



**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, 2023**

**Park County**  
**ANNUAL FINANCIAL REPORT**  
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**June 30, 2023**

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# PARK COUNTY

June 30, 2023

## **BOARD OF COUNTY COMMISSIONERS**

	<b><u>Term Expires</u></b>	
Clint Tinsley	12/31/2024	Board Chairperson
Bill Berg	12/31/2024	Commissioner
Mike Story	12/31/2026	Commissioner

## **ELECTED OFFICIALS**

Maritza Reddington	12/31/2024	County Clerk and Recorder
Kevin Larkin	12/31/2026	County Treasurer
Brad Bichler	12/31/2026	County Sheriff
Kendra Lassiter	12/31/2026	County Attorney
Lisa Rosberg	12/31/2026	County Superintendent
Molly Bradberry	12/31/2024	Clerk of District Court
Linda Cantin	12/31/2026	Justice of the Peace
Albert Jenkins	12/31/2026	County Coroner
Neil Travis	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, 2023

Respectfully submitted;

*Erica W. Strickland*

Finance Director

Date: December 31, 2023  
Preparers contact information:  
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## PARK COUNTY MANAGEMENT'S DISCUSSION & ANALYSIS

Park County's management offers readers of the county's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2023. Readers are encouraged to consider the information presented here, in conjunction with the basic financial statements.

### FINANCIAL HIGHLIGHTS

- Net position for Park County was \$39,187,701.
- The County's total net position increased 10.5% for this year's operations. Net position of governmental activities increased by \$3,707,300 or 10.6%, while net position of business-type activities increased by \$256,273 or 2.5%.
- During the year governmental revenues of \$22,912,570 were \$3,769,443 more than the \$19,143,127 in expenses, before transfers out. The total cost of governmental activities (expenses) increased over the prior year by \$2,794,287 or 17.1%.
- In the business-type activities before transfers in and out, revenues increased \$302,715 20.2% and expenses decreased \$186,000 or (10.5%).
- The General Fund balance reported an decrease this year of \$451,522, or (29.12%).

### 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 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.

**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	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$18,904,886	\$21,058,477	\$ 482,956	\$1,062,489	\$19,387,842	\$22,120,966
Capital assets	31,806,371	24,806,689	1,601,950	1,050,604	33,408,321	25,857,293
Total assets	50,711,257	45,865,166	2,084,906	2,113,093	52,796,163	47,978,259
Deferred outflows-pension plans	2,016,760	1,845,980	84,039	92,505	2,100,799	1,938,485
Other liabilities	3,472,482	3,150,833	-	9,683	3,472,482	3,160,516
Long-term liabilities outstanding	9,535,394	6,532,867	1,673,752	1,609,482	11,209,146	8,142,349
Total liabilities	13,007,876	9,683,700	1,673,752	1,619,165	14,681,628	11,302,865
Deferred inflows-pension plans	980,511	2,995,116	47,122	149,460	1,027,633	3,144,576
Net position:						
Net investment in capital assets	29,945,294	23,359,112	1,601,950	1,050,604	31,547,244	24,409,716
Restricted	13,479,194	13,717,612	228,888	201,397	13,708,082	13,919,009
Unrestricted	(4,684,858)	(2,044,394)	(1,382,767)	(815,028)	(6,067,625)	(2,859,422)
Total net position	\$38,739,630	\$35,032,330	\$ 448,071	\$ 436,973	\$39,187,701	\$35,469,303

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, \$13,479,194, 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 \$38,739,630 for the governmental activities and \$448,071 for the business-type activities, or a total of \$39,187,701.

The County's overall net position increased 10.5% or \$3,718,398 from fiscal year 2022 to 2023. There was a 10.6% increase in net position in the governmental activities of \$3,707,300, mostly due to capital asset increases, and the business-type activities saw a 2.5% increase, or \$11,098, again related to capital asset changes.

# PARK COUNTY MANAGEMENT'S DISCUSSION & ANALYSIS

## CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 1,000,914	\$ 1,197,577	\$ 1,674,313	\$ 1,401,082	\$ 2,675,227	\$ 2,598,659
Operating grants and contributions	5,620,467	3,518,667	14,966	55,375	5,635,433	3,574,042
Capital grants and contributions	3,633,364	673,793	-	-	3,633,364	673,793
General revenues:						
Taxes	9,102,784	8,507,974	-	-	9,102,784	8,507,974
Licenses and permits	59,347	51,013	-	-	59,347	51,013
Intergovernmental	3,026,140	3,127,613	-	-	3,026,140	3,127,613
Interest	361,295	113,396	17,680	19,334	378,975	132,730
Miscellaneous	90,541	56,599	6,621	23,029	97,162	79,628
Gain on disposal of capital assets	17,718	126,668	87,955	-	105,673	126,668
Total revenues	22,912,570	17,373,300	1,801,535	1,498,820	24,714,105	18,872,120
Expenses:						
General government	4,569,516	3,967,019	-	-	4,569,516	3,967,019
Public safety	5,859,223	5,146,540	-	-	5,859,223	5,146,540
Public works	4,468,232	3,212,414	-	-	4,468,232	3,212,414
Public health	1,157,058	1,239,942	-	-	1,157,058	1,239,942
Social and economic services	577,149	576,592	-	-	577,149	576,592
Culture and recreation	1,535,415	1,357,400	-	-	1,535,415	1,357,400
Housing and community development	201,812	42,000	-	-	201,812	42,000
Other Current Charges	565,395	529,655	-	-	565,395	529,655
Landfill	-	-	30,429	30,610	30,429	30,610
Incinerator/transfer station	-	-	1,555,191	1,741,010	1,555,191	1,741,010
Collections	-	-	-	-	-	-
Interest on long-term debt	49,444	31,445	-	-	49,444	31,445
Intergovernmental	159,883	245,833	-	-	159,883	245,833
Total expenses	19,143,127	16,348,840	1,585,620	1,771,620	20,728,747	18,120,460
Change in net position before transfers	3,769,443	1,024,460	215,915	(272,800)	3,985,358	751,660
Transfers	52,307	(16,529)	(52,307)	16,529	-	-
Change in net position	3,821,750	1,007,931	163,608	(256,271)	3,985,358	751,660
Net position, beginning	35,103,664	34,024,399	436,975	693,246	35,540,639	34,717,645
Prior period adjustment	(185,784)	-	(152,512)	-	(338,296)	-
Net position, ending	\$ 38,739,630	\$ 35,032,330	\$ 448,071	\$ 436,975	\$ 39,187,701	\$ 35,469,305

## 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 2023. 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 \$1,047,747 in fiscal year 2023, an increase of 4.3% over fiscal year 2022. Before transfers in and transfers out, revenues decreased (2.9%) by \$117,293 and expenditures increased 11.1% by \$489,052 over the prior fiscal year. Transfers in from Permissive Medical Levy, Road, PILT, Records Preservation and the Enterprise funds amounted to \$449,777, a decrease of \$9,713 from 2022.

- *Road Fund:* In FY 2023, FEMA grants continued to cover the 2022 flood portions of which are running through the Road fund for road repair and bridge replacement. Additionally, the Road fund was approved for internal loans to bring its equipment to usable condition. The capital asset activity created a significant negative fund balance which will be reduced over the next few years. By the end of 2023, Revenues were \$2,351,399 and expenditures were \$3,901,684. The 1,000 year flood in 2022 will continue to have an impact for the next couple of years. In the spring of 2023, there was another flood which damaged roads and bridges. Due to a change in accounting for leases through GASB 87, leases are now expensed in the first year with long term debt issued from the lessor. The Road has leased three graders with a total price of \$552,583 excluding trade-ins so it reflects as a capital outlay expense and a long term debt issued source of funds.
- *Disaster/Emergency Fund:* The county continues to receive funding support that makes the Emergency Disaster fund have a significant impact on county finances. In FY 2023, FEMA grants continued to cover some of the 2023 flood costs and ARPA funds have been distributed to non-profits in the community and in support of county projects. There are also state supported Minimum Allocation Grants running through the fund which will continue. By the end of 2023, Revenues were \$1,221,960. Expenditures were \$1,023,623.
- *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 2023 before transfers in increased \$75,279, or 3.8% over the prior year. Tax revenues were up \$127,791 from 2022, or 7.9%. Transfers in from other funds increased \$453,207 or 52.1% for reserve balancing. The largest share of transfers in, \$994,000, was from PILT and increased \$453,207 from 2023.

Public Safety's expenses increased by 14.0% or \$422,459 due to vehicle purchases and new pay rates for public safety officers. The ending fund balance decreased \$96,080 or (25.4%).

- *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 2023, a \$207,200 loan was entered into with the Fairgrounds and Parks fund to cover capital purchases and increased pay for staff. In 2023 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 2023, \$68,889 was expended for a loan payment for a new building for Search and Rescue and a loan payment for Convict Grade Bridge for \$38,595. The ending fund balance was \$8,558,854, a decrease of \$31,753 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 increase for the refuse facility of \$468,429 came from an increase in its cash position due to timing to move assessments from mobile home properties to land parcels in the fall of 2022. The Solid Waste Board also recommended that the Refuse department self haul to Logan Landfill in Bozeman creating a significant savings and assisting the cash balance for the fund. 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 \$3,200,000 for the FEMA 2022 flood activity and to purchase equipment and create an interfund loan for needed Road equipment. The federal government released \$1,520,000 for LATCF Local Tribal Consistency which was received and expended during 2023. The Airport finished an expanded taxiway project using FAA grants and the \$1,200,000 amendment covered the timing of the project. 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 0.4% over the final budget and includes new accounting for leases. Total actual revenues including transfers in were \$490,572 12.2% over budget. Actual General fund tax revenues were \$5,173 under budget; local option taxes, which are collected in the General fund, were 10.3% more than budgeted. Investment earnings went up in 2023.

## PARK COUNTY MANAGEMENT'S DISCUSSION & ANALYSIS

General Fund actual budgetary expenditures were 99.20% of budgeted appropriations. The net change in the General Fund balance was a decrease of \$445,571 due to increased wages.

### CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets:** Park County's net investment in capital assets as of June 30, 2023 totaled \$31,806,371. This investment includes land, construction in progress, buildings, infrastructure, machinery, and equipment. There were significant equipment purchases in the Road department, a new bus barn was built, and new taxilanes at the Airport contributed to the increase. 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 2023 market value of property in the County was \$4,211,096,749 and the statutory limit of county indebtedness was \$105,277,419. As of June 30, 2023 Park County had at total of \$1,861,077 in outstanding notes, of which \$1,452,963 is long term. Park County's total debt increased \$413,500 due to new interfund debt.

### CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The 2022 recertified taxable value of property in Park County, less the value of the Tax Increment Financing Districts, was used during fiscal year 2023 financial period of tax collections. The rate increased 3.4% from \$64,614,943 in fiscal year 2022 to \$66,820,084 in fiscal year 2023. The value of newly taxable property county-wide accounts for a portion of that increase. For the valuation cycle, January 1, 2023 through December 31, 2023, property is valued as of January 1, 2022. 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, Law Enforcement, and Museum Funds at the commissioners' discretion, with certain restrictions. The increase in number of authorized mills for these aggregate mills went from 68.11 in fiscal year 2022 to 70.03 in fiscal year 2023. 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 2023.

Tax revenues for the county general mills were expected to increase 6.3%, from \$4,400,928 in fiscal year 2022 to \$4,679,405 that was budgeted in fiscal year 2023. The actual property tax revenue received was \$4,635,690, or slightly under 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 2023 the county received \$1,800,272 in PILT from the federal government, or a 4.5% increase. There were other revenues received for sale of fixed assets and interest in the amount of \$70,497. Expenditures in 2023 were \$2,506,861 or 44% more than the prior year. The net change in fund balance from the prior fiscal year was a decrease of \$647,592, for an ending fund balance of \$1751,618.

The county's waste disposal system has been in transition since 2012. The Park County Transfer Station now accepts refuse; refuse activities changed in fiscal year 2023 to self-haul to Logan Landfill and some recycling continues at the city of Livingston Transfer Station instead of all activities running through the City of Livingston. 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 2022 and 2023.

The county's Compensation Board recommended that elected officials a 5% Cost of Living Adjustment. The Commission extended the increase to all staff.

## 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 2023.
- FEMA, Federal Emergency Management Agency, declared the 2022 flood as a federal disaster enabling the county to receive disaster assistance. In 2023, the county received \$557,264 in assistance from FEMA and the state Disaster and Emergency Services.
- The Federal government awarded Park County \$3,234,521 in American Rescue Plan Act of 2021 which must be obligated by 2024. In 2023, the county used \$634,271 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 through their ARPA allocation, of which \$301,304 was used for Cooke City Sewer, Wilsall Water and Fair Water Infrastructure.
- The Sheriff's Department has one active COPS grant to assist in hiring additional deputies. Each grant provides \$125,000 over three years to defray the personnel cost. The COPS grant funded \$43,829 for 2023 expenditures.
- There are multiple on-going grants which help fund the Health Department annually. In 2023, \$387,789 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 \$72,911 was reimbursed for 2023 expenditures. An IT cyber security grant covered \$22,972 in costs.
- The Victim Witness position program grant received \$64,041 in 2023.
- The Disaster and Emergency Services position receives partial funding annually. In 2023, the DES position and program received \$45,000.
- The state 911 continued a cyber security grant in 2023 which reimbursed \$9,388 to cover a 5 year support agreement.
- The Noxious Weed program grants received a total of \$42,657 for noxious weed mitigation in various parts of Park County.
- Livingston Mission Field received three FAA grants for Taxiway development totaling \$1,878,832. Montana Aeronautics also provided \$31,500 in support of the project.
- The MT Board of Crime Control partially funded the Missouri River Drug Task Force position in the Sheriff's Office in the amount of \$35,235.
- The Park County Transit program for Windrider public buses received a total of \$1,251,376 for multiple grants in support of bus operations, training, building a new bus barn and equipment purchases.
- There was a Southwest Juvenile Detention grant for \$7,847. Angel Line also received grant funds in the amount of \$3,300 in 2023.
- 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 \$21,647 from a CDBG grant.
- In recent years there has been an increased focus on behavioral health. As a result Park County has four grants totaling \$143,416 addressing flood crisis, peer support, crisis coalition in the community and juvenile Communities that Care.
- There was a pass through economic development grant for Glassybaby LLC in the amount of \$155,000.
- The state Montana Coal Endowment Program supported rebuilding three Cooke City Bridges and paid 50% of the cost at \$486,406.
- There was a distribution from the federal government in the amount of \$1,528,682 which has been obligated and distributed for various capital purchases and projects, a museum study for relocation and some operations.
- The state reimbursed the county for costs associated with damage to Old Clyde Park Road following the 2022 flood and traffic diversion.

### 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, 2023

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and equivalents	\$ 5,754,885	\$ 51,923	\$ 5,806,808
Investments	8,935,000	-	8,935,000
Receivables:			
Taxes/assessments	285,592	136,882	422,474
Accounts	249,584	-	249,584
Governments	2,058,798	6,552	2,065,350
Leases	340,211	-	340,211
Internal balances	1,131,393	(1,131,393)	-
Inventories	67,934	-	67,934
Prepays	81,489	-	81,489
Restricted assets:			
Cash and equivalents	-	12,959	12,959
Investments	-	1,406,033	1,406,033
Capital assets:			
Capital assets not being depreciated-land and construction in progress	4,635,367	52,528	4,687,895
Capital assets, net of accumulated depreciation	27,171,004	1,549,422	28,720,426
Total assets	<u>50,711,257</u>	<u>2,084,906</u>	<u>52,796,163</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Other post-employment benefits	26,899	1,876	28,775
Pension plans	1,989,861	82,163	2,072,024
Total deferred outflows of resources	<u>2,016,760</u>	<u>84,039</u>	<u>2,100,799</u>
<b>LIABILITIES</b>			
Accounts payable-vendors	615,686	-	615,686
Unearned revenue	2,856,796	-	2,856,796
Noncurrent liabilities:			
Due within one year:			
Notes and leases payable	408,114	-	408,114
Compensated absences	244,636	22,815	267,451
Due in more than one year:			
Notes and leases payable	1,452,963	-	1,452,963
Compensated absences	462,675	53,235	515,910
Landfill closure/postclosure costs payable	-	1,190,104	1,190,104
Total other post-employment benefits liability	361,052	25,183	386,235
Net pension liability	6,605,954	382,415	6,988,369
Total liabilities	<u>13,007,876</u>	<u>1,673,752</u>	<u>14,681,628</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Leases	326,797	-	326,797
Other post-employment benefits	274,225	19,126	293,351
Pension plans	379,489	27,996	407,485
Total deferred inflows of resources	<u>980,511</u>	<u>47,122</u>	<u>1,027,633</u>
<b>NET POSITION</b>			
Net investment in capital assets	29,945,294	1,601,950	31,547,244
Restricted for:			
General government	2,054,663	-	2,054,663
Public safety	657,244	-	657,244
Public works	505,734	-	505,734
Public health	359,536	-	359,536
Social and economic services	77,614	-	77,614
Culture and recreation	744,792	-	744,792
Housing and community development	221,661	-	221,661
Capital projects	8,857,950	-	8,857,950
Landfill closure/postclosure costs	-	228,888	228,888
Unrestricted (deficit)	(4,684,858)	(1,382,767)	(6,067,625)
Total net position	<u>\$ 38,739,630</u>	<u>\$ 448,071</u>	<u>\$ 39,187,701</u>

See notes to basic financial statements.

PARK COUNTY  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 4,569,516	\$ 458,115	\$ 304,362	\$ -	\$ (3,807,039)	\$ -	\$ (3,807,039)
Public safety	5,859,223	260,307	445,442	105,272	(5,048,202)	-	(5,048,202)
Public works	4,468,232	165,928	3,764,060	2,396,736	1,858,492	-	1,858,492
Public health	1,157,058	90,229	591,470	-	(475,359)	-	(475,359)
Social and economic services	577,149	2,197	214,560	1,090,854	730,462	-	730,462
Culture and recreation	1,535,415	24,138	123,927	40,502	(1,346,848)	-	(1,346,848)
Housing and community development	201,812	-	176,646	-	(25,166)	-	(25,166)
Other current charges	565,395	-	-	-	(565,395)	-	(565,395)
Interest on long-term debt	49,444	-	-	-	(49,444)	-	(49,444)
Intergovernmental	159,883	-	-	-	(159,883)	-	(159,883)
Total governmental activities	19,143,127	1,000,914	5,620,467	3,633,364	(8,888,382)	-	(8,888,382)
Business-type activities:							
Landfill	30,429	591	-	-	-	(29,838)	(29,838)
Refuse Facility	1,555,191	1,673,722	14,966	-	-	133,497	133,497
Total business-type activities	1,585,620	1,674,313	14,966	-	-	103,659	103,659
Total	\$ 20,728,747	\$ 2,675,227	\$ 5,635,433	\$ 3,633,364	(8,888,382)	103,659	(8,784,723)
General revenues:							
Property taxes					9,102,784	-	9,102,784
Licenses and permits					59,347	-	59,347
Intergovernmental					3,026,140	-	3,026,140
Unrestricted investment earnings					361,295	17,680	378,975
Miscellaneous					90,541	6,621	97,162
Gain on disposal of capital assets					17,718	87,955	105,673
Transfers					52,307	(52,307)	-
Total general revenues and transfers					12,710,132	59,949	12,770,081
Change in net position					3,821,750	163,608	3,985,358
Net position - beginning					35,103,664	436,973	35,540,637
Prior period adjustments					(185,784)	(152,510)	(338,294)
Net position - ending					\$ 38,739,630	\$ 448,071	\$ 39,187,701

PARK COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

	General	Road	Disaster	Public Safety	General Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 409,947	\$ 5,048	\$ 2,070,776	\$ 278,260	\$ 21,181	\$ 2,969,673	\$ 5,754,885
Investments	-	-	-	-	8,435,000	500,000	8,935,000
Receivables:							
Taxes/assessments	50,087	21,120	4,592	62,206	-	147,587	285,592
Governments	150,644	601,032	67,064	-	770	1,239,288	2,058,798
Accounts	1,080	-	-	19,775	-	228,729	249,584
Leases	41,687	-	-	-	-	298,524	340,211
Due from other funds	560,000	-	-	-	101,903	2,522,779	3,184,682
Inventories	-	48,467	-	-	-	19,467	67,934
Prepaid items	1,213	-	-	-	-	80,276	81,489
<b>Total assets</b>	<b>\$ 1,214,658</b>	<b>\$ 675,667</b>	<b>\$ 2,142,432</b>	<b>\$ 360,241</b>	<b>\$ 8,558,854</b>	<b>\$ 8,006,323</b>	<b>\$ 20,958,175</b>
<b>LIABILITIES</b>							
Accounts payable-vendors	\$ 25,672	\$ -	\$ 5,608	\$ 15,917	\$ -	\$ 568,489	\$ 615,686
Due to other funds	-	1,851,386	-	-	-	201,903	2,053,289
Unearned revenue	-	-	1,996,185	-	-	860,611	2,856,796
<b>Total liabilities</b>	<b>25,672</b>	<b>1,851,386</b>	<b>2,001,793</b>	<b>15,917</b>	<b>-</b>	<b>1,631,003</b>	<b>5,525,771</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Leases	39,965	-	-	-	-	286,832	326,797
Unavailable revenue-taxes/assessments	50,087	21,120	4,592	62,206	-	147,587	285,592
<b>Total deferred inflows of resources</b>	<b>90,052</b>	<b>21,120</b>	<b>4,592</b>	<b>62,206</b>	<b>-</b>	<b>434,419</b>	<b>612,389</b>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable:							
Prepaid items	1,213	-	-	-	-	80,276	81,489
Inventory	-	48,467	-	-	-	19,467	67,934
Noncurrent portion of interfund receivable	-	-	-	-	74,700	1,921,695	1,996,395
Restricted for:							
General government	-	-	-	-	-	724,252	724,252
Public safety	-	-	-	282,118	-	225,766	507,884
Public works	-	-	136,047	-	-	340,829	476,876
Public health	-	-	-	-	-	359,536	359,536
Social and economic services	-	-	-	-	-	72,950	72,950
Culture and recreation	-	-	-	-	-	725,507	725,507
Housing and community development	-	-	-	-	-	221,661	221,661
Capital projects	-	-	-	-	8,484,154	299,096	8,783,250
Committed for:							
General government	-	-	-	-	-	1,101,305	1,101,305
Public safety	-	-	-	-	-	61,709	61,709
Unassigned (deficits)	1,097,721	(1,245,306)	-	-	-	(213,148)	(360,733)
<b>Total fund balances (deficits)</b>	<b>1,098,934</b>	<b>(1,196,839)</b>	<b>136,047</b>	<b>282,118</b>	<b>8,558,854</b>	<b>5,940,901</b>	<b>14,820,015</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>\$ 1,214,658</b>	<b>\$ 675,667</b>	<b>\$ 2,142,432</b>	<b>\$ 360,241</b>	<b>\$ 8,558,854</b>	<b>\$ 8,006,323</b>	<b>\$ 20,958,175</b>

See notes to basic financial statements.



PARK COUNTY  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
June 30, 2023

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

Total fund balances, governmental funds	\$ 14,820,015
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	31,806,371
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.	285,592
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds:	
Deferred outflows:	
Pensions	1,989,861
Other post-employment benefits	26,899
Deferred inflows:	
Pensions	(379,489)
Other post-employment benefits	(274,225)
Long-term liabilities, such as notes payable, leases, 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>(9,535,394)</u>
Net position of governmental activities	<u><u>\$ 38,739,630</u></u>

PARK COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2023

	General	Road	Disaster	Public Safety	General Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes/assessments	\$ 2,461,879	\$ 579,344	\$ 90,980	\$ 1,751,482	\$ -	\$ 4,181,801	\$ 9,065,486
Fines and forfeitures	111,822	-	-	-	-	12,209	124,031
Licenses and permits	48,077	3,500	-	7,770	-	2,413	61,760
Intergovernmental	781,463	1,724,361	1,033,518	181,900	-	8,274,398	11,995,640
Charges for services	458,025	17,734	-	108,900	-	243,948	828,607
Investment earnings	59,641	-	78,168	-	75,731	147,755	361,295
Miscellaneous	76,243	26,460	19,294	4,888	-	246,072	372,957
<b>Total revenues</b>	<b>3,997,150</b>	<b>2,351,399</b>	<b>1,221,960</b>	<b>2,054,940</b>	<b>75,731</b>	<b>13,108,596</b>	<b>22,809,776</b>
<b>EXPENDITURES</b>							
<b>Current:</b>							
General government	3,569,002	-	13,336	-	-	715,216	4,297,554
Public safety	342,545	-	86,269	3,162,016	-	1,790,423	5,381,253
Public works	163,536	2,034,074	250,565	-	-	983,816	3,431,991
Public health	486,961	-	71,712	-	-	526,874	1,085,547
Social and economic services	161,606	-	-	-	-	360,087	521,693
Culture and recreation	8,469	-	2,420	-	-	1,430,878	1,441,767
Housing and community development	31,500	-	15,312	-	-	155,000	201,812
Other current charges	-	-	-	-	-	565,395	565,395
<b>Debt service:</b>							
Principal	33,170	199,046	-	41,137	-	144,053	417,406
Interest and other charges	2,552	18,765	-	5,030	-	23,097	49,444
Capital outlay	82,256	1,649,799	584,009	240,914	-	5,992,031	8,549,009
Intergovernmental	-	-	-	-	-	159,883	159,883
<b>Total expenditures</b>	<b>4,881,597</b>	<b>3,901,684</b>	<b>1,023,623</b>	<b>3,449,097</b>	<b>-</b>	<b>12,846,753</b>	<b>26,102,754</b>
Excess (deficiency) of revenues over expenditures	(884,447)	(1,550,285)	198,337	(1,394,157)	75,731	261,843	(3,292,978)
<b>OTHER FINANCING SOURCES (USES)</b>							
Long-term debt issued	-	552,583	-	-	-	102,852	655,435
Proceeds from leases	74,198	-	-	-	-	-	74,198
Insurance recoveries	-	-	-	18,134	-	-	18,134
Sale of capital assets	-	11,644	-	19,775	-	19,530	50,949
Transfers in	449,777	662,291	-	1,323,168	-	2,213,592	4,648,828
Transfers out	(91,050)	(1,035,823)	(26,168)	(63,000)	(107,484)	(3,272,996)	(4,596,521)
<b>Total other financing sources (uses)</b>	<b>432,925</b>	<b>190,695</b>	<b>(26,168)</b>	<b>1,298,077</b>	<b>(107,484)</b>	<b>(937,022)</b>	<b>851,023</b>
<b>Net change in fund balances</b>	<b>(451,522)</b>	<b>(1,359,590)</b>	<b>172,169</b>	<b>(96,080)</b>	<b>(31,753)</b>	<b>(675,179)</b>	<b>(2,441,955)</b>
<b>Fund balances (deficits) - beginning</b>	<b>1,550,456</b>	<b>162,751</b>	<b>(36,122)</b>	<b>378,198</b>	<b>8,590,607</b>	<b>6,616,080</b>	<b>17,261,970</b>
<b>Fund balances (deficits) - ending</b>	<b>\$ 1,098,934</b>	<b>\$ (1,196,839)</b>	<b>\$ 136,047</b>	<b>\$ 282,118</b>	<b>\$ 8,558,854</b>	<b>\$ 5,940,901</b>	<b>\$ 14,820,015</b>

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, 2023

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

Net change in fund balances - total governmental funds	\$ (2,441,955)
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 (\$8,549,009) exceeded depreciation/amortization (\$1,622,438) in the current period.	6,926,571
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and trade-ins) is to decrease net position.	(33,231)
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.	83,747
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits is reported as pension expense.	(468,924)
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 difference between debt proceeds and the amount of long-term debt principal payments.	(312,227)
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	(96,669)
Other post-employment benefits	164,438
Change in net position of governmental activities	<u>\$ 3,821,750</u>

PARK COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
For the Year Ended June 30, 2023

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ (9,225)	\$ 61,148	\$ 51,923
Receivables:			
Taxes/assessments	-	136,882	136,882
Governments	-	6,552	6,552
Total current assets	(9,225)	204,582	195,357
Non-current assets:			
Restricted assets:			
Cash and cash equivalents	12,959	-	12,959
Investments	1,406,033	-	1,406,033
	1,418,992	-	1,418,992
Capital assets:			
Land	-	52,528	52,528
Buildings and improvements	-	951,238	951,238
Equipment and furniture	-	2,297,046	2,297,046
Less: accumulated depreciation	-	(1,698,862)	(1,698,862)
	-	1,601,950	1,601,950
Total non-current assets	1,418,992	1,601,950	3,020,942
Total assets	1,409,767	1,806,532	3,216,299
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension plans	-	82,163	82,163
Other post-employment benefits	-	1,876	1,876
Total deferred outflows of resources	-	84,039	84,039
<b>LIABILITIES</b>			
Current liabilities:			
Due to other funds	37,750	1,093,643	1,131,393
Compensated absences	-	22,815	22,815
Total current liabilities	37,750	1,116,458	1,154,208
Non-current liabilities:			
Compensated absences	-	53,235	53,235
Landfill closure/postclosure costs payable	1,190,104	-	1,190,104
Net pension liability	-	382,415	382,415
Total other post-employment benefits liability	-	25,183	25,183
Total non-current liabilities	1,190,104	460,833	1,650,937
Total liabilities	1,227,854	1,577,291	2,805,145
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension plans	-	27,996	27,996
Other post-employment benefits	-	19,126	19,126
Total deferred inflows of resources	-	47,122	47,122
<b>NET POSITION</b>			
Net investment in capital assets	-	1,601,950	1,601,950
Restricted:			
Landfill closure/postclosure	228,888	-	228,888
Unrestricted (deficit)	(46,975)	(1,335,792)	(1,382,767)
Total net position	\$ 181,913	\$ 266,158	\$ 448,071

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, 2023

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
REVENUES			
Charges for services	\$ -	\$ 19,572	\$ 19,572
Assessment revenue	591	1,654,150	1,654,741
Total operating revenues	591	1,673,722	1,674,313
OPERATING EXPENSES			
Personal services	-	604,143	604,143
Supplies	-	167,915	167,915
Purchased services	1,630	584,812	586,442
Fixed charges	28,799	74,043	102,842
Depreciation	-	112,072	112,072
Total operating expenses	30,429	1,542,985	1,573,414
Operating income (loss)	(29,838)	130,737	100,899
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	17,680	-	17,680
Miscellaneous revenue	-	6,621	6,621
Operating grants and contributions	-	14,966	14,966
Gain on disposal of capital assets	-	87,955	87,955
Interest expense	-	(12,206)	(12,206)
Total non-operating revenues (expenses)	17,680	97,336	115,016
Income (loss) before transfers	(12,158)	228,073	215,915
Transfers in	-	451	451
Transfers out	-	(52,758)	(52,758)
Change in net position	(12,158)	175,766	163,608
Net position - beginning	209,155	227,818	436,973
Prior period adjustments	(15,084)	(137,426)	(152,510)
Net position - ending	\$ 181,913	\$ 266,158	\$ 448,071

PARK COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
For the Year Ended June 30, 2023

	Business-type Activities		
	Landfill	Refuse Facility	Total Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 1,191	\$ 1,657,066	\$ 1,658,257
Cash paid to employees	-	(583,449)	(583,449)
Cash paid to suppliers for goods and services	(40,112)	(826,770)	(866,882)
Net cash provided (used) by operating activities	(38,921)	246,847	207,926
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Cash received from interfund loan	37,750	461,186	498,936
Cash received from miscellaneous sources	-	6,621	6,621
Cash paid for operating transfers out	-	(52,758)	(52,758)
Cash received from operating grants and contributions	-	7,531	7,531
Cash received from operating transfers in	-	451	451
Cash paid for landfill closure/postclosure care costs	(47,464)	-	(47,464)
Net cash provided (used) by noncapital financing activities	(9,714)	423,031	413,317
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</b>			
Cash paid for capital assets	-	(665,463)	(665,463)
Interest paid	-	(12,206)	(12,206)
Cash received from sale of capital assets	-	90,000	90,000
Net cash used by capital financing activities	-	(587,669)	(587,669)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Net change in investments	26,968	-	26,968
Interest received	17,680	-	17,680
Net cash provided by investing activities	44,648	-	44,648
Change in cash and cash equivalents	(3,987)	82,209	78,222
Cash and cash equivalents - beginning (Landfill includes restricted cash and cash equivalents of \$5,964)	7,721	(21,061)	(13,340)
Cash and cash equivalents - ending (Landfill includes restricted cash and cash equivalents of \$12,959)	\$ 3,734	\$ 61,148	\$ 64,882
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ (29,838)	\$ 130,737	\$ 100,899
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	112,072	112,072
Other post-employment benefits	-	(15,110)	(15,110)
Pensions	-	39,726	39,726
(Increase) decrease in taxes/assessments receivable	600	(16,656)	(16,056)
(Decrease) in accounts payable	(9,683)	-	(9,683)
Decrease in compensated absences	-	(3,922)	(3,922)
Net cash provided (used) by operating activities	\$ (38,921)	\$ 246,847	\$ 207,926

PARK COUNTY  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
June 30, 2023

	Custodial Funds		
	External Investment Pool	Other	Total
ASSETS			
Cash and cash equivalents	\$ 5,178,921	\$ 1,439,034	\$ 6,617,955
Investments	60,928	-	60,928
Taxes and assessments	-	921,276	921,276
Equity position in external investment pool	-	5,239,849	5,239,849
Total assets	<u>5,239,849</u>	<u>7,600,159</u>	<u>12,840,008</u>
LIABILITIES			
Accounts payable	-	718,320	718,320
Total liabilities	<u>-</u>	<u>718,320</u>	<u>718,320</u>
NET POSITION			
Restricted for:			
Pool participants	5,239,849	-	5,239,849
Individuals, organizations and other governments	-	6,881,839	6,881,839
Total net position	<u>\$ 5,239,849</u>	<u>\$ 6,881,839</u>	<u>\$ 12,121,688</u>

PARK COUNTY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUND  
For the Year Ended June 30, 2023

	Custodial Funds		
	External Investment Pool	Other	Total
ADDITIONS:			
Contributions from pool participants	\$ 6,025,052	\$ -	\$ 6,025,052
Property taxes billed for other governments	-	25,054,841	25,054,841
Interest	-	128,000	128,000
Federal, state and local sources	-	6,244,778	6,244,778
Total additions	<u>6,025,052</u>	<u>31,427,619</u>	<u>37,452,671</u>
DEDUCTIONS:			
Distributions to pool participants	5,258,904	-	5,258,904
Distributions to other governments	-	13,264,581	13,264,581
Distributions to others	-	628,608	628,608
Payments made on behalf of school districts	-	15,021,723	15,021,723
Payments made on behalf of special districts	-	1,634,304	1,634,304
Total deductions	<u>5,258,904</u>	<u>30,549,216</u>	<u>35,808,120</u>
Net increase in fiduciary net position	766,148	878,403	1,644,551
Net position - beginning	<u>4,473,701</u>	<u>6,003,436</u>	<u>10,477,137</u>
Net position - ending	<u>\$ 5,239,849</u>	<u>\$ 6,881,839</u>	<u>\$ 12,121,688</u>



PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the government have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The government adopted the provisions of the following GASB statement:

For the year ended June 30, 2023, the government implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs). The objective of this statement is to better meet the information needs of financial statement users by establishing uniform accounting and financial reporting requirements for SBITAs, improving the comparability of financial statements among governments that have entered into SBITAs, and enhancing the understandability, reliability, relevance, and consistency of information about SBITAs.

The government's significant accounting policies are described below.

Reporting Entity

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

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

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the government. Fiduciary activities are only reported in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's enterprise funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Program revenues include 1) charges for services which report fees and other charges provided by a given function or identifiable activity 2) operating grants and contributions and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds. Major individual governmental and enterprise funds are reported in separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The government reports the following major governmental funds:

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

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

The road fund accounts for resources accumulated from property taxes and state entitlement and payments made for the

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

maintenance, repair and construction of county-owned roads.

The disaster fund accounts for resources accumulated from property taxes and other sources and payments made for emergencies.

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

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

The government reports the following major enterprise funds:

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

Additionally, the government reports the following fund type:

Custodial funds account for assets held by the government as an agent for various local governments, special districts, and individuals. The external portion of the investment pool is reported as part of the custodial funds.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. Further, certain activity occurs during the year involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they have been earned and 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 principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the government the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Cash and Investments

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

School districts and other legally separate districts within the County hold their funds with the County Treasurer. The districts have, at their option, elected to participate in the County's investment pool. 23% of the investment pool belongs to these districts.

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

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

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

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

Receivables

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

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

Inventories and Prepaid Items

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

Restricted Assets

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

Capital Assets

Capital assets are tangible and intangible assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

machinery and equipment, \$10,000 for buildings and improvements and \$25,000 for infrastructure and an estimated useful life in excess of 5 years.

As the government constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost (except for intangible right-to-use lease assets, the measurement of which is discussed below under the Leases section). The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset's capacity or efficiency or increase its estimated useful life. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land and construction in progress are not depreciated. Property, plant, equipment, and infrastructure of the government are depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Asset Classes</u>	<u>Lives</u>
Land improvements	10-15
Infrastructure	50
Buildings	40-100
Machinery and equipment	5-30
Right to use leased assets	3-20

Lease and subscription-based information technology arrangements assets are amortized over the life of the associated contracts.

#### Collections Not Capitalized

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

#### Compensated Absences

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

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

#### Long-term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statements of net position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period and so will not be recognized as revenue until

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

then. The government has three items that qualify for reporting in this category: leases, pension plans and other post-employment benefits.

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

#### Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

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

#### Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." Governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- Nonspendable fund balance represents amounts that are either not in a spendable form or are legally or contractually required to remain intact.
- Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
- Committed fund balance represents amounts that can be used only for the specific purposes determined by the adoption of a resolution committing fund balance for a specified purpose by the governing board prior to the end of the fiscal year. Once adopted, the limitation imposed by the resolution remains in place until the resources have been spent for the specified purpose or the governing board adopts another resolution to remove or revise the limitation.
- Assigned fund balance represents amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing board has by resolution authorized the finance director to assign fund balance. The governing board may also assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- Unassigned fund balance represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

As previously mentioned, sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

Leases

As a lessee, the government recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The government recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease, the government initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the government determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The government uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the government generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the government is reasonably certain to exercise.

The government monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

As a lessor, the government recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the government initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the government determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The government uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The government monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Use of Estimates

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

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Equity

At year-end, the Road, Fair and Museum funds had deficit fund balances of \$1,196,839, \$151,866 and \$18,614, respectively. The deficit in the Road fund is the result of budgeting for a deficit. The negative cash balance in the Road fund was eliminated through an interfund loan. The deficit will be eliminated over a ten year time period through proper budgeting. The deficit fund balances in the Fair and Museum funds occurred because current and past years expenditures exceeded revenues. The Fair and Museum deficit fund balances will be eliminated through transfers from the General or PILT funds.

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 3. DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents and Investments

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

Governmental activities	\$ 14,689,885
Business-type activities	1,470,915
Fiduciary funds	<u>6,678,883</u>
	<u>\$ 22,839,683</u>

Total carrying value of cash, cash equivalents and investments as of June 30, 2023, consisted of the following:

	Cash/Cash Equivalents	Investments	Total
Cash on hand	\$ 3,530	\$ -	\$ 3,530
Cash in banks:			
Demand deposits	1,620,486	-	1,620,486
Savings deposits	516,882	-	516,882
Time deposits	-	4,310,928	4,310,928
U.S. Government securities	-	6,091,033	6,091,033
Broker money market	12,959	-	12,959
Short-term Investment Program (STIP)	<u>10,283,865</u>	<u>-</u>	<u>10,283,865</u>
	<u>\$ 12,437,722</u>	<u>\$ 10,401,961</u>	<u>\$ 22,839,683</u>

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2023, \$3,236,756 of the government's bank balance of \$8,069,789 was exposed to custodial credit risk as follows:

Uninsured and collateral held by the pledging bank's trust department not in the government's name	<u>\$ 3,236,756</u>
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State statutes require that the government obtain securities for the uninsured portion of deposits as follows: 1.) securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, or 2.) 100% if the ratio of net worth to total assets is less than 6%. State statutes do not specify in whose custody or name the collateral is to be held. The amount of collateral held for the government's deposits as of June 30, 2023, exceeded the amount required by state statute.

Fair value measurements are as follows at June 30, 2023:

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt securities:				
U.S. Government securities	\$ 5,771,491	<u>\$ 5,771,491</u>	<u>\$ -</u>	<u>\$ -</u>
State Short-Term Investment Program (STIP)	<u>10,278,384</u>			
	<u>\$ 16,049,875</u>			

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

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

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

*Interest Rate Risk.* The government does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, under state statute, an investment may not have a maturity date exceeding 5 years, except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

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

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

	Custodial Credit Risk Category			Carrying Amount	Fair Value
	1	2	3		
U.S. government securities	\$ 1,500,000	\$ -	\$ 4,591,033	\$ 6,091,033	\$ 5,771,491
Broker money market	12,959	-	-	12,959	12,959
	<u>\$ 1,512,959</u>	<u>\$ -</u>	<u>\$ 4,591,033</u>	6,103,992	5,784,450
Uncategorized: STIP				10,283,865	10,278,384
				<u>\$ 16,387,857</u>	<u>\$ 16,062,834</u>

Following is the condensed schedule of changes in net position for the investment pool for the year ended June 30, 2023:

	Internal	External	Total
Net position - beginning of year	\$ 20,434,264	\$ 4,473,701	\$ 24,907,965
Contributions from participants	11,502,949	5,902,476	17,405,425
Investment earnings/change in fair value	333,336	122,576	455,912
Distributions to participants	(14,670,715)	(5,258,904)	(19,929,619)
Net position - end of year	<u>\$ 17,599,834</u>	<u>\$ 5,239,849</u>	<u>\$ 22,839,683</u>



PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

Capital Assets

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental activities:				
Capital assets, not being depreciated/amortized				
Land	\$ 622,193	\$ -	\$ -	\$ 622,193
Construction-in-progress	655,913	3,628,945	(271,684)	4,013,174
Total capital assets, not being depreciated/amortized	<u>1,278,106</u>	<u>3,628,945</u>	<u>(271,684)</u>	<u>4,635,367</u>
Capital assets, being depreciated/amortized				
Buildings/improvements	7,214,573	89,342	-	7,303,915
Improvements other than buildings	5,370,897	296,346	-	5,667,243
Machinery and equipment	8,719,165	3,255,185	(589,447)	11,384,903
Right-to-use leased assets	174,288	626,781	-	801,069
Infrastructure	15,778,031	1,035,594	-	16,813,625
Total capital assets, being depreciated/amortized	<u>37,256,954</u>	<u>5,303,248</u>	<u>(589,447)</u>	<u>41,970,755</u>
Less accumulated depreciation/amortization for:				
Buildings/improvements	(3,844,449)	(136,735)	-	(3,981,184)
Improvements other than buildings	(2,564,922)	(275,943)	-	(2,840,865)
Machinery and equipment	(5,129,210)	(686,925)	444,716	(5,371,419)
Right-to-use leased assets	(55,309)	(168,688)	-	(223,997)
Infrastructure	(2,028,139)	(354,147)	-	(2,382,286)
Total accumulated depreciation/amortization	<u>(13,622,029)</u>	<u>(1,622,438)</u>	<u>444,716</u>	<u>(14,799,751)</u>
Total capital assets, being depreciated/amortized, net	<u>23,634,925</u>	<u>3,680,810</u>	<u>(144,731)</u>	<u>27,171,004</u>
Governmental activities capital assets, net	<u>\$ 24,913,031</u>	<u>\$ 7,309,755</u>	<u>\$ (416,415)</u>	<u>\$ 31,806,371</u>

The beginning balance for machinery and equipment and related accumulated depreciation have been increased a net amount of \$106,342. The adjustment has been reflected as a prior period adjustment in the governmental-activities statement of activities.

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

Governmental activities:	
General government	\$ 148,095
Public safety	374,641
Public works	963,605
Public health	12,225
Social and economic	45,145
Culture and recreation	78,727
Total depreciation/amortization-governmental activities	<u>\$ 1,622,438</u>

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
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 and systems	299,952	293,092	-	593,044
Improvements other than buildings	239,358	118,836	-	358,194
Machinery and equipment	2,235,202	253,535	(191,691)	2,297,046
Total capital assets, being depreciated/amortized	2,774,512	665,463	(191,691)	3,248,284
Less accumulated depreciation/amortization for:				
Buildings and systems	(146,722)	(21,474)	-	(168,196)
Improvements other than buildings	(113,283)	(12,732)	-	(126,015)
Machinery and equipment	(1,516,431)	(77,866)	189,646	(1,404,651)
Total accumulated depreciation/amortization	(1,776,436)	(112,072)	189,646	(1,698,862)
Total capital assets, being depreciated/amortized, net	998,076	553,391	(2,045)	1,549,422
Business-type activities capital assets, net	\$ 1,050,604	\$ 553,391	\$ (2,045)	\$ 1,601,950

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

Business-type activities:	
Refuse facility	\$ 112,072

Interfund Receivables, Payables and Transfers

Interfund balances as of June 30, 2023, consisted of the following:

	Due from funds	Due to funds
Governmental activities:		
General	\$ 560,000	\$ -
Road	-	1,851,386
General capital improvement	101,903	-
Nonmajor governmental funds	2,522,779	201,903
Total governmental activities	\$ 3,184,682	\$ 2,053,289
Business-type activities:		
Landfill	\$ -	\$ 37,750
Refuse facility	-	1,093,643
Total depreciation-business-type activities	\$ -	\$ 1,131,393

The due to funds balances resulted from loans made to eliminate deficit cash balances. \$1,996,395 of the total balance is not scheduled to be collected in the subsequent year.

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

Interfund transfers consisted of the following:

	Transfers In	Transfers Out
Governmental activities:		
General	\$ 449,777	\$ (91,050)
Road	662,291	(1,035,823)
Disaster	-	(26,168)
Public safety	1,323,168	(63,000)
General capital improvement	-	(107,484)
Nonmajor governmental funds	2,213,592	(3,272,996)
Total governmental activities	<u>\$ 4,648,828</u>	<u>\$ (4,596,521)</u>
Business-type activities		
Refuse facility	<u>\$ 451</u>	<u>\$ (52,758)</u>

Leases

*Government as Lessee*

The government, as a lessee, has entered into lease agreements involving copiers, graders and office space. The total costs of the government's lease assets are recorded as \$801,069, less accumulated amortization of \$223,997. The future lease payments under lease agreements are as follows:

Year ending June 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 164,666	\$ 26,972	\$ 191,638
2025	152,659	19,042	171,701
2026	134,484	11,892	146,376
2027	117,345	5,831	123,176
	<u>\$ 569,154</u>	<u>\$ 63,737</u>	<u>\$ 632,891</u>

*Government as Lessor*

The government leases airport hangars, buildings and land to several third parties. The leases range from five to forty years. The government recognized \$36,048 in lease revenue and \$20,167 in interest revenue during the year related to these leases. As of June 30, 2023, the government's receivable for lease payments was \$340,211. Also, the government has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of June 30, 2023, the balance of the deferred inflow of resources was \$326,797.

Long-Term Debt

Notes from direct borrowings currently outstanding are as follows:

	Original Amount	Term	Interest Rate	Payment	Balance June 30, 2023
Convict grade bridge-2020 (1)	\$ 551,362	15 yr	5.75%	Semi-annual	\$ 445,477
Grader and complex remodel-2020 (1)	405,914	7 yr	5.75%	Semi-annual	269,000
Dispatch and equipment-2017 (1)	357,500	7 yr	5.75%	Semi-annual	82,754
Search and rescue building-2013 (1)	700,000	15 yr	5.75%	Semi-annual	325,214
Airport-2022	102,852	10 yr	1.63%	Annual	92,567
Computers-2022	127,611	5 yr	2.57%	Annual	76,911
(1) INTERCAP, through Montana Board of Investments					<u>\$ 1,291,923</u>

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Year ending June 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 243,448	\$ 65,019	\$ 308,467
2025	220,360	52,319	272,679
2026	196,356	41,506	237,862
2027	173,408	31,427	204,835
2028	145,075	21,830	166,905
2029-2033	246,009	54,249	300,258
2034-2035	67,267	3,846	71,113
	<u>\$ 1,291,923</u>	<u>\$ 270,196</u>	<u>\$ 1,562,119</u>

Long-term liability activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Governmental activities:					
Leases	\$ 121,404	\$ 626,781	\$ (179,031)	\$ 569,154	\$ 164,666
Notes payable	1,427,446	102,852	(238,375)	1,291,923	243,448
Compensated absences	610,642	96,669	-	707,311	244,636
Governmental activity long-term liabilities	<u>\$ 2,159,492</u>	<u>\$ 826,302</u>	<u>\$ (417,406)</u>	<u>\$ 2,568,388</u>	<u>\$ 652,750</u>
Business-type activities:					
Compensated absences	\$ 79,972	\$ -	\$ (3,922)	\$ 76,050	\$ 22,815
Business-type activity long-term liabilities	<u>\$ 79,972</u>	<u>\$ -</u>	<u>\$ (3,922)</u>	<u>\$ 76,050</u>	<u>\$ 22,815</u>

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

Landfill Closure/Postclosure

The landfill was officially closed in the fall of 2016. A final cover was placed on the landfill site in accordance with state and federal regulations. The government is required to perform certain maintenance and monitoring functions at the site for thirty years after closure. The postclosure care costs will be paid on an annual basis and will reduce the postclosure care liability. \$1,190,104 is reported as a landfill postclosure care liability as of June 30, 2023. Actual postclosure care costs may be higher due to inflation, changes in technology, or changes in regulations. If additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

In prior years, the government was required by state and federal laws and regulations to make annual contributions to a trust to finance postclosure care costs and corrective action. The government is in compliance with the requirements, and, as of June 30, 2023, \$1,418,992 had been set aside for this purpose and is restricted and reported on the statement of net position as "restricted assets." The government expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

The following changes occurred in the closure and postclosure care liability during the year ended June 30, 2023:

Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
<u>\$ 1,237,568</u>	<u>\$ -</u>	<u>\$ (47,464)</u>	<u>\$ 1,190,104</u>

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 4. OTHER INFORMATION

Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; professional liability (i.e., errors and omissions); workers compensation (i.e., employee injuries); medical insurance costs; and environmental damages. A variety of methods is used to provide insurance for these risks. Policies, transferring all risks of loss, except for relatively small deductible amounts, are purchased for theft, damage or destruction of assets, professional liabilities and employee medical costs. The government participates in the Montana State Fund for workers' compensation coverage. The government participates in MACO's Joint Powers Insurance Authority which offers insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Given lack of coverage available, the government has no coverage for potential losses from environmental damages.

Prior Period Adjustments

Prior period adjustments in the governmental activities resulted from the following transactions: write off taxes - \$53,280, record a capital asset and related debt - (\$5,069), and an overstatement of compensated absences - \$137,573. Governmental activities prior period adjustments totaled \$185,784.

Prior period adjustments in the business-type activities resulted from the following transactions: write off taxes - \$124,947, eliminate a FEMA overaccrual - \$18,524, and an overstatement of compensated absences - \$9,039. Business-type activities prior period adjustments totaled \$152,510.

Interlocal Agreements

The City of Livingston and Park County entered into an agreement to fund a library for City and County residents. The City maintains the library accounting records and includes the financial activities of the library in its financial statements. The County contributed \$562,347 during fiscal year 2023.

The City of Livingston and Park County entered into agreements for the City-County Law Enforcement Dispatch Center and ambulance services. The City provides dispatch and ambulance services to the County. The County contributed \$408,289 and \$841,138, respectively, during fiscal year 2023 for these services.

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

Commitments and Contingencies

At year-end, the government had commitments outstanding, in the form of contracts, of approximately \$2,220,000, primarily for construction projects and equipment.

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

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

Retirement Plans

Plan Descriptions

The Teacher's Retirement System (TRS) is a mandatory-participation multiple-employer cost sharing defined-benefit public pension plan that provides retirement services to individuals employed as teachers, administrators, and in other professional and skilled positions employed in public education in Montana. The TRS Board is the governing body and the TRS staff administers the system in conformity with the laws set forth in Title 19, chapter 20 of the Montana Code Annotated (MCA), and administrative rules set forth in Title 2, chapter 44 of the Administrative Rules of Montana. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the TRS web site at [trs.mt.gov](http://trs.mt.gov).

The Public Employees Retirement System (PERS) Defined Benefit Retirement Plan (DBRP), administered by the Montana Public

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Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 and 3, MCA). The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans. Benefits are established by state law and can only be amended by the Legislature. Benefits are based on eligibility, years of service, and highest average compensation. Member rights are vested after five years of service. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the PERS web site at [mpera.mt.gov](http://mpera.mt.gov).

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, MCA. This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature. The SRS provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service and highest average compensation. Member rights are vested after five years of service. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the SRS web site at [mpera.mt.gov](http://mpera.mt.gov).

#### Pension Benefits

##### Teachers' Retirement System

Through June 30, 2013, all members enrolled in TRS participated in a single-tiered plan ("Tier One"). Employees with a minimum of 25 years of service or who have reached age 60 with 5 years of service are eligible to receive an annual retirement benefit equal to creditable service years divided by 60 times the average final compensation. Average final compensation is the average of the highest three consecutive years of earned compensation. Benefits fully vest after 5 years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits. Beginning July 1, 2013, new members in TRS participate in a second benefit tier ("Tier Two"), which differs from Tier One as follows:

- Tier Two uses a 5-year average final compensation (as opposed to 3-year AFC in Tier One).
- Tier Two provides for unreduced service retirement benefits at age 60 with 5 years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with 5 years of service or at any age with creditable service in 25 years in Tier One).
- Tier Two provides for early retirement benefits with 5 years of creditable service at age 55 (rather than age 50 in Tier One).
- Tier Two has a one percent higher normal employee contribution rate (though a temporary 1% supplemental employee contribution rate is also now currently in place for Tier One members).
- Tier Two provides for an enhanced benefit calculation -  $1.85\% \times \text{AFC} \times \text{years of creditable service}$  - for members retiring with at least 30 years of creditable service and at least 60 years of age (rather than  $1.6667 \times \text{AFC} \times \text{years of creditable service}$ ).

A guaranteed annual benefit adjustment (GABA) is payable on January 1st of each calendar year for each retiree who has received at least 36 monthly retirement benefit payments prior to that date. The GABA is applicable to both Tier One and Tier Two members. The GABA for Tier One members is 1.5% of the benefit payable as of January 1st. For Tier Two members the GABA each year may vary from 0.5% to 1.5% based on the retirement system's funding status and the period required to amortize any unfunded accrued actuarial liability as determined in the prior actuarial valuation.

##### Public Employees Retirement System

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

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

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

Second retirement applies to plan members re-employed in a PERS position after retirement. Plan members who retire before January 1, 2016 and accumulate less than 2 years' additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years' additional service credit receive a refund of the plan member's contributions from the second employment plus regular interest at 2.02%. Plan members who retire before January 1, 2016 and accumulate at least 2 years of additional service credit receive a recalculated retirement benefit based on the laws in effect at second retirement. Plan members who retire on or after January 1, 2016 and accumulate

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

5 or more years of additional service credit receive the same retirement benefit as prior to their return to service and a second retirement benefit for the second period of service based on the laws in effect at second retirement.

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

Sheriff's Retirement System

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

For plan members hired prior to July 1, 2011, HAC is determined during any consecutive 36 months. For plan members hired on or after July 1, 2011, HAC is determined during any consecutive 60 months. For plan members hired on or after July 1, 2013, HAC is determined on 110% annual cap on compensation.

Plan members are eligible for early retirement at age 50 with 5 years of membership service. This benefit is calculated using HAC and service credit at early retirement and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

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 1). is not awarded service credit for the period of reemployment; 2). is refunded the accumulated contributions associated with the period of reemployment; 3). starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and 4). does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement. If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member is awarded service credit for the period of reemployment. Starting the first month following termination of service, the member receives the same retirement benefit previously paid to the member and a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members rehire date. The member does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA on the initial retirement benefit in January immediately following second retirement, and on the second retirement benefit starting in January after receiving that benefit for at least 12 months. A member who returns to covered service is not eligible for a disability benefit.

Member and Employer Contributions

Teachers' Retirement System

The TRS funding policy provides for monthly employee and employer contributions at rates specified by state law. Plan members, for the fiscal year ending June 30, 2023, were required to contribute 8.15% of their earned compensation. TRS employers were required to contribute 9.37% of earned compensation. Pursuant to 19-20-609, MCA, the employer contribution rate will increase by 0.10% each year beginning July 1, 2014 through fiscal year 2024. The State's General fund contributes an additional 2.49% of earned compensation. Finally, the State is also required to contribute \$25 million in perpetuity payable July 1st of each year.

Public Employees Retirement System

All members contribute 7.9% of their compensation. Interest is credited to member accounts at the rates determined by the Board. All member contributions will be decreased to 6.9% on January 1 following the actuary valuation results that project the amortization period to drop below 25 years.

Employers contributed 8.97% of each member's compensation. This was temporarily increased from 7.07% on July 1, 2013. Beginning July 1, 2014, employer contributions will increase an additional 0.1% a year over 10 years, through 2024. The additional employer contributions terminate on January 1 following actuary valuation results that show the amortization period of the PERS-DBRP has dropped below 25 years and would remain below 25 years following the reductions of both the additional employer and member contributions rates. The State's General fund contributes an additional .1% of earned compensation. Beginning July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

Sheriff's Retirement System

Members contribute 10.495% of their compensation. Interest is credited at rates determined by the Board. Member contributions are made through an "employer pick-up" arrangement that results in deferral of taxes on the contributions. Employers contribute 13.115% of each member's compensation. The rate increased from 10.115% to 13.115% on July 1, 2017.

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

At June 30, 2023, the government recorded a liability of \$64,552 (TRS), \$4,780,185 (PERS) and \$2,143,632 (SRS) for its proportionate share of the net pension liability.

TRS and PERS have a special funding situation in which the State of Montana is legally responsible for making contributions directly to

PARK COUNTY  
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PERS on behalf of the government. Due to the existence of this special funding situation, the government is required to report the portion of the State of Montana's proportionate share of the collective net pension liability. The government's and State of Montana's proportionate share of the net pension liability are presented below:

	Net Pension Liability June 30, 2023		
	TRS	PERS	SRS
Employer proportionate share	\$ 64,552	\$ 4,780,185	\$ 2,143,632
State of Montana proportionate share associated with employer	33,822	1,431,652	-
Total	<u>\$ 98,374</u>	<u>\$ 6,211,837</u>	<u>\$ 2,143,632</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022 for TRS and June 30, 2022 for PERS and SRS. The government's proportion of the net pension liability was based on the government's contributions received by TRS, PERS and SRS during the measurement period July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all TRS, PERS and SRS participating employers. At June 30, 2023, the government's proportion was .0033, .2010 and 1.5656 percent for TRS, PERS and SRS, respectively.

For the year ended June 30, 2023, the government recognized \$16,593 (TRS), \$719,331 (PERS) and \$374,861 (SRS) for its proportionate share of the pension expense. The government also recognized grant revenue of \$2,797 (TRS) and \$148,392 (PERS) for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the government. Total pension expense recognized was \$19,390, \$867,723 and \$374,861 for TRS, PERS and SRS, respectively.

At June 30, 2023, the government reported its proportionate share of TRS, PERS and SRS deferred outflows and inflows of resources from the following sources:

	TRS		PERS		SRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 946	\$ -	\$ 60,938	\$ -	\$ 297,075	\$ -
Changes in assumptions	3,299	5,901	178,138	349,954	308,678	51,630
Net difference between projected and actual earnings on pension plan investments	1,510	-	140,488	-	90,989	-
Changes in the employer's proportion and differences between employer's contributions and the employer's proportionate contributions	48,105	-	276,328	-	51,524	-
Employer contributions subsequent to measurement date	5,146	-	371,140	-	237,720	-
	<u>\$ 59,006</u>	<u>\$ 5,901</u>	<u>\$ 1,027,032</u>	<u>\$ 349,954</u>	<u>\$ 985,986</u>	<u>\$ 51,630</u>

Amounts reported as deferred outflows of resources related to pensions resulting from the government's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense as follows:

Year Ended June 30:	TRS	PERS	SRS
2024	\$ 16,698	\$ 249,912	\$ 237,115
2025	14,527	(112,312)	211,118
2026	12,207	(151,523)	77,053
2027	4,527	319,861	171,350



PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

Actuarial Assumptions

For each of the retirement plans, the total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	TRS	PERS	SRS
Investment rate of return, net of investment and administrative expenses	7.30%	7.30%	7.30%
Salary increases	3.50%	3.50%	3.25%
Inflation	2.75%	2.75%	2.75%

Mortality rates for the TRS retirement plan were based on the RP-2000 Healthy Combined Mortality Table for Males and Females projected to 2022. Mortality rates for the PERS and SRS retirement plans are based on the PUB-2010 general amount weighted employer mortality projected to 2021 for males and females and projected generationally using MP-2021.

The long-term expected rate of return on pension plan investments for TRS, PERS and SRS is reviewed as part of regular experience studies prepared for the plan about every five years. The long-term rate of return is based on analysis in the experience study report dated May 3, 2022 without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

Asset Class	TRS, PERS and SRS	
	Target Asset Allocation	Long-Term Expected Real Rate of Return
Cash	3.0%	-0.33%
Domestic equity	30.0%	5.90%
International equity	17.0%	7.14%
Real assets	5.0%	4.03%
Core fixed income	15.0%	1.14%
Private investments	15.0%	9.13%
Real estate	9.0%	5.41%
Non-core fixed income	6.0%	3.02%
	<u>100.0%</u>	

Discount Rate

Teachers Retirement System

The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions, the State general fund will contribute \$25 million annually to TRS payable July 1st of each year. Based on those assumptions, the TRS' fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2123. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

Public Employees Retirement System

The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and nonemployer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes

PARK COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS

0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributes a statutory appropriation from the general fund. Based on those assumptions, the PERS' fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A municipal bond rate was not incorporated in the discount rate.

Sheriff's Retirement System (SRS)

The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2127. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A municipal bond rate was not incorporated in the discount rate.

Sensitivity Analysis

The following presents the employer's proportionate share of the TRS, PERS and SRS net pension liability calculated using the discount rate of 7.30%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.30%) or 1.00% higher (8.30%) than the current rate.

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Net pension liability-TRS	\$ 90,169	\$ 64,552	\$ 43,113
Net pension liability-PERS	6,890,860	4,780,185	3,009,354
Net pension liability-SRS	3,486,634	2,143,632	1,050,436

PERS Disclosure for the Defined Contribution Plan

The government 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, 2022, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the defined contribution plan. Plan level non-vested forfeitures for the 344 employers that have participants in the PERS-DCRP totaled \$1,681,603.

Postemployment Benefits Other Than Pensions

General Information about the OPEB Plan

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

*Benefits provided:* The government provides healthcare insurance benefits for retirees and their dependents upon reaching the age and

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NOTES TO BASIC FINANCIAL STATEMENTS

service years defined in 2-18-704, MCA. The benefit terms require that eligible retirees cover 100 percent of the health insurance premiums.

*Employees Covered by Benefit Terms.* As of July 1, 2021, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees or beneficiaries entitled to but not yet receiving benefit payments	-
Active plan members	<u>101</u>
	<u><u>103</u></u>

Total OPEB Liability

The total OPEB liability of \$352,743 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

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

Valuation date	July 1, 2021
Actuarial cost method	Entry age, level percentage of pay.
Salary increases	2.5%.
Discount rate	3.8% (based on the 20 year municipal bond index).
Healthcare costs trend rates	6.50%% as of July 1, 2021, grading to 5.00% over 6 years and then to 4.00% over the next 48 years.
Participation	45% of future retirees are assumed to elect medical coverage.
Mortality	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.

Changes in the Total OPEB Liability

Changes in the total OPEB liability were as follows (in thousands):

Service cost	\$ 33,084
Interest on the total OPEB liability	14,398
Changes of assumptions/differences between actual and expected	-
Benefits payments	<u>(13,990)</u>
Net change in total OPEB liability	33,492
Total OPEB liability - beginning of year	<u>352,743</u>
Total OPEB liability - end of year	<u><u>\$ 386,235</u></u>

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the employer's total OPEB liability calculated using the discount rate of 3.80%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1.00% lower (2.80%) or 1.00% higher (4.80%) than the current rate.

	1% Decrease (2.80%)	Current Discount Rate (3.80%)	1% Increase (4.80%)
Total OPEB liability	\$ 413,491	\$ 386,235	\$ 360,986

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NOTES TO BASIC FINANCIAL STATEMENTS

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.* The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.50% decreasing to 3.00%) or 1-percentage-point higher (7.50% decreasing to 5.00%) than the current healthcare cost trend rates:

	1% Decrease (5.50% decreasing to 3.00%)	Healthcare Cost Trend Rates (6.50% decreasing to 4.00%)	1% Increase (7.50% decreasing to 5.00%)
Total OPEB liability	\$ 343,252	\$ 386,235	\$ 437,009

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

For the year ended June 30, 2023, the government recognized OPEB expense of \$(165,558). As of June 30, 2023, the government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 28,775	\$ 249,692
Changes in actuarial assumptions	-	43,659
	<u>\$ 28,775</u>	<u>\$ 293,351</u>

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

Year Ended June 30:	
2024	\$ (213,035)
2025	(31,175)
2026	(31,173)
2027	3,743
2028	3,743
Thereafter	3,321

Future Implementation of GASB Pronouncements

GASB Statement No. 99, Omnibus 2022. The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Statement 100 is effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 101, Compensated Absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Statement 101 is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

**REQUIRED SUPPLEMENTARY INFORMATION**

PARK COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
General Fund  
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Budget to GAAP Differences	Actual Amounts, GAAP Basis
	Original	Final			
REVENUES					
Taxes/assessments	\$ 2,325,824	\$ 2,325,824	\$ 2,461,879	\$ -	\$ 2,461,879
Fees and fines	115,000	115,000	111,822	-	111,822
Licenses and permits	32,000	32,000	48,077	-	48,077
Intergovernmental	528,657	528,657	642,145	139,318	781,463
Charges for services	449,950	449,950	458,025	-	458,025
Investment earnings	10,000	10,000	59,641	-	59,641
Miscellaneous	47,110	47,110	76,243	-	76,243
Total revenues	3,508,541	3,508,541	3,857,832	139,318	3,997,150
EXPENDITURES					
Current:					
General government	3,489,796	3,489,796	3,494,339	74,663	3,569,002
Public safety	296,370	356,370	331,323	11,222	342,545
Public works	135,884	135,884	139,932	23,604	163,536
Public health	475,769	475,769	471,343	15,618	486,961
Social and economic services	199,595	199,595	155,736	5,870	161,606
Culture and recreation	500	500	128	8,341	8,469
Housing and community development	31,500	31,500	31,500	-	31,500
Debt service:				-	
Principal	-	-	33,170	-	33,170
Interest and other charges	-	-	2,552	-	2,552
Capital outlay	21,700	92,700	82,256	-	82,256
Total expenditures	4,651,114	4,782,114	4,742,279	139,318	4,881,597
Excess (deficiency) of revenues over expenditures	(1,142,573)	(1,273,573)	(884,447)	-	(884,447)
OTHER FINANCING SOURCES (USES)					
Proceeds from leases	-	71,000	74,198	-	74,198
Transfers in	451,012	451,012	449,777	-	449,777
Transfers out	(52,075)	(52,075)	(91,050)	-	(91,050)
Total other financing sources (uses)	398,937	469,937	432,925	-	432,925
Net change in fund balance	\$ (743,636)	\$ (803,636)	(451,522)	-	(451,522)
Fund balance - beginning			1,550,456	-	1,550,456
Fund balance - ending			\$ 1,098,934	\$ -	\$ 1,098,934

PARK COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Road Fund  
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Taxes/assessments	\$ 585,909	\$ 585,909	\$ 579,344
Licenses and permits	12,500	12,500	3,500
Intergovernmental	563,009	563,009	1,724,361
Charges for services	-	-	17,734
Miscellaneous	71,000	71,000	26,460
Total revenues	1,232,418	1,232,418	2,351,399
EXPENDITURES			
Current:			
Public works	1,532,996	4,232,996	2,034,074
Debt service:			
Principal	147,491	147,491	199,046
Interest and other charges	10,344	10,344	18,765
Capital outlay	-	500,000	1,649,799
Total expenditures	1,690,831	4,890,831	3,901,684
Excess (deficiency) of revenues over expenditures	(458,413)	(3,658,413)	(1,550,285)
OTHER FINANCING SOURCES (USES)			
Long-term debt issued	-	500,000	552,583
Sale of capital assets	-	-	11,644
Transfers in	615,306	615,306	662,291
Transfers out	(62,000)	(62,000)	(1,035,823)
Total other financing sources (uses)	553,306	1,053,306	190,695
Net change in fund balance	\$ 94,893	\$ (2,605,107)	(1,359,590)
Fund balance - beginning			162,751
Fund balance - ending			\$ (1,196,839)

PARK COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Disaster Fund  
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Taxes/assessments	\$ 95,262	\$ 95,262	\$ 90,980
Intergovernmental	968,874	968,874	1,033,518
Investment earnings	-	-	78,168
Miscellaneous	-	-	19,294
Total revenues	<u>1,064,136</u>	<u>1,064,136</u>	<u>1,221,960</u>
EXPENDITURES			
Current:			
General government	-	-	13,336
Public safety	-	-	86,269
Public works	693,357	693,357	250,565
Public health	62,867	62,867	71,712
Culture and recreation	-	-	2,420
Housing and community development	-	-	15,312
Capital outlay	<u>725,517</u>	<u>725,517</u>	<u>584,009</u>
Total expenditures	<u>1,481,741</u>	<u>1,481,741</u>	<u>1,023,623</u>
Excess (deficiency) of revenues over expenditures	<u>(417,605)</u>	<u>(417,605)</u>	<u>198,337</u>
OTHER FINANCING USES			
Transfers out	<u>-</u>	<u>-</u>	<u>(26,168)</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>(26,168)</u>
Net change in fund balance	<u>\$ (417,605)</u>	<u>\$ (417,605)</u>	<u>172,169</u>
Fund balance - beginning			<u>(36,122)</u>
Fund balance - ending			<u>\$ 136,047</u>



PARK COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Public Safety Fund  
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	Amounts
REVENUES			
Taxes/assessments	\$ 1,725,615	\$ 1,725,615	\$ 1,751,482
Licenses and permits	2,000	2,000	7,770
Intergovernmental	182,885	182,885	181,900
Charges for services	95,000	95,000	108,900
Miscellaneous	4,500	4,500	4,888
Total revenues	2,010,000	2,010,000	2,054,940
EXPENDITURES			
Current:			
Public safety	3,167,877	3,167,877	3,162,016
Debt service:			
Principal	-	-	41,137
Interest and other charges	-	-	5,030
Capital outlay	386,200	386,200	240,914
Total expenditures	3,554,077	3,554,077	3,449,097
Excess (deficiency) of revenues over expenditures	(1,544,077)	(1,544,077)	(1,394,157)
OTHER FINANCING SOURCES (USES)			
Insurance recoveries	100	100	18,134
Sale of capital assets	5,000	5,000	19,775
Transfers in	1,301,792	1,301,792	1,323,168
Transfers out	(63,000)	(63,000)	(63,000)
Total other financing sources (uses)	1,243,892	1,243,892	1,298,077
Net change in fund balance	\$ (300,185)	\$ (300,185)	(96,080)
Fund balance - beginning			378,198
Fund balance - ending			\$ 282,118

PARK COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2023

BUDGETARY INFORMATION

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

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

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

Teachers' Retirement System:	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability	0.0033%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Employer's proportionate share of the net pension liability associated with the employer	\$ 64,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Montana's proportionate share of the net pension liability associated with the employer	33,822	-	-	-	-	-	-	-	-
Total	<u>\$ 98,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	70.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Employees Retirement System:	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability	0.2010%	0.1906%	0.1749%	0.1703%	0.1561%	0.2067%	0.2022%	0.2047%	0.2242%
Employer's proportionate share of the net pension liability associated with the employer	\$ 4,780,185	\$ 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 proportionate share of the net pension liability associated with the employer	1,431,652	1,019,827	1,456,069	1,162,304	1,095,427	57,927	42,083	35,139	34,110
Total	<u>\$ 6,211,837</u>	<u>\$ 4,476,524</u>	<u>\$ 6,069,096</u>	<u>\$ 4,722,721</u>	<u>\$ 4,354,126</u>	<u>\$ 4,083,543</u>	<u>\$ 3,486,191</u>	<u>\$ 2,895,884</u>	<u>\$ 2,827,396</u>
Employer's covered payroll	\$ 3,502,175	\$ 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 of the net pension liability as a percentage of its covered payroll	136.49%	103.39%	157.24%	126.69%	126.91%	157.00%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%
Sheriffs' Retirement System:	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability	1.5656%	1.5153%	1.5004%	1.4590%	1.4829%	1.5115%	1.5870%	1.6073%	1.5860%
Employer's proportionate share of the net pension liability associated with the employer	\$ 2,143,632	\$ 1,103,762	\$ 1,828,759	\$ 1,216,854	\$ 1,114,703	\$ 1,150,173	\$ 2,787,990	\$ 1,549,455	\$ 660,064
State of Montana's proportionate share of the net pension liability associated with the employer	-	-	-	-	-	-	-	-	-
Total	<u>\$ 2,143,632</u>	<u>\$ 1,103,762</u>	<u>\$ 1,828,759</u>	<u>\$ 1,216,854</u>	<u>\$ 1,114,703</u>	<u>\$ 1,150,173</u>	<u>\$ 2,787,990</u>	<u>\$ 1,549,455</u>	<u>\$ 660,064</u>
Employer's covered payroll	\$ 1,508,898	\$ 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 of the net pension liability as a percentage of its covered payroll	142.07%	80.15%	143.55%	103.87%	96.89%	101.71%	248.86%	141.67%	64.35%
Plan fiduciary net position as a percentage of the total pension liability	77.07%	86.94%	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

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

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

<u>Teachers' Retirement System:</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 5,146	\$ 4,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contributions	5,146	4,466	-	-	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 54,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	9.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Public Employees Retirement System:</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 371,140	\$ 314,196	\$ 298,416	\$ 257,037	\$ 241,715	\$ 217,482	\$ 214,614	\$ 212,925	\$ 209,627
Contributions in relation to the contractually required contributions	371,140	314,196	298,416	257,037	241,715	217,482	214,614	212,925	209,627
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 4,137,565	\$ 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	8.97%	8.97%	8.93%	8.76%	8.60%	8.47%	8.37%	8.79%	8.78%
<u>Sheriffs' Retirement System:</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 237,720	\$ 198,880	\$ 180,277	\$ 167,671	\$ 154,264	\$ 153,717	\$ 114,388	\$ 116,115	\$ 110,946
Contributions in relation to the contractually required contributions	237,720	198,880	180,277	167,671	154,264	153,717	114,388	116,115	110,946
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 1,812,578	\$ 1,508,898	\$ 1,377,159	\$ 1,273,945	\$ 1,171,527	\$ 1,150,523	\$ 1,130,869	\$ 1,120,309	\$ 1,093,721
Contributions as a percentage of covered payroll	13.12%	13.18%	13.09%	13.16%	13.17%	13.36%	10.12%	10.36%	10.14%

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

PARK COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION PLAN INFORMATION  
For the Year Ended June 30, 2023

**Teacher's Retirement System**

**Changes of Benefit Terms:**

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

The 2013 Montana Legislature passed HB 377 which provides additional revenue and created a two tier benefit structure. A Tier One Member is a person who first became a member before July 1, 2013 and has not withdrawn their member's account balance. A Tier Two Member is a person who first becomes a member on or after July 1, 2013 or after withdrawing their member's account balance, becomes a member again on or after July 1, 2013.

The second tier benefit structure for members hired on or after July 1, 2013 is summarized below:

- Final Average Compensation: Average of earned compensation paid in five consecutive years of full-time service that yields the highest average.
- Service Retirement: Eligible to receive a service retirement benefit if the member has been credited with at least five full years of creditable service and has attained the age of 60; or has been credited with 30 or more years of full-time or part-time creditable service and has attained age 55.
- Early Retirement: Eligible to receive an early retirement allowance if a member is not eligible for service retirement but has at least five years of creditable service and attained age 55.
- Professional Retirement Option: If the member has been credited with 30 or more years of service and has attained the age of 60 they are eligible for an enhanced allowance equal to 1.85% of average final compensation times all service at retirement. Otherwise, the multiplier used to calculate the retirement allowance will be equal to 1.67%.
- Annual Contribution: 8.15% of member's earned compensation.
- Supplemental Contribution Rate: On or after July 1, 2023, the TRS Board may require a supplemental contribution up to 0.5% if the following three conditions are met:

The average funded ratio of the System based on the last three annual actuarial valuations is equal to or less than 80%; and

The period necessary to amortize all liabilities of the System based on the latest annual actuarial valuation is greater than 20 years; and

A State or employer contribution rate increase or a flat dollar contribution to the Retirement System Trust fund has been enacted that is equivalent to or greater than the supplemental contribution rate imposed by the TRS Board.

- Disability Retirement: A member will not be eligible for a disability retirement if the member is or will be eligible for a service retirement on the date of termination.
- Guaranteed Annual Benefit Adjustment (GABA): If the most recent actuarial valuation shows that Retirement System liabilities are at least 90% funded and the provision of the increase is not projected to cause the System's liabilities to be less than 85% funded, the GABA may increase from the 0.5% floor up to 1.5%, as set by the Board.

HB 377 increased revenue from the members, employers and the State as follows:

- Annual State contribution equal to \$25 million paid to the System in monthly installments.
- One-time contribution payable to the Retirement System by the trustees of a school district maintaining a retirement fund. The one-time contribution to the Retirement System shall be the amount earmarked as an operating reserve in excess of 20% of the adopted retirement fund budget for the fiscal year 2013. The amount received was \$22 million in FY 2014.
- 1% supplemental employer contribution. This will increase the current employer rates:

School Districts contributions will increase from 7.47% to 8.47%

The Montana University System and State Agencies will increase from 9.85% to 10.85%.

The supplemental employer contribution will increase by 0.1% each fiscal year for fiscal year 2014 through fiscal year 2024. Fiscal years beginning after June 30, 2024 the total supplemental employer contribution will be equal to 2%.

PARK COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION PLAN INFORMATION  
For the Year Ended June 30, 2023

- Members hired prior to July 1, 2013 (Tier 1) under HB 377 are required to contribute a supplemental contribution equal to an additional 1% of the member's earned compensation.
- Each employer is required to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position to the System.

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

The following changes to the actuarial assumptions were adopted in 2022:

- The discount rate was increased from 7.06% to 7.30%.
- The investment rate of return assumption was increased from 7.06% to 7.30%.
- The inflation rate was increased from 2.40% to 2.75%.
- Updated all mortality tables to the PUB-2010 tables for teachers.
- Updated the rates of retirement and termination.
- Updated the salary scale merit rates.

The following changes to the actuarial assumptions were adopted in 2021:

- The discount rate was lowered from 7.34% to 7.06%.
- The investment rate of return assumption was lowered from 7.34% to 7.06%.

The following changes to the actuarial assumptions were adopted in 2020:

- The discount rate was lowered from 7.50% to 7.34%.
- The investment rate of return assumption was lowered 7.50% to 7.34%.
- The inflation rate was reduced from 2.5% to 2.4%.

The following changes to the actuarial assumptions were adopted in 2019:

- The Guaranteed Annual Benefit Adjustment (GABA) for Tier Two members is a variable rate between 0.50% and 1.50% as determined by the Board. Since an increase in the amount of the GABA is not automatic and must be approved by the Board, the assumed increase was lowered from 1.50% to the current rate of 0.50% per annum.

The following changes to the actuarial assumptions were adopted in 2018:

- Assumed rate of inflation was reduced from 3.25% to 2.50%.
- Payroll growth assumption was reduced from 4.00% to 3.25%.
- Investment return assumption was reduced from 7.75% to 7.50%.
- Wage growth assumption was reduced from 4.00% to 3.25%.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males and Females: RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years.

The tables include margins for mortality improvement which is expected to occur in the future.

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table, set back three years, with mortality improvements projected by Scale BB to 2022.

For Females: RP 2000 Disabled Mortality Table, set forward two years, with mortality improvements projected by Scale BB to 2022.

- Retirement rates were updated.
- Termination rates were updated.
- Rates of salary increases were updated.

PARK COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION PLAN INFORMATION  
For the Year Ended June 30, 2023

The following changes to the actuarial assumptions were adopted in 2016:

- The normal cost method has been updated to align the calculation of the projected compensation and the total present value of plan benefits so that the normal cost rate reflects the most appropriate allocation of plan costs over future compensation.

The following changes to the actuarial assumptions were adopted in 2015:

- Correctly reflect the proportion of members that are assumed to take a refund of contributions upon termination and appropriately reflect the three year COLA deferral period for Tier 2 Members.
- The 0.63% load applied to the projected retirement benefits of the university members "to account for larger than average annual compensation increases observed in the years immediately preceding retirement" is not applied to benefits expected to be paid to university members on account of death, disability and termination (prior to retirement eligibility).
- The actuarial valuation was updated to reflect the assumed rate of retirement for university members at age 60 is 8.50% as stated in the actuarial valuation report.
- The actuarial valuation was updated to reflect the fact that vested terminations are only covered by the \$500 death benefit for the one year following their termination and, once again when the terminated member commences their deferred retirement annuity (they are not covered during the deferral period). Additionally, only the portion of the terminated members that are assumed to "retain membership in the System" are covered by the \$500 death benefit after termination.

The following changes to the actuarial assumptions were adopted in 2014:

- Assumed rate of inflation was reduced from 3.50% to 3.25%.
- Payroll Growth Assumption was reduced from 4.50% to 4.00%.
- Assumed real wage growth was reduced from 1.00% to 0.75%.
- Investment return assumption was changed from net of investment and administrative expenses to net of investment expenses only.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

#### **Public Employees Retirement System**

##### **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.

PARK COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION PLAN INFORMATION  
For the Year Ended June 30, 2023

**Refunds:**

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

**Interest Credited to Member Accounts:**

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

**Lump-sum Payouts:**

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

**Disabled PERS Defined Contribution (DC) Members:**

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

**Sheriffs' Retirement System**

**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



PARK COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION PLAN INFORMATION  
For the Year Ended June 30, 2023

- 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 other inputs**

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

	TRS	PERS and SRS
Actuarial cost method	Entry age	Entry age
Amortization method	Level percentage of pay, open	Level percentage of pay, open
Remaining amortization period	24 years	30 years (PERS) and 21 years (SRS)
Asset valuation method	4 year smoothed market	4 year smoothed market
Inflation	2.50%	2.75%
Salary increases	3.50%	3.50%
Investment rate of return	7.50%, net of pension plan investment expense and including inflation	7.65%, net of pension plan investment expense and including inflation

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

Schedule of Changes in the Total OPEB Liability

	2023	2022	2021	2020	2019	2018
Total OPEB liability - beginning of year	\$ 352,743	\$ 499,479	\$ 458,805	\$ 1,284,162	\$ 1,154,672	\$ 987,179
Service cost	33,084	31,965	51,848	50,095	112,525	110,848
Interest cost	14,398	12,556	11,980	51,302	46,842	40,328
Differences in experience	-	(147,815)	-	(805,031)	-	53,200
Changes in assumption	-	(26,773)	-	(104,289)	-	(12,449)
Benefit payments	(13,990)	(16,669)	(23,154)	(17,434)	(29,877)	(24,434)
Total OPEB liability - end of year	<u>\$ 386,235</u>	<u>\$ 352,743</u>	<u>\$ 499,479</u>	<u>\$ 458,805</u>	<u>\$ 1,284,162</u>	<u>\$ 1,154,672</u>
Covered-employee payroll	\$ 5,659,047	\$ 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	6.83%	6.45%	9.59%	9.12%	30.99%	28.98%

Notes to Schedule

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

3.80%	3.80%	2.40%	2.40%	3.87%	3.87%
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Differences in experience measure the expected versus actual claims experience.

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

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

## SUPPLEMENTARY INFORMATION

PARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Award/Pass- through Grantor's Number	Program or Award Amount	Balance July 1, 2022	Receipts	Expenditures	Returned to Grantor/ Other	Balance June 30, 2023	Amount Provided to Subrecipients
<b>U.S. Department of Transportation:</b>									
Direct Program:									
Airport Improvement Program	20.106	3-30-0051-013-2021	\$ 272,000	\$ (49,300)	\$ 49,300	\$ -	\$ -	\$ -	\$ -
Airport Improvement Program	20.106	3-30-0051-016-2022	1,506,981	(87,642)	1,178,377	1,419,339	-	(328,604)	-
Airport Improvement Program	20.106	3-30-0051-017-2023	223,000	-	-	215,697	-	(215,697)	-
Total direct program				(136,942)	1,227,677	1,635,036	-	(544,301)	-
Passed through the Neponset Valley Transportation Management Association (NVTMA):									
Formula Grants for Rural Areas and Tribal Transit Program	20.509	MA-2021-003-00	70,170	(6,723)	45,773	39,050	-	-	-
Passed through the Montana Department of Transportation:									
Formula Grants for Rural Areas and Tribal Transit Program (1)	20.509	111604	1,350,000	(49,850)	957,987	1,092,016	-	(183,879)	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	111823	70,006	(20,431)	20,431	-	-	-	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	112761	23,697	-	-	23,697	-	(23,697)	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	112626	80,507	-	71,606	80,160	-	(8,554)	-
Subtotal				(77,004)	1,095,797	1,234,923	-	(216,130)	-
Total U.S. Department of Transportation				(213,946)	2,323,474	2,869,959	-	(760,431)	-
<b>U.S. Department of Justice:</b>									
Direct Program:									
Public Safety Partnership and Community Policing Grants	16.710	2020UMWX0112	125,000	(10,556)	54,385	43,829	-	-	-
Subtotal				(10,556)	54,385	43,829	-	-	-
Passed through the Montana Board of Crime Control:									
Violence Against Women Formula Grants	16.588	W03-741	47,816	(13,704)	13,704	-	-	-	-
Violence Against Women Formula Grants	16.588	W03-1480	64,041	-	47,157	64,041	-	(16,884)	-
Subtotal				(13,704)	60,861	64,041	-	(16,884)	-
Passed through the Gallatin County:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	34,625	-	34,625	34,625	-	-	-
Subtotal				-	34,625	34,625	-	-	-
Total U.S. Department of Justice				(24,260)	149,871	142,495	-	(16,884)	-
<b>U.S. Department of Homeland Security:</b>									
Passed through the Montana Department of Military Affairs - Disaster & Emergency Services Division:									
Homeland Security Grant Program	97.067	EMW-2021-SS-00042	70,067	(17,629)	35,222	17,593	-	-	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00018	241,662	-	72,911	72,911	-	-	-
Subtotal				(17,629)	108,133	90,504	-	-	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4655-DR-MT	57,001	-	-	-	-	-	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4655-DR-MT	1,419,311	-	270,815	546,792	-	(275,977)	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (1)	97.036	FEMA-4508-DR-MT	197,386	(197,386)	195,108	-	2,278	-	-
Subtotal				(197,386)	465,923	546,792	2,278	(275,977)	-
Emergency Management Performance Grants	97.042	EMD-2021-EP-00003	37,500	(7,008)	7,008	-	-	-	-
Emergency Management Performance Grants	97.042	EMD-2022-EP-00005	45,000	-	-	45,000	-	(45,000)	-
Subtotal				(7,008)	7,008	45,000	-	(45,000)	-
Total U.S. Department of Homeland Security				(222,023)	581,064	682,296	2,278	(320,977)	-

PARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Award/Pass- through Grantor's Number	Program or Award Amount	Balance July 1, 2022	Receipts	Expenditures	Returned to Grantor/ Other	Balance June 30, 2023	Amount Provided to Subrecipients
<b>U.S. Department of Health and Human Services:</b>									
Passed through the Montana Department of Public Health and Human Services:									
Maternal and Child Health Services									
Block Grant to the States	93.994	22-25-5-01-034-0	12,795	(5,118)	5,118	-	-	-	-
Maternal and Child Health Services									
Block Grant to the States	93.994	23-25-5-01-034-0	12,964	-	5,186	7,779	-	(2,593)	-
Subtotal				(5,118)	10,304	7,779	-	(2,593)	-
Immunization Cooperative Agreements (1)	93.268	22-07-4-31-131-0	155,669	155,669	-	40,787	(3,070)	111,812	
Immunization Cooperative Agreements	93.268	23-07-4-31-131-0	5,973	-	4,465	5,973	-	(1,508)	
Immunization Cooperative Agreements (1)	93.268	23-07-4-31-131-0	144,424	-	144,424	17,145	-	127,279	-
Subtotal				155,669	148,889	63,905	(3,070)	237,583	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	23-102-74033-0	150,000	-	5,932	9,254	(1,094)	(4,416)	-
Subtotal				-	5,932	9,254	(1,094)	(4,416)	-
Mental Health Disaster Assistance and Emergency									
Mental Health	93.982	23-102-74062-0	149,292	-	-	37,421	-	(37,421)	-
Subtotal				-	-	37,421	-	(37,421)	-
Public Health Emergency Preparedness	93.069	23-07-6-110-39-0	39,574	-	29,679	39,574	-	(9,895)	-
Subtotal				-	29,679	39,574	-	(9,895)	-
CDC's Collaboration with Academia to Strengthen Public Health	96.967	23-07-1-01-194-0	45,000	-	-	-	-	-	-
Subtotal				-	-	-	-	-	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	23-07-3-01-167-0	20,000	-	15,000	12,354	(7,646)	(5,000)	-
Subtotal				-	15,000	12,354	(7,646)	(5,000)	-
The Innovative Cardiovascular Health Program	93.435	23-07-3-01-167-0	13,000	-	10,416	170	(10,246)	-	-
Subtotal				-	10,416	170	(10,246)	-	-
The National Cardiovascular Health Program	93.426	23-07-3-01-167-0	2,500	-	1,984	-	(1,984)	-	-
Subtotal				-	1,984	-	(1,984)	-	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (1)	93.354	23-07-1-01-134-0	78,000	-	5,890	6,863	28	(945)	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (1)	93.354	20-07-6-11-038-0	130,000	(400)	400	-	-	-	-
Subtotal				(400)	6,290	6,863	28	(945)	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (1)	93.323	20-07-6-11-038-0	92,699	-	-	-	-	-	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (1)	93.323	23-07-7-11-127-0	91,812	-	-	33,943	3,299	(30,644)	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (1)	93.323	20-07-6-11-038-0	183,624	28,139	-	28,139	-	-	-
Subtotal				28,139	-	62,082	3,299	(30,644)	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	20-07-6-11-038-0	118,722	(9,895)	9,895	-	-	-	-
Subtotal				(9,895)	9,895	-	-	-	-
Passed through Rocky Mountain Area IV Agency on Aging:									
National Family Caregiver Support, Title III, Part E	93.052	2023-004-015	3,300	-	3,300	3,300	-	-	-
Subtotal				-	3,300	3,300	-	-	-
Total U.S. Department of Health and Human Services				168,395	241,689	242,702	(20,713)	146,669	-

PARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Award/Pass- through Grantor's Number	Program or Award Amount	Balance July 1, 2022	Receipts	Expenditures	Returned to Grantor/ Other	Balance June 30, 2023	Amount Provided to Subrecipients
<b>U.S. Department of the Treasury:</b>									
Direct Programs:									
Coronavirus State and Local Fiscal Recovery Funds (1)	21.027	N/A	3,225,521	2,630,457	-	634,272	-	1,996,185	-
Subtotal direct programs				2,630,457	-	634,272	-	1,996,185	-
Passed through the Montana Department of Natural Resources and Conservation:									
Coronavirus State and Local Fiscal Recovery Funds (1)	21.027	AM-22-0043	200,000	-	189,755	195,671	-	(5,916)	195,671
Coronavirus State and Local Fiscal Recovery Funds (1)	21.027	AM-22-0068	200,000	(25,000)	40,090	41,315	-	(26,225)	41,315
Coronavirus State and Local Fiscal Recovery Funds (1)	21.027	AM-22-0174	568,874	(1,099)	50,144	68,555	-	(19,510)	-
Passed through the Montana Department of Commerce:									
Coronavirus State and Local Fiscal Recovery Funds (1)	21.027	MT-MCEP-CG-23-251	492,054	-	486,406	486,406	-	-	-
Subtotal pass-through programs				(26,099)	766,395	791,947	-	(51,651)	236,986
Subtotal				2,604,358	766,395	1,426,219	-	1,944,534	236,986
Direct Program:									
Local Assistance and Tribal Consistency Fund	21.032	N/A	1,528,682	-	1,528,682	1,517,302	-	11,380	-
Subtotal				-	1,528,682	1,517,302	-	11,380	236,986
Total U.S. Department of the Treasury				2,604,358	2,295,077	2,943,521	-	1,955,914	473,972
<b>U.S. Department of Agriculture:</b>									
Direct Programs:									
Schools and Roads - Grants to States	10.665	20-LE-11011100-051	32,176	(16,295)	16,557	262	-	-	-
Schools and Roads - Grants to States	10.665	21-CS-11011100-005	25,000	(25,000)	25,000	-	-	-	-
Subtotal direct programs				(41,295)	41,557	262	-	-	-
Passed through the Montana Department of Administration:									
Schools and Roads - Grants to States	10.665	N/A	278,947	-	278,947	278,947	-	-	-
Subtotal pass-through programs				-	278,947	278,947	-	-	-
Subtotal				(41,295)	320,504	279,209	-	-	-
Passed through the Montana Department of Public Health and Human Services:									
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-25-5-21-032-0	138,499	(7,951)	76,972	78,415	1,934	(7,460)	-
Subtotal				(7,951)	76,972	78,415	1,934	(7,460)	-
WIC Grants to States (WGS)	10.578	22-25-5-21-032-0	8,954	(544)	3,837	3,489	(114)	(310)	-
Subtotal				(544)	3,837	3,489	(114)	(310)	-
Total U.S. Department of Agriculture				(49,790)	401,313	361,113	1,820	(7,770)	-
<b>U.S. Department of Housing and Urban Development:</b>									
Passed through the Montana Department of Commerce:									
Community Development Block Grants/States Program and Non-Entitlement Grants in Hawaii	14.228	MT-CDBG-PL-20-09	30,000	(8,401)	30,000	21,599	-	-	-
Total U.S. Department of Housing and Urban Development				(8,401)	30,000	21,599	-	-	-
Total Federal Awards				\$ 2,254,333	\$ 6,022,488	\$ 7,263,685	\$ (16,615)	\$ 996,521	\$ 473,972
(1) - Covid 19									

Notes to Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 - INDIRECT COST RATES

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

NOTE 4 - DONATED PPE

The estimated Fair Market Value (FMV) of donated PPE for the year ended June 30, 2023 was \$2,500 (unaudited).

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2100	FUND#2130	FUND#2140
		Cooke City Resort Tax	Bridge	Weed
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	482,552.00	80,569.00	44,631.00
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	626.00	135.00
113000	Real estate	0.00	11,056.00	1,729.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	93.00	17.00
116000	Protested	0.00	10.00	2.00
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	2,035.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00
150000	Inventories	0.00	19,467.00	0.00
170000	Other debits	0.00	0.00	0.00
	<b>Total Assets</b>	482,552.00	111,821.00	48,549.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	11,784.00	1,883.00
	<b>Total Deferred Inflows of Resources</b>	0.00	11,784.00	1,883.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable		25,223.00	
250200	Restricted	482,552.00	74,814.00	46,666.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	482,552.00	100,037.00	46,666.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	482,552.00	111,821.00	48,549.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2153	FUND#2155	FUND#2160
		Predatory Animal - Sheep	Predatory Animal - Cattle	Fairgrounds & Parks
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	140.00	3,917.00	911.00
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	222.00
113000	Real estate	0.00	0.00	3,797.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	32.00
116000	Protested	0.00	0.00	3.00
118000	Special assessments	135.00	3,267.00	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	34,560.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	<b>Total Assets</b>	275.00	7,184.00	39,525.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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	182,668.00
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	4,669.00
233000	Advances from other funds	0.00	0.00	0.00
	<b>Total Liabilities</b>	0.00	0.00	187,337.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	135.00	3,267.00	4,055.00
	<b>Total Deferred Inflows of Resources</b>	135.00	3,267.00	4,055.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	140.00	3,917.00	(151,867.00)
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	140.00	3,917.00	(151,867.00)
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	275.00	7,184.00	39,525.00



PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2170	FUND#2180	FUND#2181
		Airport	District Court	Recovery Court
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	50,918.00	61,340.00	376.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	461.00	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	75.00	360.00	0.00
113000	Real estate	1,246.00	5,886.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	11.00	53.00	0.00
116000	Protested	1.00	5.00	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	298,522.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	0.00	4,220.00	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
	<b>Total Assets</b>	350,773.00	72,325.00	376.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	286,832.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	1,333.00	6,304.00	0.00
	<b>Total Deferred Inflows of Resources</b>	288,165.00	6,304.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	349,440.00	66,021.00	376.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	(286,832.00)	0.00	0.00
	<b>Total Fund Balances</b>	62,608.00	66,021.00	376.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	350,773.00	72,325.00	376.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2190	FUND#2200	FUND#2210
		Comprehensive Insurance	Mosquito	Parks
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	26.00	6,485.00	87,385.00
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	1,039.00	34.00	0.00
113000	Real estate	18,324.00	542.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	150.00	10.00	0.00
116000	Protested	16.00	1.00	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
	<b>Total Assets</b>	19,555.00	7,072.00	87,385.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	19,529.00	587.00	0.00
	<b>Total Deferred Inflows of Resources</b>	19,529.00	587.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	26.00	6,485.00	87,385.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	26.00	6,485.00	87,385.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	19,555.00	7,072.00	87,385.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2220	FUND#2230	FUND#2250
		Library	Ambulance	Planning
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	195,765.00	312,787.00	26,340.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	6,555.00
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	1,029.00	1,654.00	127.00
113000	Real estate	18,089.00	29,619.00	1,793.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	150.00	238.00	12.00
116000	Protested	16.00	24.00	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
	<b>Total Assets</b>	215,049.00	344,322.00	34,827.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	195,765.00	307,787.00	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
	<b>Total Liabilities</b>	195,765.00	307,787.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	19,286.00	31,534.00	1,932.00
	<b>Total Deferred Inflows of Resources</b>	19,286.00	31,534.00	1,932.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	(2.00)	5,001.00	32,895.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	(2.00)	5,001.00	32,895.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	215,049.00	344,322.00	34,827.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2280	FUND#2281	FUND#2285
		Senior Citizens	Angelline	Park County Transit
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	627.00	72,323.00	(46,957.00)
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	254.00	0.00
113000	Real estate	1.00	4,367.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	37.00	0.00
116000	Protested	0.00	4.00	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	217,283.00
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
	<b>Total Assets</b>	628.00	76,985.00	170,326.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	35,451.00
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
	<b>Total Liabilities</b>	0.00	0.00	35,451.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	1.00	4,662.00	0.00
	<b>Total Deferred Inflows of Resources</b>	1.00	4,662.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	627.00	72,323.00	134,875.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	627.00	72,323.00	134,875.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	628.00	76,985.00	170,326.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2340	FUND#2360	FUND#2370
		Fire Control	Museum	Sheriff Retirement Permissive Levv
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	20,019.00	(6,710.00)	0.00
103000	Petty cash	0.00	263.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	676.00	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	307.00	88.00
113000	Real estate	0.00	5,851.00	1,449.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	47.00	11.00
116000	Protested	0.00	5.00	1.00
118000	Special assessments	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	7,068.00	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
	<b>Total Assets</b>	20,695.00	6,831.00	1,549.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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	19,235.00	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
	<b>Total Liabilities</b>	0.00	19,235.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	6,210.00	1,549.00
	<b>Total Deferred Inflows of Resources</b>	0.00	6,210.00	1,549.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	20,695.00	(18,614.00)	0.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	20,695.00	(18,614.00)	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	20,695.00	6,831.00	1,549.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2372	FUND#2382	FUND#2384
		Permissive Medical Levy	Search and Rescue	Jail Commissary
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	1.00	8,868.00	58,709.00
103000	Petty cash	0.00	0.00	0.00
101100	Investments			
102000	Cash and cash equivalents - restricted	0.00	0.00	3,000.00
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	1,675.00	160.00	0.00
113000	Real estate	27,766.00	2,827.00	0.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	249.00	24.00	0.00
116000	Protested	25.00	3.00	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
	<b>Total Assets</b>	29,716.00	11,882.00	61,709.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	29,715.00	3,013.00	0.00
	<b>Total Deferred Inflows of Resources</b>	29,715.00	3,013.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	1.00	8,869.00	61,709.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	1.00	8,869.00	61,709.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	29,716.00	11,882.00	61,709.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2386	FUND#2392	FUND#2393
		Connect Grant	MRDTF	Records Preservation
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	28,061.00	3,326.00	212,255.00
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	5,000.00	3,125.00	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
	<b>Total Assets</b>	33,061.00	6,451.00	212,255.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	33,061.00	6,451.00	212,255.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	33,061.00	6,451.00	212,255.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	33,061.00	6,451.00	212,255.00

PARK COUNTY  
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NONMAJOR SPECIAL REVENUE FUNDS  
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		FUND#2397	FUND#2399	FUND#2410
		CDBG Revolving Loan	YRRE Road Abandon	Green Acres Lighting #1
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	0.00	37,169.00	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)	221,661.00	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
	<b>Total Assets</b>	221,661.00	37,169.00	0.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	221,661.00	37,169.00	0.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	221,661.00	37,169.00	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	221,661.00	37,169.00	0.00



PARK COUNTY  
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NONMAJOR SPECIAL REVENUE FUNDS  
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		FUND#2415	FUND#2430	FUND#2511
		Green Acres Lighting #2	Gardiner Lights	Chicory Rural Improvement
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	0.00	42,110.00	68,480.00
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	232.00	574.00
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
	<b>Total Assets</b>	0.00	42,342.00	69,054.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	232.00	574.00
	<b>Total Deferred Inflows of Resources</b>	0.00	232.00	574.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	0.00	42,110.00	68,480.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	42,110.00	68,480.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	42,342.00	69,054.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
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		FUND#2800	FUND#2821	FUND#2830
		Alcohol Rehabilitation	Gas Tax-Special Allocation	Junk Vehicle
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	0.00	0.00	6,374.00
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	14,712.00	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
	<b>Total Assets</b>	14,712.00	0.00	6,374.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	14,712.00	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
	<b>Total Liabilities</b>	14,712.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	0.00	0.00	6,374.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	0.00	6,374.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	14,712.00	0.00	6,374.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2840	FUND#2841	FUND#2850
		Weed Grant	Weed Grant Trust	911 Emergency
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	6,728.00	7,354.00	121,152.00
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	5,130.00	0.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	26,600.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	<b>Total Assets</b>	6,728.00	12,484.00	147,752.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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	26,600.00
233000	Advances from other funds	0.00	0.00	0.00
	<b>Total Liabilities</b>	0.00	0.00	26,600.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			26,600.00
250200	Restricted	6,728.00	12,484.00	94,552.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	6,728.00	12,484.00	121,152.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	6,728.00	12,484.00	147,752.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2852	FUND#2859	FUND#2870
		911 Emergency - Gardiner	County Land Information	Crime Control
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	77,612.00	64,411.00	(16,666.00)
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	16,884.00
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
	<b>Total Assets</b>	77,612.00	64,411.00	218.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	77,612.00	64,411.00	218.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	77,612.00	64,411.00	218.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	77,612.00	64,411.00	218.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
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		FUND#2895	FUND#2896	FUND#2902
		Hard Rock Mine Trust	Metal Mines Tax	Forest Title III
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	173,154.00	1,441.00	2,616.00
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	1,394,513.00	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
	<b>Total Assets</b>	1,567,667.00	1,441.00	2,616.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	1,567,667.00	1,441.00	2,616.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	1,567,667.00	1,441.00	2,616.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	1,567,667.00	1,441.00	2,616.00

PARK COUNTY  
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NONMAJOR SPECIAL REVENUE FUNDS  
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		FUND#2903	FUND#2917	FUND#2927
		Forest Title II	Crime Victims Assistance	DHS/FEMA
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	12,191.00	693.00	2,144.00
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	19,117.00
150000	Inventories	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00
	<b>Total Assets</b>	12,191.00	693.00	21,261.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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	10,252.00
233000	Advances from other funds	0.00	0.00	0.00
	<b>Total Liabilities</b>	0.00	0.00	10,252.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	12,191.00	693.00	11,009.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	12,191.00	693.00	11,009.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	12,191.00	693.00	21,261.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2940	FUND#2950	FUND#2958
ACCOUNT		CDBG Grant	DUI Task Force	DES Grant
NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	0.00	12,679.00	(44,996.00)
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	45,000.00
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
	<b>Total Assets</b>	0.00	12,679.00	4.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	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
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	0.00	12,679.00	4.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	12,679.00	4.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	12,679.00	4.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2965	FUND#2973-2979	FUND#2980
		Communicable Disease	DPHHS Health Grants	Crisis Intervention
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	772.00	424,886.00	6,984.00
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	69,994.00	42,809.00
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
	<b>Total Assets</b>	772.00	494,880.00	49,793.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	150.00
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	239,091.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	<b>Total Liabilities</b>	0.00	239,091.00	150.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	772.00	255,789.00	49,643.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	772.00	255,789.00	49,643.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	772.00	494,880.00	49,793.00



PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		FUND#2981	FUND#2995	FUND#2900
		Opioid Settlement	LATCF	PILT
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents	31,408.00	11,380.00	625,976.00
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	1,128,266.00
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
	<b>Total Assets</b>	31,408.00	11,380.00	1,754,242.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	2,624.00
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
	<b>Total Liabilities</b>	0.00	0.00	2,624.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources - Leases	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00
	<b>FUND BALANCES:</b>			
250100	Non-spendable			
250200	Restricted	31,408.00	11,380.00	1,751,618.00
260100	Committed			
260200	Assigned			
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	31,408.00	11,380.00	1,751,618.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	31,408.00	11,380.00	1,754,242.00

PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

		NONMAJOR
		SPECIAL
ACCOUNT		REVENUE
NUMBER	DESCRIPTION	FUNDS
	<b>ASSETS</b>	
101000	Cash and cash equivalents	3,355,716.00
103000	Petty cash	263.00
101100	Investments	0.00
102000	Cash and cash equivalents - restricted	10,692.00
102300	Investments - restricted	0.00
106000	Valuation of investments to fair value	0.00
	Taxes receivable:	
111000	Mobiles	7,785.00
113000	Real estate	134,342.00
114000	Net proceeds	0.00
115000	Personal	1,134.00
116000	Protested	116.00
118000	Special assessments	4,208.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	228,729.00
127500	Leases Receivable	298,522.00
131000	Due from other funds	2,522,779.00
132000	Due from other governments	451,192.00
133000	Advances to other funds	0.00
140000	Prepaid expense	80,277.00
150000	Inventories	19,467.00
170000	Other debits	0.00
	<b>Total Assets</b>	<b>7,115,222.00</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
190000	Deferred Outflows of Resources	0.00
19xxxx	Deferred Outflows of Resources	0.00
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>
	<b>LIABILITIES</b>	
201000	Warrants payable	0.00
202100	Accounts payable	556,489.00
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	201,903.00
212000	Due to other governments	0.00
214000	Deposits payable	0.00
216000	Revenues collected in advance	280,612.00
233000	Advances from other funds	0.00
	<b>Total Liabilities</b>	<b>1,039,004.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>	
220000	Deferred Inflows of Resources - Leases	286,832.00
223000	Deferred Inflows of Tax Revenues	147,585.00
	<b>Total Deferred Inflows of Resources</b>	<b>434,417.00</b>
	<b>FUND BALANCES:</b>	
250100	Non-spendable	51,823.00
250200	Restricted	5,876,810.00
260100	Committed	0.00
260200	Assigned	0.00
271000	Unassigned (negative balance only)	(286,832.00)
	<b>Total Fund Balances</b>	<b>5,641,801.00</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>7,115,222.00</b>

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2100  
Cooke City Resort Tax

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	215,000.00	215,000.00	196,566.00	(18,434.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	500.00	500.00	6,582.00	6,082.00
	<b>Total revenues</b>	215,500.00	215,500.00	203,148.00	(12,352.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2130  
Bridge

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	327,418.00	327,418.00	323,644.00	(3,774.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	17,177.00	17,177.00	17,177.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	344,595.00	344,595.00	340,821.00	(3,774.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2140  
Weed

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	50,115.00	50,115.00	51,275.00	1,160.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	1,852.00	1,852.00
335000/336	State shared revenues	7,776.00	7,776.00	7,776.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	38,990.00	38,990.00
343000	Public works	56,500.00	56,500.00	0.00	(56,500.00)
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
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00		0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	114,391.00	114,391.00	99,893.00	(14,498.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2153  
Predatory Animal - Sheep

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	500.00	500.00	283.00	(217.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	500.00	500.00	283.00	(217.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2155  
Predatory Animal - Cattle

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	16,000.00	16,000.00	12,078.00	(3,922.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	16,000.00	16,000.00	12,078.00	(3,922.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2160  
Fairgrounds & Parks

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	112,257.00	112,257.00	111,246.00	(1,011.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	9,005.00	9,005.00	9,005.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	16,150.00	16,150.00	11,505.00	(4,645.00)
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	33,874.00	33,874.00	70,522.00	36,648.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	171,286.00	171,286.00	202,278.00	30,992.00



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2170  
Airport

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	36,752.00	36,752.00	36,526.00	(226.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	2,400.00	2,400.00	2,800.00	400.00
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	2,027.00	2,027.00	2,027.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	46,000.00	46,000.00	62,571.00	16,571.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	5,025.00	5,025.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	17,486.00	17,486.00
	<b>Total revenues</b>	87,179.00	87,179.00	126,435.00	39,256.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2180  
District Court

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	173,732.00	173,732.00	172,258.00	(1,474.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	46,054.00	46,054.00	43,000.00	(3,054.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	11,000.00	11,000.00	7,158.00	(3,842.00)
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	230,786.00	230,786.00	222,416.00	(8,370.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2181  
Recovery Court

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

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2190  
Comprehensive Insurance

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	541,910.00	541,910.00	537,280.00	(4,630.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	23,660.00	23,660.00	23,660.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	565,570.00	565,570.00	560,940.00	(4,630.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2200  
Mosquito

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	15,654.00	15,654.00	15,588.00	(66.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	1,214.00	1,214.00	1,214.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	16,868.00	16,868.00	16,802.00	(66.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2210  
Parks

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	1,000.00	1,000.00	2,765.00	1,765.00
	<b>Total revenues</b>	1,000.00	1,000.00	2,765.00	1,765.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2220  
Library

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	534,560.00	534,560.00	530,487.00	(4,073.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	31,860.00	31,860.00	31,860.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	566,420.00	566,420.00	562,347.00	(4,073.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2230  
Ambulance

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	874,339.00	874,339.00	867,433.00	(6,906.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	9,717.00	9,717.00	9,717.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	884,056.00	884,056.00	877,150.00	(6,906.00)



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2250  
Planning

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	53,347.00	53,347.00	52,838.00	(509.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	2,500.00	2,500.00	0.00	(2,500.00)
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	8,256.00	8,256.00	8,256.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	7,850.00	7,850.00	29,705.00	21,855.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	71,953.00	71,953.00	90,799.00	18,846.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2280  
Senior Citizens

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	46.00	46.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	2,579.00	2,579.00	2,579.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	234.00	234.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	2,579.00	2,579.00	2,859.00	280.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2281  
Angelline

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	129,029.00	129,029.00	128,068.00	(961.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	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	6,372.00	6,372.00	6,372.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	2,500.00	2,500.00	3,479.00	979.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	141,201.00	141,201.00	141,219.00	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, 2023

FUND#2285  
Park County Transit

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	1,150,000.00	1,150,000.00	1,090,854.00	(59,146.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	146,125.00	146,125.00	160,521.00	14,396.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	7,500.00	7,500.00	0.00	(7,500.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	500.00	500.00	928.00	428.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	45,000.00	45,000.00	41,153.00	(3,847.00)
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	1,349,125.00	1,349,125.00	1,293,456.00	(55,669.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2340  
Fire Control

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	3,000.00	3,000.00	2,413.00	(587.00)
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	5,923.00	5,923.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	3,000.00	3,000.00	8,336.00	5,336.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2360  
Museum

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	173,732.00	173,732.00	171,090.00	(2,642.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	2,585.00	2,585.00	2,585.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	14,000.00	14,000.00	12,632.00	(1,368.00)
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	60,492.00	60,492.00	53,058.00	(7,434.00)
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	250,809.00	250,809.00	239,365.00	(11,444.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2370  
Sheriff Retirement Permissive Levy

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	42,560.00	42,560.00	42,471.00	(89.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	42,560.00	42,560.00	42,471.00	(89.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2372  
Permissive Medical Levy

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	819,702.00	819,702.00	813,628.00	(6,074.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	819,702.00	819,702.00	813,628.00	(6,074.00)



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2382  
Search and Rescue

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	83,525.00	83,525.00	82,862.00	(663.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	6,372.00	6,372.00	6,372.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	150.00	150.00	0.00	(150.00)
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	90,047.00	90,047.00	89,234.00	(813.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2384  
Jail Commissary

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	6,500.00	6,500.00	11,134.00	4,634.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	6,500.00	6,500.00	11,134.00	4,634.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2386  
Connect Grant

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	20,000.00	20,000.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	20,000.00	20,000.00	0.00	(20,000.00)
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	20,000.00	20,000.00	20,000.00	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, 2023

FUND#2390  
Drug Forfeiture

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

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2392  
MRDTF

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	32,000.00	32,000.00	35,235.00	3,235.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	12,500.00	12,500.00	12,500.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	44,500.00	44,500.00	47,735.00	3,235.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2393  
Records Preservation

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	34,000.00	34,000.00	35,130.00	1,130.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	34,000.00	34,000.00	35,130.00	1,130.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2397  
CDBG Revolving Loan

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

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

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2399  
YRRE Road Abandon

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

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



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2410  
Green Acres Lighting #1

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	250.00	250.00	0.00	(250.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	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, 2023

FUND#2415  
Green Acres Lighting #2

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	250.00	250.00	0.00	(250.00)
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	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, 2023

FUND#2430  
Gardiner Lights

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	24,776.00	24,776.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	24,776.00	24,776.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2511  
Chicory Rural Improvement District

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	11,900.00	11,900.00	11,356.00	(544.00)
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	11,900.00	11,900.00	11,356.00	(544.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2800  
Alcohol Rehabilitation

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	60,000.00	60,000.00	44,136.00	(15,864.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	60,000.00	60,000.00	44,136.00	(15,864.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2821  
Gas Tax-Special Allocation

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	100,000.00	100,000.00	0.00	(100,000.00)
335000/336	State shared revenues	125,000.00	125,000.00	0.00	(125,000.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	225,000.00	225,000.00	0.00	(225,000.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2830  
Junk Vehicle

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	39,405.00	39,405.00	41,042.00	1,637.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	39,405.00	39,405.00	41,042.00	1,637.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2840  
Weed Grant

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



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2841  
Weed Grant Trust

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	50,000.00	50,000.00	42,658.00	(7,342.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	9,000.00	9,000.00	12,410.00	3,410.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	59,000.00	59,000.00	55,068.00	(3,932.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2850  
911 Emergency

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	9,388.00	9,388.00
335000/336	State shared revenues	110,000.00	110,000.00	129,667.00	19,667.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	500.00	500.00	3,269.00	2,769.00
	<b>Total revenues</b>	110,500.00	110,500.00	142,324.00	31,824.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2852  
911 Emergency - Gardiner

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	9,000.00	9,000.00	10,136.00	1,136.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	100.00	100.00	2,539.00	2,439.00
	<b>Total revenues</b>	9,100.00	9,100.00	12,675.00	3,575.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2859  
County Land Information

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	5,000.00	5,000.00	9,285.00	4,285.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	5,000.00	5,000.00	9,285.00	4,285.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2862  
Economic Development

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	155,000.00	155,000.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	155,000.00	155,000.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2870  
Crime Control

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	60,749.00	60,749.00	64,041.00	3,292.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	60,749.00	60,749.00	64,041.00	3,292.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2895  
Hard Rock Mine Trust

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	5,000.00	5,000.00	51,122.00	46,122.00
	<b>Total revenues</b>	5,000.00	5,000.00	51,122.00	46,122.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2896  
Metal Mines Tax

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	425,000.00	425,000.00	378,578.00	(46,422.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	6,583.00	6,583.00
	<b>Total revenues</b>	425,000.00	425,000.00	385,161.00	(39,839.00)



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2902  
Forest Title III

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

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2903  
Forest Title II

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

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2917  
Crime Victims Assistance

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	7,000.00	7,000.00	3,865.00	(3,135.00)
351020	District court	2,500.00	2,500.00	2,245.00	(255.00)
351030	City court	7,500.00	7,500.00	6,099.00	(1,401.00)
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	17,000.00	17,000.00	12,209.00	(4,791.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2927  
DHS/FEMA

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	388,160.00	388,160.00	95,883.00	(292,277.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	388,160.00	388,160.00	95,883.00	(292,277.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2940  
CDBG Grant

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	30,000.00	30,000.00	21,647.00	(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
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	30,000.00	30,000.00	21,647.00	(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, 2023

FUND#2950  
DUI Task Force

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	6,000.00	6,000.00	5,658.00	(342.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	6,000.00	6,000.00	5,658.00	(342.00)

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2958  
DES Grant

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	45,000.00	45,000.00	45,000.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	45,000.00	45,000.00	45,000.00	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, 2023

FUND#2965  
Communicable Disease

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

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



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2973-2979  
DPHHS Health Grants

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	159,894.00	159,894.00	274,788.00	114,894.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	42,958.00	42,958.00	73,866.00	30,908.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	689.00	689.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	202,852.00	202,852.00	349,343.00	146,491.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2980  
Crisis Intervention

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	37,421.00	37,421.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	140,000.00	140,000.00	105,995.00	(34,005.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	140,000.00	140,000.00	143,416.00	3,416.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2981  
Opioid Settlement

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	31,408.00	31,408.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	31,408.00	31,408.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2995  
LATCF

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	1,528,682.00	1,528,682.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	1,528,682.00	1,528,682.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2900  
PILT

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	1,750,000.00	1,750,000.00	1,800,272.00	50,272.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	2,000.00	2,000.00	0.00	(2,000.00)
370000	<b>Investment and royalty earnings</b>	5,000.00	5,000.00	54,467.00	49,467.00
	<b>Total revenues</b>	1,757,000.00	1,757,000.00	1,854,739.00	97,739.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

TOTALS

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	4,200,382.00	4,200,382.00	4,145,667.00	(54,715.00)
314140	Local option taxes	250.00	250.00	24,776.00	24,526.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	2,500.00	2,500.00	0.00	(2,500.00)
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	3,000.00	3,000.00	2,413.00	(587.00)
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	1,765,754.00	1,765,754.00	3,116,533.00	1,350,779.00
332000/333	Federal shared revenues	1,750,000.00	1,750,000.00	1,800,272.00	50,272.00
334000	State grants	584,832.00	584,832.00	666,441.00	81,609.00
335000/336	State shared revenues	949,059.00	949,059.00	780,817.00	(168,242.00)
337000	Local grants	7,500.00	7,500.00	0.00	(7,500.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341000	General government	57,850.00	57,850.00	81,278.00	23,428.00
342000	Public safety	19,000.00	19,000.00	62,624.00	43,624.00
343000	Public works	112,000.00	112,000.00	75,909.00	(36,091.00)
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	30,150.00	30,150.00	24,137.00	(6,013.00)
	<b>Fines and forfeitures</b>				
351010	Justice court	7,000.00	7,000.00	3,865.00	(3,135.00)
351020	District court	2,500.00	2,500.00	2,245.00	(255.00)
351030	City court	7,500.00	7,500.00	6,099.00	(1,401.00)
360000	<b>Miscellaneous</b>	175,916.00	175,916.00	216,924.00	41,008.00
370000	<b>Investment and royalty earnings</b>	12,100.00	12,100.00	144,813.00	132,713.00
	<b>Total revenues</b>	9,687,293.00	9,687,293.00	11,154,813.00	1,467,520.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2100  
Cooke City Resort Tax

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	215,500.00	215,500.00	133,040.00	82,460.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	215,500.00	215,500.00	133,040.00	82,460.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	70,108.00	70,108.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	70,108.00	70,108.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			412,444.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			412,444.00	
	<b>Fund balances - June 30, 2023</b>			482,552.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2130  
Bridge

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	230,514.00	230,514.00	177,979.00	52,535.00
200-800	Supplies/services/materials, etc	47,200.00	47,700.00	127,145.00	(79,445.00)
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	31,326.00	31,326.00	31,326.00	0.00
620	Interest	7,269.00	7,269.00	7,269.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	316,309.00	316,809.00	343,719.00	(26,910.00)
	<b>Excess of revenues over expenditures</b>	28,286.00	27,786.00	(2,898.00)	(30,684.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	63,366.00	63,366.00	63,366.00	0.00
520000	Transfers out (enter as a negative)	(129,000.00)	(129,000.00)	(101,833.00)	27,167.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(65,634.00)	(65,634.00)	(38,467.00)	27,167.00
	<b>Net change in fund balance</b>	(37,348.00)	(37,848.00)	(41,365.00)	(3,517.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			141,402.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			141,402.00	
	<b>Fund balances - June 30, 2023</b>			100,037.00	

129,000.00      129,000.00      101,833.00



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2140  
Weed

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	93,851.00	93,851.00	99,671.00	(5,820.00)
200-800	Supplies/services/materials, etc	77,390.00	77,390.00	54,025.00	23,365.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	171,241.00	171,241.00	153,696.00	17,545.00
	<b>Excess of revenues over expenditures</b>	(56,850.00)	(56,850.00)	(53,803.00)	3,047.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	6,305.00	6,305.00	6,305.00	0.00
520000	Transfers out (enter as a negative)	(4,000.00)	(4,000.00)	(7,764.00)	(3,764.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	2,305.00	2,305.00	(1,459.00)	(3,764.00)
	<b>Net change in fund balance</b>	(54,545.00)	(54,545.00)	(55,262.00)	(717.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			101,927.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			101,927.00	
	<b>Fund balances - June 30, 2023</b>			46,665.00	

4,000.00      4,000.00      7,764.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2153  
Predatory Animal - Sheep

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	500.00	500.00	152.00	348.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	500.00	500.00	152.00	348.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	131.00	131.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	131.00	131.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			10.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			10.00	
	<b>Fund balances - June 30, 2023</b>			141.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2155  
Predatory Animal - Cattle

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	16,000.00	16,000.00	13,287.00	2,713.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	16,000.00	16,000.00	13,287.00	2,713.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	(1,209.00)	(1,209.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	(1,209.00)	(1,209.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			5,125.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			5,125.00	
	<b>Fund balances - June 30, 2023</b>			3,916.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2160  
Fairgrounds & Parks

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	321,979.00	321,979.00	158,354.00	163,625.00
200-800	Supplies/services/materials, etc	142,391.00	142,391.00	195,015.00	(52,624.00)
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	7,153.00	(7,153.00)
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	464,370.00	464,370.00	360,522.00	103,848.00
	<b>Excess of revenues over expenditures</b>	(293,084.00)	(293,084.00)	(158,244.00)	134,840.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	55,515.00	55,515.00	210,515.00	155,000.00
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
	<b>Total other financing sources (uses)</b>	55,515.00	55,515.00	210,515.00	155,000.00
	<b>Net change in fund balance</b>	(237,569.00)	(237,569.00)	52,271.00	289,840.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			(204,139.00)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			(204,139.00)	
	<b>Fund balances - June 30, 2023</b>			(151,868.00)	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2170  
Airport

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	60,300.00	100,300.00	49,619.00	50,681.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	21,350.00	(21,350.00)
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	10,285.00	(10,285.00)
620	Interest	0.00	0.00	418.00	(418.00)
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	60,300.00	100,300.00	81,672.00	18,628.00
	<b>Excess of revenues over expenditures</b>	26,879.00	(13,121.00)	44,763.00	57,884.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	2,737.00	1,737.00
520000	Transfers out (enter as a negative)	(50,000.00)	(50,000.00)	(67,706.00)	(17,706.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(49,000.00)	(49,000.00)	(64,969.00)	(15,969.00)
	<b>Net change in fund balance</b>	(22,121.00)	(62,121.00)	(20,206.00)	41,915.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			82,816.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			82,816.00	
	<b>Fund balances - June 30, 2023</b>			62,610.00	

50,000.00      50,000.00      67,706.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2180  
District Court

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	269,876.00	269,876.00	247,992.00	21,884.00
200-800	Supplies/services/materials, etc	33,800.00	33,800.00	27,470.00	6,330.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	303,676.00	303,676.00	275,462.00	28,214.00
	<b>Excess of revenues over expenditures</b>	(72,890.00)	(72,890.00)	(53,046.00)	19,844.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	36,031.00	36,031.00	36,031.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	36,031.00	36,031.00	36,031.00	0.00
	<b>Net change in fund balance</b>	(36,859.00)	(36,859.00)	(17,015.00)	19,844.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			83,036.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			83,036.00	
	<b>Fund balances - June 30, 2023</b>			66,021.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2181  
Recovery Court

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			376.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			376.00	
	<b>Fund balances - June 30, 2023</b>			376.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2190  
Comprehensive Insurance

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	565,395.00	565,495.00	565,395.00	100.00
	<b>Total expenditures</b>	565,395.00	565,495.00	565,395.00	100.00
	<b>Excess of revenues over expenditures</b>	175.00	75.00	(4,455.00)	(4,530.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	4,300.00	4,300.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	4,300.00	4,300.00
	<b>Net change in fund balance</b>	175.00	75.00	(155.00)	(230.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			182.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			182.00	
	<b>Fund balances - June 30, 2023</b>			27.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2200  
Mosquito

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	7,806.00	7,806.00	7,294.00	512.00
200-800	Supplies/services/materials, etc	8,500.00	8,500.00	7,248.00	1,252.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	16,306.00	16,306.00	14,542.00	1,764.00
	<b>Excess of revenues over expenditures</b>	562.00	562.00	2,260.00	1,698.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	562.00	562.00	2,260.00	1,698.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			4,224.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			4,224.00	
	<b>Fund balances - June 30, 2023</b>			6,484.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2210  
Parks

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	1,000.00	1,000.00	2,765.00	1,765.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	1,000.00	1,000.00	2,765.00	1,765.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			84,620.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			84,620.00	
	<b>Fund balances - June 30, 2023</b>			87,385.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2220  
Library

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	566,420.00	566,420.00	562,347.00	4,073.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	566,420.00	566,420.00	562,347.00	4,073.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			0.00	
	<b>Fund balances - June 30, 2023</b>			0.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2230  
Ambulance

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	884,057.00	884,057.00	877,138.00	6,919.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	884,057.00	884,057.00	877,138.00	6,919.00
	<b>Excess of revenues over expenditures</b>	(1.00)	(1.00)	12.00	13.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(1.00)	(1.00)	12.00	13.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			4,989.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			4,989.00	
	<b>Fund balances - June 30, 2023</b>			5,001.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2250  
Planning

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	249,982.00	249,982.00	250,807.00	(825.00)
200-800	Supplies/services/materials, etc	7,780.00	7,780.00	7,963.00	(183.00)
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	15,000.00	12,703.00	2,297.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	1,750.00	1,750.00	2,476.00	(726.00)
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	259,512.00	274,512.00	273,949.00	563.00
	<b>Excess of revenues over expenditures</b>	(187,559.00)	(202,559.00)	(183,150.00)	19,409.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	118,015.00	118,015.00	97,957.00	(20,058.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	118,015.00	118,015.00	97,957.00	(20,058.00)
	<b>Net change in fund balance</b>	(69,544.00)	(84,544.00)	(85,193.00)	(649.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			118,088.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			118,088.00	
	<b>Fund balances - June 30, 2023</b>			32,895.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2280  
Senior Citizens

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,500.00	11,500.00	11,264.00	236.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	6,500.00	11,500.00	11,264.00	236.00
	<b>Excess of revenues over expenditures</b>	(3,921.00)	(8,921.00)	(8,405.00)	516.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	9,000.00	4,900.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	4,100.00	4,100.00	9,000.00	4,900.00
	<b>Net change in fund balance</b>	179.00	(4,821.00)	595.00	5,416.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			32.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			32.00	
	<b>Fund balances - June 30, 2023</b>			627.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2281  
Angelline

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	125,399.00	125,399.00	114,543.00	10,856.00
200-800	Supplies/services/materials, etc	27,470.00	27,470.00	14,932.00	12,538.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	152,869.00	152,869.00	129,475.00	23,394.00
	<b>Excess of revenues over expenditures</b>	(11,668.00)	(11,668.00)	11,744.00	23,412.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	3,500.00	3,500.00
383000	Transfers In	12,611.00	12,611.00	12,611.00	0.00
520000	Transfers out (enter as a negative)	(20,000.00)	(20,000.00)	(20,000.00)	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(7,389.00)	(7,389.00)	(3,889.00)	3,500.00
	<b>Net change in fund balance</b>	(19,057.00)	(19,057.00)	7,855.00	26,912.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			64,469.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			64,469.00	
	<b>Fund balances - June 30, 2023</b>			72,324.00	

20,000.00      20,000.00      20,000.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2285  
Park County Transit

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	143,268.00	143,268.00	155,493.00	(12,225.00)
200-800	Supplies/services/materials, etc	3,060.00	12,560.00	58,854.00	(46,294.00)
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	1,150,000.00	1,150,000.00	1,091,015.00	58,985.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	1,296,328.00	1,305,828.00	1,305,362.00	466.00
	<b>Excess of revenues over expenditures</b>	52,797.00	43,297.00	(11,906.00)	(55,203.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	13,107.00	13,107.00	13,107.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	13,107.00	13,107.00	13,107.00	0.00
	<b>Net change in fund balance</b>	65,904.00	56,404.00	1,201.00	(55,203.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			133,673.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			133,673.00	
	<b>Fund balances - June 30, 2023</b>			134,874.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2340  
Fire Control

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	3,000.00	4,500.00	4,495.00	5.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	3,000.00	4,500.00	4,495.00	5.00
	<b>Excess of revenues over expenditures</b>	0.00	(1,500.00)	3,841.00	5,341.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	(1,500.00)	3,841.00	5,341.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			16,854.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			16,854.00	
	<b>Fund balances - June 30, 2023</b>			20,695.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2360  
Museum

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00		0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	252,645.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	47,750.00	252,645.00	259,363.00	(6,718.00)
200-800	Supplies/services/materials, etc	0.00	57,250.00	52,246.00	5,004.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	1,874.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	625.00	1,874.00	0.00	1,874.00
620	Interest	0.00	625.00	684.00	(59.00)
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	302,894.00	312,394.00	312,293.00	101.00
	<b>Excess of revenues over expenditures</b>	(52,085.00)	(61,585.00)	(72,928.00)	(11,343.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	59,023.00	0.00	0.00	0.00
383000	Transfers In	0.00	59,023.00	75,023.00	16,000.00
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
	<b>Total other financing sources (uses)</b>	59,023.00	59,023.00	75,023.00	16,000.00
	<b>Net change in fund balance</b>	6,938.00	(2,562.00)	2,095.00	4,657.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			(20,710.00)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			(20,710.00)	
	<b>Fund balances - June 30, 2023</b>			(18,615.00)	

0

0

0

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2370  
Sheriff Retirement Permissive Levy

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	42,560.00	42,560.00	42,471.00	(89.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(42,600.00)	(45,100.00)	(44,901.00)	199.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(42,600.00)	(45,100.00)	(44,901.00)	199.00
	<b>Net change in fund balance</b>	(40.00)	(2,540.00)	(2,430.00)	110.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			2,430.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			2,430.00	
	<b>Fund balances - June 30, 2023</b>			0.00	

42,600.00

45,100.00

44,901.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2372  
Permissive Medical Levy

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	819,702.00	819,702.00	813,628.00	(6,074.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(819,762.00)	(819,762.00)	(815,386.00)	4,376.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(819,762.00)	(819,762.00)	(815,386.00)	4,376.00
	<b>Net change in fund balance</b>	(60.00)	(60.00)	(1,758.00)	(1,698.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			1,759.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			1,759.00	
	<b>Fund balances - June 30, 2023</b>			1.00	

819,762.00

819,762.00

815,386.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2382  
Search and Rescue

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	54,154.00	54,154.00	59,246.00	(5,092.00)
200-800	Supplies/services/materials, etc	61,850.00	61,850.00	47,093.00	14,757.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	63,116.00	63,116.00	63,116.00	0.00
620	Interest	5,773.00	5,773.00	5,773.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	184,893.00	184,893.00	175,228.00	9,665.00
	<b>Excess of revenues over expenditures</b>	(94,846.00)	(94,846.00)	(85,994.00)	8,852.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	88,393.00	88,393.00	88,483.00	90.00
520000	Transfers out (enter as a negative)	(15,000.00)	(15,000.00)	(17,200.00)	(2,200.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	73,393.00	73,393.00	71,283.00	(2,110.00)
	<b>Net change in fund balance</b>	(21,453.00)	(21,453.00)	(14,711.00)	6,742.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			23,579.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			23,579.00	
	<b>Fund balances - June 30, 2023</b>			8,868.00	

15,000.00

15,000.00

17,200.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2384  
Jail Commissary

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,500.00	6,500.00	280.00	6,220.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	6,500.00	6,500.00	280.00	6,220.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	10,854.00	10,854.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	10,854.00	10,854.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			50,855.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			50,855.00	
	<b>Fund balances - June 30, 2023</b>			61,709.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2386  
Connect Grant

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	17,124.00	17,124.00	12,354.00	4,770.00
200-800	Supplies/services/materials, etc	5,500.00	5,500.00	0.00	5,500.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	22,624.00	22,624.00	12,354.00	10,270.00
	<b>Excess of revenues over expenditures</b>	(2,624.00)	(2,624.00)	7,646.00	10,270.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	1,802.00	1,802.00	1,802.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	1,802.00	1,802.00	1,802.00	0.00
	<b>Net change in fund balance</b>	(822.00)	(822.00)	9,448.00	10,270.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			23,614.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			23,614.00	
	<b>Fund balances - June 30, 2023</b>			33,062.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2390  
Drug Forfeiture

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			0.00	
	<b>Fund balances - June 30, 2023</b>			0.00	

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PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2392  
MRDTF

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	112,247.00	112,247.00	104,503.00	7,744.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	112,247.00	112,247.00	104,503.00	7,744.00
	<b>Excess of revenues over expenditures</b>	(67,747.00)	(67,747.00)	(56,768.00)	10,979.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	63,000.00	63,000.00	63,000.00	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
	<b>Total other financing sources (uses)</b>	63,000.00	63,000.00	63,000.00	0.00
	<b>Net change in fund balance</b>	(4,747.00)	(4,747.00)	6,232.00	10,979.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			219.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			219.00	
	<b>Fund balances - June 30, 2023</b>			6,451.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2393  
Records Preservation

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	13,200.00	26,200.00	21,689.00	4,511.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	13,200.00	26,200.00	21,689.00	4,511.00
	<b>Excess of revenues over expenditures</b>	20,800.00	7,800.00	13,441.00	5,641.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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 negative)	0.00	0.00	(4,394.00)	(4,394.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	(4,394.00)	(4,394.00)
	<b>Net change in fund balance</b>	20,800.00	7,800.00	9,047.00	1,247.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			203,209.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			203,209.00	
	<b>Fund balances - June 30, 2023</b>			212,256.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2397  
CDBG Revolving Loan

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			221,661.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			221,661.00	
	<b>Fund balances - June 30, 2023</b>			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, 2023

FUND#2399  
YRRE Road Abandon

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			37,169.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			37,169.00	
	<b>Fund balances - June 30, 2023</b>			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, 2023

FUND#2410  
Green Acres Lighting #1

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	441.00	441.00	191.00	250.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	441.00	441.00	191.00	250.00
	<b>Excess of revenues over expenditures</b>	(191.00)	(191.00)	(191.00)	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	
385000	Extraordinary items - revenue	0.00	0.00	0.00	
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(191.00)	(191.00)	(191.00)	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			191.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			191.00	
	<b>Fund balances - June 30, 2023</b>			0.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2415  
Green Acres Lighting #2

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	955.00	955.00	705.00	250.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	955.00	955.00	705.00	250.00
	<b>Excess of revenues over expenditures</b>	(705.00)	(705.00)	(705.00)	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(705.00)	(705.00)	(705.00)	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			705.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			705.00	
	<b>Fund balances - June 30, 2023</b>			0.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2430  
Gardiner Lights

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	19,000.00	19,000.00	6,958.00	12,042.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	19,000.00	19,000.00	6,958.00	12,042.00
	<b>Excess of revenues over expenditures</b>	(19,000.00)	(19,000.00)	17,818.00	36,818.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(19,000.00)	(19,000.00)	17,818.00	36,818.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			24,292.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			24,292.00	
	<b>Fund balances - June 30, 2023</b>			42,110.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2511  
Chicory Rural Improvement District

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	11,900.00	11,900.00	11,356.00	(544.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	11,900.00	11,900.00	11,356.00	(544.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			57,124.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			57,124.00	
	<b>Fund balances - June 30, 2023</b>			68,480.00	



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2800  
Alcohol Rehabilitation

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	60,000.00	60,000.00	44,136.00	15,864.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	60,000.00	60,000.00	44,136.00	15,864.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			0.00	
	<b>Fund balances - June 30, 2023</b>			0.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2821  
Gas Tax-Special Allocation

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	463.00	(463.00)
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	330,000.00	330,000.00	0.00	330,000.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	330,000.00	330,000.00	463.00	329,537.00
	<b>Excess of revenues over expenditures</b>	(105,000.00)	(105,000.00)	(463.00)	104,537.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	105,000.00	105,000.00	0.00	(105,000.00)
520000	Transfers out (enter as a negative)	0.00	0.00	(26,421.00)	(26,421.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	105,000.00	105,000.00	(26,421.00)	(131,421.00)
	<b>Net change in fund balance</b>	0.00	0.00	(26,884.00)	(26,884.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			26,884.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			26,884.00	
	<b>Fund balances - June 30, 2023</b>			0.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2830  
Junk Vehicle

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	21,661.00	21,661.00	24,557.00	(2,896.00)
200-800	Supplies/services/materials, etc	13,650.00	13,650.00	10,112.00	3,538.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	35,311.00	35,311.00	34,669.00	642.00
	<b>Excess of revenues over expenditures</b>	4,094.00	4,094.00	6,373.00	2,279.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(4,000.00)	(4,000.00)	0.00	4,000.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(4,000.00)	(4,000.00)	0.00	4,000.00
	<b>Net change in fund balance</b>	94.00	94.00	6,373.00	6,279.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			1.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			1.00	
	<b>Fund balances - June 30, 2023</b>			6,374.00	

4,000.00

4,000.00

0

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2840  
Weed Grant

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	4,865.00	5,865.00	5,637.00	228.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	4,865.00	5,865.00	5,637.00	228.00
	<b>Excess of revenues over expenditures</b>	(4,865.00)	(5,865.00)	1,863.00	7,728.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(4,865.00)	(5,865.00)	1,863.00	7,728.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			4,866.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			4,866.00	
	<b>Fund balances - June 30, 2023</b>			6,729.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2841  
Weed Grant Trust

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	59,000.00	59,000.00	44,859.00	14,141.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	59,000.00	59,000.00	44,859.00	14,141.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	10,209.00	10,209.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	10,209.00	10,209.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			2,276.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			2,276.00	
	<b>Fund balances - June 30, 2023</b>			12,485.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2850  
911 Emergency

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	128,530.00	138,030.00	143,742.00	(5,712.00)
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	6,000.00	6,000.00	0.00	6,000.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	134,530.00	144,030.00	143,742.00	288.00
	<b>Excess of revenues over expenditures</b>	(24,030.00)	(33,530.00)	(1,418.00)	32,112.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(24,030.00)	(33,530.00)	(1,418.00)	32,112.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			122,570.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			122,570.00	
	<b>Fund balances - June 30, 2023</b>			121,152.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2852  
911 Emergency - Gardiner

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	9,000.00	9,000.00	0.00	9,000.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	9,000.00	9,000.00	0.00	9,000.00
	<b>Excess of revenues over expenditures</b>	100.00	100.00	12,675.00	12,575.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	100.00	100.00	12,675.00	12,575.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			64,937.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			64,937.00	
	<b>Fund balances - June 30, 2023</b>			77,612.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2859  
County Land Information

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	2,500.00	2,500.00	7,325.00	(4,825.00)
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	20,000.00	20,000.00	0.00	20,000.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	22,500.00	22,500.00	7,325.00	15,175.00
	<b>Excess of revenues over expenditures</b>	(17,500.00)	(17,500.00)	1,960.00	19,460.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(17,500.00)	(17,500.00)	1,960.00	19,460.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			62,452.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			62,452.00	
	<b>Fund balances - June 30, 2023</b>			64,412.00	



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2862  
Economic Development

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	215,000.00	155,000.00	60,000.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	215,000.00	155,000.00	60,000.00
	<b>Excess of revenues over expenditures</b>	0.00	(215,000.00)	0.00	215,000.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	(215,000.00)	0.00	215,000.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			0.00	
	<b>Fund balances - June 30, 2023</b>			0.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2870  
Crime Control

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	76,584.00	76,584.00	74,596.00	1,988.00
200-800	Supplies/services/materials, etc	13,238.00	13,238.00	13,247.00	(9.00)
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	89,822.00	89,822.00	87,843.00	1,979.00
	<b>Excess of revenues over expenditures</b>	(29,073.00)	(29,073.00)	(23,802.00)	5,271.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	29,075.00	29,075.00	24,000.00	(5,075.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	29,075.00	29,075.00	24,000.00	(5,075.00)
	<b>Net change in fund balance</b>	2.00	2.00	198.00	196.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			20.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			20.00	
	<b>Fund balances - June 30, 2023</b>			218.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2895  
Hard Rock Mine Trust

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	5,000.00	5,000.00	51,122.00	46,122.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	150,000.00	150,000.00	143,895.00	(6,105.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	150,000.00	150,000.00	143,895.00	(6,105.00)
	<b>Net change in fund balance</b>	155,000.00	155,000.00	195,017.00	40,017.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			1,372,650.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			1,372,650.00	
	<b>Fund balances - June 30, 2023</b>			1,567,667.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2896  
Metal Mines Tax

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	175,000.00	175,000.00	159,883.00	15,117.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	175,000.00	175,000.00	159,883.00	15,117.00
	<b>Excess of revenues over expenditures</b>	250,000.00	250,000.00	225,278.00	(24,722.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(250,000.00)	(250,000.00)	(223,837.00)	26,163.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(250,000.00)	(250,000.00)	(223,837.00)	26,163.00
	<b>Net change in fund balance</b>	0.00	0.00	1,441.00	1,441.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			0.00	
	<b>Fund balances - June 30, 2023</b>			1,441.00	

250,000.00

250,000.00

223,837.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2902  
Forest Title III

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	475.00	475.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	475.00	475.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			2,141.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			2,141.00	
	<b>Fund balances - June 30, 2023</b>			2,616.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2903  
Forest Title II

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			12,191.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			12,191.00	
	<b>Fund balances - June 30, 2023</b>			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, 2023

FUND#2917  
Crime Victims Assistance

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	17,000.00	17,000.00	12,209.00	(4,791.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(17,000.00)	(17,000.00)	(13,000.00)	4,000.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(17,000.00)	(17,000.00)	(13,000.00)	4,000.00
	<b>Net change in fund balance</b>	0.00	0.00	(791.00)	(791.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			1,484.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			1,484.00	
	<b>Fund balances - June 30, 2023</b>			693.00	

17,000.00

17,000.00

13,000.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2927  
DHS/FEMA

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	388,160.00	388,160.00	11,807.00	376,353.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	102,024.00	(102,024.00)
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	388,160.00	388,160.00	113,831.00	274,329.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	(17,948.00)	(17,948.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	17,385.00	17,385.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	17,385.00	17,385.00
	<b>Net change in fund balance</b>	0.00	0.00	(563.00)	(563.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			11,571.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			11,571.00	
	<b>Fund balances - June 30, 2023</b>			11,008.00	



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2940  
CDBG Grant

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	44,144.00	(44,144.00)
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	63,500.00	63,500.00	0.00	63,500.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	63,500.00	63,500.00	44,144.00	19,356.00
	<b>Excess of revenues over expenditures</b>	(33,500.00)	(33,500.00)	(22,497.00)	11,003.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	33,500.00	33,500.00	12,526.00	(20,974.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	33,500.00	33,500.00	12,526.00	(20,974.00)
	<b>Net change in fund balance</b>	0.00	0.00	(9,971.00)	(9,971.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			9,972.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			9,972.00	
	<b>Fund balances - June 30, 2023</b>			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, 2023

FUND#2950  
DUI Task Force

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	5,500.00	5,173.00	327.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	4,472.00	4,472.00	4,448.00	24.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	4,472.00	9,972.00	9,621.00	351.00
	<b>Excess of revenues over expenditures</b>	1,528.00	(3,972.00)	(3,963.00)	9.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	450.00	450.00	450.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	450.00	450.00	450.00	0.00
	<b>Net change in fund balance</b>	1,978.00	(3,522.00)	(3,513.00)	9.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			16,192.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			16,192.00	
	<b>Fund balances - June 30, 2023</b>			12,679.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2958  
DES Grant

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	94,921.00	94,921.00	94,843.00	78.00
200-800	Supplies/services/materials, etc	4,500.00	5,500.00	5,104.00	396.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	99,421.00	100,421.00	99,947.00	474.00
	<b>Excess of revenues over expenditures</b>	(54,421.00)	(55,421.00)	(54,947.00)	474.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	54,008.00	54,008.00	54,108.00	100.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	54,008.00	54,008.00	54,108.00	100.00
	<b>Net change in fund balance</b>	(413.00)	(1,413.00)	(839.00)	574.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			844.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			844.00	
	<b>Fund balances - June 30, 2023</b>			5.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2965  
Communicable Disease

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	145.00	145.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	145.00	145.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			627.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			627.00	
	<b>Fund balances - June 30, 2023</b>			772.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2973-2979  
DPHHS Health Grants

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	338,674.00	338,674.00	319,978.00	18,696.00
200-800	Supplies/services/materials, etc	38,993.00	70,993.00	29,733.00	41,260.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	377,667.00	409,667.00	349,711.00	59,956.00
	<b>Excess of revenues over expenditures</b>	(174,815.00)	(206,815.00)	(368.00)	206,447.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	35,130.00	35,130.00	35,130.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	35,130.00	35,130.00	35,130.00	0.00
	<b>Net change in fund balance</b>	(139,685.00)	(171,685.00)	34,762.00	206,447.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			221,028.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			221,028.00	
	<b>Fund balances - June 30, 2023</b>			255,790.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2980  
Crisis Intervention

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	61,806.00	(61,806.00)
200-800	Supplies/services/materials, etc	140,000.00	140,000.00	25,686.00	114,314.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	140,000.00	140,000.00	87,492.00	52,508.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	55,924.00	55,924.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	(6,281.00)	(6,281.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	(6,281.00)	(6,281.00)
	<b>Net change in fund balance</b>	0.00	0.00	49,643.00	49,643.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			0.00	
	<b>Fund balances - June 30, 2023</b>			49,643.00	

0

0

6,281.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2981  
Opioid Settlement

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	31,408.00	31,408.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	31,408.00	31,408.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			0.00	
	<b>Fund balances - June 30, 2023</b>			31,408.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2995  
LATCF

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	4,028.00	(4,028.00)
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	7,804.00	(7,804.00)
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	338,369.00	(338,369.00)
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	750.00	(750.00)
450000	<b>Social and Economic Services</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	70,516.00	(70,516.00)
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	0.00	1,520,000.00	1,088,464.00	431,536.00
490000	<b>Debt and Lease Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	1,520,000.00	1,509,931.00	10,069.00
	<b>Excess of revenues over expenditures</b>	0.00	(1,520,000.00)	18,751.00	1,538,751.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	(7,372.00)	(7,372.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	(7,372.00)	(7,372.00)
	<b>Net change in fund balance</b>	0.00	(1,520,000.00)	11,379.00	1,531,379.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			0.00	
	<b>Fund balances - June 30, 2023</b>			11,379.00	

0

0

7,372.00



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#2900  
PILT

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	7,000.00	7,000.00	(10,067.00)	17,067.00
200-800	Supplies/services/materials, etc	48,562.00	48,562.00	71,977.00	(23,415.00)
420000	<b>Public Safety</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	412,289.00	412,289.00	410,289.00	2,000.00
430000	<b>Public Works</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	30,000.00	30,000.00	103.00	29,897.00
440000	<b>Public Health</b>				
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	<b>Social and Economic Services</b>				
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	<b>Culture and Recreation</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	70,000.00	70,000.00	90,987.00	(20,987.00)
490000	<b>Debt and Lease Service</b>				
610	Principal	31,795.00	31,795.00	31,795.00	0.00
620	Interest	1,377.00	1,377.00	1,377.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	638,523.00	638,523.00	601,461.00	37,062.00
	<b>Excess of revenues over expenditures</b>	1,118,477.00	1,118,477.00	1,253,278.00	134,801.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
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	16,030.00	16,030.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)	(1,668,600.00)	(1,888,600.00)	(1,916,900.00)	(28,300.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(1,668,600.00)	(1,888,600.00)	(1,900,870.00)	(12,270.00)
	<b>Net change in fund balance</b>	(550,123.00)	(770,123.00)	(647,592.00)	122,531.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			2,399,210.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			2,399,210.00	
	<b>Fund balances - June 30, 2023</b>			1,751,618.00	

1,668,600.00

1,888,600.00

1,916,900.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	603,442.00	603,442.00	563,328.00	40,114.00
200-800	Supplies/services/materials, etc	294,080.00	307,080.00	313,582.00	(6,502.00)
420000	<b>Public Safety</b>				
100	Personal services	261,322.00	261,322.00	258,592.00	2,730.00
200-800	Supplies/services/materials, etc	1,897,886.00	1,930,386.00	1,525,628.00	404,758.00
430000	<b>Public Works</b>				
100	Personal services	346,026.00	346,026.00	302,207.00	43,819.00
200-800	Supplies/services/materials, etc	314,551.00	356,051.00	684,806.00	(328,755.00)
440000	<b>Public Health</b>				
100	Personal services	368,076.00	368,076.00	405,880.00	(37,804.00)
200-800	Supplies/services/materials, etc	301,993.00	333,993.00	120,992.00	213,001.00
450000	<b>Social and Economic Services</b>				
100	Personal services	268,667.00	268,667.00	270,036.00	(1,369.00)
200-800	Supplies/services/materials, etc	294,675.00	56,530.00	90,050.00	(33,520.00)
460000	<b>Culture and Recreation</b>				
100	Personal services	369,729.00	574,624.00	417,717.00	156,907.00
200-800	Supplies/services/materials, etc	924,311.00	981,561.00	1,013,164.00	(31,603.00)
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	63,500.00	278,500.00	155,000.00	123,500.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	1,577,874.00	3,096,000.00	2,393,840.00	702,160.00
490000	<b>Debt and Lease Service</b>				
610	Principal	126,862.00	128,111.00	136,522.00	(8,411.00)
620	Interest	14,419.00	15,044.00	22,674.00	(7,630.00)
510000	<b>Miscellaneous</b>	565,395.00	565,495.00	565,395.00	100.00
	<b>Total expenditures</b>	8,592,808.00	10,470,908.00	9,239,413.00	1,231,495.00
	<b>Excess of revenues over expenditures</b>	1,094,485.00	(783,615.00)	1,915,400.00	2,699,015.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
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	59,023.00	0.00	19,530.00	19,530.00
383000	Transfers In	870,408.00	929,431.00	971,731.00	42,300.00
520000	Transfers out (enter as a negative)	(3,019,962.00)	(3,242,462.00)	(3,272,995.00)	(30,533.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	(2,090,531.00)	(2,313,031.00)	(2,281,734.00)	31,297.00
	<b>Net change in fund balance</b>	(996,046.00)	(3,096,646.00)	(366,334.00)	2,730,312.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			6,008,141.00	
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2022 as restated</b>			6,008,141.00	
	<b>Fund balances - June 30, 2023</b>			5,641,807.00	

**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023**

ACCOUNT NUMBER	DESCRIPTION	FUND#4010 & 4011 Road and Bridge - Equipment	FUND#4020 Junk Vehicle - CIP	FUND#4025 Mosquito - CIP	FUND#4030 Fair Building and Equipment
	<b>ASSETS</b>				
101000	Cash and cash equivalents	772.00	6,946.00	1.00	99.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	4,296.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	<b>TOTAL ASSETS</b>	772.00	6,946.00	1.00	4,395.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				
250200	Restricted	772.00	6,946.00	1.00	99.00
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	<b>Total Fund Balances</b>	772.00	6,946.00	1.00	99.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	772.00	6,946.00	1.00	99.00

**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023**

ACCOUNT NUMBER	DESCRIPTION	FUND#4040, 4620 Law Enforcement, Search & Rescue	FUND#4050 Angel Line Capital Equipment	FUND#4060 Facility Improvements	FUND#4070 Weed - CIP
	<b>ASSETS</b>				
101000	Cash and cash equivalents	23,851.00	27,782.00	94.00	42,555.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00		0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	<b>TOTAL ASSETS</b>	23,851.00	27,782.00	94.00	42,555.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				
250200	Restricted	23,851.00	27,782.00	94.00	42,555.00
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	<b>Total Fund Balances</b>	23,851.00	27,782.00	94.00	42,555.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	23,851.00	27,782.00	94.00	42,555.00

**PARK COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023**

ACCOUNT NUMBER	DESCRIPTION	FUND#4200 Refuse - CIP	FUND#4320 Yellowstone Ped Bridge	FUND#4670 Airport - CIP	NONMAJOR CAPITAL PROJECTS FUNDS
	<b>ASSETS</b>				
101000	Cash and cash equivalents	2.00	0.00	898.00	103,000.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	4,296.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	788,096.00	788,096.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	<b>TOTAL ASSETS</b>	2.00	0.00	788,994.00	895,392.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	12,000.00	12,000.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	580,000.00	580,000.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	<b>TOTAL LIABILITIES</b>	0.00	0.00	592,000.00	592,000.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				0.00
250200	Restricted	2.00	0.00	196,994.00	299,096.00
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (Negative balance only)				0.00
	<b>Total Fund Balances</b>	2.00	0.00	196,994.00	299,096.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	2.00	0.00	788,994.00	891,096.00

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#4010 & 4011  
Road and Bridge - Equipment

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	505,000.00	1,255,000.00	1,236,477.00	18,523.00
	<b>Total expenditures</b>	505,000.00	1,255,000.00	1,236,477.00	18,523.00
	<b>Excess of revenues over (under) expenditures</b>	(505,000.00)	(1,255,000.00)	(1,236,477.00)	18,523.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	505,000.00	505,000.00	1,082,161.00	577,161.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	505,000.00	505,000.00	1,082,161.00	577,161.00
	<b>Net change in fund balance</b>	0.00	(750,000.00)	(154,316.00)	595,684.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			155,088.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			155,088.00	
	<b>Fund balances - June 30, 2023</b>			772.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#4020  
Junk Vehicle - CIP

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	200.00	200.00	224.00	24.00
	<b>Total revenues</b>	200.00	200.00	224.00	24.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	60,000.00	70,000.00	70,000.00	0.00
	<b>Total expenditures</b>	60,000.00	70,000.00	70,000.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	(59,800.00)	(69,800.00)	(69,776.00)	24.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	4,000.00	4,000.00	0.00	(4,000.00)
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	4,000.00	4,000.00	0.00	(4,000.00)
	<b>Net change in fund balance</b>	(55,800.00)	(65,800.00)	(69,776.00)	(3,976.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			76,722.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			76,722.00	
	<b>Fund balances - June 30, 2023</b>			6,946.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#4025  
Mosquito - CIP

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	50.00	50.00	0.00	(50.00)
	<b>Total revenues</b>	50.00	50.00	0.00	(50.00)
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	50.00	50.00	0.00	(50.00)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	50.00	50.00	0.00	(50.00)
	<b>Fund balances - July 1, 2022 as previously reported</b>			1.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			1.00	
	<b>Fund balances - June 30, 2023</b>			1.00	



PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

**FUND#4030**  
**Fair Building and Equipment**

**VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)**

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	40,502.00	40,502.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	5.00	5.00	55.00	50.00
	<b>Total revenues</b>	5.00	5.00	40,557.00	40,552.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	0.00	81,000.00	80,251.00	749.00
	<b>Total expenditures</b>	0.00	81,000.00	80,251.00	749.00
	<b>Excess of revenues over (under) expenditures</b>	5.00	(80,995.00)	(39,694.00)	41,301.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	35,500.00	35,500.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	35,500.00	35,500.00
	<b>Net change in fund balance</b>	5.00	(80,995.00)	(4,194.00)	76,801.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			4,296.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			4,296.00	
	<b>Fund balances - June 30, 2023</b>			102.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#4040, 4620  
Law Enforcement, Search & Rescue

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	150.00	150.00	779.00	629.00
	<b>Total revenues</b>	150.00	150.00	779.00	629.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	15,000.00	17,500.00	17,161.00	339.00
	<b>Total expenditures</b>	15,000.00	17,500.00	17,161.00	339.00
	<b>Excess of revenues over (under) expenditures</b>	(14,850.00)	(17,350.00)	(16,382.00)	968.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	15,000.00	15,000.00	17,200.00	2,200.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	15,000.00	15,000.00	17,200.00	2,200.00
	<b>Net change in fund balance</b>	150.00	(2,350.00)	818.00	3,168.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			23,033.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			23,033.00	
	<b>Fund balances - June 30, 2023</b>			23,851.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

**FUND#4050**  
**Angel Line Capital Equipment**

**VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)**

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	10.00	10.00	389.00	379.00
	<b>Total revenues</b>	10.00	10.00	389.00	379.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	63,331.00	63,331.00	63,331.00	0.00
	<b>Total expenditures</b>	63,331.00	63,331.00	63,331.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	(63,321.00)	(63,321.00)	(62,942.00)	379.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	20,000.00	20,000.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	20,000.00	20,000.00
	<b>Net change in fund balance</b>	(63,321.00)	(63,321.00)	(42,942.00)	20,379.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			70,724.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			70,724.00	
	<b>Fund balances - June 30, 2023</b>			27,782.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

**FUND#4060**  
**Facility Improvements**

**VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)**

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	5.00	5.00	0.00	(5.00)
	<b>Total revenues</b>	5.00	5.00	0.00	(5.00)
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	9,145.00	(9,145.00)
900-950	<b>Capital expenditures</b>	0.00	22,000.00	12,778.00	9,222.00
	<b>Total expenditures</b>	0.00	22,000.00	21,923.00	77.00
	<b>Excess of revenues over (under) expenditures</b>	5.00	(21,995.00)	(21,923.00)	72.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	22,000.00	22,000.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	22,000.00	22,000.00
	<b>Net change in fund balance</b>	5.00	(21,995.00)	77.00	22,072.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			17.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			17.00	
	<b>Fund balances - June 30, 2023</b>			94.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#4070  
Weed - CIP

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	300.00	300.00	1,495.00	1,195.00
	<b>Total revenues</b>	300.00	300.00	1,495.00	1,195.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	40,000.00	40,000.00	30,599.00	9,401.00
	<b>Total expenditures</b>	40,000.00	40,000.00	30,599.00	9,401.00
	<b>Excess of revenues over (under) expenditures</b>	(39,700.00)	(39,700.00)	(29,104.00)	10,596.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(39,700.00)	(39,700.00)	(29,104.00)	10,596.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			71,659.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			71,659.00	
	<b>Fund balances - June 30, 2023</b>			42,555.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

FUND#4670  
Airport - CIP

VARIANCE  
WITH FINAL  
BUDGET  
POSITIVE  
(NEGATIVE)

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	995,000.00	995,000.00	1,910,330.00	915,330.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	995,000.00	995,000.00	1,910,330.00	915,330.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
900-950	<b>Capital expenditures</b>	930,000.00	2,130,000.00	2,087,590.00	42,410.00
	<b>Total expenditures</b>	930,000.00	2,130,000.00	2,087,590.00	42,410.00
	<b>Excess of revenues over (under) expenditures</b>	65,000.00	(1,135,000.00)	(177,260.00)	957,740.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	102,852.00	102,852.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	50,000.00	50,000.00	65,000.00	15,000.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	50,000.00	50,000.00	167,852.00	117,852.00
	<b>Net change in fund balance</b>	115,000.00	(1,085,000.00)	(9,408.00)	1,075,592.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			206,402.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2022 as restated</b>			206,402.00	
	<b>Fund balances - June 30, 2023</b>			196,994.00	

PARK COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FISCAL YEAR ENDED JUNE 30, 2023

TOTALS

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	995,000.00	995,000.00	1,910,330.00	915,330.00
		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
	<b>Charges for services</b>				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	40,502.00	40,502.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	720.00	720.00	2,942.00	2,222.00
	<b>Total revenues</b>	995,720.00	995,720.00	1,953,774.00	958,054.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	0.00	0.00	9,145.00	(9,145.00)
900-950	<b>Capital expenditures</b>	1,613,331.00	3,678,831.00	3,598,187.00	80,644.00
	<b>Total expenditures</b>	1,613,331.00	3,678,831.00	3,607,332.00	71,499.00
	<b>Excess of revenues over (under) expenditures</b>	(617,611.00)	(2,683,111.00)	(1,653,558.00)	1,029,553.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	102,852.00	102,852.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	574,000.00	574,000.00	1,241,861.00	667,861.00
520000	<b>Transfers out (enter as negative)</b>	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	574,000.00	574,000.00	1,344,713.00	770,713.00
	<b>Net change in fund balance</b>	(43,611.00)	(2,109,111.00)	(308,845.00)	1,800,266.00
	<b>Fund balances - July 1, 2022 as previously reported</b>			607,942.00	
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2022 as restated</b>			607,942.00	
	<b>Fund balances - June 30, 2023</b>			299,097.00	

**Park County**  
**Schedule of Federal/State Grants**  
**Entitlements and Shared Revenues**  
**Fiscal Year Ending June 30, 2023**

Account	Revenue Code	Description	AccountYTD	Grant Grouping
100000000331120000	331	GEN FEMA GRANT REV PW 689108	\$ 47,779.95	2022 Flood
100000000331149000	331	GEN HEALTH FED GRNT REV-PATHWAY	\$ 15,000.00	Health
100000000331179000	331	GEN JUVENILE DETENTION GRANT	\$ 7,847.12	Juv Detention
2110001000331109000	331	ROAD FEMA PROJ 679948 REV	\$ 2,156.14	2022 Flood
2110001000331110000	331	ROAD FEMA PROJ 679952 REV	\$ 8,344.88	2022 Flood
2110001000331111000	331	ROAD FEMA PROJ 679955 REV	\$ 33,352.85	2022 Flood
2110001000331112000	331	ROAD FEMA PROJ 679956 REV	\$ 101,532.64	2022 Flood
2110001000331114000	331	ROAD FEMA PROJ 679959 REV	\$ 30,243.68	2022 Flood
2110001000331118000	331	ROAD FEMA PROJ 687243 REV	\$ 62,174.04	2022 Flood
2110001000331120000	331	ROAD FEMA PROJ 689108 REV	\$ 312.80	2022 Flood
2110001000331121000	331	ROAD FEMA PROJ 689668 REV	\$ 11,086.37	2022 Flood
2110001000331122000	331	ROAD FEMA PROJ 692125 REV	\$ 60,005.96	2022 Flood
2110001000331123000	331	ROAD FEMA PROJ 704394 REV	\$ 36.00	2023 Flood
2110002000331119000	331	ROAD FEMA PROJ 738216 REV	\$ 15,431.42	2023 Flood
2170000000331130000	331	AIRPORT FAA	\$ 2,800.00	Airport Rent
2260000000331110000	331	EMER / DISASTER FED DISASTER AID	\$ 2,541.25	2022 Flood
2260000000331111000	331	FEMA PW 689108 REV	\$ 13,223.64	2022 Flood
2260008911331990000	331	ARPA 2021 FED GRANT REVENUE	\$ 634,271.74	ARPA
2260009911331991000	331	ARPA MIN ALLOC GRT REV-WILLSALL WTR	\$ 195,671.27	ARPA
2260009911331994000	331	ARPA MIN ALLOC GRT REV-COOKE CITY W	\$ 41,315.99	ARPA
2260009911331995000	331	ARPA MIN ALLOC GRT REV-FAIR INFRA	\$ 64,047.67	ARPA
2281000000331160000	331	ANGELINE FEDERAL GRANT REVENUE	\$ 3,300.00	Angel
2285002911331990000	331	PC TRANSIT CARES FED REV	\$ 1,090,854.38	WRT
2300006000331020000	331	SHERIFF COPS III FED GRANT REVENUE	\$ 43,829.35	COPS
2340000000331084000	331	FIRE CONTROL - FEDERAL GRANT	\$ 5,922.95	Fire
2386000000331149000	331	CONNECT FED GRANT REV	\$ 20,000.00	Health
2392000000331999000	331	MRDTF STATE GRANT REVENUE	\$ 35,234.63	MRDTF
2927001000331112000	331	DHS/FEMA GRANT ((WILLSALL TWR) - FED	\$ 72,911.08	Homeland Sec
2927007000331112000	331	DHS/FEMA GRANT (CYBER SEC) GRANT RE	\$ 22,971.85	Homeland Sec
2940000000331010000	331	CDBG GRANT REVENUE	\$ 21,646.61	CDBG
2973000000331143000	331	MCH GRANT REVENUES	\$ 12,896.40	Health
2975000000331137000	331	PHEP GRANT REVENUE	\$ 39,574.00	Health
2975002000331137000	331	PHEP COVID-19 POSITION GRT REV	\$ 58,782.93	Health
2975003000331137000	331	WORKFORCE GRANT REV	\$ 6,831.69	Health
2976000000331145000	331	IMMUNIZE GRANT COVID FY23	\$ 17,144.56	Health
2976000000331146000	331	IMMUNIZE GRANT FED IMMUNIZATION FUN	\$ 5,973.00	Health
2976000000331990000	331	IMMUNIZE GRANT -FED COVID GRANT REV	\$ 40,787.34	Health
2978001000331148000	331	DIABETES DPP FED REVENUE	\$ 12,400.00	Health
2979000000331999000	331	WIC GRANT REVENUE	\$ 76,795.45	Health
2979001000331999000	331	WIC / BREASTFEEDING GRANT REVENUE	\$ 3,602.16	Health
2980004000331139000	331	DPHHS FLD IMPACT FED GRT REV	\$ 37,420.83	Beh Health
2995000000331990000	331	LATCF TRIBAL CONSISTENCY FUND	\$ 1,528,682.41	LATCF
4670002000331129000	331	AIRPT CIP FAA GRT REV (LVM-016 TAXI	\$ 1,431,339.00	FAA Airport
4670005000331129000	331	AIRPT CIP FAA GRT REV (LVM-017 TAXI	\$ 215,696.50	FAA Airport
4670006000331129000	331	AIRPT CIP FAA GRT REV (LVM-018 TAXI	\$ 231,796.00	FAA Airport
5410002000331110000	331	REFUSE FEMA PROJ 679948 REV	\$ 1,993.13	2022 Flood
5410003000331119000	331	REFUSE FEMA 23 FL-PW 738216	\$ 887.85	2023 Flood
	<b>331 Total</b>		\$ 6,388,449.51	
1000000000333020000	333	GEN TAYLOR GRAZING ACT	\$ 133.96	Grazin
2110000000333010000	333	ROAD FOREST RESERVE ACT-TITLE I	\$ 278,946.77	SRS
2900000000333040000	333	PILT FED PILT	\$ 1,800,272.00	PILT



**Park County**  
**Schedule of Federal/State Grants**  
**Entitlements and Shared Revenues**  
**Fiscal Year Ending June 30, 2023**

Account	Revenue Code	Description	AccountYTD	Grant Grouping
	<b>333 Total</b>		\$ 2,079,352.73	
1000000000334110000	334	GEN STATE HEALTH GRANT	\$ 4,000.00	Health
1000000000334120000	334	GEN DES GRANT REV PW 689108	\$ 15,926.65	2022 Flood
2110001000334110000	334	ROAD DES PROJ 679952 REV	\$ 5,534.37	2022 Flood
2110001000334111000	334	ROAD DES PROJ 679955 REV	\$ 11,117.61	2022 Flood
2110001000334112000	334	ROAD DES PROJ 679956 REV	\$ 33,844.21	2022 Flood
2110001000334118000	334	ROAD DES PROJ 687243 REV	\$ 20,688.68	2022 Flood
2110001000334120000	334	ROAD DES PROJ 689108 REV	\$ 104.27	2022 Flood
2110001000334121000	334	ROAD DES PROJ 689668 REV	\$ 3,695.46	2022 Flood
2110001000334122000	334	ROAD DES PROJ 692125 REV	\$ 20,001.99	2022 Flood
2110001000334123000	334	ROAD DES PROJ 704394 REV	\$ 12.00	2022 Flood
2110001000334200000	334	ROAD MCEP STATE GRANT REV-CC BR	\$ 486,406.45	MCEP
2110001000334955000	334	ROAD '22 FLD STATE-OLD CL PK RD REV	\$ 12,373.49	Old Cl Pk Rd
2140000000334025000	334	WEED MDT CONTRIBUTIONS	\$ 1,851.85	Weed State Pmt
2260000000334110000	334	EMER DTS DES DISASTER AID	\$ 78,038.15	2022 Flood
2260000000334111000	334	DES PW 689108 REV	\$ 4,407.88	2022 Flood
2285000000334040000	334	PC TRANSIT MDT TRANSADE GRT REV	\$ 13,996.00	WRT
2285000000334155000	334	PC TRANSIT STATE GRANT REVENUE	\$ 80,160.00	WRT
2285000000334157000	334	PC TRANSIT MDT RTAP GRT REV	\$ 3,618.80	WRT
2285003000334157000	334	PC RTAP TRANSIT RTAP GRANT REV	\$ 39,049.54	WRT
2285005000334155000	334	PC TRANSIT-EXPANDED SVCS STATE GRT	\$ 23,697.00	WRT
2300000000334011000	334	SHERIFF STATE GRANT REVENUE	\$ 686.32	State Reimb
2840000000334025000	334	WEED GRANT WEED PROG STATE GRANT	\$ 7,500.00	Weed
2841003000334131000	334	NOX WD GRTS-MT DEPT AG- CC/SILVRGT	\$ 5,130.10	Nox Weed
2841005000334131000	334	NOX WD GRTS-MT DEPT AG- E MILL CR	\$ 37,527.64	Nox Weed
2850004000334015000	334	911 CYBER SECURITY GRANT REV	\$ 9,388.40	911 Grant
2862000000334200000	334	ECONOMIC DEVT GRANT - DEPT OF COM R	\$ 155,000.00	Dept of Commerce
2870000000334010000	334	VICT/WITNESS STATE GRANT REVENUE	\$ 64,040.77	VAWA
2902000000334120000	334	FOREST TITLE III PCSO RAC GRANT REV	\$ 474.99	RAC Grant
2958000000334020000	334	DES GRANT STATE DES PROGRAM REVENUE	\$ 45,000.00	OEM
2965000000334110000	334	COMM DISEASE CONTROL HEALTH GRANTS	\$ 144.75	Health
2976000000334110000	334	IMMUNIZE GRANT STATE REV	\$ 2,958.00	Health
2977000000334110000	334	ASTHMA STATE GRT REV	\$ 30,000.00	Health
2978000000334110000	334	TOBACCO MTUPP STATE GRANT REV	\$ 40,000.00	Health
2978001000334110000	334	DIABETES DPP STATE REV REIMB	\$ 908.34	Health
2980000000334110000	334	MHCF PEER SUPPORT GRT REV	\$ 74,790.00	Beh Health
2980001000334110000	334	DPHHS CRISIS INTRVN GRT REV	\$ 20,856.74	Beh Health
2980003000334110000	334	DPHHS COMM CARE (CTC) GRT REV	\$ 10,348.49	Beh Health
4670002000334030000	334	AIRPT CIP MDT AERO GRNT REV (LVM 01	\$ 31,500.00	Airport
5410002000334110000	334	REFUSE FEMA PROJ 679948 ST DES REV	\$ 213.75	2022 Flood
	<b>334 Total</b>		\$ 1,394,992.69	
1000000000335075000	335	GEN VIDEO MACH APPORT	\$ 5,875.00	Video Mach
1000000000335230000	335	GEN STATE ENTITLEMENT SHARE	\$ 329,556.96	Entitlement
2110000000335040000	335	ROAD GAS APPORTIONMENT STATE REVENU	\$ 328,341.79	Entitlement
2110000000335230000	335	ROAD STATE ENTITLEMENT SHARE	\$ 209,684.96	Entitlement
2130000000335230000	335	BRIDGE STATE ENTITLEMENT SHARE	\$ 17,176.68	Entitlement
2140000000335230000	335	WEED STATE ENTITLEMENT SHARE	\$ 7,776.40	Entitlement
2160000000335230000	335	FAIR STATE ENTITLEMENT SHARE	\$ 9,005.04	Entitlement
2170000000335230000	335	AIRPORT STATE ENTITLEMENT SHARE	\$ 2,027.16	Entitlement
2180000000335095000	335	DISTRICT COURT REIMBURSEMENTS	\$ 6,946.22	Entitlement
2180000000335230000	335	DISTRICT COURT STATE ENTITLEMENT SH	\$ 36,054.00	Entitlement

**Park County**  
**Schedule of Federal/State Grants**  
**Entitlements and Shared Revenues**  
**Fiscal Year Ending June 30, 2023**

<b>Account</b>	<b>Revenue Code</b>	<b>Description</b>	<b>AccountYTD</b>	<b>Grant Grouping</b>
2190000000335230000	335	COMP INS STATE ENTITLEMENT SHARE	\$ 23,659.56	Entitlement
2200000000335230000	335	MOSQUITO STATE ENTITLEMENT SHARE	\$ 1,214.40	Entitlement
2220000000335230000	335	LIBRARY STATE ENTITLEMENT SHARE	\$ 31,860.08	Entitlement
2230000000335230000	335	AMBULANCE STATE ENTITLEMENT SHARE	\$ 9,717.12	Entitlement
2250000000335230000	335	PLANNING STATE ENTITLEMENT SHARE	\$ 8,256.40	Entitlement
2280000000335230000	335	SENIOR CITIZENS STATE ENTITLEMENT S	\$ 2,578.52	Entitlement
2281000000335230000	335	ANGELINE STATE ENTITLEMENT SHARE	\$ 6,372.32	Entitlement
2300000000335230000	335	SHERIFF STATE ENTITLEMENT SHARE	\$ 137,385.20	Entitlement
2360000000335230000	335	MUSEUM STATE ENTITLEMENT SHARE	\$ 2,584.84	Entitlement
2382000000335230000	335	SAR STATE ENTITLEMENT SHARE	\$ 6,372.32	Entitlement
2800000000335005000	335	ALCOHOL REHABILITATION STATE REVENU	\$ 44,136.00	Rehab
2830000000335070000	335	JUNK VEHICLE JUNK VEH ASSESS	\$ 41,041.56	Junk Vehicle
2850000000335080000	335	911 EMER REVENUE	\$ 129,666.95	911 Funds
2852000000335080000	335	911 GARDINER STATE SHARED REVENUE	\$ 10,135.71	911 Funds
2896000000335130000	335	METAL MINES LICENSE TAX REVENUE	\$ 378,577.85	Metal Mines
2950000000335025000	335	DUI TASK FORCE REINSTATEMENT FEES	\$ 5,657.89	Dui Task
	<b>335 Total</b>		\$ 1,791,660.93	
	<b>Grand Total</b>		\$ 11,654,455.86	

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2023**

Fund	Description	7/1/2023 Balance	Receipts	Disbursements	Transfers In	Transfers Out	6/30/2023 Balance
1000	GENERAL	1,386,238	4,078,148	(33,580)	663,162	(5,688,266)	405,701
2100	COOKE CITY RESORT TAX	417,092	203,148	(15,487)	-	(122,200)	482,552
2110	ROAD	327,238	1,995,510	-	2,168,567	(4,486,269)	5,048
2130	BRIDGE	116,178	340,820	-	317,587	(694,017)	80,569
2140	WEED	99,052	95,486	-	21,069	(170,977)	44,631
2153	PRED ANIMAL - SHEEP	10	283	-	-	(152)	140
2155	PRED ANIMAL - CATTLE	5,125	12,078	-	-	(13,287)	3,917
2160	FAIR	2,463	209,469	(198)	216,142	(426,965)	911
2170	AIRPORT	17,897	862,514	-	3,350	(832,842)	50,918
2180	DISTRICT COURT	83,036	218,461	-	36,031	(275,727)	61,801
2181	RECOVERY COURT	376	-	-	-	-	376
2190	COMPREHENSIVE INSURANCE	182	560,940	-	4,300	(565,395)	26
2200	MOSQUITO	4,224	16,803	-	-	(14,542)	6,485
2210	PARKS/REC	84,620	2,765	-	-	-	87,385
2220	LIBRARY	-	562,347	-	-	(366,582)	195,765
2230	AMBULANCE	4,988	877,151	-	-	(569,352)	312,787
2250	PLANNING	118,088	90,799	-	98,013	(274,004)	32,895
2260	EMERGENCY DISASTER	2,225,163	926,864	-	272,369	(1,353,620)	2,070,776
2280	SENIOR CITIZENS	32	2,858	-	9,000	(11,264)	627
2281	ANGELLINE	64,469	144,719	-	12,611	(149,475)	72,323
2285	PK COUNTY TRANSIT	96,846	1,153,647	-	972,948	(2,270,398)	(46,957)
2300	LAW ENFORCEMENT	354,163	2,092,016	-	1,396,781	(3,564,699)	278,260
2340	FIRE CONTROL / COUNCIL	16,854	2,413	-	7,081	(5,653)	20,695
2360	MUSEUM	(866)	229,504	-	79,023	(314,108)	(6,447)
2370	PERMISSIVE RETIREMENT LEVY	2,430	42,471	-	-	(44,901)	-
2372	PERMISSIVE MEDICAL LEVY	1,759	813,628	-	-	(815,386)	1
2382	SEARCH & RESCUE	23,579	89,243	-	92,951	(196,905)	8,868
2384	JAIL COMISSARY	50,855	11,134	-	-	(280)	61,709
2386	CONNECT PROG GRANT	23,614	15,000	-	1,802	(12,354)	28,061
2392	MRDTF	(6,878)	45,456	-	69,250	(104,503)	3,326
2393	RECORD PRESERVATION	203,209	35,130	-	-	(26,083)	212,255
2399	YRRE ROAD ABANDON	37,169	-	-	-	-	37,169
2410	GREEN ACRES LIGHTING	191	-	-	-	(191)	-
2415	GREEN ACRES LTS-#2A	705	-	-	-	(705)	-
2430	GARDINER #1 LIGHTING	24,292	24,776	-	-	(6,958)	42,110
2511	CHICORY RID	57,124	11,356	-	-	-	68,480
2800	ALCOHOL REHABILITATION	-	65,092	-	-	(65,092)	-
2821	GAS TAX - SPEC ALLOCATION	(110,914)	137,798	-	4,181	(31,065)	-
2830	JUNK VEHICLE	1	41,042	-	-	(34,669)	6,374
2840	WEED GRANT	4,866	22,160	-	-	(20,297)	6,728
2841	NOXIOUS WEED GRANTS	2,276	40,530	-	49,834	(85,286)	7,354
2850	911 EMERGENCY	123,366	132,936	-	-	(135,150)	121,152
2852	911 GARDINER	64,937	12,675	-	-	-	77,612
2859	COUNTY LAND INFORMATION	62,452	9,285	-	-	(7,325)	64,411
2862	ECON DEVELOPMENT	-	130,000	-	1,800	(156,800)	(25,000)
2870	VICTIM WITNESS PROGRAM	(13,684)	60,861	-	24,000	(87,843)	(16,666)
2895	HARD ROCK MINE TRUST	1,372,650	51,122	-	143,895	(1,394,513)	173,154
2896	METAL MINES TAX	-	385,161	-	-	(383,720)	1,441
2900	PILT	1,253,814	1,845,142	-	350,507	(2,823,486)	625,977
2902	FOREST TITLE III	(14,154)	16,770	-	-	-	2,616
2903	FOREST RESERVE TITLE II	(12,809)	-	-	25,000	-	12,191
2917	CRIME VICTIMS ASSISTANCE	1,484	12,208	-	-	(13,000)	693
2927	DHS/FEMA	(17,109)	108,132	-	124,052	(212,932)	2,144
2940	CDBG GRANT	1,619	30,000	-	12,526	(44,144)	-
2950	DUI TASK FORCE	16,192	5,658	-	450	(9,621)	12,679
2956	CTEP GRANT	0	-	-	-	-	0
2958	DES	(6,164)	8,963	-	54,108	(101,902)	(44,996)
2965	COMMUNICABLE DISEASE	627	145	-	-	-	772
2973	PHHV	25,458	12,863	-	901	(9,319)	29,903
2974	HOME HEALTH	365	-	-	-	-	365
2975	PUBLIC HEALTH PREPAREDNESS	118,432	45,886	-	18,974	(132,430)	50,862
2976	IMMUNIZATION	152,598	153,355	-	4,954	(71,817)	239,091
2977	ASTHMA GRANT	42,075	23,089	-	2,252	(19,967)	47,448
2978	CHRONIC DIS & PREV	39,816	52,665	-	4,504	(40,371)	56,614
2979	WIC - WOMEN, INFANT & CHILDREN	(8,359)	81,408	-	12,751	(85,195)	604
2980	BEHAVIORAL HEALTH	665	99,951	-	25,817	(119,450)	6,984
2981	OPIOID SETTLEMENT	-	-	-	31,408	-	31,408
2995	LACTF TRIBAL CONSISTENCY FUND	-	1,528,682	-	-	(1,517,303)	11,380
	<b>SubTotal Special Revenues</b>	<b>7,555,777</b>	<b>16,802,367</b>	<b>(15,685)</b>	<b>6,670,787</b>	<b>(25,292,488)</b>	<b>5,720,757</b>
4010	ROAD & BRIDGE CIP	14	-	-	-	-	14
4011	ROAD & BRIDGE EQUIPMENT	13,523	2,383	-	1,221,872	(1,237,019)	759
4020	JUNK VEHICLES CIP	76,722	224	-	-	(70,000)	6,946
4025	MOSQUITO EQUIPMENT CIP	1	-	-	-	-	1

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2023**

Fund	Description	7/1/2023 Balance	Receipts	Disbursements	Transfers In	Transfers Out	6/30/2023 Balance
4030	FAIR BUILDING & EQUIPMENT	4,296	40,557	-	35,500	(80,254)	99
4040	LAW ENFORCEMENT BLDG & EQUIP	23,008	779	-	-	-	23,787
4050	ANGELLINE CAPITAL EQUIP	70,724	389	-	20,000	(63,331)	27,782
4060	FACILITY IMPROVEMENTS	17	-	-	22,000	(21,923)	94
4070	WEED CIP	71,659	1,495	-	-	(30,599)	42,555
4200	REFUSE - CIP	2	-	-	-	-	2
4320	RIVERWALK BRIDGE	-	-	-	-	-	-
4500	BN CAPITAL	8,450,036	79,445	-	34,184	(107,484)	8,456,181
4620	SEARCH & RESCUE	25	-	-	17,200	(17,161)	64
4670	AIRPORT	162,843	1,209,877	-	2,064,637	(3,436,459)	898
	SubTotal Capital CIP	8,872,870	1,335,148	-	3,415,393	(5,064,229)	8,559,181
5400	LANDFILL	1,440,723	18,871	-	45,883	(95,710)	1,409,766
5410	REFUSE FACILITY	(21,061)	1,685,091	(122)	824,522	(2,427,282)	61,148
	SubTotal Enterprise	1,419,662	1,703,961	(122)	870,405	(2,522,992)	1,470,914
7130	PROTESTED TAXES	-	2,001	-	-	-	2,001
7140	PUBLIC ADMINISTRATOR	151	5,185	(3,553)	-	-	1,783
7150	REDEMPTIONS	-	165,329	(166,041)	713	-	0
7160	CLERK DISTRICT COURT	245,163	419,160	(459,014)	19,953	-	225,262
7170	BANKRUPTCY SUSPENCE	40,621	-	-	-	(19,905)	20,716
	SubTotal Agencies	285,935	591,675	(628,608)	20,666	(19,905)	249,762
7210	PARK COUNTY RURAL FIRE #1	226,391	1,072,178	(976,812)	47,122	-	368,880
7211	P/C RURAL FIRE #1 CAP IMPROVEMENT	160,482	4,281	-	-	(46,122)	118,641
7220	GARDINER VOLUNTEER FIRE	275,639	231,144	(144,698)	11,000	-	373,085
7230	WILSALL VOLUNTEER FIRE	26,542	58,510	(30,337)	2,000	-	56,716
7231	WILSALL FIRE CAP IMPROVEMENT	8,239	222	-	-	-	8,462
7235	CLYDE PARK VOLUNTEER FIRE	100,751	66,113	(35,127)	-	-	131,737
7240	COOKE CITY FIRE DISTRICT	99,922	97,849	(172,507)	56,069	-	81,332
7241	COOKE CITY FIRE CIP	105,527	234,585	-	-	(53,069)	287,043
7245	PARADISE VALLEY FIRE	195,736	97,504	(122,017)	18,450	-	189,673
7251	MILL CREEK WATER DISTRICT	232,105	60,045	(42,393)	182	-	249,938
7350	SOIL CONSERVATION	1,134	52,166	(30,130)	-	-	23,170
7360	COOKE CITY WATER DISTR	31,502	30,587	(61,792)	-	-	297
7370	PARADISE T.V.	122,983	28,086	(12,853)	-	(450)	137,766
7371	SHIELDS VALLEY T.V.	290,667	24,690	(5,639)	-	-	309,718
7451	DRIVER LIC REINSTATE	-	74,646	(74,646)	-	-	-
7458	COURT TECH SUR	-	20,585	(20,335)	-	-	250
7461	CLERK COURT FEE	-	33,576	(33,576)	-	-	-
7462	PETITION FOR ADOPTION	-	225	(225)	-	-	-
7463	MARRIAGE LICENSE	-	10,510	(10,510)	-	-	-
7464	DISOLUTION OF MARRIAGE	-	12,290	(12,290)	-	-	-
7465	LEGAL SEPERATION	-	1,000	(1,000)	-	-	-
7466	DIST CT FINES	-	15,032	(15,032)	-	-	-
7467	MT LAW ENFORCEMENT ACADEMY	-	16,680	(16,374)	-	-	305
7468	LIVESTOCK PER CAPITA	-	5,136	(5,136)	-	-	-
7521	UNIV LEVY AD VALOREM	7,494	404,718	(406,663)	-	-	5,549
7522	UNIV LEVY- NON-LEVY	414	1,176	(1,489)	-	-	101
7527	STATE EQUALIZATION AID-AD VALOREM	45,581	2,645,651	(2,658,369)	-	-	32,863
7528	STATE EQUALIZATION NON LEVY	2,702	7,655	(9,714)	-	-	643
7529	ELEMENTARY EQUALIZATION A.V.	37,604	2,233,125	(2,243,617)	-	-	27,112
7530	ELEMENTARY EQUALIZATION NON LEVY	2,229	6,316	(8,014)	-	-	531
7531	HIGH SCHOOL EQUALIZATION AD VAL	25,069	1,488,751	(1,495,746)	-	-	18,075
7532	HS EQUAL NON LEVY	1,486	4,210	(5,342)	-	-	354
7551	MT LAND INFORMATION	1,944	20,903	(21,870)	-	-	977
7552	DOL - DEATH CERTIFICATES	6	2,950	(2,686)	-	-	270
7562	UNCLAIMED PROPERTY	15,647	-	-	-	-	15,647
7564	FIRE PROTECT FPRA	710	43,219	(43,693)	-	-	235
7770	SHIELDS VALLEY ELEMENTARY	536,983	2,089,421	(1,339,938)	1,580,321	(2,318,572)	548,215
7772	LIVINGSTON ELEMENTARY	613,403	3,263,109	(4,339,911)	1,204,886	(78,678)	662,808
7773	GARDINER ELEMENTARY	60,921	420,623	(551,318)	155,738	(10,878)	75,085
7774	COOKE CITY SCHOOL	33,127	141,069	(141,232)	23,163	(11,276)	44,851
7775	PINE CREEK ELEMENTARY	235,021	460,833	(471,507)	111,763	(71,447)	264,664
7779	ARROWHEAD SCHOOL	650,393	1,134,124	(1,029,819)	66,790	(4,163)	817,325
7781	LIVINGSTON HIGH SCHOOL	440,500	3,663,955	(4,403,936)	984,657	(213,141)	472,035
7784	GARDINER HIGH SCHOOL	61,962	434,102	(564,177)	145,977	(8,191)	69,674
7785	SHIELDS VALLEY HIGH SCHOOL	282,129	1,238,829	(2,166,876)	1,414,936	(383,726)	385,292
7789	PARK COUNTY SP-ED CO-OP COOP	2,028	-	(13,010)	17,612	(1,165)	5,466
7805	GEN SCHOOLS - ELEMENTARY	5,683	-	-	-	-	5,683
7810	GEN SCHOOLS - HIGH SCHOOL	2,673	-	-	-	-	2,673
7820	TRANSPORTATION ELEM/HIGH	94	137,494	-	-	(117,018)	20,571
7830	RETIREMENT HIGH SCHOOLS	-	933,996	-	55,406	(989,403)	-
7840	RETIREMENT ELEMENTARY	-	1,393,750	-	109,230	(1,502,979)	0
	SubTotal Special Districts	4,943,423	24,417,618	(23,742,354)	6,005,302	(5,810,278)	5,813,712

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2023**

<b>Fund</b>	<b>Description</b>	<b>7/1/2023 Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>6/30/2023 Balance</b>
7855	LIVINGSTON WATER ARREARS	235,128	3,826,020	(3,757,757)	56,204	-	359,595
7858	LIVINGSTON LIGHTS	9,421	142,883	(141,189)	-	-	11,114
7862	LIV RR XING (VOTER APPVD)	-	499	(499)	-	-	-
7863	LIV DOWNTOWN TIF	66,128	592,627	(591,014)	-	-	67,741
7864	LIV WESTEND TIF	34,172	171,006	(162,020)	-	-	43,158
7865	LIV SID #179 WEST END	-	29,837	(21,748)	-	-	8,089
7866	LIVINGSTON SEWER ARREARS	9,362	57,851	(59,756)	-	-	7,456
7871	LIV SID#180 (CAROL LN SEWER EXT)	282	3,205	(2,944)	-	-	542
7874	CITY OF LIVINGSTON MAIN ASSESS	80,363	1,272,120	(1,253,275)	-	-	99,209
7875	TOWN OF CLYDE PARK	3,607	46,862	(46,895)	1,806	-	5,379
7876	TOWN OF CLYDE PARK WATER ARREARS	-	1,051	(1,051)	-	-	-
	<b>SubTotal Cities &amp; Towns</b>	<b>438,461</b>	<b>6,143,960</b>	<b>(6,038,148)</b>	<b>58,010</b>	<b>-</b>	<b>602,284</b>
7910	PAYROLL CLEARING	53,471	58,713	(9,417,032)	34,785	9,459,553	189,490
7930	ACCOUNTS PAYABLE CLEARING	1,567,062	-	(17,244,406)	-	16,995,638	1,318,293
7940	GARDINER RT EQ BASE AMT	(1,133)	14,258	-	-	-	13,126
	<b>SubTotal Agency Other</b>	<b>1,619,400</b>	<b>72,972</b>	<b>(26,661,438)</b>	<b>34,785</b>	<b>26,455,191</b>	<b>1,520,909</b>
	<b>Grand Total</b>	<b>26,521,766</b>	<b>55,145,849</b>	<b>(57,119,935)</b>	<b>17,738,673</b>	<b>(17,943,131)</b>	<b>24,343,221</b>

**Park County**  
**ALL FUNDS**  
**CASH RECONCILIATION SCHEDULE**  
**June 30, 2023**

Description	BANK NAME				Cash in all depositories
	American Bank	American Bank - Tax Account	Bank of the Rockies	1st Interstate Bank - Polson & Livingston	
<b>BALANCE PER STATEMENTS</b>	3,030,339.22	214,384.95	100.00		3,244,824.17
<b>ADD</b>					
Deposits in transit	41,716.01				41,716.01
Deposits in transit					0.00
Service charges					0.00
Other	14.00				14.00
					0.00
					0.00
<b>Total to add</b>	41,730.01	0.00	0.00	0.00	41,730.01
<b>SUBTRACT</b>					
Outstanding checks	282,594.51				282,594.51
Transfers in transit					0.00
Oustanding EFT					0.00
					0.00
					0.00
<b>Total to subtract</b>	282,594.51	0.00	0.00	0.00	282,594.51
<b>TOTAL CASH IN DEPOSITS</b>	2,789,474.72	214,384.95	100.00	0.00	3,003,959.67
<b>ADD</b>					
Investments					0.00
Landfill				1,406,033.33	1,406,033.33
CD's	6,911.34		54,016.93		60,928.27
Savings	516,882.16				516,882.16
Money Market				12,958.27	12,958.27
Investments-Schwab	5,435,000.00				5,435,000.00
Investments-D A Davidson	3,500,000.00				3,500,000.00
STIP	10,283,865.22				10,283,865.22
					0.00
<b>Total to add</b>	19,742,658.72	0.00	54,016.93	1,418,991.60	21,215,667.25
<b>TOTAL IN DEPOSITORIES</b>	22,532,133.44	214,384.95	54,116.93	1,418,991.60	24,219,626.92
<b>ADD</b>					
Cash and cash items on hand	120,594.40			3,000.00	123,594.40
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total to add</b>	120,594.40	0.00	0.00	3,000.00	123,594.40
<b>**TOTAL ACCOUNTED FOR</b>	22,652,727.84	214,384.95	54,116.93	1,421,991.60	24,343,221.32

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## PARK COUNTY GENERAL INFORMATION

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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	\$66,820,084
Road taxable valuation (county)	\$46,400,850
Number of full-time employees	108

### PROPERTY TAX MILL LEVIES -

Park County funds only Fiscal Year 2023

<u>FUND</u>	<u>TITLE</u>	<u>MILL</u>
1000	General	20.59
2130	Bridge	4.90
2140	Weed	0.75
2160	Fair	1.68
2170	Airport	0.55
2180	District Court	2.60
2190	Comprehensive Insurance	8.11
2220	Library	2.50
2300	Law Enforcement	25.75
2360	Museum	2.60
<b>Total General Mill Levy</b>		<b>70.03</b>

<u>FUND</u>	<u>TITLE</u>	<u>MILL</u>
2110	County Roads	12.28
2200	Mosquito	0.63
2220	Library (voted)	5.50
2230	Ambulance (County only)	2.00
2230	Ambulance (County-wide Voted \$)	2.78
2230	Ambulance (County-wide Voted Mills)	8.86
2250	Planning	1.12
2260	Emergency Disaster	2.00
2281	Angel Line (Voted \$)	0.68
2281	Angel Line	1.25
2370	Permissive Sheriff Retirement Levy	0.64
2372	Permissive Medical Levy	12.27
2382	Search & Rescue	1.25
<b>Total Other Levies</b>		<b>51.26</b>

**FISCAL YEAR ENDING JUNE 30, 2023**

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**

**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

**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: _____

REVISED 7-2017 VERSION 17.1

Page 1 of 2

**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

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

Total Revenues	22,809,776.00
Other Financing Sources - Proceeds from Sale of Capital Assets	798,716.00
Special and/or Extraordinary Items (Revenues only)	0.00

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

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



Total Operating Revenues	1,674,313.00	<b>Box #1</b>
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		<b>Filing Fee Owed     \$2500.00</b>
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	14,966.00	
Interest Revenues	17,680.00	
Other Non-operating Revenues not included above	6,621.00	
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	

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

Proceeds from Sale of Capital Assets	90,000.00
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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     \$25,412,072.00**

**If total revenues are equal to or less than \$750,000, no filing fee is**

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

<b>Add:</b> Proceeds from Debt provided by a Federal agency, a State agency or another local government:		<b>Box #2</b>
<b>Governmental Funds</b> (from Statement of Revenues, Expenditures, and Changes in Fund Balances (Page 16) Proceeds from General Long-Term Debt)	0.00	<b>Audit Required?     YES</b>
<b>Proprietary Funds</b> (from Statement of Cash Flows, Major & Non-Major Enterprise Funds (Page 20) Proceeds from Debt)	0.00	
<b>Manually subtract debt proceeds received from non-governmental financial institutions (banks, savings &amp; loans) included above (Enter as a negative)</b>		
Subtotal - Proceeds received from Debt	0.00	
<b>Manually subtract amount of proceeds received from governments used to refinance existing debt. (Enter as a negative)</b>		
Total Adjusted Debt Proceeds	\$0.00	
<b>Total Revenues + Total Adjusted Debt Proceeds</b>	<b>\$25,412,072.00</b>	

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