,195)	232,105
7350	SOIL CONSERVATION	17,308	61,494	366	(76,096)	(1,937)	1,134
7360	COOKE CITY WATER DISTR	2	31,501	-	-	-	31,502

PARK COUNTY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2022

Fund number	Description	Beginning Balance				Cash Balance	
		7/1/2021	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2022
7370	PARADISE T.V.	114,903	23,700	1,441	(15,620)	(1,441)	122,983
7371	SHIELDS VALLEY T.V.	276,234	14,784	-	(350)	-	290,667
7451	JP FINES/FORFEIT	-	88,789	-	(88,789)	-	-
7458	COURT TECH SUR	1,170	15,925	1,170	(17,095)	(1,170)	-
7461	CLERK COURT FEE	4,094	28,339	4,094	(32,433)	(4,094)	-
7462	PETITION FOR ADOPTION	-	450	-	(450)	-	-
7463	MARRIAGE LICENSE	1,800	13,320	1,800	(15,120)	(1,800)	-
7464	DISOLUTION OF MARRIAGE	1,020	9,880	1,020	(10,900)	(1,020)	-
7465	LEGAL SEPERATION	-	150	-	(150)	-	-
7466	DIST CT FINES	760	20,164	760	(20,924)	(760)	-
7467	MT LAW ENFORCEMENT	-	10,593	-	(10,593)	-	-
7468	DIS MARRIAGE-ASSAULT	377	2,314	377	(2,691)	(377)	-
7521	UNIV LEVY AD VALOREM	2,582	392,773	2,582	(387,861)	(2,582)	7,494
7522	UNIV LEVY- NON-LEVY	41	1,319	41	(946)	(41)	414
7527	STATE EQUALIZATION	13,921	2,570,293	13,921	(2,538,633)	(13,921)	45,581
7528	STATE EQUALIZATION NON	270	8,600	270	(6,168)	(270)	2,702
7529	ELEMENTARY	11,484	2,173,703	11,484	(2,147,584)	(11,484)	37,604
7530	ELEMENTARY	222	7,095	222	(5,089)	(222)	2,229
7531	HIGH SCHOOL	7,657	1,449,136	7,657	(1,431,723)	(7,657)	25,069
7532	HS EQUAL NON LEVY	148	4,730	148	(3,393)	(148)	1,486
7551	MT LAND INFORMATION	1,514	40,861	1,514	(40,430)	(1,514)	1,944
7552	MT LAND INFORMATION	-	3,178	-	(3,172)	-	6
7562	UNCLAIMED PROPERTY	15,641	7	-	-	-	15,647
7564	FIRE PROTECT FPRA	138	45,245	138	(44,673)	(138)	710
7770	SHIELDS VALLEY	817,745	1,716,508	2,297,582	(1,512,793)	(2,782,059)	536,983
7772	LIVINGSTON ELEMENTARY	627,859	3,167,644	1,267,101	(4,424,064)	(25,137)	613,403
7773	GARDINER ELEMENTARY	72,997	408,686	141,545	(559,306)	(3,001)	60,921
7774	COOKE CITY SCHOOL	40,777	150,800	38,300	(168,316)	(28,434)	33,127
7775	PINE CREEK ELEMENTARY	212,922	479,107	104,340	(498,803)	(62,545)	235,021
7779	ARROWHEAD SCHOOL	519,375	1,373,740	461,852	(1,318,263)	(386,312)	650,393
7781	LIVINGSTON HIGH SCHOOL	450,548	3,594,645	971,705	(4,389,757)	(186,642)	440,500
7784	GARDINER HIGH SCHOOL	57,035	358,932	147,630	(499,616)	(2,020)	61,962
7785	SHIELDS VALLEY HIGH	443,836	1,138,790	853,582	(2,066,828)	(87,251)	282,129
7789	PARK COUNTY SP-ED	3,846	-	6,410	(8,228)	-	2,028
7805	GEN SCHOOLS -	5,683	-	-	-	-	5,683
7810	GEN SCHOOLS - HIGH	2,673	-	-	-	-	2,673
7820	TRANSPORTATION	36,289	111,608	72,833	-	(220,635)	94
7830	RETIREMENT HIGH	-	891,164	-	-	(891,164)	-
7840	RETIREMENT -	-	1,421,768	-	-	(1,421,768)	-
SubTotal Special Districts		5,026,622	23,626,386	7,020,555	(23,989,486)	(6,740,653)	4,943,423
7850	CITY OF LIVINGSTON SOLID	-	-	-	-	-	-
7855	CITY OF LIVINGSTON - PERD	241,690	3,660,474	-	(3,667,036)	-	235,128
7856	CITY OF LIVINGSTON	-	-	-	-	-	-
7858	LIVINGSTON LIGHTS	8,572	148,663	-	(147,814)	-	9,421
7862	LIV RR XING (VOTER APPVD)	-	10	-	(10)	-	-
7863	LIV DOWNTOWN TIF	53,253	550,376	-	(537,501)	-	66,128
7864	LIV WESTEND TIF	36,620	156,376	-	(158,824)	-	34,172
7865	LIV SID #179 WEST END	-	34,406	-	(34,406)	-	-
7866	LIVINGSTON CITY	4,373	59,603	-	(54,614)	-	9,362
7871	LIV SID#180 (CAROL LN	-	3,380	-	(3,098)	-	282
7874	CITY OF LIVINGSTON MAIN	57,962	1,264,121	-	(1,241,719)	-	80,363
7875	TOWN OF CLYDE PARK	2,431	42,561	2,229	(42,385)	(1,229)	3,607
7876	TOWN OF CLYDE PARK	-	-	-	-	-	-
SubTotal Cities & Towns		404,901	5,919,969	2,229	(5,887,408)	(1,229)	438,461
7910	PAYROLL CLEARING	76,246	74,393	1,563,486	(8,314,811)	6,654,158	53,471
7930	ACCOUNTS PAYABLE	806,344	-	1,280,482	(9,958,923)	9,439,158	1,567,062
7940	GARDINER RT EQ BASE AMT	(69,401)	68,268	47,620	-	(47,620)	(1,133)
SubTotal Agency Other		813,188	142,661	2,891,588	(18,273,734)	16,045,697	1,619,400
Grand Total		25,397,965	52,166,217	18,481,705	(51,042,415)	(18,481,705)	26,521,766

**Park County
ALL FUNDS
CASH RECONCILIATION SCHEDULE
June 30, 2022**

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	6,319,396.08	299,073.85	100.00		6,618,569.93
ADD					
Deposits in transit	10,482.68				10,482.68
Deposits in transit-allegiance	322.73				322.73
Service charges					0.00
Other	204,599.88				204,599.88
					0.00
					0.00
Total to add	215,405.29	0.00	0.00	0.00	215,405.29
SUBTRACT					
Outstanding checks	2,007,336.56				2,007,336.56
Transfers in transit					0.00
Outstanding EFT					0.00
					0.00
					0.00
					0.00
Total to subtract	2,007,336.56	0.00	0.00	0.00	2,007,336.56
TOTAL CASH IN DEPOSITS	4,527,464.81	299,073.85	100.00	0.00	4,826,638.66
ADD					
Investments					0.00
Landfill				1,433,000.83	1,433,000.83
CD's	6,904.43		53,982.54		60,886.97
Savings	418,998.25				418,998.25
Money Market				5,964.45	5,964.45
Investments-Buchanan	5,435,000.00				5,435,000.00
Investments-D A Davidson	3,500,000.00				3,500,000.00
STIP	10,771,450.28				10,771,450.28
					0.00
Total to add	20,132,352.96	0.00	53,982.54	1,438,965.28	21,625,300.78
TOTAL IN DEPOSITORIES	24,659,817.77	299,073.85	54,082.54	1,438,965.28	26,451,939.44
ADD					
Cash and cash items on hand	67,036.08			3,000.00	70,036.08
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	67,036.08	0.00	0.00	3,000.00	70,036.08
**TOTAL ACCOUNTED FOR	24,726,853.85	299,073.85	54,082.54	1,441,965.28	26,521,975.52

PARK COUNTY GENERAL INFORMATION

Class of city	2
Date of incorporation	1887
County seat	Livingston
Form of government	Commission
Population (most recent estimate)	17,473
Land area	2,802 sq. mi.
Miles of roads/streets/alleys	1,282 miles (includes private & state roads)
Taxable valuation	\$64,614,943
Road taxable valuation (county)	\$46,400,850
Number of full-time employees	108

PROPERTY TAX MILL LEVIES -

Park County funds only Fiscal Year 2022

<u>FUND</u>	<u>TITLE</u>	<u>MILL</u>
1000	General	21.16
2130	Bridge	3.99
2140	Weed	1.6
2160	Fair	1.5
2170	Airport	0.55
2180	District Court	2.3
2190	Comprehensive Insurance	7.72
2220	Library	2.5
2300	Law Enforcement	24.99
2360	Museum	1.8

Total General Mill Levy 68.11

<u>FUND</u>	<u>TITLE</u>	<u>MILL</u>
2110	County Roads	11.88
2200	Mosquito	0.61
2220	Library (voted)	5.5
2230	Ambulance (County only)	2
2230	Ambulance (County-wide Voter	2.88
2230	Ambulance (County-wide Voter	8.86
2250	Planning	1.08
2281	Angel Line (Voted \$)	1.21
2281	Angel Line	0.7
2370	Permissive Sheriff Retirement L	0.66
2372	Permissive Medical Levy	11.77
2382	Search & Rescue	1.21

Total Other Levies 48.36

TOTAL MILLS 116.47

**ANNUAL FINANCIAL REPORT FILING FEE
FISCAL YEAR ENDING JUNE 30, 2022**

013401 PARK COUNTY 414 E CALLENDER ST LIVINGSTON, MT 59047	If the local government entity name or mailing address on the Department's mailing list is inaccurate or has changed recently please note the correction below.

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

Determination of Filing Fee Form

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

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule 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	16,965,992.00
Other Financing Sources - Proceeds from Sale of Capital Assets	164,500.00
Special and/or Extraordinary Items (Revenues only)	24,921.00

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	1,401,082.00	Box #1
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	55,375.00	
Interest Revenues	19,334.00	
Other Non-operating Revenues not included above	23,029.00	
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	
		Filing Fee Owed \$2500.00

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 \$18,654,233.00

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:

		Box #2
Governmental Funds (from Statement of Revenues, Expenditures, and Changes in Fund Balances (Page 16) Proceeds from General Long-Term Debt)	0.00	
Proprietary Funds (from Statement of Cash Flows, Major & Non-Major Enterprise Funds (Page 20) Proceeds from Debt)	0.00	
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	\$18,654,233.00	
		Audit Required? YES

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