

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

ENTITY # 013401

MONTANA
PARK COUNTY
414 EAST CALLENDER ST.
LIVINGSTON, MT 59047-2799

**ANNUAL FINANCIAL
REPORT**



FISCAL YEAR ENDING JUNE 30, 2015

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 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY

SECTION

**PARK COUNTY
ELECTED OFFICIALS/OFFICERS**

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

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

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE
PARK COUNTY
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2015

Respectfully submitted;

County Clerk and Recorder or City/Town Clerk-Treasurer

Date

FINANCIAL

SECTION

**MANAGEMENT'S
DISCUSSION
AND
ANALYSIS**

Park County's management offers readers of the county's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2015. Readers are encouraged to consider the information presented here, in conjunction with the basic financial statements.

FINANCIAL HIGHLIGHTS

- Net position for Park County was \$23,064,288.
- The County's total net position decreased 20.1 percent as a result of this year's operations. Net position of governmental activities decreased by \$4,622,223 or 17.3 percent, while net position of business-type activities decreased by \$1,173,712 or 53.0 percent.
- During the year governmental revenues of \$11,378,640 were \$116,721 more than the \$11,261,919 in expenses, before transfers out. The total cost of governmental activities (expenses) decreased over the prior year by \$2,110,067 or 15.8 percent.
- In the business-type activities before transfers in and out, revenues increased \$71,333 (6.8 percent) while expenses decreased \$33,913 (2.8 percent).
- The General Fund balance reported an increase this year of \$155,351 due to increased transfers in from other funds.

USING THIS AUDIT REPORT

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

Governmental Funds: Basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps the reader to determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and

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

Proprietary Funds: The County charges fees to customers for the services it provides – whether to outside customers or to other units of the government – and these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the enterprise funds (a component of proprietary funds) are the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. The county has 2 enterprise funds, Landfill and Refuse, which deal with solid waste. Internal service funds (the other component of proprietary funds) report activities that provide supplies and services to other departments of the government. The county has no internal service funds.

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

THE GOVERNMENT AS A WHOLE

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

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 15,016,350	\$ 15,733,794	\$ 3,473,514	\$ 3,482,673	\$ 18,489,864	\$ 19,216,467
Capital assets	15,474,664	14,811,716	774,610	837,021	16,249,274	15,648,737
Total assets	30,491,014	30,545,510	4,248,124	4,319,694	34,739,138	34,865,204
Deferred outflows-pension plans	305,822	-	14,692	-	320,514	-
Other liabilities	190,688	272,931	-	4,268	190,688	277,199
Long-term liabilities outstanding	6,944,918	3,624,851	3,173,505	2,102,931	10,118,423	5,727,782
Total liabilities	7,135,606	3,897,782	3,173,505	2,107,199	10,309,111	6,004,981
Deferred inflows-pension plans	1,635,725	-	50,528	-	1,686,253	-
Net position:						
Net investment in capital assets	14,600,019	13,852,140	774,610	837,021	15,374,629	14,689,161
Restricted	13,108,506	13,396,831	-	548,037	13,108,506	13,944,868
Unrestricted	(5,683,020)	(601,243)	264,173	827,437	(5,418,847)	226,194
Total net position	\$ 22,025,505	\$ 26,647,728	\$ 1,038,783	\$ 2,212,495	\$ 23,064,288	\$ 28,860,223

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, \$13,108,506, 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 \$22,025,505 for the governmental activities and \$1,038,783 for the business-type activities, or a total of \$23,064,288.

The County's overall net position decreased 20.1% or \$5,795,935 from fiscal year 2014 to 2015. This is largely due to a 17.3% decrease in net position in the governmental activities, as the business-type activities saw a 53.0% decrease, or \$1,173,712. The decrease in government activities is mainly due to a prior period adjustment. The adjustment resulted from implementation of GASB Numbers 68 and 71. The decrease in net position of the business-type activities is in line with refuse and landfill program reductions.

CHANGES IN NET POSITION:

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 1,045,122	\$ 1,787,698	\$ 1,068,604	\$ 1,004,173	\$ 2,113,726	\$ 2,791,871
Operating grants and contributions	882,536	2,374,839	15,529	-	898,065	2,374,839
Capital grants and contributions	535,242	1,018,126	-	-	535,242	1,018,126
General revenues:						
Taxes	6,110,926	5,648,199	-	-	6,110,926	5,648,199
Licenses and permits	33,290	30,603	-	-	33,290	30,603
Intergovernmental	2,491,054	2,495,519	-	-	2,491,054	2,495,519
Interest	119,955	107,631	29,871	30,086	149,826	137,717
Miscellaneous	112,794	101,430	70	8,482	112,864	109,912
Gain on disposal of capital assets	47,721	8,634	-	-	47,721	8,634
Total revenues	<u>11,378,640</u>	<u>13,572,679</u>	<u>1,114,074</u>	<u>1,042,741</u>	<u>12,492,714</u>	<u>14,615,420</u>
Expenses:						
General government	3,144,378	3,502,854	-	-	3,144,378	3,502,854
Public safety	3,346,632	3,513,584	-	-	3,346,632	3,513,584
Public works	2,808,751	4,414,352	-	-	2,808,751	4,414,352
Public health	538,178	632,359	-	-	538,178	632,359
Social and economic services	342,422	400,104	-	-	342,422	400,104
Culture and recreation	930,098	794,632	-	-	930,098	794,632
Housing and community development	68,168	49,648	-	-	68,168	49,648
Landfill	-	-	163,896	174,065	163,896	174,065
Incinerator/transfer station	-	-	1,033,895	1,057,639	1,033,895	1,057,639
Collections	-	-	-	-	-	-
Interest on long-term debt	18,171	14,846	-	-	18,171	14,846
Intergovernmental	65,121	49,607	-	-	65,121	49,607
Total expenses	<u>11,261,919</u>	<u>13,371,986</u>	<u>1,197,791</u>	<u>1,231,704</u>	<u>12,459,710</u>	<u>14,603,690</u>
Change in net position before transfers	116,721	200,693	(83,717)	(188,963)	33,004	11,730
Transfers	(708)	(31,353)	708	31,353	-	-
Change in net position	116,013	169,340	(83,009)	(157,610)	33,004	11,730
Net position, beginning	26,647,728	26,187,469	2,212,495	2,370,105	28,860,223	28,557,574
Prior period adjustment	(4,738,276)	290,919	(1,090,703)	-	(5,828,979)	290,919
Net position, ending	<u>\$ 22,025,465</u>	<u>\$ 26,647,728</u>	<u>\$ 1,038,783</u>	<u>\$ 2,212,495</u>	<u>\$ 23,064,248</u>	<u>\$ 28,860,223</u>

FUND FINANCIAL STATEMENTS

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

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

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

Governmental Funds

Park County has five governmental funds that are reported as major funds in fiscal year 2015. These are: General, Road, Public Safety (Law Enforcement), Payment in Lieu of Taxes (PILT), and the General Capital Improvement funds.

- *General Fund:* This is the primary operating fund for Park County and includes the Commissioners, Justice of the Peace, Clerk and Recorder, Elections Administration, Auditor, Treasurer, County Attorney, Building Maintenance, Public Administrator, School Superintendent, Mail/copier Services, Juvenile Detention, Coroner, Sanitarian, Health Department, Extension, Public Works,

Veteran Services, Mental Health Services, County Parks, Historical Research, Accounting, Human Resources, Information Technology, and Geographic Information Systems.

Besides taxes and charges for services, General fund revenue sources include a Local Option Tax, which amounted to \$665,260 in fiscal year 2015, an increase of 4.3% over fiscal year 2014. Before transfers in and transfers out, revenues increased 1.9% (\$53,652) and expenditures increased 0.8% (\$25,640) over the prior fiscal year. Transfers in from Permissive Medical Levy, PILT, Road and the Enterprise funds amounted to \$586,297 which contributed to an increase in fund balance of \$155,351.

- *Road Fund:* This fund accounts for costs related to maintenance and reconstruction of county roads. Revenues in 2015 increased \$2,303 from the prior year, before other financing sources. A 5.6% increase in tax revenue and a 2.3% increase in state entitlement payments were offset by a decrease in Forest Reserve funds and fixed asset sales.

Transfers included \$385,000 from PILT, the same as the prior year, and \$71,273 from the Permissive Medical Levy fund. Expenditures decreased \$158,839 or 11.3 percent over the prior year, largely due to a decrease in flood road supplies. Expenditures include \$32,575 transferred to the General fund for Road share of the Public Works Director. Transfers out also include \$244,197 to upgrade equipment, and \$43,805 to reimburse the General Capital Improvement Fund. The Road fund has a negative fund balance due to a liability incurred for an interfund loan in 2010 for the purchase of road graders. The deficit will be reduced over time as the loan is repaid.

- *Public Safety:* The Public Safety fund accounts for activities for Law Enforcement: the Sheriff's Office, detention center, civil clerk, concealed weapons licensing, and the community service program. Revenues for fiscal year 2015 before transfers in increased \$59,589, or 3.8% over the prior year. Transfers in from other funds increased \$14,957 or 2.8%. The largest share of transfers in (\$335,342) was from PILT.

Park County purchased two more vehicles in 2015 than in 2014, contributing to the 4.6% increase in overall expenditures over the prior fiscal year. The ending fund balance decreased \$9,430 or 2%.

- *Payment in Lieu of Taxes (PILT):* PILT funds are received annually from the federal government in lieu of taxes on federal property within the county. The Park County Commission has determined that it is important to retain up to two years' payment amount in reserves pending changes in federal policy. The majority of appropriations from PILT are transfers out to other funds in order to finance their operations, such as Law Enforcement, General, Road, Planning and Fair funds. PILT is also used to pay for operating costs of certain Public Safety services, litigation expenses, motor pool maintenance, Commissioners' special projects, and support of the city/county dispatch.

In fiscal year 2015, the amount that the county received for PILT was \$1,166,683, a 5.6% decrease from the prior fiscal year. The amount transferred to other funds was \$1,056,267. The net change in fund balance from the prior fiscal year was a decrease of \$335,690, for an ending fund balance of \$1,072,412.

- *General Capital Improvement Fund:* This fund represents the amount awarded to the county from a 1999 law suit settlement plus interest. Use of this fund is restricted by resolutions passed by the county Commissioners. Revenue consists of interest. Besides investment interest, annual payments are received for loans made from the fund. In fiscal year 2010 the fund loaned \$650,000 to the Road fund for road graders, and in 2014 it loaned \$53,441 to the Cooke City Fire District for equipment purchases.

Whereas earlier resolutions by the Board of County Commissioners restricted expenditures for only specific purposes, Resolution No. 1145, signed in November 2012, allowed interest from the BN fund to be expended on capital improvement projects. In fiscal year 2015, \$681,051 was expended for a number of capital improvement projects, including: HVAC upgrade to the courthouse, a new building for Search and Rescue, and a county cash match for an Airport grant and the Main Boulder and Gardiner Gateway Federal Lands Access Project grants. Additionally, \$55,000 was transferred to the Landfill for monitoring and cleanup costs. The ending fund balance was \$9,733,557, a decrease of \$595,833 over the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Original budget compared to final budget. Park County established a new fund, the Fire Control Fund, which receives revenue from electronic burn permits and local donations. The burn permits had previously been included in the General Fund. The amendment added \$7500 in unbudgeted revenue and appropriated \$2,000 to the new Fire Control fund.

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 5.7% over budget, or \$154,489 which included a GAAP adjustment on behalf of state support revenue. Other financing sources decreased \$29,092 (4.7%) under budget, due to a smaller transfer in for Public Works. Total actual revenues including transfers in were \$125,397 (3.8%) over budget. General fund tax revenues were estimated closely (only 1.8% more than budgeted); local option taxes, which are collected in the General fund, were 9.1% more than budgeted. General grant and resort tax administration fees were greater than budgeted due to the addition of Gardiner resort tax administration services. Some grants that were budgeted for came in lower than expected, and investment earnings continued to drop.

Actual expenditures were 94% of appropriations, or \$207,701 under budget. Three of the 25 General fund departments were individually over budget, but this was more than offset by most departments under spending their appropriations. The budget for Veterans Burial

Benefits was almost 20% over budget. The net change in fund balance was an increase of \$155,351.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: Park County's net investment in capital assets as of June 30, 2015 totaled \$15,374,629. This investment includes land, construction in progress, buildings, infrastructure, machinery, and equipment. See the notes to financial statements for changes in capital assets.

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

State statute limits the amount of county indebtedness to 2.5 percent of the total assessed value of taxable property. The 2015 market value of property in the County was \$1,531,384,575, and the statutory limit of county indebtedness was \$38,284,614. As of June 30, 2015 Park County had a total of \$874,645 in outstanding notes, of which \$800,489 is long term. Park County's total debt decreased \$84,931 during the fiscal year. This included a new loan for a shed and a snowplow for the airport (\$9,625) and reductions by regularly scheduled principal payments on existing debt.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The taxable value of property in Park County (less the value of the Tax Increment Financing Districts) increased 0.6% from \$39,780,450 in fiscal year 2014 to \$40,001,441 in fiscal year 2015. The value of newly taxable property county-wide was \$718,468, which accounts for a portion of that increase. It should be noted that 2015 was a reassessment year for the Montana Department of Revenue, who is required by state law to conduct periodic reappraisals of property in the interest of equal taxation. The next reassessment will occur in 2017.

A Tax Increment Financing District (TIF) is a vehicle by which a targeted economic development district can set aside incremental increases in tax revenues above a base year for specific uses, generally allied to infrastructure. These increases in tax revenue are not available to other affected taxing bodies. There are 2 TIF's in Park County, both of which are within the City of Livingston. The downtown TIF expires 2018, and the west end TIF expires 2025 when the related infrastructure bonds are paid.

County general mills are split among the General, Bridge, Weed Control, Fair, Airport, District Court, Comprehensive Insurance, Senior Citizens, Law Enforcement, and Museum Funds at the commissioners' discretion, with certain restrictions. The growth in number of authorized mills for these aggregate mills went from 84.11 in fiscal year 2014 to 84.53 in fiscal year 2015. Calculations were done according to Montana Code Annotated, Title 15, Section 10, Part 420, which limits the growth in mills to one half the average of inflation over the prior 3 years. From fiscal years 2010 through 2013 the Commissioners levied county general mills below the maximum allowed, for a total of 4.61 carry forward mills available. This reflected a concerted effort on the part of the Commissioners to give a measure of relief to the taxpayers of the County in light of the recent economic recession. The commissioners levied the full amount authorized in fiscal year 2015.

With the increase in value of a county mill and the increase in number of mills authorized to be levied, tax revenues for the county general mills were expected to increase 1.1%, from \$3,345,934 in fiscal year 2014 to \$3,381,322 that was budgeted in fiscal year 2015. Actual tax revenues were 100% of budgeted.

Payment in Lieu of Taxes (PILT) funds are received annually from the federal government in lieu of taxes on federal property within the county and continue to be a major source of operating funds. The majority of appropriations from PILT are transfers out to other funds in order to finance their operations, such as Law Enforcement, General, Road, Planning, and Fair funds. PILT is also used to pay for operating costs of motor pool maintenance, litigation expenses, commissioners' special projects, and certain Public Safety services such as support of the city/county dispatch. In fiscal year 2015 the county received \$1,165,822 for PILT from the federal government, a 5.7% decrease from the prior year, and expended \$1,510,848, or 3.7% less than the prior year. The net change in fund balance from the prior fiscal year was a decrease of \$335,690, for an ending fund balance of \$1,072,412.

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 2014 the Park County Solid Waste Board recommended and the Commissioners moved to close the landfill, pending DEQ approval. All landfill jobs were eliminated in the prior year, resulting in the removal of liabilities for employee compensated absences and other post employment benefits. During fiscal year 2015 the landfill was open for public use by appointment only, resulting in a large reduction in the volume of waste received. Consequently, remaining years of life of the landfill could not be calculated. Plans for the construction of a waste compactor in the Gardiner area have been ongoing, with \$56,625 expended toward construction in progress in 2015.

In light of the most recent Consumer Price Index statistics indicating a Cost of Living Adjustment of 1.6%, the county's Compensation Board recommended that elected officials receive a 1.6% increase to their base salary. Wages for eligible county employees were also adjusted at the same rate.

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

- Park County and the City of Livingston submitted an FAA grant project to the U.S. Department of Transportation to build a snow removal equipment building and acquire snow removal equipment. The project received \$383,405, or 90%, of the funds from the grant for the project which was completed in 2015.
- A CTEP grant for the Cooke City Museum, which had \$10,141 revenue in fiscal year 2015, will continue into the next year.
- Park County received \$78,837 in funding from the Montana Treasure State Endowment Program (TSEP) for bridge replacement and rehabilitation and the project will continue into next year.
- Park County and neighboring Sweet Grass County have entered into a joint agreement for improvement on the Main Boulder River Road which straddles both counties. The projects costs of \$6.5 million will be provided by the Federal Lands Access Program and contributions from both counties. Park County has committed \$509,960 through 2016.
- Another FLAP project underway is the Gardiner Gateway project, which is intended to reduce congestion, improve safety, provide parking, and improve drainage on several roads in Gardiner, the north entrance to Yellowstone National Park. Of the total estimated cost of \$15.7 million, Park County has cash and in kind matches of \$819,820 through 2017.

REQUESTS FOR INFORMATION

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

**BASIC
FINANCIAL
STATEMENTS**

PARK COUNTY
STATEMENT OF NET POSITION
FISCAL YEAR ENDING JUNE 30, 2015

	Primary Government			Component Units	
	Governmental	Business-type	Total		
	Activities	Activities			
ASSETS					
Cash and cash equivalents	4,491,221.31	646,227.67	5,137,448.98		
Investments	9,156,502.00	0.00	9,156,502.00		
Petty Cash	793.00	100.00	893.00		
Restricted Assets:					
Cash and cash equivalents	0.00	269,442.96	269,442.96		
Investments (at fair value)	0.00	2,300,262.00	2,300,262.00		
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	265,664.47	257,481.00	523,145.47		
Accounts/other receivables - (net of allowance for uncollectibles)	601,677.25	0.00	601,677.25		
Internal Balances	0.00	0.00	0.00		
Due from other governments	332,922.89	0.00	332,922.89		
Prepaid expense	9,615.02	0.00	9,615.02		
Inventories	157,953.99	0.00	157,953.99		
Other debits	0.00	0.00	0.00		
Capital assets not being depreciated					
Land	605,993.00	52,528.00	658,521.00		
Construction in progress	152,528.00	116,756.51	269,284.51		
Capital assets being depreciated (net of accumulated depreciation)					
	14,716,144.84	605,324.34	15,321,469.18		
Total Assets	30,491,015.77	4,248,122.48	34,739,138.25	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources	305,822.00	14,692.00	320,514.00		
Deferred Outflows of Resources	0.00	0.00	0.00		
Total Deferred Outflows of Resources	305,822.00	14,692.00	320,514.00	0.00	0.00
LIABILITIES					
Accounts payable and other current liabilities	186,674.76	0.00	186,674.76		
Matured bonds and interest payable	0.00	0.00	0.00		
Due to other governments	0.00	0.00	0.00		
Revenues collected in advance	4,011.92	0.00	4,011.92		
Contracts/Loans/Notes Payable	0.00	0.00	0.00		
Noncurrent liabilities:					
Due within one year	0.00	4,899.00	4,899.00		
Due in more than one year	3,687,098.43	2,973,077.49	6,660,175.92		
Net Pension Liability	3,257,820.00	195,530.00	3,453,350.00		
Total Liabilities	7,135,605.11	3,173,506.49	10,309,111.60	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources	1,635,725.00	50,528.00	1,686,253.00		
Deferred Inflows of Tax Resources	0.00	0.00	0.00		
Total Deferred Inflows of Resources	1,635,725.00	50,528.00	1,686,253.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	14,600,020.41	774,608.85	15,374,629.26		
Restricted for:					
Debt Service	0.00		0.00		
Bond Indenture Requirements		0.00	0.00		
General Government	864,501.31		864,501.31		
Public Safety	842,641.61		842,641.61		
Public Works	383,293.58		383,293.58		
Public Health	118,125.70		118,125.70		
Culture/Recreation	576,902.53		576,902.53		
Economic Development	221,661.07		221,661.07		
Other:	9,939,502.20		9,939,502.20		
Non-spendable (other than Perm Fund)	167,569.01		167,569.01		
Permanent Fund principal			0.00		
Unrestricted	(5,688,709.76)	264,171.14	(5,424,538.62)		
Total Net Position	22,025,507.66	1,038,779.99	23,064,287.65	0.00	0.00
<i>Balance check w/GW Statement (should equal zero):</i>					
	0.00	0.00	0.00		
-13-					
	0.00	0.00	0.00		

**PARK COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
FISCAL YEAR ENDING JUNE 30, 2015**

Account Number	Description	Major Funds							Other Governmental Funds	Total Governmental Funds	
		Fund #1000	Fund #2110	Fund #2300	Fund #2900	Fund #4500	Fund #	Fund #			
		General	Road	Public Safety	PILT	General - CIP	Fund Name	Fund Name	Fund Name		
ASSETS											
101000	Cash and cash equivalents	680,283.89	23,383.81	473,898.59	927,955.08	551,746.45				1,833,953.49	4,491,221.31
103000	Petty cash	330.00								463.00	793.00
101100	Investments	100,000.00	3,634.00	73,651.00	144,217.00	8,835,000.00				0.00	9,156,502.00
Restricted Assets:											
102200	Cash and cash equivalents									0.00	0.00
102300	Investments									0.00	0.00
106000	Valuation of investments to fair value									0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	53,565.52	23,739.05	72,388.06						115,971.84	265,664.47
120000	Accounts/other receivables - (net of allowance for uncollectibles)	3,732.98	2,400.00	9,251.00						586,293.27	601,677.25
131000	Due from other funds					303,228.63				0.00	303,228.63
132000	Due from other governments	51,379.10		5,788.54	240.23	43,582.22				231,932.80	332,922.89
133000	Advances to other funds									0.00	0.00
140000	Prepaid expense	5,689.82								3,925.20	9,615.02
150000	Inventories		138,992.93							18,961.06	157,953.99
170000	Other debits									0.00	0.00
	Total Assets	894,981.31	192,149.79	634,977.19	1,072,412.31	9,733,557.30	0.00	0.00	0.00	2,791,500.66	15,319,578.56
DEFERRED OUTFLOWS OF RESOURCES											
190000	Deferred Outflows of Resources									0.00	0.00
19xxxx	Deferred Outflows of Resources									0.00	0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES											
201000	Warrants payable									0.00	0.00
202100	Accounts payable	710.52		94,142.64						91,821.60	186,674.76
203100	Judgments payable									0.00	0.00
204000	Contracts/loans/notes payable									0.00	0.00
205200	Matured interest payable									0.00	0.00
206100	Other accrued payables									0.00	0.00
211000	Due to other funds		303,228.63							0.00	303,228.63
212000	Due to other governments									0.00	0.00
214000	Deposits payable									0.00	0.00
216000	Revenues collected in advance		4,011.92							0.00	4,011.92
233000	Advances from other funds									0.00	0.00
	Total Liabilities	710.52	307,240.55	94,142.64	0.00	0.00	0.00	0.00	0.00	91,821.60	493,915.31
DEFERRED INFLOWS OF RESOURCES											
220000	Deferred Inflows of Resources									0.00	0.00
223000	Deferred Inflows of Tax Revenues	53,565.52	23,739.05	72,387.55						115,971.84	265,663.96
	Total Deferred Inflows of Resources	53,565.52	23,739.05	72,387.55	0.00	0.00	0.00	0.00	0.00	115,971.84	265,663.96
FUND BALANCES:											
250100	Non-spendable									0.00	0.00
	Inventory/prepaid	5,689.82	138,992.93							22,886.26	167,569.01
250200	Restricted										0.00
	General government									814,353.27	814,353.27
	Public Safety			468,447.00						287,571.76	756,018.76
	Public Works									339,161.42	339,161.42
	Culture and Recreation									555,590.30	555,590.30
	Other: (input explanation)					9,733,557.30				535,848.51	10,269,405.81
260100	Committed									0.00	0.00
	General government				1,072,412.31						1,072,412.31
	Public Safety									28,295.70	28,295.70
	Public Works										0.00
	Culture and Recreation										0.00
	Other: (input explanation)										0.00
260200	Assigned									0.00	0.00
											0.00
											0.00
271000	Unassigned	835,015.45	(277,822.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	557,192.71
	Total Fund Balances	840,705.27	(138,829.81)	468,447.00	1,072,412.31	9,733,557.30	0.00	0.00	0.00	2,583,707.22	14,559,999.29
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	894,981.31	192,149.79	634,977.19	1,072,412.31	9,733,557.30	0.00	0.00	0.00	2,791,500.66	
	Balance check (Should equal zero):	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amounts reported for governmental activities in the statement of net position are different because:											
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.											
Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred outflows of resources in the funds.											
Deferred outflows and inflows related to pensions applicable to future periods:											
Deferred outflows of resources related to pensions											
Deferred inflows of resources related to pensions											
Internal service funds are used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position.											
Current assets											
Accounts payable											
Net amount allocated to business-type/external activities											
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.											
Net position of governmental activities											
0.00											

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FISCAL YEAR ENDING JUNE 30, 2015

Account Number	Description	Major Funds								Other Governmental Funds	Total Governmental Funds	
		Fund #1000	Fund #2110	Fund #2300	Fund #2900	Fund #4500	Fund #	Fund #	Fund #			
		General	Road	Public Safety	PILT	General - CIP	Fund Name	Fund Name	Fund Name			
REVENUES												
310000/363000	Taxes/assessments	1,692,641.73	435,615.27	1,374,504.32							2,768,107.83	6,270,869.15
320000	Licenses and permits	24,600.00	4,000.00	4,690.00							2,366.01	35,656.01
330000	Intergovernmental revenues	552,626.05	617,591.58	139,099.96	1,166,683.28						1,326,830.08	3,802,830.95
340000	Charges for services	385,867.57	25,491.68	103,854.26							362,566.02	877,779.53
350000	Fines and forfeitures	147,106.70									5,010.84	152,117.54
360000	Miscellaneous	53,195.81	2,112.06	14,136.83	1,200.00						75,150.76	145,795.46
370000	Investment and royalty earnings	3,462.75			18,683.45	96,413.00					1,436.57	119,995.77
												0.00
	Total Revenues	2,859,500.61	1,084,810.59	1,636,285.37	1,186,566.73	96,413.00	0.00	0.00	0.00		4,541,468.11	11,405,044.41
EXPENDITURES												
Current:												
410000	General government	2,409,082.73			127,490.01						576,878.10	3,113,450.84
420000	Public safety	118,458.18		1,955,012.94	195,790.58						818,433.81	3,087,695.51
430000	Public works	116,538.28	1,211,823.95		4,708.50	19,000.00					939,760.03	2,291,830.76
440000	Public health	338,557.15			55,000.00						179,429.41	572,986.56
450000	Social and economic services	151,555.84			65,000.00						99,765.31	316,321.15
460000	Culture and recreation	4,338.01									878,828.47	883,166.48
470000	Housing and community development	48,954.00			18,000.00						1,213.22	68,167.22
480000	Conservation of natural resources	0.00									0.00	0.00
490000	Debt Service:											
-16	Principal	0.00	5,511.05								89,044.52	94,555.57
	Interest	0.00	7,741.08								10,430.11	18,171.19
												0.00
	Capital outlay	46,261.66	19,196.00	243,133.85							1,175,947.33	1,484,538.84
500000	Internal Services											0.00
510000	Miscellaneous	0.00									0.00	0.00
	Total Expenditures	3,233,745.85	1,244,272.08	2,198,146.79	465,989.09	19,000.00	0.00	0.00	0.00		4,769,730.31	11,930,884.12
	Excess of revenues (under) expenditures	(374,245.24)	(159,461.49)	(561,861.42)	720,577.64	77,413.00	0.00	0.00	0.00		(228,262.20)	(525,839.71)
OTHER FINANCING SOURCES (USES):												
381010/40	Bonds issued	0.00									0.00	0.00
381010/40	Discount on bonds issued	0.00									0.00	0.00
381050	Inception of capital lease	0.00									0.00	0.00
381070	Notes/loans/intercap issued	0.00	2,400.00								9,625.00	12,025.00
382010	Sale of capital assets	0.00	3,555.00	15,252.00							7,600.00	26,407.00
383000	Transfers In	586,296.27	465,144.62	542,179.96		43,805.00					1,298,086.37	2,935,512.22
521000	Transfers out (Enter as negative)	(56,698.82)	(320,576.57)	(5,000.00)	(1,056,267.00)	(717,050.50)					(780,627.80)	(2,936,220.69)
384000	Special items - revenue	0.00									0.00	0.00
385000	Extraordinary items - revenue	0.00									0.00	0.00
524000	Special items - expenditure (Negative)	0.00									0.00	0.00
525000	Extraordinary items - expenditure (Negative)	0.00									0.00	0.00
	Total other financing sources (uses)	529,597.45	150,523.05	552,431.96	(1,056,267.00)	(673,245.50)	0.00	0.00	0.00		534,683.57	37,723.53
	Net change in fund balances	155,352.21	(8,938.44)	(9,429.46)	(335,689.36)	(595,832.50)	0.00	0.00	0.00		306,421.37	(488,116.18)
	Fund balances - July 1, 2014 as previously reported	685,353.06	(129,891.37)	477,876.46	1,408,101.67	10,329,389.80					2,277,285.85	15,048,115.47
	Prior period adjustments	0.00									0.00	0.00
	Fund balances - July 1, 2014 as restated	685,353.06	(129,891.37)	477,876.46	1,408,101.67	10,329,389.80	0.00	0.00	0.00		2,277,285.85	15,048,115.47
	Fund balances - June 30, 2015	840,705.27	(138,829.81)	468,447.00	1,072,412.31	9,733,557.30	0.00	0.00	0.00		2,583,707.22	14,559,999.29

**PARK COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDING JUNE 30, 2015**

Net change in fund balances - total governmental funds (page 16)	<u>(488,116.18)</u>
Amounts reported for governmental activities in the statement of activities (page) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital assets purchased	1,484,538.84
Depreciation expense	<u>(913,509.00)</u>
In the Statement of Activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:	
Gain (loss) on the disposal of capital assets	47,721.00
Proceeds from the sale of capital assets	<u>(26,407.00)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Donated capital assets	73,000.00
Long-term receivables (deferred inflow)	<u>(147,086.04)</u>
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits is reported a pension expense.	<u>150,553.00</u>
Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position:	
Capital lease proceeds	0.00
Bond sale proceeds	0.00
Loan proceeds	<u>(12,025.00)</u>
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:	
Capital lease obligation principal payments	73,961.57
Long-term loan/contract principal payments	<u>20,594.00</u>
Long-term bond principal payments	<u>20,594.00</u>
Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service funds is reported with the governmental activities of the government-wide statement of activities net of the amounts allocated to business-type activities and depreciation expense	
Change in net position	<u>0.00</u>
Net of amount allocated to business-type/external activities	<u>0.00</u>
Depreciation Expense	<u>0.00</u> 0.00
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds	
Accrued compensated absences	5,179.00
Other post-employment benefits	<u>(152,357.00)</u>
Change in Net Position in Governmental Activities	<u>116,047.19</u>

Balance check: (0.00)

PARK COUNTY								
STATEMENT OF NET POSITION								
PROPRIETARY FUNDS								
FISCAL YEAR ENDING JUNE 30, 2015								
Business-type Activities							Governmental Activities	
Major Enterprise Funds							Nonmajor Enterprise Funds	Internal Service
Account Number	Description	Fund #5400 Landfill	Fund #5410 Refuse Facility	Fund # Name	Fund # Name	Funds	Totals	Internal Service
ASSETS								
Current Assets								
101000	Cash and cash equivalents	69,049.47	577,178.20			0.00	646,227.67	0.00
103000	Petty cash		100.00			0.00	100.00	0.00
101100	Investments (at fair value)					0.00	0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	32,838.00	224,643.00			0.00	257,481.00	0.00
120000	Accounts/other receivables - (net of allowance for uncollectibles)					0.00	0.00	0.00
131000	Due from other funds					0.00	0.00	0.00
132000	Due from other governments					0.00	0.00	0.00
141000	Prepaid expense					0.00	0.00	0.00
150000	Inventories					0.00	0.00	0.00
Total Current Assets		101,887.47	801,921.20	0.00	0.00	0.00	903,808.67	0.00
Noncurrent Assets								
Restricted Assets:								
102200	Cash and cash equivalents	269,442.96				0.00	269,442.96	0.00
102300	Investments	2,300,262.00				0.00	2,300,262.00	0.00
133000	Advances to other funds					0.00	0.00	0.00
170000	Other debits					0.00	0.00	0.00
Capital assets:								
	Land		52,528.00			0.00	52,528.00	0.00
	Construction in progress		116,756.51			0.00	116,756.51	0.00
	Buildings	54,241.08	149,341.00			0.00	203,582.08	0.00
	Improvements other than buildings		99,463.42			0.00	99,463.42	0.00
	Machinery and equipment	588,090.00	1,431,545.84			0.00	2,019,635.84	0.00
	Infrastructure (utility systems)					0.00	0.00	0.00
	Less: accumulated depreciation	(491,118.00)	(1,226,239.00)			0.00	(1,717,357.00)	0.00
	Capital assets - net of accumulated depreciation	151,213.08	623,395.77	0.00	0.00	0.00	774,608.85	0.00
Total Noncurrent Assets		2,720,918.04	623,395.77	0.00	0.00	0.00	3,344,313.81	0.00
Total Assets		2,822,805.51	1,425,316.97	0.00	0.00	0.00	4,248,122.48	0.00
DEFERRED OUTFLOWS OF RESOURCES								
199000	Deferred Outflows of Resources		14,692.00			0.00	14,692.00	0.00
199xxx	Deferred Outflow of Resources					0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	14,692.00	0.00	0.00	0.00	14,692.00	0.00
LIABILITIES								
Current Liabilities								
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 bonds payable					0.00	0.00	0.00
206100	Other accrued payables					0.00	0.00	0.00
209100	Compensated absences		4,899.00			0.00	4,899.00	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
Total Current Liabilities		0.00	4,899.00	0.00	0.00	0.00	4,899.00	0.00
Noncurrent Liabilities								
231000	Bonds payable					0.00	0.00	0.00
233000	Advance from other funds					0.00	0.00	0.00
234000	Judgments payable					0.00	0.00	0.00
235000	Contracts/loans/notes payable					0.00	0.00	0.00
236000	Closure/postclosure care costs	2,664,390.00				0.00	2,664,390.00	0.00
237000	Net Pension Liability		195,530.00			0.00	195,530.00	0.00
238000	OPEB Liability		264,594.00			0.00	264,594.00	0.00
239000	Compensated absences		44,093.49			0.00	44,093.49	0.00
Total Noncurrent Liabilities		2,664,390.00	504,217.49	0.00	0.00	0.00	3,168,607.49	0.00
Total Liabilities		2,664,390.00	509,116.49	0.00	0.00	0.00	3,173,506.49	0.00
DEFERRED INFLOWS OF RESOURCES								
220000	Deferred Inflows of Resources		50,528.00			0.00	50,528.00	0.00
22xxxx	Deferred Inflows of Resources					0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	50,528.00	0.00	0.00	0.00	50,528.00	0.00
NET POSITION								
	Net Investment in Capital Assets	151,213.08	623,395.77	0.00	0.00	0.00	774,608.85	0.00
Restricted for:								
						0.00	0.00	0.00
						0.00	0.00	0.00
						0.00	0.00	0.00
	Unrestricted	7,202.43	256,968.71	0.00	0.00	0.00	264,171.14	0.00
Total Net Position		158,415.51	880,364.48	0.00	0.00	0.00	1,038,779.99	0.00
Balance check (Should equal zero):		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation to government-wide statement of net position:								
Adjustment to reflect the consolidations of internal service funds activities related to enterprise funds								
Net position of business-type activities							1,038,779.99	

PARK COUNTY								
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION								
PROPRIETARY FUNDS								
FISCAL YEAR ENDING JUNE 30, 2015								
Business-type Activities							Governmental Activities	
Account Number	Description	Major Enterprise Funds				Nonmajor Enterprise Funds	Totals	Internal Service
		Fund #5400 Landfill	Fund #5410 Refuse Facility	Fund # Name	Fund # Name	Funds		
OPERATING REVENUES								
340000	Charges for services	2,828.00	17,663.00			0.00	20,491.00	0.00
360000	Miscellaneous revenues					0.00	0.00	0.00
363000	Special assessments	81,435.88	966,676.46			0.00	1,048,112.34	0.00
						0.00	0.00	
	Total Operating Revenues	84,263.88	984,339.46	0.00	0.00	0.00	1,068,603.34	0.00
OPERATING EXPENSES								
100	Personal services		327,722.69			0.00	327,722.69	0.00
200	Supplies	286.41	53,317.00			0.00	53,603.41	0.00
300	Purchased services	91,705.81	529,372.33			0.00	621,078.14	0.00
400	Building materials					0.00	0.00	0.00
500	Fixed charges	28,927.50	47,423.33			0.00	76,350.83	0.00
810	Loss/Bad debt expense					0.00	0.00	0.00
830	Depreciation	42,976.00	76,060.00			0.00	119,036.00	0.00
						0.00	0.00	
	Total Operating Expenses	163,895.72	1,033,895.35	0.00	0.00	0.00	1,197,791.07	0.00
	Operating Income (Loss)	(79,631.84)	(49,555.89)	0.00	0.00	0.00	(129,187.73)	0.00
NONOPERATING REVENUES (EXPENSES)								
310000	Taxes/assessment revenue					0.00	0.00	0.00
360000	Miscellaneous revenue		68.63			0.00	68.63	0.00
330000	Intergovernmental revenue		15,529.00			0.00	15,529.00	0.00
371000	Interest revenue	29,871.38				0.00	29,871.38	0.00
382030	Gain/Loss on Sale of Capital Assets (Loss is negative)					0.00	0.00	0.00
490000	Debt service interest expense (Enter as negative)					0.00	0.00	0.00
384000	Special items - revenue					0.00	0.00	0.00
385000	Extraordinary items - revenue					0.00	0.00	0.00
524000	Special items - expense (enter as negative)					0.00	0.00	0.00
525000	Extraordinary items - expense (enter as negative)					0.00	0.00	0.00
	Total Non-Operating Revenues (Expenses)	29,871.38	15,597.63	0.00	0.00	0.00	45,469.01	0.00
	Income (Loss) before contributions and transfers	(49,760.46)	(33,958.26)	0.00	0.00	0.00	(83,718.72)	0.00
	Capital contributions					0.00	0.00	0.00
	Transfers in (out)	45,383.39	(44,674.92)			0.00	708.47	0.00
	Change in net position	(4,377.07)	(78,633.18)	0.00	0.00	0.00	(83,010.25)	0.00
	Total net position - July 1, 2014 as previously reported	1,016,348.58	1,196,144.66			0.00	2,212,493.24	0.00
	Prior period adjustments	(853,556.00)	(237,147.00)			0.00	(1,090,703.00)	0.00
	Total net position - July 1, 2014 as restated	162,792.58	958,997.66	0.00	0.00	0.00	1,121,790.24	0.00
	Total net position - June 30, 2015	158,415.51	880,364.48	0.00	0.00	0.00	1,038,779.99	0.00
Reconciliation to government-wide statement of activities:								
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds								
Change in net position of business-type activities							(83,010.25)	

PARK COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2015

	Business-type Activities					Governmental Activities
	Major Enterprise Funds				Nonmajor Enterprise Funds	
Description	Fund #5400 Landfill	Fund #5410 Refuse Facility	Fund # Name	Fund # Name	Totals	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	83,088.63	956,275.71	0.00	0.00	0.00	1,039,364.34
Cash paid to suppliers	(125,187.72)	(630,112.66)	0.00	0.00	0.00	(755,300.38)
Cash paid to employees	0.00	(306,484.81)	0.00	0.00	0.00	(306,484.81)
Cash received from interfund services provided					0.00	0.00
Cash paid for interfund services used					0.00	0.00
Net cash provided (used) by operating activities	(42,099.09)	19,678.24	0.00	0.00	0.00	(22,420.85)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from (to) other funds	45,383.39	(44,674.92)	0.00	0.00	0.00	708.47
Advances from (to) other funds					0.00	0.00
Subsidies from taxes and other governments	0.00	10,068.63	0.00	0.00	0.00	10,068.63
Net cash provided (used) by capital and related financing activities	45,383.39	(34,606.29)	0.00	0.00	0.00	10,777.10
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from debt					0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00
Purchases/acquisition/construction of capital assets		(56,625.00)			0.00	(56,625.00)
Principal on debt (Enter as a negative)					0.00	0.00
Interest paid on debt (Negative)	0.00	0.00	0.00	0.00	0.00	0.00
Capital lease down payment					0.00	0.00
Proceeds from sales of capital assets					0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	(56,625.00)	0.00	0.00	0.00	(56,625.00)
CASH FLOWS FROM INVESTING ACTIVITIES						
Net change in investments	39,276.58				0.00	39,276.58
Purchase of investments (Enter as negative)					0.00	0.00
Interest earnings	29,871.38	0.00	0.00	0.00	0.00	29,871.38
Net cash provided (used) by investing activities	69,147.96	0.00	0.00	0.00	0.00	69,147.96
Net increase (decrease) in cash and cash equivalents	72,432.26	(71,553.05)	0.00	0.00	0.00	879.21
Cash and cash equivalents - July 1, 2014	266,060.17	648,831.25			0.00	914,891.42
Cash and cash equivalents - June 30, 2015	338,492.43	577,278.20	0.00	0.00	0.00	915,770.63
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	(79,631.84)	(49,555.89)	0.00	0.00	0.00	(129,187.73)
Adjustments to reconcile operating income to net cash provided (used) by operating activities						
Depreciation expense	42,976.00	76,060.00	0.00	0.00	0.00	119,036.00
(Increase) Decrease in accounts receivable	69.75				0.00	69.75
(Increase) Decrease in intergovernmental receivables					0.00	0.00
(Increase) Decrease in assessments receivable	(1,245.00)	(28,063.75)			0.00	(29,308.75)
Increase in allowance for uncollectible accounts					0.00	0.00
(Increase) decrease in inventories					0.00	0.00
(Increase) decrease in prepaid items					0.00	0.00
Increase (decrease) in customer deposits					0.00	0.00
Increase (decrease) in accounts payable	(4,268.00)				0.00	(4,268.00)
Increase (decrease) in compensated absences pay.		4,560.88			0.00	4,560.88
Pensions		(252.00)			0.00	(252.00)
Other postemployment benefits		16,929.00			0.00	16,929.00
Total adjustments	37,532.75	69,234.13	0.00	0.00	0.00	106,766.88
Net cash provided (used) by operating activities	(42,099.09)	19,678.24	0.00	0.00	0.00	(22,420.85)
Noncash investing, capital, and financing activities:						
Borrowing under capital lease					0.00	0.00
Contributions of capital assets from government					0.00	0.00
Purchase of equipment on account					0.00	0.00
Increase in fair value of investments					0.00	0.00
Capital asset trade-ins					0.00	0.00

PARK COUNTY					
STATEMENT OF FIDUCIARY NET POSITION					
FIDUCIARY FUNDS					
FISCAL YEAR ENDING JUNE 30, 2015					
		Trust Funds			Agency Funds
Account		Pension	Investment	Private Purpose	
Number	Description	Trust Funds	Trust Funds	Trust Funds	Agency Composite
		(7000-7005)	(7006-7009)	(7010-7099)	(7100-7999)
	ASSETS				
101000	Cash and cash equivalents		3,381,470.00		1,288,133.00
	Receivables:				
110000	Tax/assessment receivable (net of allowance for uncollectibles)				920,545.00
120000	Accounts/other receivables - (net of allowance for uncollectibles)				
128000	Interest receivable				
101100	Investments (at fair value)		73,427.00		
-21-					
	Total Assets	0.00	3,454,897.00	0.00	2,208,678.00
190000	Deferred Outflows of Resources				
	LIABILITIES				
201100	Warrants payable				
202100	Accounts payable				670,360.00
203100	Judgments payable				
204100	Contracts payable				
211000	Due to other funds				
212000	Due to other governments				1,538,318.00
216000	Revenues Collected in Advance				
	Total Liabilities	0.00	0.00	0.00	2,208,678.00
220000	Deferred Inflows of Resources				
	NET POSITION				
	Held in trust for pension benefits and other purposes	0.00	3,454,897.00	0.00	
	<i>Balance check:</i>	<i>(3,454,897.00)</i>	<i>3,454,897.00</i>	<i>0.00</i>	

PARK COUNTY					
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION					
FIDUCIARY FUNDS					
FISCAL YEAR ENDING JUNE 30, 2015					
			Trust Funds		
			Pension	Investment	Private Purpose
Account			Trust Funds	Trust Funds	Trust Funds
Number	Description		(7000-7005)	(7006-7009)	(7010-7099)
	ADDITIONS:				
310000	Tax revenue				
330000	Intergovernmental revenue				
360000	Miscellaneous revenue				
370000	Investment earnings		2,964.00		
366000	Contributions to pension plan				
366000	Contributions to investment trust		5,648,524.00		
-22-					
	Total Additions		5,651,488.00	0.00	0.00
	DEDUCTIONS:				
	Administrative expenses				
	Refunds of contributions				
	Benefit payments				
	Distribution of investments		5,412,345.00		
	Due to other funds				
	Due to other governments				
	Total Deductions		5,412,345.00	0.00	0.00
	Change in net position		239,143.00	0.00	0.00
	Total net position - July 1, 2014 as previously reported		3,215,754.00		
	Prior period adjustments				
	Total net position - July 1, 2014 as restated		3,215,754.00	0.00	0.00
	Total net position - June 30, 2015		3,454,897.00	0.00	0.00

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Government adopted the provision of GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, in the 2015 fiscal year.

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

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

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

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

Blended Component Unit: _____

Discretely Presented Component Unit: _____

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary governments is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

Both financial statements presented on the accrual basis of accounting and the modified accrual basis of accounting recognize grants and similar items, pending purely routine requirements such as filing reimbursement and/or progress reports, where all eligibility requirements imposed by the provider have been met, other than time requirements, as revenue in the current period. Grants and similar items received prior to meeting time requirements but after all eligibility requirements are met, are recognized as deferred inflows of resources until use is required or first permitted.

The government reports the following major governmental funds:

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

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

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

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

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

The government reports the following major proprietary funds:

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

Additionally, the government reports the following fund types:

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

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

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

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

Fiduciary Funds

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

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

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

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

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

1. Deposits and investments

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

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

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

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

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

3. Inventories and prepaid items

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

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

4. Restricted assets

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

**PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

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

5. Capital assets

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

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

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

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

6. Deferred outflows of resources

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

<u>Description:</u>	<u>Amount;</u>
<u>Deferred outflows related to the recording of pension activity for governmental funds (GASB #68)</u>	<u>305,822</u>
<u>Deferred outflows related to the recording of pension activity for proprietary funds (GASB #68)</u>	<u>14,692</u>

7. Compensated absences

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

8. Long-term obligations

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

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

9. Deferred inflows of Resources

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

<u>Description:</u>	<u>Amount;</u>
<u>Deferred inflows related to the recording of pension activity for governmental funds (GASB #68)</u>	<u>1,635,725</u>
<u>Deferred inflows related to the recording of pension activity for proprietary funds (GASB #68)</u>	<u>50,528</u>

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015

10. Fund balance/Net Position

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

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

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

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

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

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

**PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015**

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of June 30, 2015, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
U.S. Treasuries	\$ 9,335,000	
Repurchase Agreements	\$	
State Short-Term Investment Pool (STIP)	\$ 6,010,657	
	\$	
Total fair value	<u>\$ 15,345,657</u>	
Portfolio weighted average maturity		

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than 5 years.

Credit risk. State law authorizes the County to invest in the State Short-Term Investment Pool (STIP); repurchase agreements; registered warrants of the County or of municipalities or school districts located in the County; U.S. government treasury bills, notes, bonds and other treasury obligations such as state and local government series; general obligations of certain agencies of the United States such as Federal Home Loan Bank; and U.S. government security money market funds if the fund meets certain conditions. Credit risk is minimized by compliance with State law.

Concentration of credit risk. The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the government's total investments.

Custodial credit risk. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law governs the amount and types of security required to cover that portion of the deposits which is not guaranteed or insured according to law. Per state law, when negotioatiable securites are furnished, such securities may be placed in trust and the trustee's receipt may be accepted in lieu of actual securities when such receipt is in favor of the treasurer or town clerk and his successors. Sections 7-6-202 and 7-6-206, MCA severely limit the types of investments and time deposits which are permitted by the County. Compliance with these statutes minimizes the County's custodial credit risk.

B. Interfund receivables and payables

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

Account Number 131XXX/133XXX		Account 211XXX/233XXX	
Due from General CIP) from Road	303,228.63	Due to Road (to General CIP)	303,228.63
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Total Due From Other Funds	303,228.63	Total Due From Other Funds	303,228.63

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated				
Land	605,993.00	0.00	0.00	605,993.00
Construction in progress	895,015.00	152,528.00	(895,015.00)	152,528.00
Total capital assets not being depreciated	1,501,008.00	152,528.00	(895,015.00)	758,521.00
Capital assets being depreciated				
Buildings	6,735,556.00	275,206.00	0.00	7,010,762.00
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	4,405,423.00	131,808.00	0.00	4,537,231.00
Machinery and equipment	5,824,907.00	947,826.84	(372,418.00)	6,400,315.84
Infrastructure	3,417,769.00	1,022,185.00	0.00	4,439,954.00
Total capital assets being depreciated	20,383,655.00	2,377,025.84	(372,418.00)	22,388,262.84
Less accumulated depreciation for:				
Buildings	(2,802,366.00)	0.00	(123,192.00)	(2,925,558.00)
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	(648,744.00)	0.00	(223,032.00)	(871,776.00)
Machinery and equipment	(3,500,989.00)	314,332.00	(481,273.00)	(3,667,930.00)
Infrastructure	(120,842.00)	0.00	(86,012.00)	(206,854.00)
Total accumulated depreciation	(7,072,941.00)	314,332.00	(913,509.00)	(7,672,118.00)
Total capital assets being depreciated	13,310,714.00	2,691,357.84	(1,285,927.00)	14,716,144.84
Governmental activities capital assets net	14,811,722.00	2,843,885.84	(2,180,942.00)	15,474,665.84
Business-type activities:				
Capital assets not being depreciated				0.00
Land	52,528.00			52,528.00
Construction in progress	60,132.00	56,625.00		116,757.00
Total capital assets not being depreciated	112,660.00	56,625.00	0.00	169,285.00
Capital assets being depreciated				
Buildings and system	203,582.00			203,582.00
Intangibles/works of art				0.00
Improvements other than buildings	99,464.00			99,464.00
Machinery and equipment	2,019,636.00			2,019,636.00
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant				0.00
Total capital assets being depreciated	2,322,682.00	0.00	0.00	2,322,682.00
Less accumulated depreciation for:				
Buildings and system	(70,616.00)	(6,736.00)		(77,352.00)
Intangibles/works of art				0.00
Improvements other than buildings	(55,514.00)	(3,975.00)		(59,489.00)
Machinery and equipment	(1,472,194.00)	(108,322.00)		(1,580,516.00)
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant				0.00
Total accumulated depreciation	(1,598,324.00)	(119,033.00)	0.00	(1,717,357.00)
Total capital assets being depreciated	724,358.00	(119,033.00)	0.00	605,325.00
Business-type activities capital assets net	837,018.00	(62,408.00)	0.00	774,610.00

Balance check with page 18:

**PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015**

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets - cont.

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

Governmental activities:	
General government	98,701
Public safety	264,289
Public works	482,215
Public health	3,393
Social and economic services	12,343
Culture and recreation	52,568
Housing and community development	0
Conservation of natural resources	0
Uncategorized	0
Total depreciation expense - governmental activities	913,509
Business-type activities:	
Water utilities	_____
Sewer utilities	_____
Solid Waste services	119,036
Ambulance services	_____

Total depreciation expense - business-type activities	119,036

D. Operating leases

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

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

E. Long-term debt

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

1. General Obligation Bonds Bonds payable at June 30, 2015 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding June 30, 2015</u>	<u>Annual serial payment</u>
Total G.O. Bonds					0	0	0

**PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015**

4. DETAILED NOTES ON ALL FUNDS - cont.

E. Long-term debt - cont.

2. **Revenue Bonds**

Bonds payable at June 30, 2015 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2015</u>	<u>Annual serial payment</u>
Total Revenue Bonds					0	0	0

3. **Special Assessment Bonds**

Bonds payable at June 30, 2015 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2015</u>	<u>Annual serial payment</u>
Total Sp. Assess. Bonds					0	0	0

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

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding 6/30/2015</u>	<u>Date of Final Payment</u>
Durapatcher	27,000	2010	2.08%	5,626	2016
Airport Rehab	77,500	2012	1.63%	46,500	2021
Airport - Livingston	9,625	2015	1.63%	9,625	2024
Search and Rescue	880,000	2013	1.25%	812,894	2028
Total				874,645	

F. Property leased to others

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

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

Retirement Plans

Plan Descriptions

The Public Employees Retirement System (PERS) Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 and 3, Montana Code Annotated (MCA). This plan covers the State, local governments, certain employees of the Montana University System, and school districts. The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature. Benefits are based on eligibility, years of service, and highest average compensation. Member rights are vested after five years of service. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the PERS web site at mpera.mt.gov.

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

Pension Benefits

Public Employees Retirement System

Plan members hired prior to July 1, 2011 are eligible to retire at age 60 with 5 years of membership service, age 65 regardless of years of membership service or any age with 30 years of membership service. Benefits are calculated as follows: 1) if less than 25 years of membership service, the greater of (a) 1/56 of the member's highest average compensation (HAC) multiplied by years of service credit or (b) the actuarial equivalent of double the member's regular contributions and interest plus the actuarial equivalent of any additional contributions plus interest or 2) if 25 years of membership service or more, the greater of (a) 2% of HAC multiplied by years of service credit or (b) calculation in 1)(b) above.

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, the greater of (a) 1.5% of the member's HAC multiplied by years of service credit or (b) the actuarial equivalent of double the member's regular contributions and interest plus the actuarial equivalent of any additional contributions plus interest 2) if between 10 and 30 years of membership service, the greater of (a) 1/56 of HAC multiplied by years of service credit or (b) calculation in 1)(b) above or 3) if 30 years of membership service or more, the greater of (a) 2% of HAC multiplied by years of service credit or (b) calculation in 1)(b) above.

Plan members hired prior to July 1, 2011 are eligible for early retirement at age 50 with 5 years of membership service or any age under age 60 with 25 years of membership service. Benefits are calculated as follows: 1) members who retire prior to October 1, 2011, the actuarial equivalent of the accrued portion of the service retirement benefit that would have been payable to the member commencing at age 60 or upon completion of 30 years of membership service with the exception that the benefit must be reduced by a factor resulting from multiplying 0.5% (for first 5 years from service retirement eligibility) and by 0.3% (for six to 10 years from service retirement eligibility) by the number of months by which the retirement date precedes the date at which the member would have attained age 60 or completed 30 years of membership service or 2) members who retire on or after October 1, 2011, the actuarial equivalent of the accrued portion of the service retirement benefit that would have been payable to the member commencing at age 60 or upon completion of 30 years of membership service with the exception that the benefit must be reduced using actuarially equivalent factors based on the most recent valuation.

Plan members hired on or after July 1, 2011 are eligible for early retirement at age 55 with 5 years of membership service. The benefit is the actuarial equivalent of the accrued portion of the service retirement benefit that would have been payable to the member commencing at age 65 with the exception that the benefit must be reduced using actuarially equivalent factors based on the most recent valuation.

5 years of membership service is required for disability eligibility. Disability benefits are determined as follows: 1) if hired on or before February 24, 1991 and an election was not made, the greater of (a) 90% of 1/56 of HAC multiplied

by years of service credit or (b) 25% of HAC, 2) if hired after February 24, 1991 and prior to July 1, 2011 (a) less than 25 years of membership service: 1/56 of HAC multiplied by years of service credit or (b) at least 25 years of membership service: 2% of HAC multiplied by years of service credit or 3) if hired on or after July 1, 2011 (a) if less than 10 years of membership service: 1.5% of HAC multiplied by years of service credit, (b) if between 10 and 30 years of membership service: 1/56 of HAC multiplied by years of service credit or (c) if 30 years of membership service or more: 2% of HAC multiplied by years of service credit.

Death benefits equal the sum of 1) accumulated contributions plus 2) monthly compensation multiplied by the lesser of years of service credit or six, plus 3) interest until the benefit is paid. However, the survivor of an inactive member who was inactive for more than six months will receive only accumulated contributions and interest from the date of death until payment is made. A survivor may elect to receive the payment as a non-increasing annuity that is the actuarial equivalent of the amount of benefit the member would have received.

For members hired prior to July 1, 2011, the survivorship benefit payable to an active vested member's survivor is the actuarial equivalent of the member's accrued retirement benefit at the time of death or, if the member dies prior to age 50 or 25 years of membership service, the actuarial equivalent of the accrued portion of the early retirement benefit that would have been paid to the member at age 50. For members hired on or after July 1, 2011, the survivorship benefit payable to an active vested member's survivor is the actuarial equivalent of the member's accrued retirement benefit at the time of death, or if the member dies prior to age 55, the actuarial equivalent of the accrued portion of the early retirement benefit that would have been paid to the member at age 55.

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

For retired members who have been retired at least 12 months, a Guaranteed Annual Benefit Adjustment (GABA) will be made each year equal to a maximum of 1.5% for each year PERS is funded at or above 90%, with the 1.5% reduced by 0.1% for each 2% PERS is funded below 90% and 0% whenever the amortization period for PERS is 40 years or more.

Sheriff's Retirement System

SRS provides retirement, disability and death benefits. Members with 20 years of membership service are eligible to retire. Retirement benefits are determined as 2.5 percent of the member's highest average compensation (HAC) multiplied by years of service credit. For plan members hired prior to July 1, 2011, HAC is determined during any consecutive 36 months. For plan members hired on or after July 1, 2011, HAC is determined during any consecutive 60 months. For plan members hired on or after July 1, 2013, HAC is determined on 110% annual cap on compensation. Members age 50 with 5 years of membership service are eligible for early retirement. Retirement benefits are determined using HAC and years of service credit at early retirement, reduced to the actuarial equivalent.

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

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

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

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

Member and Employer Contributions

Public Employees Retirement System

All members contribute 7.9% of their compensation. This is a temporary 1% increase for members hired prior to July 1, 2011 and remains the same for members hired on or after July 1, 2011. 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 and remain below 25 years following the termination of the 1% additional member contribution rate. Member contributions are made through an "employer pick-up" arrangement that results in deferral of taxes on the contributions.

Employers contribute 7.9% of each member's compensation. This was temporarily increased from 6.9% on July 1, 2013. Beginning July 1, 2014, employer contributions will increase an additional 0.1% a year over 10 years, through 2024. The employer additional contributions terminates on January 1 following actuary valuation results that show the amortization period of the PERS-DBRP has dropped below 25 years and would remain below 25 years following the reductions of both the additional employer and member contributions rates. Effective July 1, 2013, contributions are also made to the system from the Coal Tax Fund. Beginning July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

Sheriff's Retirement System

Members contribute 9.245% of their compensation. Interest is credited at rates determined by the Board. Member contributions are made through an "employer pick-up" arrangement that results in deferral of taxes on the contributions.

Employers contribute 10.115% of each member's compensation. The rate increased from 9.535% to 9.825% on July 1, 2007 and to 10.115% on July 1, 2009. These increased contributions as of 2009 of 0.58% will terminate if an actuarial valuation shows that the period required to amortize the system's unfunded liabilities is less than 25 years, and that the termination of those increases would not cause the amortization to increase beyond 25 years.

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

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

At June 30, 2015, the government recorded a liability of \$2,793,286 (PERS) and \$660,064 (SRS) for its proportionate share of the net pension liability.

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

		Net Pension Liability June 30, 2014	
		PERS	SRS
	Employer proportionate share	\$ 2,793,286	\$ 660,064
	State of Montana proportionate share associated with employer	34,110	-
	Total	\$ 2,827,396	\$ 660,064

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The government's proportion of the net pension liability was based on the government's contributions received by PERS, and SRS during the measurement period July 1, 2013, through June 30, 2014, relative to the total employer contributions received from all PERS and SRS participating employers. At June 30, 2014, the government's proportion was .224 and 1.58 percent for PERS and SRS, respectively.

For the year ended June 30, 2015, the government recognized \$126,614 (PERS) and \$36,877 (SRS) for its proportionate share of the pension expense. The government also recognized grant revenue of \$78,979 (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 \$205,593 and \$36,877 for PERS and SRS, respectively.

At June 30, 2015, the government reported its proportionate share of PERS and SRS deferred outflows and inflows of resources from the following sources:

	PERS		SRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	-	-	-	673,510
Net difference between projected and actual earnings on pension plan investments	-	721,739	-	290,912
Changes in the employer's proportion and differences between employer's contributions and the employer's proportionate contributions	689	92	-	-
Employer contributions subsequent to measurement date	209,195	-	110,630	-
	\$ 209,884	\$ 721,831	\$ 110,630	\$ 964,422

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, 2016.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	PERS			SRS		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Increase (Decrease) to Pension Expense	Deferred Outflows of Resources	Deferred Inflows of Resources	Increase (Decrease) to Pension Expense
2016	\$ 230	\$ 180,466	\$ (180,236)	\$ -	\$ 184,980	\$ (184,980)
2017	230	180,466	(180,236)	-	184,980	(184,980)
2018	229	180,466	(180,237)	-	184,980	(184,980)
2019	-	180,433	(180,433)	-	184,980	(184,980)
2020	-	-	-	-	112,251	(112,251)
Thereafter	-	-	-	-	112,251	(112,251)

Actuarial Assumptions

For each of the retirement plans, the total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

Mortality rates for the PERS and SRS retirement plans are based on the RP-2000 Combined Employee and Annuitant Mortality Tables with adjustments for mortality improvements based on Scale AA.

The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the PERS and SRS plans. The most recent PERS and SRS analysis, performed for the period covering fiscal years 2003 through 2009, is outlined in a report dated May 2010, which is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption including rates of return adopted by similar public sector systems, and by using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. Best estimates are presented as the arithmetic real rates of return for each major asset class included in the PERS' and SRS' target asset allocation as of June 30, 2014, and are summarized in the following table:

	Asset Class	PERS		SRS	
		Target Asset Allocation	Long-Term Expected Real Rate of Return	Target Asset Allocation	Long-Term Expected Real Rate of Return
	Cash equivalents	2.0%	-0.25%	2.0%	-0.25%
	Domestic equity	36.0%	4.80%	36.0%	4.80%
	Foreign equity	18.0%	6.05%	18.0%	6.05%
	Fixed income	24.0%	1.68%	24.0%	1.68%
	Private equity	12.0%	8.50%	12.0%	8.50%
	Real estate	8.0%	4.50%	8.0%	4.50%
		<u>100.0%</u>		<u>100.0%</u>	

Discount Rate

Public Employees Retirement System

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and nonemployer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributes coal severance tax and interest money from the general fund. The interest is contributed monthly and the severance tax is contributed quarterly. Based on those assumptions, the PERS' fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

Sheriff's Retirement System

The discount rate used to measure the Total Pension Liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. No municipal bond rate was incorporated in the discount rate.

Sensitivity Analysis

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

		1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	
	Net pension liability-PERS	\$ 4,443,829	\$ 2,793,286	\$ 1,401,214	
	Net pension liability-SRS	1,389,204	660,063	58,301	

Postemployment Benefits Other Than Pensions

Plan Description. The government provides postemployment health care benefits in accordance with Montana Code Annotated, Title 2, Chapter 18, Section, 704 to the following employees and dependents who elect to continue coverage and pay administratively established premiums: (1) employees and dependents who retire under applicable retirement provisions, and (2) surviving dependents of deceased employees. Retirement eligibility is determined based on the minimum of (1) reaching age 50 with at least 5 years of membership service or (2) reaching 25 years of membership at any age.

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

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

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

Annual required contribution	\$ 156,365
Interest on net OPEB obligation	105,258
Adjustment to annual required contribution	<u>(82,555)</u>
Annual OPEB cost	179,068
Contributions made	<u>(9,782)</u>
Increase in net OPEB obligation	169,286
Net OPEB obligation - beginning of year	<u>2,476,654</u>
Net OPEB obligation - end of year	<u><u>\$ 2,645,940</u></u>

The government's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2015 and the preceding two years are as follows:

Year Ending June 30,	Annual OPEB Cost (AOC)	Percentage of Annual AOC Contributed	Net OPEB Obligation (NOO)
2015	\$ 179,068	0%	\$ 2,645,940
2014	637,598	0%	2,476,654
2013	594,242	0%	1,926,098

Funded Status and Funding Progress. As of July 1, 2014, the Plan was 0% funded. The actuarial accrued liability for benefits was \$971,953 and the actuarial value of assets is \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$971,953.

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

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

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

**PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015**

4. DETAILED NOTES ON ALL FUNDS - cont.

G. Pending Litigation

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

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

*The potential for loss

1 - Probable - The future event or events are likely to occur.

2 - Reasonably possible - The chance of the future event or events occurring is more than remote but less than likely.

3 - Remote - The chance of the future event or events occurring is slight.

H. Restatements/prior period adjustments

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

Fund	Amount	Reason for adjustment
Government-wide	(4,738,276.00)	Report the County's portion of the unfund liability for pensions (GASB #68)
Landfill	(853,556.00)	Record the County's portion of the unfund liability for pensions (GASB #68)
Refuse Facility	(237,147.00)	Record the County's portion of the unfund liability for pensions (GASB #68)
Total	(5,828,979.00)	

I. Pension and retirement plans

The entity participates in the Montana Public Employees Retirement System, the Sheriff's Retirement System, and the Teacher's Retirement System. The contributions to the plans for the fiscal year are as follows:	Employer share of retirement contribution expenses	Employee share of retirement contribution	Total
a. Public Employee's Retirement System (County/City/Town)	222,864.80	215,500.26	438,365.06
b. Sheriff's Retirement System (County)	110,629.95	101,114.29	211,744.24
c. Teacher's Retirement System (County)			0.00
d. Other			0.00
Total	333,494.75	316,614.55	650,109.30

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015

4. DETAILED NOTES ON ALL FUNDS - cont.

J. 1. Fund Balance Disclosure:

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

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

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

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

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

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

By taking the following action: _____

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

2. Net Position

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

K. Spending policy:

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

1st:	<u>Restricted</u>
2nd:	<u>Committed</u>
3rd:	<u>Assigned</u>
4th:	<u>Unassigned</u>

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

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

1st:	<u>Committed</u>
2nd:	<u>Assigned</u>
3rd:	<u>Unassigned</u>

**PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015**

L. Minimum Fund Balance Policy:

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

M. Major Special Revenue Funds:

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

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

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

Amounts reported as inventory or prepaid items include the following:

Road Inventory - \$138,992.93 Bridge Inventory - \$18,961.06

General Prepaid - \$ 5,689.82 Fair Prepaid - \$ 2,850 Crime Control Prepaid - \$ 1,075.2

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

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

O. Committed Fund Balance:

The Government committed fund balance by taking the following action:

Major Purpose:	Amount:	Action Taken:
General Government	1,072,412.31	Statute/Resolution
Public Safety	28,295.70	Statute/Resolution

P. Restricted Fund Balance:

Fund balance is restricted by:

Major Purpose:	Amount:	Source of Restriction:
General Government	814,353.27	Statute/Resolution
Public Safety	756,018.76	Statute/Resolution
Public Works	339,161.42	Statute/Resolution
Public Health	113,548.52	Statute/Resolution
Social/Economic	69,572.16	Statute/Resolution
Culture/Recreation	555,590.30	Statute/Resolution
Housing/Community Dev.	221,661.07	Statute/Resolution
Capital Projects	9,864,624.06	Statute/Resolution

PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015

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

The fund balances by major purpose is classified below:

	Major Funds:					Fund #	Fund #	Fund #	Other Governmental Funds	Total Governmental Funds
	Fund #2110	Fund #2300	Fund #2900	Fund #4500	General - CIP					
	General	Road	Public Safety	PILT		Fund Name	Fund Name	Fund Name		
FUND BALANCES:										
Nonspendable										
Inventory		138,992.93							18,961.06	157,953.99
Permanent Fund principal										0.00
Other:	5,689.82								3,925.20	9,615.02
Other:										0.00
Restricted for:										
General Government									814,353.27	814,353.27
Public Safety			468,447.00						287,571.76	756,018.76
Public Works									339,161.42	339,161.42
Public Health									113,548.52	113,548.52
Social & Economic									69,572.16	69,572.16
Culture Recreation									555,590.30	555,590.30
Housing/Community Devl.									221,661.07	221,661.07
Conservation Natural Res.										0.00
Debt Service										0.00
Capital Projects					9,733,557.30				131,066.76	9,864,624.06
Other:										0.00
Committed to:										
General Government				1,072,412.31						1,072,412.31
Public Safety									28,295.70	28,295.70
Public Works										0.00
Public Health										0.00
Social & Economic										0.00
Culture Recreation										0.00
Housing/Community Devl.										0.00
Conservation Natural Res.										0.00
Debt Service										0.00
Capital Projects										0.00
Other:										0.00
Assigned for:										
General Government										0.00
Public Safety										0.00
Public Works										0.00
Public Health										0.00
Social & Economic										0.00
Culture Recreation										0.00
Housing/Community Devl.										0.00
Conservation Natural Res.										0.00
Debt Service										0.00
Capital Projects										0.00
Other:										0.00
Unassigned:	835,015.45	(277,822.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	557,192.71
Total Fund Balance:	<u>840,705.27</u>	<u>(138,829.81)</u>	<u>468,447.00</u>	<u>1,072,412.31</u>	<u>9,733,557.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,583,707.22</u>	<u>14,559,999.29</u>
										0.00

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**PARK COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2015**

5. **BOC SUPPLEMENT SCHEDULE**

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

Purpose	Amount - Omit Cents	
	Paid to local governments	Paid to state
Airports		
Libraries	249,660	
Health	40,623	
Local schools		
Aging	4,842	L79
Ambulance	250,076	L89

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

Amount - Omit cents
4,049,205

3. **Debt outstanding**

A. Long-term debt outstanding, issued and retired

Purpose	Debt Outstanding 7/1/2014	Amount -- Omit cents			
		Debt activity during the fiscal year		Outstanding as of 6/30/2015	
		Issued	Retired	General Obligation	Revenue backed
Water utility	19A	29A	39A	41A	44A
Sewer utility	19X	29X	39X	41X	44X
Gas utility	19C	29C	39C	41C	44C
Electric utility	19B	29B	39B	41B	44B
All other	19X 938,982	29X 9,625	39X 73,962	41X 874,645	44X

B. Short-term debt

Type	Beginning of fiscal year	End of fiscal year
Registered warrants	64V	64V
Contracts payable		
Notes payable		
Totals		

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

Type of funds	Amount -- Omits cents
General fund (1000)	780,614
Special revenue funds (2000)	3,712,931
Debt Service funds (3000)	4,295
Capital projects funds (4000)	9,150,677
Enterprise funds (5000)	3,216,033
Internal services funds (6000)	0
Trust and agency funds (7000)	5,540,424
Permanent funds (8000)	0
Total cash all funds	22,404,974

**REQUIRED
SUPPLEMENTARY
INFORMATION**

PARK COUNTY					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2015					
					VARIANCE WITH
BUDGETED AMOUNTS					FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
REVENUES					
Taxes:					
311000/312000	Property taxes	1,008,236.00	1,008,236.00	1,027,381.35	19,145.35
314140	Local option taxes	610,000.00	610,000.00	665,260.38	55,260.38
Licenses and permits					
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits	20,500.00	20,500.00	24,600.00	4,100.00
Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants	29,580.00	29,580.00	11,357.72	(18,222.28)
332000/333	Federal shared revenues	400.00	400.00	412.23	12.23
334000	State grants	20,000.00	20,000.00	4,626.32	(15,373.68)
335000/336	State shared revenues	284,919.60	284,919.60	360,119.60	75,200.00
337000	Local grants				0.00
338000	Local shared revenues	175,352.73	175,352.73	176,110.18	757.45
Charges for services					
341000	General government	301,583.00	301,583.00	308,909.74	7,326.74
342000	Public safety				0.00
343000	Public works	2,000.00	2,000.00	1,001.93	(998.07)
344000	Public health	57,860.00	57,860.00	52,587.15	(5,272.85)
345000	Social/economic services			23,368.75	23,368.75
346000	Culture and recreation				0.00
Fines and forfeitures					
351010	Justice court	150,000.00	150,000.00	147,106.70	(2,893.30)
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	39,580.00	39,580.00	53,195.81	13,615.81
370000	Investment and royalty earnings	5,000.00	5,000.00	3,462.75	(1,537.25)
Total revenues		2,705,011.33	2,705,011.33	2,859,500.61	154,489.28
EXPENDITURES					
Current:					
410000	General Government:				
410100	Legislative services				
100	Personal services	269,760.00	269,760.00	267,206.70	2,553.30
200-800	Supplies/services/materials, etc	79,500.00	79,500.00	59,472.10	20,027.90
900	Capital outlay				0.00
410200	Executive services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410300	Judicial services				
100	Personal services	192,079.00	192,079.00	193,066.12	(987.12)
200-800	Supplies/services/materials, etc	14,745.00	14,745.00	15,733.90	(988.90)
900	Capital outlay	10,000.00	10,000.00	3,236.28	6,763.72

PARK COUNTY					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2015					
		BUDGETED AMOUNTS			VARIANCE WITH
Account				ACTUAL	FINAL BUDGET
Number	Description	ORIGINAL	FINAL	AMOUNTS	POSITIVE (NEGATIVE)
410400	Administrative services				
100	Personal services			39,661.00	(39,661.00)
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410500	Financial services				
100	Personal services	496,679.65	496,679.65	488,294.25	8,385.40
200-800	Supplies/services/materials, etc	266,605.00	266,605.00	245,377.01	21,227.99
900	Capital outlay	2,500.00	2,500.00	10,926.24	(8,426.24)
410600	Elections				
100	Personal services	99,051.00	99,051.00	89,767.92	9,283.08
200-800	Supplies/services/materials, etc	91,950.00	91,950.00	47,123.76	44,826.24
900	Capital outlay				0.00
410900	Records administration				
100	Personal services	161,878.00	161,878.00	160,983.51	894.49
200-800	Supplies/services/materials, etc	19,650.00	19,650.00	18,877.98	772.02
900	Capital outlay				0.00
410800	General services				
100	Personal services	143,647.54	143,647.54	128,073.27	15,574.27
200-800	Supplies/services/materials, etc	53,000.00	53,000.00	42,653.12	10,346.88
900	Capital outlay			10,643.14	(10,643.14)
411100	Legal services				
100	Personal services	364,759.00	364,759.00	359,791.21	4,967.79
200-800	Supplies/services/materials, etc	30,300.00	30,300.00	18,338.49	11,961.51
900	Capital outlay				0.00
411200	Facilities administration				
100	Personal services	39,704.00	39,704.00	41,381.29	(1,677.29)
200-800	Supplies/services/materials, etc	175,120.00	175,120.00	144,952.28	30,167.72
900	Capital outlay				0.00
411600	Public school administration				
100	Personal services	33,465.00	33,465.00	33,387.75	77.25
200-800	Supplies/services/materials, etc	4,300.00	4,300.00	2,400.72	1,899.28
900	Capital outlay				0.00
411800	Other General Government services				
100	Personal services			3,524.18	(3,524.18)
200-800	Supplies/services/materials, etc	17,582.00	17,582.00	9,016.17	8,565.83
900	Capital outlay			6,706.00	(6,706.00)
420000	Public Safety:				
420100	Law enforcement services				
100	Personal services	40,000.00	40,000.00	16,453.88	23,546.12
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420200	Detention and correction				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420300	Probation and parole				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00

PARK COUNTY GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FISCAL YEAR ENDING JUNE 30, 2015					
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
		ORIGINAL	FINAL		POSITIVE (NEGATIVE)
420400	Fire protection				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420500	Animal shelter				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	9,000.00	9,000.00	6,871.50	2,128.50
900	Capital outlay				0.00
420600	Civil defense				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420800	Coroner services				
100	Personal services	50,950.00	50,950.00	42,579.39	8,370.61
200-800	Supplies/services/materials, etc	67,750.00	67,750.00	52,553.41	15,196.59
900	Capital outlay				0.00
430000	Public Works:				
430100	Public works administration				
100	Personal services	105,945.00	105,945.00	99,038.43	6,906.57
200-800	Supplies/services/materials, etc	50,275.98	50,275.98	10,953.62	39,322.36
900	Capital outlay				0.00
430200	Road and street services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430300	Airport				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430400	Transit systems				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430500	Water utilities				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430600	Sewer utilities				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430800	Solid waste services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430900	Cemetery services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
431200	Flood control				
100	Personal services	3,700.00	3,700.00	6,546.23	(2,846.23)
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00

PARK COUNTY					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2015					
					VARIANCE WITH
BUDGETED AMOUNTS					FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
431300	Central shop services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440000	Public Health:				
440100	Public health services				
100	Personal services	275,937.25	275,937.25	295,672.73	(19,735.48)
200-800	Supplies/services/materials, etc	34,475.00	34,475.00	21,936.60	12,538.40
900	Capital outlay			14,750.00	(14,750.00)
440200	Hospitals				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440300	Nursing homes				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440400	Mental health center				
100	Personal services	1,215.00	1,215.00	2,723.48	(1,508.48)
200-800	Supplies/services/materials, etc	45,125.00	45,125.00	18,224.34	26,900.66
900	Capital outlay				0.00
440500	Animal shelter services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440700	Insect and pest controls				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450000	Social and Economic Services:				
450100	Welfare				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450200	Veteran's services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	14,600.00	14,600.00	17,400.00	(2,800.00)
900	Capital outlay				0.00
450300	Aging services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450400	Extension services				
100	Personal services	45,276.00	45,276.00	37,201.11	8,074.89
200-800	Supplies/services/materials, etc	79,798.00	79,798.00	96,954.73	(17,156.73)
900	Capital outlay				0.00

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		Fund #2110			
		Road			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	425,470.00	425,470.00	435,615.27	10,145.27
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits	4,944.00	4,944.00	4,000.00	(944.00)
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	120,000.00	120,000.00		(120,000.00)
332000/333	Federal shared revenues	369,425.00	369,425.00	351,275.70	(18,149.30)
334000	State grants	1,273.59	1,273.59		(1,273.59)
335000/336	State shared revenues	265,042.29	265,042.29	266,315.88	1,273.59
337000	Local grants				0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	24,000.00	24,000.00	25,491.68	1,491.68
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous			2,112.06	2,112.06
370000	Investment and royalty earnings				0.00
	Total revenues	1,210,154.88	1,210,154.88	1,084,810.59	(125,344.29)
		-41-			

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		Fund #2300			
		Public Safety			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	1,347,048.00	1,347,048.00	1,374,504.32	27,456.32
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	5,500.00	5,500.00	4,690.00	(810.00)
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	5,500.00	5,500.00	213.48	(5,286.52)
332000/333	Federal shared revenues	13,695.00	13,695.00		(13,695.00)
334000	State grants			13,347.00	13,347.00
335000/336	State shared revenues	125,539.46	125,539.46	125,539.48	0.02
337000	Local grants				0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety	56,900.00	56,900.00	103,854.26	46,954.26
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	8,000.00	8,000.00	14,136.83	6,136.83
370000	Investment and royalty earnings				0.00
	Total revenues	1,562,182.46	1,562,182.46	1,636,285.37	74,102.91

PARK COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		Fund #2900			
		PILT			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	1,236,096.00	1,236,096.00	1,165,822.00	(70,274.00)
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenue			861.28	861.28
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	900.00	900.00	1,200.00	300.00
370000	Investment and royalty earnings	10,000.00	10,000.00	18,683.45	8,683.45
	Total revenues	1,246,996.00	1,246,996.00	1,186,566.73	(60,429.27)

PARK COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		Fund #2110			
		Road			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services	584,947.00	584,947.00	583,877.47	1,069.53
200-800	Supplies/services/materials, etc	818,865.00	818,865.00	627,946.48	190,918.52
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures	40,000.00	40,000.00	19,196.00	20,804.00
490000	Debt Service				
610	Principal	5,627.00	5,627.00	5,511.05	115.95
620	Interest	7,626.00	7,626.00	7,741.08	(115.08)
510000	Miscellaneous				0.00
	Total expenditures	1,457,065.00	1,457,065.00	1,244,272.08	212,792.92
	Excess of revenues over (under) expenditures	(246,910.12)	(246,910.12)	(159,461.49)	87,448.63
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
382020	Insurance proceeds			2,400.00	2,400.00
382010	Sale of assets	100,000.00	100,000.00	3,555.00	(96,445.00)
383000	Transfers In	505,760.00	505,760.00	465,144.62	(40,615.38)
520000	Transfers out (enter as a negative)	(419,000.00)	(419,000.00)	(320,576.57)	98,423.43
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	186,760.00	186,760.00	150,523.05	(36,236.95)
	Net change in fund balance	(60,150.12)	(60,150.12)	(8,938.44)	51,211.68
	Fund balances - July 1, 2014 as previously reported			(129,891.37)	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			(129,891.37)	
	Fund balances - June 30, 2015			(138,829.81)	

PARK COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		Fund #2300			
		Public Safety			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services	1,624,424.00	1,624,424.00	1,586,295.88	38,128.12
200-800	Supplies/services/materials, etc	484,100.00	484,100.00	368,717.06	115,382.94
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures	189,500.00	189,500.00	243,133.85	(53,633.85)
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	2,298,024.00	2,298,024.00	2,198,146.79	99,877.21
	Excess of revenues over (under) expenditures	(735,841.54)	(735,841.54)	(561,861.42)	173,980.12
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
382020	Insurance proceeds				0.00
382010	Sale of assets			15,252.00	15,252.00
383000	Transfers In	520,000.00	520,000.00	542,179.96	22,179.96
520000	Transfers out (enter as a negative)	(5,000.00)	(5,000.00)	(5,000.00)	0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	515,000.00	515,000.00	552,431.96	37,431.96
	Net change in fund balance	(220,841.54)	(220,841.54)	(9,429.46)	211,412.08
	Fund balances - July 1, 2014 as previously reported			477,876.46	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			477,876.46	
	Fund balances - June 30, 2015			468,447.00	

**PARK COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 MAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2015**

		Fund #2900			
		PILT			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	108,500.00	108,500.00	127,490.01	(18,990.01)
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	197,060.00	197,060.00	195,790.58	1,269.42
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	60,300.00	60,300.00	4,708.50	55,591.50
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	0.00	30,000.00	55,000.00	(25,000.00)
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	65,000.00	65,000.00	65,000.00	0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	0.00	0.00	18,000.00	(18,000.00)
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	430,860.00	460,860.00	465,989.09	(5,129.09)
	Excess of revenues over (under) expenditures	816,136.00	786,136.00	720,577.64	(65,558.36)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
382020	Insurance proceeds				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	(1,050,000.00)	(1,061,408.00)	(1,056,267.00)	5,141.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	(1,050,000.00)	(1,061,408.00)	(1,056,267.00)	5,141.00
	Net change in fund balance	(233,864.00)	(275,272.00)	(335,689.36)	(60,417.36)
	Fund balances - July 1, 2014 as previously reported			1,408,101.67	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			1,408,101.67	
	Fund balances - June 30, 2015			1,072,412.31	

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UALL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UALL as a Percentage of Covered Payroll [(b-a)/c]
6/30/2015	\$ -	\$ 971,953	\$ 971,953	-	\$ 4,387,678	0.221519
6/30/2014	-	5,042,669	5,042,669	-	4,280,661	1.178012
6/30/2013	-	4,426,130	4,426,130	-	4,176,255	1.059832

PARK COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION-PENSION
PLAN INFORMATION
For the Year Ended June 30, 2015

Changes of assumptions: There were no changes in assumptions for PERS and SRS.

Method and assumptions used in calculations of actuarially determined contributions: The actuarially determined contribution rates are determined on an annual basis for the fiscal year beginning July 1, 2014, determined as of June 30, 2014. The following actuarial methods and assumptions were used to determine actuarial contribution rates reported in that schedule:

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

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

<u>Public Employees Retirement System:</u>	<u>2015</u>
Contractually required contributions	\$ 209,195
Contributions in relation to the contractually required contributions	209,195
Contribution deficiency (excess)	\$ -
Employer's covered-employee payroll	\$ 2,388,307
Contributions as a percentage of covered-employee payroll	8.76%
<u>Sheriffs Retirement System:</u>	<u>2015</u>
Contractually required contributions	\$ 110,630
Contributions in relation to the contractually required contributions	110,630
Contribution deficiency (excess)	\$ -
Employer's covered-employee payroll	\$ 1,093,721
Contributions as a percentage of covered-employee payroll	10.12%

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

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES AND SHERIFFS RETIREMENT SYSTEMS OF MONTANA
For the fiscal year ended June 30, 2015

Public Employees Retirement System:	2015
Employer's proportion of the net pension liability	0.2240%
Employer's proportionate share of the net pension liability associated with the employer	\$ 2,793,286
State of Montana's proportionate share of the net pension liability associated with the employer	34,110
Total	\$ 2,827,396
Employer's covered-employee payroll	\$ 2,537,694
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	110.07%
Plan fiduciary net position as a percentage of the total pension liability	79.90%
Sheriffs Retirement System:	2015
Employer's proportion of the net pension liability	1.5800%
Employer's proportionate share of the net pension liability associated with the employer	\$ 660,064
State of Montana's proportionate share of the net pension liability associated with the employer	-
Total	\$ 660,064
Employer's covered-employee payroll	\$ 1,025,736
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	64.35%
Plan fiduciary net position as a percentage of the total pension liability	87.20%

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

**OTHER
SUPPLEMENTARY
INFORMATION**

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2100	FUND#2103	FUND#2130	FUND#2140
ACCOUNT		Cooke City Resort Tax	Gardiner Resort Tax	Bridge	Weed
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	147,308.55	226,453.12	52,964.15	63,090.95
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles			1,407.07	433.85
113000	Real estate			9,667.37	2,734.72
114000	Net proceeds				
115000	Personal			817.97	326.19
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)	29,594.06			
131000	Due from other funds				
132000	Due from other governments			78,836.50	
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories			18,961.06	
170000	Other debits				
	Total Assets	176,902.61	226,453.12	162,654.12	66,585.71
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	11,892.41	3,494.76
	Total Deferred Inflows of Resources	0.00	0.00	11,892.41	3,494.76
	FUND BALANCES:				
250100	Non-spendable			18,961.06	
250200	Restricted	176,902.61	226,453.12	131,800.65	63,090.95
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	176,902.61	226,453.12	150,761.71	63,090.95
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	176,902.61	226,453.12	162,654.12	66,585.71
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2153	FUND#2155	FUND#2160	FUND#2170
ACCOUNT		Predatory Animal - Sheep	Predatory Animal - Cattle	Fair	Airport
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	119.83	3,679.35	43,478.08	(3,216.75)
103000	Petty cash			200.00	
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles			645.14	221.10
113000	Real estate			4,069.87	1,403.48
114000	Net proceeds				
115000	Personal			444.24	135.14
116000	Protested				
118000	Special assessments	693.60	3,392.00		
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				37,537.00
133000	Advances to other funds				
140000	Prepaid expense			2,850.00	
150000	Inventories				
170000	Other debits				
	Total Assets	813.43	7,071.35	51,687.33	36,079.97
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	693.60	3,392.00	5,159.25	1,759.72
	Total Deferred Inflows of Resources	693.60	3,392.00	5,159.25	1,759.72
	FUND BALANCES:				
250100	Non-spendable			2,850.00	
250200	Restricted	119.83	3,679.35	43,678.08	34,320.25
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	119.83	3,679.35	46,528.08	34,320.25
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	813.43	7,071.35	51,687.33	36,079.97
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2180	FUND#2190	FUND#2200	FUND#2210
ACCOUNT		District Court	Comprehensive Insurance	Mosquito	Parks
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	86,273.95	33,807.63	8,378.28	78,932.05
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles	934.51	1,638.98	69.59	
113000	Real estate	5,740.43	10,866.18	356.02	
114000	Net proceeds				
115000	Personal	885.52	955.45	65.97	
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	93,834.41	47,268.24	8,869.86	78,932.05
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	7,560.46	13,460.61	491.58	0.00
	Total Deferred Inflows of Resources	7,560.46	13,460.61	491.58	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	86,273.95	33,807.63	8,378.28	78,932.05
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	86,273.95	33,807.63	8,378.28	78,932.05
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	93,834.41	47,268.24	8,869.86	78,932.05
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2220	FUND#2230	FUND#2250	FUND#2260
ACCOUNT		Library	Ambulance	Planning	Emergency Disaster
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	13,358.33	25,882.33	47,524.72	58,423.05
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles	1,415.67	1,692.70	295.81	298.77
113000	Real estate	8,998.17	9,317.10	1,701.35	2,251.62
114000	Net proceeds				
115000	Personal	1,072.84	1,029.54	154.86	99.02
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)			591.66	
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	24,845.01	37,921.67	50,268.40	61,072.46
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	11,486.68	12,039.34	2,152.02	2,649.41
	Total Deferred Inflows of Resources	11,486.68	12,039.34	2,152.02	2,649.41
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	13,358.33	25,882.33	48,116.38	58,423.05
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	13,358.33	25,882.33	48,116.38	58,423.05
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	24,845.01	37,921.67	50,268.40	61,072.46
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2280	FUND#2281	FUND#2340	FUND#2360
ACCOUNT		Senior Citizens	Angelline	Fire Control	Museum
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	10,961.14	58,611.02	6,162.80	9,279.68
103000	Petty cash				263.00
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles	147.91	586.02		591.39
113000	Real estate	436.76	3,594.31		3,731.61
114000	Net proceeds				
115000	Personal	168.89	372.09		343.30
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)			96.00	464.64
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	11,714.70	63,163.44	6,258.80	14,673.62
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	753.56	4,552.42	0.00	4,666.30
	Total Deferred Inflows of Resources	753.56	4,552.42	0.00	4,666.30
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	10,961.14	58,611.02	6,258.80	10,007.32
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	10,961.14	58,611.02	6,258.80	10,007.32
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	11,714.70	63,163.44	6,258.80	14,673.62
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2372	FUND#2382	FUND#2384	FUND#2392
ACCOUNT		Permissive Medical Levy	Search and Rescue	Jail Commissary	MRDTF
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	3,350.00	49,810.44	28,295.70	1,103.85
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles	3,231.59	272.92		
113000	Real estate	22,326.47	1,715.57		
114000	Net proceeds				
115000	Personal	1,416.89	207.47		
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	30,324.95	52,006.40	28,295.70	1,103.85
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	26,974.95	2,195.96	0.00	0.00
	Total Deferred Inflows of Resources	26,974.95	2,195.96	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	3,350.00	49,810.44		1,103.85
260100	Committed			28,295.70	
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	3,350.00	49,810.44	28,295.70	1,103.85
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	30,324.95	52,006.40	28,295.70	1,103.85
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2393	FUND#2397	FUND#2399	FUND#2410
ACCOUNT		Records	CDBG Revolving	YRRE Road	Green Acres
NUMBER	DESCRIPTION	Preservation	Loan	Abandon	Lighting #1
	ASSETS				
101000	Cash and cash equivalents	48,138.26		57,763.00	578.11
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)	456.00	221,661.07		
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	48,594.26	221,661.07	57,763.00	578.11
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	48,594.26	221,661.07	57,763.00	578.11
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	48,594.26	221,661.07	57,763.00	578.11
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	48,594.26	221,661.07	57,763.00	578.11
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2415	FUND#2430	FUND#2800	FUND#2830
ACCOUNT		Green Acres Lighting #2	Gardiner Lights	Alcohol Rehabilitation	Junk Vehicle
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	491.60	5,648.56		0.00
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments	56.00	540.81		
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments			5,434.00	
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	547.60	6,189.37	5,434.00	0.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable			5,434.00	
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	5,434.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	56.00	540.81	0.00	0.00
	Total Deferred Inflows of Resources	56.00	540.81	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	491.60	5,648.56	0.00	0.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	491.60	5,648.56	0.00	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	547.60	6,189.37	5,434.00	0.00
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2840	FUND#2841	FUND#2850	FUND#2852
ACCOUNT		Weed Grant	Weed Grant Trust	911 Emergency	911 Emergency - Gardiner
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	2,806.08	0.00	277,404.17	18,313.52
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	2,806.08	0.00	277,404.17	18,313.52
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable			86,387.60	
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	86,387.60	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	2,806.08	0.00	191,016.57	18,313.52
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	2,806.08	0.00	191,016.57	18,313.52
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	2,806.08	0.00	277,404.17	18,313.52
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2859	FUND#2870	FUND#2895	FUND#2896
ACCOUNT		County Land Information	Crime Control	Hard Rock Mine Trust	Metal Mines Tax
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	32,300.83	(5,533.80)	464,313.43	0.00
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)	96.50			
131000	Due from other funds				
132000	Due from other governments		6,978.85		
133000	Advances to other funds				
140000	Prepaid expense		1,075.20		
150000	Inventories				
170000	Other debits				
	Total Assets	32,397.33	2,520.25	464,313.43	0.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable		1,075.20		
250200	Restricted	32,397.33	1,445.05	464,313.43	0.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	32,397.33	2,520.25	464,313.43	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	32,397.33	2,520.25	464,313.43	0.00
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2902	FUND#2903	FUND#2917	FUND#2950
ACCOUNT		Forest Title III	Forest Title II	Crime Victims Assistance	DUI Task Force
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	1,982.77	(2,245.25)	35,142.18	0.00
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments	12,500.00	4,043.62	300.00	
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	14,482.77	1,798.37	35,442.18	0.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.00	0.00	0.00	
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	14,482.77	1,798.37	35,442.18	0.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	14,482.77	1,798.37	35,442.18	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	14,482.77	1,798.37	35,442.18	0.00
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2956	FUND#2958	FUND#2965	FUND#2973
ACCOUNT		CTEP Grant	DES Grant	Tuberculosis	MCH Block Grant
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	(0.01)	(22,094.78)	627.44	(1,761.55)
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments		22,094.78		2,568.00
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	(0.01)	0.00	627.44	806.45
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	(0.01)	0.00	627.44	806.45
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	(0.01)	0.00	627.44	806.45
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	(0.01)	0.00	627.44	806.45
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

		FUND#2974	FUND#2975	FUND#2976	FUND#2979
ACCOUNT		Home Health	Public Health Preparedness	Immunization	Well Child
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	0.00	85,422.40	2,185.64	10,212.63
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments			2,116.50	
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	0.00	85,422.40	4,302.14	10,212.63
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	0.00	85,422.40	4,302.14	10,212.63
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	85,422.40	4,302.14	10,212.63
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	85,422.40	4,302.14	10,212.63
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FUND#	FUND#	NONMAJOR SPECIAL REVENUE FUNDS
		NAME	NAME	
	ASSETS			
101000	Cash and cash equivalents			2,065,727.48
103000	Petty cash			463.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted			0.00
102300	Investments - restricted			0.00
106000	Valuation of investments to fair value			0.00
	Taxes receivable:			
111000	Mobiles			13,883.02
113000	Real estate			88,911.03
114000	Net proceeds			0.00
115000	Personal			8,495.38
116000	Protested			0.00
118000	Special assessments			4,682.41
120000	Accounts/other receivables (net of allowance for uncollectibles)			252,959.93
131000	Due from other funds			0.00
132000	Due from other governments			172,409.25
133000	Advances to other funds			0.00
140000	Prepaid expense			3,925.20
150000	Inventories			18,961.06
170000	Other debits			0.00
	Total Assets	0.00	0.00	2,630,417.76
	DEFERRED OUTFLOWS OF RESOURCES			
190000	Deferred Outflows of Resources			0.00
19xxxx	Deferred Outflows of Resources			0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			0.00
202100	Accounts payable			91,821.60
203100	Judgments payable			0.00
204000	Contracts/loans/notes payable			0.00
205200	Matured interest payable			0.00
206100	Other accrued payables			0.00
211000	Due to other funds			0.00
212000	Due to other governments			0.00
214000	Deposits payable			0.00
216000	Revenues collected in advance			0.00
233000	Advances from other funds			0.00
	Total Liabilities	0.00	0.00	91,821.60
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources			0.00
223000	Deferred Inflows of Tax Revenues			115,971.84
	Total Deferred Inflows of Resources	0.00	0.00	115,971.84
	FUND BALANCES:			
250100	Non-spendable			22,886.26
250200	Restricted			2,371,442.36
260100	Committed			28,295.70
260200	Assigned			0.00
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	0.00	0.00	2,422,624.32
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	0.00	2,630,417.76
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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, 2015

		FUND#2100			
		Cooke City Resort Tax			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes	159,800.00	159,800.00	165,081.24	5,281.24
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous			1,625.00	1,625.00
370000	Investment and royalty earnings			5.58	5.58
	Total revenues	159,800.00	159,800.00	166,711.82	6,911.82

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2103			
		Gardiner Resort Tax			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes	999,000.00	999,000.00	374,371.21	(624,628.79)
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	1,000.00	1,000.00	201.87	(798.13)
	Total revenues	1,000,000.00	1,000,000.00	374,573.08	(625,426.92)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2130			
		Bridge			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	241,009.00	241,009.00	245,034.32	4,025.32
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	110,000.00	110,000.00	78,836.50	(31,163.50)
335000/336	State shared revenues	17,272.35	17,272.35	17,272.36	0.01
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	368,281.35	368,281.35	341,143.18	(27,138.17)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2140			
		Weed			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	64,402.00	64,402.00	65,645.35	1,243.35
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	1,785.71	1,785.71	1,785.72	0.01
335000/336	State shared revenues	6,848.25	6,848.25	6,848.24	(0.01)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	500.00	500.00	855.00	355.00
342000	Public safety				0.00
343000	Public works	45,500.00	45,500.00	55,133.50	9,633.50
344000	Public health	500.00	500.00	9.00	(491.00)
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	119,535.96	119,535.96	130,276.81	10,740.85

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2153			
		Predatory Animal - Sheep			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	881.00	881.00	727.21	(153.79)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	881.00	881.00	727.21	(153.79)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2155			
		Predatory Animal - Cattle			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	14,006.00	0.00	13,716.56	13,716.56
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	14,006.00	0.00	13,716.56	13,716.56

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2160			
		Fair			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	96,553.00	96,553.00	98,468.12	1,915.12
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	8,406.30	8,406.30	8,406.32	0.02
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation	29,000.00	29,000.00	25,674.25	(3,325.75)
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	32,700.00	32,700.00	36,885.92	4,185.92
370000	Investment and royalty earnings				0.00
	Total revenues	166,659.30	166,659.30	169,434.61	2,775.31

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2170			
		Airport			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	34,201.00	34,201.00	34,872.54	671.54
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	348,900.00	348,900.00	385,805.00	36,905.00
332000/333	Federal shared revenues				0.00
334000	State grants	9,250.00	9,250.00	9,240.00	(10.00)
335000/336	State shared revenues	2,161.88	2,161.88	2,161.88	0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	22,260.00	22,260.00	25,063.81	2,803.81
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous			10,100.00	10,100.00
370000	Investment and royalty earnings				0.00
	Total revenues	416,772.88	416,772.88	467,243.23	50,470.35

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2180			
		District Court			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	129,005.00	129,005.00	131,511.42	2,506.42
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	38,078.25	38,078.25	38,369.08	290.83
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	14,000.00	14,000.00	12,386.01	(1,613.99)
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	181,083.25	181,083.25	182,266.51	1,183.26

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2190			
		Comprehensive Insurance			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	272,010.00	272,010.00	278,455.06	6,445.06
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	22,525.52	22,525.52	22,525.52	0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	12,000.00	12,000.00	8,078.00	(3,922.00)
370000	Investment and royalty earnings				0.00
	Total revenues	306,535.52	306,535.52	309,058.58	2,523.06

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2200			
		Mosquito			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	11,147.00	11,147.00	11,315.36	168.36
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	1,088.42	1,088.42	1,088.44	0.02
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	12,235.42	12,235.42	12,403.80	168.38

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2210			
		Parks			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation			4,185.00	4,185.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	125.00	125.00	95.10	(29.90)
	Total revenues	125.00	125.00	4,280.10	4,155.10

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2220			
		Library			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	211,008.00	211,008.00	215,018.48	4,010.48
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	26,703.13	26,703.13	26,703.12	(0.01)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	237,711.13	237,711.13	241,721.60	4,010.47

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2230			
		Ambulance			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	216,114.00	216,114.00	223,676.88	7,562.88
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	9,894.00	9,894.00	9,894.00	0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	226,008.00	226,008.00	233,570.88	7,562.88

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2250			
		Planning			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	38,429.00	38,429.00	39,551.47	1,122.47
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	6,661.62	6,661.62	6,661.64	0.02
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	11,000.00	11,000.00	10,666.46	(333.54)
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	2,500.00	2,500.00	925.00	(1,575.00)
370000	Investment and royalty earnings				0.00
	Total revenues	58,590.62	58,590.62	57,804.57	(786.05)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2260			
		Emergency Disaster			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	57,427.00	57,427.00	55,713.00	(1,714.00)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	57,427.00	57,427.00	55,713.00	(1,714.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2280			
		Senior Citizens			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	4,000.00	4,000.00	5,404.39	1,404.39
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	2,244.29	2,244.29	2,244.28	(0.01)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	6,244.29	6,244.29	7,648.67	1,404.38

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2281			
		Angelline			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	86,005.00	86,005.00	87,844.07	1,839.07
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	3,300.00	3,300.00	3,300.00	0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	6,362.51	6,362.51	6,362.52	0.01
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	5,000.00	5,000.00	5,176.57	176.57
370000	Investment and royalty earnings				0.00
	Total revenues	100,667.51	100,667.51	102,683.16	2,015.65

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2340			
		Fire Control			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits	1,500.00	1,500.00	2,366.01	866.01
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous		6,000.00	4,854.44	(1,145.56)
370000	Investment and royalty earnings				0.00
	Total revenues	1,500.00	7,500.00	7,220.45	(279.55)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2360			
		Museum			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	90,503.00	90,503.00	92,276.07	1,773.07
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	3,772.06	3,772.06	3,802.08	30.02
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation	17,000.00	17,000.00	13,932.07	(3,067.93)
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	10,600.00	10,600.00	6,714.83	(3,885.17)
370000	Investment and royalty earnings				0.00
	Total revenues	121,875.06	121,875.06	116,725.05	(5,150.01)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2372			
		Permissive Medical Levy			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	572,020.00	572,020.00	575,365.06	3,345.06
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	572,020.00	572,020.00	575,365.06	3,345.06

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2382			
		Search and Rescue			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	40,201.00	40,201.00	41,031.70	830.70
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	5,340.63	5,340.63	5,340.64	0.01
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety	3,000.00	3,000.00	29,761.05	26,761.05
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	48,541.63	48,541.63	76,133.39	27,591.76

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2384			
		Jail Commissary			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety	5,000.00	5,000.00	6,357.42	1,357.42
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	5,000.00	5,000.00	6,357.42	1,357.42

**PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2392			
		MRDTF			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	29,618.40	29,618.40	29,618.40	0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety	12,500.00	12,500.00	12,500.00	0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	42,118.40	42,118.40	42,118.40	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, 2015

		FUND#2393			
		Records Preservation			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	24,000.00	24,000.00	38,287.35	14,287.35
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	24,000.00	24,000.00	38,287.35	14,287.35

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2410			
		Green Acres Lighting #1			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	820.00	820.00	916.92	96.92
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	820.00	820.00	916.92	96.92

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2415			
		Green Acres Lighting #2			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	2,790.00	2,790.00	2,578.90	(211.10)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	2,790.00	2,790.00	2,578.90	(211.10)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2430			
		Gardiner Lights			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	8,548.00	8,548.00	9,532.50	984.50
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	8,548.00	8,548.00	9,532.50	984.50

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2800			
		Alcohol Rehabilitation			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	30,000.00	30,000.00	40,623.00	10,623.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	30,000.00	30,000.00	40,623.00	10,623.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2830			
		Junk Vehicle			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	22,557.00	22,557.00	22,557.12	0.12
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	22,557.00	22,557.00	22,557.12	0.12

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

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

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2841			
		Weed Grant Trust			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants			13,257.05	13,257.05
332000/333	Federal shared revenues				0.00
334000	State grants	22,990.00	22,990.00	16,880.15	(6,109.85)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	22,990.00	22,990.00	1,030.50	(21,959.50)
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	45,980.00	45,980.00	31,167.70	(14,812.30)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2850			
		911 Emergency			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	120,000.00	120,000.00	118,042.58	(1,957.42)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous			60.00	60.00
370000	Investment and royalty earnings	1,000.00	1,000.00	424.09	(575.91)
	Total revenues	121,000.00	121,000.00	118,526.67	(2,473.33)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2852			
		911 Emergency - Gardiner			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	10,000.00	10,000.00	9,359.19	(640.81)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	200.00	200.00	21.09	(178.91)
	Total revenues	10,200.00	10,200.00	9,380.28	(819.72)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2859			
		County Land Information			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	4,500.00	4,500.00	6,724.60	2,224.60
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	4,500.00	4,500.00	6,724.60	2,224.60

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2870			
		Crime Control			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	25,000.00	25,000.00	23,873.47	(1,126.53)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	25,000.00	25,000.00	23,873.47	(1,126.53)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2895			
		Hard Rock Mine Trust			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	1,000.00	1,000.00	535.36	(464.64)
	Total revenues	1,000.00	1,000.00	535.36	(464.64)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2896			
		Metal Mines Tax			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	199,900.00	199,900.00	156,227.66	(43,672.34)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	100.00	100.00	57.40	(42.60)
	Total revenues	200,000.00	200,000.00	156,285.06	(43,714.94)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2902			
		Forest Title III			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	20,000.00	20,000.00	19,300.00	(700.00)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	20,000.00	20,000.00	19,300.00	(700.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2903			
		Forest Title II			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	83,798.00	83,798.00	59,953.44	(23,844.56)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	83,798.00	83,798.00	59,953.44	(23,844.56)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2917			
		Crime Victims Assistance			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court	10,000.00	10,000.00	5,010.84	(4,989.16)
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	10,000.00	10,000.00	5,010.84	(4,989.16)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2950			
		DUI Task Force			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	15,000.00	15,000.00	5,900.00	(9,100.00)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	15,000.00	15,000.00	5,900.00	(9,100.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2956			
		CTEP Grant			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	54,180.00	54,180.00	10,140.54	(44,039.46)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	54,180.00	54,180.00	10,140.54	(44,039.46)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2958			
		DES Grant			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	37,500.00	37,500.00	28,478.00	(9,022.00)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	37,500.00	37,500.00	28,478.00	(9,022.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2965			
		Tuberculosis			
		BUDGETED AMOUNTS		ACTUAL	VARIANCE
ACCOUNT				AMOUNTS	WITH FINAL
NUMBER	DESCRIPTION	ORIGINAL	FINAL		BUDGET
					POSITIVE
					(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	3,000.00	3,000.00		(3,000.00)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	3,000.00	3,000.00	0.00	(3,000.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2973			
		MCH Block Grant			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	12,840.00	12,840.00	12,840.00	0.00
332000/333	Federal shared revenues				0.00
334000	State grants			3,750.00	3,750.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	12,840.00	12,840.00	16,590.00	3,750.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2974			
		Home Health			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	35,000.00	35,000.00	26,253.00	(8,747.00)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	750.00	750.00	245.00	(505.00)
370000	Investment and royalty earnings				0.00
	Total revenues	35,750.00	35,750.00	26,498.00	(9,252.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2975			
		Public Health Preparedness			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	35,534.00	35,534.00	38,190.00	2,656.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	35,534.00	35,534.00	38,190.00	2,656.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2976			
		Immunization			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	7,297.00	7,297.00	10,261.50	2,964.50
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	7,297.00	7,297.00	10,261.50	2,964.50

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2979			
		Well Child			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	200.00	200.00	486.00	286.00
370000	Investment and royalty earnings	50.00	50.00		(50.00)
	Total revenues	250.00	250.00	486.00	236.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		TOTALS			
		BUDGETED AMOUNTS		ACTUAL	VARIANCE
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	WITH FINAL
NUMBER					BUDGET
					POSITIVE
					(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	2,191,079.00	2,177,073.00	2,228,655.38	51,582.38
314140	Local option taxes	1,158,800.00	1,158,800.00	539,452.45	(619,347.55)
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	1,500.00	1,500.00	2,366.01	866.01
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	630,467.40	630,467.40	608,918.93	(21,548.47)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	217,025.71	217,025.71	170,343.84	(46,681.87)
335000/336	State shared revenues	554,816.21	554,816.21	510,389.67	(44,426.54)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	54,000.00	54,000.00	68,919.42	14,919.42
342000	Public safety	20,500.00	20,500.00	48,618.47	28,118.47
343000	Public works	90,750.00	90,750.00	81,227.81	(9,522.19)
344000	Public health	500.00	500.00	9.00	(491.00)
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	46,000.00	46,000.00	43,791.32	(2,208.68)
	Fines and forfeitures				
351010	Justice court	10,000.00	10,000.00	5,010.84	(4,989.16)
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	63,750.00	69,750.00	75,150.76	5,400.76
370000	Investment and royalty earnings	3,475.00	3,475.00	1,340.49	(2,134.51)
	Total revenues	5,042,663.32	5,034,657.32	4,384,194.39	(650,462.93)
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PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2100			
		Cooke City Resort Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	215,000.00	215,000.00	99,178.36	115,821.64
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal	17,400.00	17,400.00	20,594.00	(3,194.00)
620	Interest	10,258.00	10,258.00	361.46	9,896.54
510000	Miscellaneous				0.00
	Total expenditures	242,658.00	242,658.00	120,133.82	122,524.18
	Excess of revenues over expenditures	(82,858.00)	(82,858.00)	46,578.00	129,436.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(82,858.00)	(82,858.00)	46,578.00	129,436.00
	Fund balances - July 1, 2014 as previously reported			130,324.61	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			130,324.61	
	Fund balances - June 30, 2015			176,902.61	
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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, 2015

		FUND#2130			
		Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services	122,683.00	122,683.00	115,864.48	6,818.52
200-800	Supplies/services/materials, etc	189,000.00	189,000.00	56,597.14	132,402.86
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures			152,528.00	(152,528.00)
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	311,683.00	311,683.00	324,989.62	(13,306.62)
	Excess of revenues over expenditures	56,598.35	56,598.35	16,153.56	(40,444.79)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	14,000.00	14,000.00	15,118.45	1,118.45
520000	Transfers out (enter as a negative)	(121,808.00)	(121,808.00)	(49,037.25)	72,770.75
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	(107,808.00)	(107,808.00)	(33,918.80)	73,889.20
	Net change in fund balance	(51,209.65)	(51,209.65)	(17,765.24)	33,444.41
	Fund balances - July 1, 2014 as previously reported			168,526.95	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			168,526.95	
	Fund balances - June 30, 2015			150,761.71	
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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, 2015

		FUND#2153			
		Predatory Animal - Sheep			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	881.00	881.00	881.00	0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	881.00	881.00	881.00	0.00
	Excess of revenues over expenditures	0.00	0.00	(153.79)	(153.79)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	(153.79)	(153.79)
	Fund balances - July 1, 2014 as previously reported			273.62	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			273.62	
	Fund balances - June 30, 2015			119.83	
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PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2155			
		Predatory Animal - Cattle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	14,006.00	14,006.00	14,006.00	0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	14,006.00	14,006.00	14,006.00	0.00
	Excess of revenues over expenditures	0.00	(14,006.00)	(289.44)	13,716.56
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	(14,006.00)	(289.44)	13,716.56
	Fund balances - July 1, 2014 as previously reported			3,968.79	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			3,968.79	
	Fund balances - June 30, 2015			3,679.35	
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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, 2015

		FUND#2170			
		Airport			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services	8,459.00	8,459.00	8,775.03	(316.03)
200-800	Supplies/services/materials, etc	34,568.50	34,568.50	30,093.40	4,475.10
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures	385,000.00	423,000.00	425,203.00	(2,203.00)
490000	Debt Service				
610	Principal	11,626.00	11,626.00	11,625.82	0.18
620	Interest	907.00	907.00	900.78	6.22
510000	Miscellaneous				0.00
	Total expenditures	440,560.50	478,560.50	476,598.03	1,962.47
	Excess of revenues over expenditures	(23,787.62)	(61,787.62)	(9,354.80)	52,432.82
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued	9,625.00	9,625.00	9,625.00	0.00
382010	Sale of assets				0.00
383000	Transfers In	20,000.00	20,000.00	20,000.00	0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	29,625.00	29,625.00	29,625.00	0.00
	Net change in fund balance	5,837.38	(32,162.62)	20,270.20	52,432.82
	Fund balances - July 1, 2014 as previously reported			14,050.05	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			14,050.05	
	Fund balances - June 30, 2015			34,320.25	
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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, 2015

		FUND#2180			
		District Court			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	213,670.00	213,670.00	207,863.84	5,806.16
200-800	Supplies/services/materials, etc	50,800.00	50,800.00	23,001.41	27,798.59
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures	2,500.00	2,500.00		2,500.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	266,970.00	266,970.00	230,865.25	36,104.75
	Excess of revenues over expenditures	(85,886.75)	(85,886.75)	(48,598.74)	37,288.01
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	28,000.00	28,000.00	28,797.05	797.05
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	28,000.00	28,000.00	28,797.05	797.05
	Net change in fund balance	(57,886.75)	(57,886.75)	(19,801.69)	38,085.06
	Fund balances - July 1, 2014 as previously reported			106,075.64	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			106,075.64	
	Fund balances - June 30, 2015			86,273.95	
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PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2190			
		Comprehensive Insurance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc			85,597.25	(85,597.25)
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc			85,859.45	(85,859.45)
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc			107,871.00	(107,871.00)
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc			15,452.60	(15,452.60)
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc			9,777.11	(9,777.11)
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc			19,417.97	(19,417.97)
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc			1,213.22	(1,213.22)
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous	325,189.00	325,189.00		325,189.00
	Total expenditures	325,189.00	325,189.00	325,188.60	0.40
	Excess of revenues over expenditures	(18,653.48)	(18,653.48)	(16,130.02)	2,523.46
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(18,653.48)	(18,653.48)	(16,130.02)	2,523.46
	Fund balances - July 1, 2014 as previously reported			49,937.65	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			49,937.65	
	Fund balances - June 30, 2015			33,807.63	
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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, 2015

		FUND#2220			
		Library			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	249,660.00	249,660.00	249,660.00	0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	249,660.00	249,660.00	249,660.00	0.00
	Excess of revenues over expenditures	(11,948.87)	(11,948.87)	(7,938.40)	4,010.47
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(11,948.87)	(11,948.87)	(7,938.40)	4,010.47
	Fund balances - July 1, 2014 as previously reported			21,296.73	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			21,296.73	
	Fund balances - June 30, 2015			13,358.33	
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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, 2015

		FUND#2230			
		Ambulance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	250,076.00	250,076.00	250,076.00	0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	250,076.00	250,076.00	250,076.00	0.00
	Excess of revenues over expenditures	(24,068.00)	(24,068.00)	(16,505.12)	7,562.88
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	0.00	(11,000.00)	(10,576.23)	423.77
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	(11,000.00)	(10,576.23)	423.77
	Net change in fund balance	(24,068.00)	(35,068.00)	(27,081.35)	7,986.65
	Fund balances - July 1, 2014 as previously reported			52,963.68	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			52,963.68	
	Fund balances - June 30, 2015			25,882.33	
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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, 2015

		FUND#2250			
		Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	115,984.00	115,984.00	121,544.57	(5,560.57)
200-800	Supplies/services/materials, etc	27,850.00	27,850.00	16,514.25	11,335.75
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	143,834.00	143,834.00	138,058.82	5,775.18
	Excess of revenues over expenditures	(85,243.38)	(85,243.38)	(80,254.25)	4,989.13
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	71,900.00	71,900.00	76,958.92	5,058.92
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	71,900.00	71,900.00	76,958.92	5,058.92
	Net change in fund balance	(13,343.38)	(13,343.38)	(3,295.33)	10,048.05
	Fund balances - July 1, 2014 as previously reported			51,411.71	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			51,411.71	
	Fund balances - June 30, 2015			48,116.38	
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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, 2015

		FUND#2280			
		Senior Citizens			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	11,000.00	11,000.00	4,842.24	6,157.76
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	11,000.00	11,000.00	4,842.24	6,157.76
	Excess of revenues over expenditures	(4,755.71)	(4,755.71)	2,806.43	7,562.14
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(4,755.71)	(4,755.71)	2,806.43	7,562.14
	Fund balances - July 1, 2014 as previously reported			8,154.71	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			8,154.71	
	Fund balances - June 30, 2015			10,961.14	
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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, 2015

		FUND#2340			
		Fire Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc		2,000.00	961.65	1,038.35
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	2,000.00	961.65	1,038.35
	Excess of revenues over expenditures	1,500.00	5,500.00	6,258.80	758.80
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	1,500.00	5,500.00	6,258.80	758.80
	Fund balances - July 1, 2014 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			6,258.80	
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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, 2015

		FUND#2372			
		Permissive Medical Levy			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	572,020.00	572,020.00	575,365.06	3,345.06
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	(572,020.00)	(572,020.00)	(572,015.06)	4.94
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	(572,020.00)	(572,020.00)	(572,015.06)	4.94
	Net change in fund balance	0.00	0.00	3,350.00	3,350.00
	Fund balances - July 1, 2014 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			3,350.00	
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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, 2015

		FUND#2382			
		Search and Rescue			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services	32,340.00	32,340.00	33,637.64	(1,297.64)
200-800	Supplies/services/materials, etc	78,350.00	91,350.00	89,825.77	1,524.23
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal	56,844.00	56,844.00	56,824.70	19.30
620	Interest	8,281.00	8,281.00	8,246.60	34.40
510000	Miscellaneous				0.00
	Total expenditures	175,815.00	188,815.00	188,534.71	280.29
	Excess of revenues over expenditures	(127,273.37)	(140,273.37)	(112,401.32)	27,872.05
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets			7,600.00	7,600.00
383000	Transfers In	65,124.00	65,124.00	65,071.30	(52.70)
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	65,124.00	65,124.00	72,671.30	7,547.30
	Net change in fund balance	(62,149.37)	(75,149.37)	(39,730.02)	35,419.35
	Fund balances - July 1, 2014 as previously reported			89,540.46	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			89,540.46	
	Fund balances - June 30, 2015			49,810.44	
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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, 2015

		FUND#2384			
		Jail Commissary			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	11,500.00	11,500.00	2,823.16	8,676.84
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	11,500.00	11,500.00	2,823.16	8,676.84
	Excess of revenues over expenditures	(6,500.00)	(6,500.00)	3,534.26	10,034.26
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(6,500.00)	(6,500.00)	3,534.26	10,034.26
	Fund balances - July 1, 2014 as previously reported			24,761.44	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			24,761.44	
	Fund balances - June 30, 2015			28,295.70	
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PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2392			
		MRDTF			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services	77,194.00	77,194.00	76,322.00	872.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	77,194.00	77,194.00	76,322.00	872.00
	Excess of revenues over expenditures	(35,075.60)	(35,075.60)	(34,203.60)	872.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	35,000.00	35,000.00	35,000.00	0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	35,000.00	35,000.00	35,000.00	0.00
	Net change in fund balance	(75.60)	(75.60)	796.40	872.00
	Fund balances - July 1, 2014 as previously reported			307.45	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			307.45	
	Fund balances - June 30, 2015			1,103.85	
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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, 2015

		FUND#2397			
		CDBG Revolving Loan			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2014 as previously reported			221,661.07	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			221,661.07	
	Fund balances - June 30, 2015			221,661.07	
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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, 2015

		FUND#2410			
		Green Acres Lighting #1			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	1,000.00	1,000.00	831.11	168.89
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	1,000.00	1,000.00	831.11	168.89
	Excess of revenues over expenditures	(180.00)	(180.00)	85.81	265.81
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(180.00)	(180.00)	85.81	265.81
	Fund balances - July 1, 2014 as previously reported			492.30	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			492.30	
	Fund balances - June 30, 2015			578.11	
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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, 2015

		FUND#2430			
		Gardiner Lights			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	8,425.00	1,575.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	10,000.00	10,000.00	8,425.00	1,575.00
	Excess of revenues over expenditures	(1,452.00)	(1,452.00)	1,107.50	2,559.50
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,452.00)	(1,452.00)	1,107.50	2,559.50
	Fund balances - July 1, 2014 as previously reported			4,541.06	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			4,541.06	
	Fund balances - June 30, 2015			5,648.56	
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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, 2015

		FUND#2800			
		Alcohol Rehabilitation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	30,000.00	36,000.00	40,623.00	(4,623.00)
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	30,000.00	36,000.00	40,623.00	(4,623.00)
	Excess of revenues over expenditures	0.00	(6,000.00)	0.00	6,000.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	(6,000.00)	0.00	6,000.00
	Fund balances - July 1, 2014 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			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, 2015

		FUND#2850			
		911 Emergency			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	200,000.00	200,000.00	176,012.56	23,987.44
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures	180,000.00	180,000.00	23,916.02	156,083.98
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	380,000.00	380,000.00	199,928.58	180,071.42
	Excess of revenues over expenditures	(259,000.00)	(259,000.00)	(81,401.91)	177,598.09
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(259,000.00)	(259,000.00)	(81,401.91)	177,598.09
	Fund balances - July 1, 2014 as previously reported			272,418.48	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			272,418.48	
	Fund balances - June 30, 2015			191,016.57	
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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, 2015

		FUND#2859			
		County Land Information			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	15,000.00	15,000.00	552.81	14,447.19
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	15,000.00	15,000.00	552.81	14,447.19
	Excess of revenues over expenditures	(10,500.00)	(10,500.00)	6,171.79	16,671.79
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(10,500.00)	(10,500.00)	6,171.79	16,671.79
	Fund balances - July 1, 2014 as previously reported			26,225.54	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			26,225.54	
	Fund balances - June 30, 2015			32,397.33	
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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, 2015

		FUND#2870			
		Crime Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	26,221.00	29,221.00	29,921.99	(700.99)
200-800	Supplies/services/materials, etc	13,779.00	13,779.00	11,163.18	2,615.82
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	40,000.00	43,000.00	41,085.17	1,914.83
	Excess of revenues over expenditures	(15,000.00)	(18,000.00)	(17,211.70)	788.30
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	15,000.00	15,000.00	15,000.00	0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	15,000.00	15,000.00	15,000.00	0.00
	Net change in fund balance	0.00	(3,000.00)	(2,211.70)	788.30
	Fund balances - July 1, 2014 as previously reported			4,731.95	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			4,731.95	
	Fund balances - June 30, 2015			2,520.25	
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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, 2015

		FUND#2902			
		Forest Title III			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services			756.52	(756.52)
200-800	Supplies/services/materials, etc	18,900.00	18,900.00	22,961.13	(4,061.13)
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures	10,000.00	10,000.00		10,000.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	28,900.00	28,900.00	23,717.65	5,182.35
	Excess of revenues over expenditures	(8,900.00)	(8,900.00)	(4,417.65)	4,482.35
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	(10,000.00)	(10,000.00)		10,000.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	(10,000.00)	(10,000.00)	0.00	10,000.00
	Net change in fund balance	(18,900.00)	(18,900.00)	(4,417.65)	14,482.35
	Fund balances - July 1, 2014 as previously reported			18,900.42	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			18,900.42	
	Fund balances - June 30, 2015			14,482.77	
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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, 2015

		FUND#2917			
		Crime Victims Assistance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	10,000.00	10,000.00	5,010.84	(4,989.16)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	(15,000.00)	(15,000.00)	(15,000.00)	0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	(15,000.00)	(15,000.00)	(15,000.00)	0.00
	Net change in fund balance	(5,000.00)	(5,000.00)	(9,989.16)	(4,989.16)
	Fund balances - July 1, 2014 as previously reported			45,431.34	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			45,431.34	
	Fund balances - June 30, 2015			35,442.18	
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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, 2015

		FUND#2950			
		DUI Task Force			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	15,000.00	15,000.00	5,900.00	9,100.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	15,000.00	15,000.00	5,900.00	9,100.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2014 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			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, 2015

		FUND#2956			
		CTEP Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	10,878.00	10,878.00		10,878.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	43,301.83	43,301.83	10,140.55	33,161.28
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	54,179.83	54,179.83	10,140.55	44,039.28
	Excess of revenues over expenditures	0.17	0.17	(0.01)	(0.18)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.17	0.17	(0.01)	(0.18)
	Fund balances - July 1, 2014 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			(0.01)	
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PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#2958			
		DES Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services	49,906.00	49,906.00	51,264.32	(1,358.32)
200-800	Supplies/services/materials, etc	25,094.00	25,094.00	19,655.51	5,438.49
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	75,000.00	75,000.00	70,919.83	4,080.17
	Excess of revenues over expenditures	(37,500.00)	(37,500.00)	(42,441.83)	(4,941.83)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	37,500.00	37,500.00	44,767.00	7,267.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	37,500.00	37,500.00	44,767.00	7,267.00
	Net change in fund balance	0.00	0.00	2,325.17	2,325.17
	Fund balances - July 1, 2014 as previously reported			(2,325.17)	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			(2,325.17)	
	Fund balances - June 30, 2015			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, 2015

		FUND#2965			
		Tuberculosis			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services	3,000.00	3,000.00		3,000.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	3,000.00	3,000.00	0.00	3,000.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2014 as previously reported			627.44	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			627.44	
	Fund balances - June 30, 2015			627.44	
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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, 2015

		FUND#2976			
		Immunization			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services	8,624.00	8,624.00	8,113.35	510.65
200-800	Supplies/services/materials, etc	1,065.00	1,065.00	315.35	749.65
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	9,689.00	9,689.00	8,428.70	1,260.30
	Excess of revenues over expenditures	(2,392.00)	(2,392.00)	1,832.80	4,224.80
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(2,392.00)	(2,392.00)	1,832.80	4,224.80
	Fund balances - July 1, 2014 as previously reported			2,469.34	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			2,469.34	
	Fund balances - June 30, 2015			4,302.14	
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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, 2015

		FUND#2979			
		Well Child			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services	7,800.00	7,800.00	1,242.66	6,557.34
200-800	Supplies/services/materials, etc	3,600.00	3,600.00	202.13	3,397.87
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	11,400.00	11,400.00	1,444.79	9,955.21
	Excess of revenues over expenditures	(11,150.00)	(11,150.00)	(958.79)	10,191.21
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(11,150.00)	(11,150.00)	(958.79)	10,191.21
	Fund balances - July 1, 2014 as previously reported			11,171.42	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			11,171.42	
	Fund balances - June 30, 2015			10,212.63	
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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, 2015

		TOTALS			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	355,875.00	358,875.00	359,330.40	(455.40)
200-800	Supplies/services/materials, etc	261,692.00	261,692.00	217,547.70	44,144.30
420000	Public Safety				
100	Personal services	159,440.00	159,440.00	161,980.48	(2,540.48)
200-800	Supplies/services/materials, etc	606,420.00	621,420.00	656,453.33	(35,033.33)
430000	Public Works				
100	Personal services	231,960.00	231,960.00	216,769.54	15,190.46
200-800	Supplies/services/materials, etc	472,363.11	472,363.11	343,649.88	128,713.23
440000	Public Health				
100	Personal services	140,500.00	144,500.00	89,274.20	55,225.80
200-800	Supplies/services/materials, etc	124,041.00	130,041.00	90,155.21	39,885.79
450000	Social and Economic Services				
100	Personal services	70,760.00	70,760.00	62,208.74	8,551.26
200-800	Supplies/services/materials, etc	48,330.00	48,330.00	37,556.57	10,773.43
460000	Culture and Recreation				
100	Personal services	227,798.00	227,798.00	205,315.86	22,482.14
200-800	Supplies/services/materials, etc	1,699,386.83	1,699,386.83	673,512.61	1,025,874.22
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	1,213.22	(1,213.22)
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	577,500.00	615,500.00	601,647.02	13,852.98
490000	Debt Service				
610	Principal	85,870.00	85,870.00	89,044.52	(3,174.52)
620	Interest	19,446.00	19,446.00	9,508.84	9,937.16
510000	Miscellaneous	325,189.00	325,189.00	0.00	325,189.00
	Total expenditures	5,406,570.94	5,472,570.94	3,815,168.12	1,657,402.82
	Excess of revenues over expenditures	(363,907.62)	(437,913.62)	569,026.27	1,006,939.89
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	9,625.00	9,625.00	9,625.00	0.00
382010	Sale of assets	0.00	0.00	7,600.00	7,600.00
383000	Transfers In	567,024.00	567,024.00	430,321.24	(136,702.76)
520000	Transfers out (enter as a negative)	(919,965.00)	(930,965.00)	(780,627.80)	150,337.20
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(343,316.00)	(354,316.00)	(333,081.56)	21,234.44
	Net change in fund balance	(707,223.62)	(792,229.62)	235,944.71	1,028,174.33
	Fund balances - July 1, 2014 as previously reported			2,186,679.61	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2014 as restated			2,186,679.61	
	Fund balances - June 30, 2015			2,422,624.32	

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

JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FUND#3200 Junk Vehicle - Compensated Absences	FUND# NAME	FUND# NAME
ASSETS				
101000	Cash and cash equivalents	4,295.10		
103000	Petty cash			
101100	Investments			
102000	Cash and cash equivalents - restricted			
102300	Investments - restricted			
106000	Valuation of investments to fair value			
	Taxes receivable:			
111000	Mobiles			
113000	Real estate			
114000	Net proceeds			
115000	Personal			
116000	Protested			
118000	Special assessments			
120000	Accounts/other receivables (net of allowance for uncollectibles)			
131000	Due from other funds			
132000	Due from other governments			
133000	Advances to other funds			
140000	Prepaid expense			
150000	Inventories			
170000	Other debits			
	Total Assets	4,295.10	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	Total Deferred Outflows of Resources	0.00	0.00	0.00
LIABILITIES				
201000	Warrants payable			
202100	Accounts payable			
203100	Judgments payable			
204000	Contracts/loans/notes payable			
205200	Matured interest payable			
206100	Other accrued payables			
211000	Due to other funds			
212000	Due to other governments			
214000	Deposits payable			
216000	Revenues collected in advance			
233000	Advances from other funds			
	Total Liabilities	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources			
223000	Deferred Inflows of Tax Revenues			
	Total Deferred Inflows of Resources	0.00	0.00	0.00
FUND BALANCE				
250100	Non-spendable			
250200	Restricted	4,295.10		
260100	Committed			
260200	Assigned			
271000	Unassigned <i>(Negative balance only)</i>	0.00	0.00	0.00
	Total Fund Balances	4,295.10	0.00	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	4,295.10	0.00	0.00
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FUND#	FUND#	FUND#	NONMAJOR DEBT SERVICE FUNDS
		NAME	NAME	NAME	
ASSETS					
101000	Cash and cash equivalents				4,295.10
103000	Petty cash				0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted				0.00
102300	Investments - restricted				0.00
106000	Valuation of investments to fair value				0.00
	Taxes receivable:				
111000	Mobiles				0.00
113000	Real estate				0.00
114000	Net proceeds				0.00
115000	Personal				0.00
116000	Protested				0.00
118000	Special assessments				0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)				0.00
131000	Due from other funds				0.00
132000	Due from other governments				0.00
133000	Advances to other funds				0.00
140000	Prepaid expense				0.00
150000	Inventories				0.00
170000	Other debits				0.00
	Total Assets	0.00	0.00	0.00	4,295.10
DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
LIABILITIES					
201000	Warrants payable				0.00
202100	Accounts payable				0.00
203100	Judgments payable				0.00
204000	Contracts/loans/notes payable				0.00
205200	Matured interest payable				0.00
206100	Other accrued payables				0.00
211000	Due to other funds				0.00
212000	Due to other governments				0.00
214000	Deposits payable				0.00
216000	Revenues collected in advance				0.00
233000	Advances from other funds				0.00
	Total Liabilities	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
FUND BALANCE					
250100	Non-spendable				0.00
250200	Restricted				4,295.10
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned <i>(Negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	0.00	0.00	4,295.10
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	0.00	0.00	4,295.10

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#3200			
		Junk Vehicle - Compensated Absences			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
					0.00
					0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				
340000	Miscellaneous				0.00
	Fines and forfeitures				
					0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2014 as previously reported			4,295.10	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			4,295.10	
	Fund balances - June 30, 2015			4,295.10	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		TOTALS				
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL			
	REVENUES					
	Taxes:					
311000/312000	Property taxes	0.00	0.00	0.00	0.00	
314140	Local option taxes	0.00	0.00	0.00	0.00	
	Licenses and permits					
		0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants	0.00	0.00	0.00	0.00	
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00	
334000	State grants	0.00	0.00	0.00	0.00	
335000/336	State shared revenues	0.00	0.00	0.00	0.00	
	Charges for services					
340000	Miscellaneous	0.00	0.00	0.00	0.00	
	Fines and forfeitures					
		0.00	0.00	0.00	0.00	
360000	Miscellaneous	0.00	0.00	0.00	0.00	
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00	
	Total revenues	0.00	0.00	0.00	0.00	
	EXPENDITURES					
490000	Debt Service					
610	Principal	0.00	0.00	0.00	0.00	
620	Interest	0.00	0.00	0.00	0.00	
510000	Miscellaneous	0.00	0.00	0.00	0.00	
	Total expenditures	0.00	0.00	0.00	0.00	
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00	
	OTHER FINANCING SOURCES (USES)					
382010	Sale of assets	0.00	0.00	0.00	0.00	
383000	Transfers In	0.00	0.00	0.00	0.00	
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00	
384000	Special items - revenue	0.00	0.00	0.00	0.00	
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00	
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00	
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00	
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	0.00	0.00	0.00	0.00	
	Fund balances - July 1, 2014 as previously reported			4,295.10		
	Prior period adjustments			0.00		
	Fund balances - July 1, 2014 as restated			4,295.10		
	Fund balances - June 30, 2015			4,295.10		

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015**

		FUND#4010	FUND#4011	FUND#4020	FUND#4030
ACCOUNT NUMBER	DESCRIPTION	Rock Creek Road and Bridge	Road and Bridge Equipment	Junk Vehicle - CIP	Fair Building and Equipment
	ASSETS				
101000	Cash and cash equivalents	(319,387.25)	0.00	25,721.03	28,644.60
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)	333,333.34			
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	13,946.09	0.00	25,721.03	28,644.60
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	13,946.09	0.00	25,721.03	28,644.60
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(Negative balance only)</i>				
	Total Fund Balances	13,946.09	0.00	25,721.03	28,644.60
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	13,946.09	0.00	25,721.03	28,644.60
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015**

		FUND#4040	FUND#4050	FUND#4060	FUND#4070
ACCOUNT NUMBER	DESCRIPTION	Law Enforcement Building/Equip	Angelline Capital Equipment	Facility Improvements	Weed - CIP
	ASSETS				
101000	Cash and cash equivalents	21,595.42	10,637.22	(22,345.91)	15,014.76
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments			22,345.91	
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	21,595.42	10,637.22	0.00	15,014.76
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	21,595.42	10,637.22	0.00	15,014.76
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(Negative balance only)</i>				
	Total Fund Balances	21,595.42	10,637.22	0.00	15,014.76
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	21,595.42	10,637.22	0.00	15,014.76
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**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FUND#4320	FUND#4620	FUND#	NONMAJOR CAPITAL PROJECTS FUNDS
		Gardiner FLAP	Search and Rescue	NAME	
	ASSETS				
101000	Cash and cash equivalents	0.00	4,051.04		(236,069.09)
103000	Petty cash				0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted				0.00
102300	Investments - restricted				0.00
106000	Valuation of investments to fair value				0.00
	Taxes receivable:				
111000	Mobiles				0.00
113000	Real estate				0.00
114000	Net proceeds				0.00
115000	Personal				0.00
116000	Protested				0.00
118000	Special assessments				0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)				333,333.34
131000	Due from other funds				0.00
132000	Due from other governments	37,177.64			59,523.55
133000	Advances to other funds				0.00
140000	Prepaid expense				0.00
150000	Inventories				0.00
170000	Other debits				0.00
	TOTAL ASSETS	37,177.64	4,051.04	0.00	156,787.80
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				0.00
202100	Accounts payable				0.00
203100	Judgments payable				0.00
204000	Contracts/loans/notes payable				0.00
205200	Matured interest payable				0.00
206100	Other accrued payables				0.00
211000	Due to other funds				0.00
212000	Due to other funds/governments				0.00
214000	Deposits payable				0.00
216000	Revenues collected in advance				0.00
233000	Advances from other funds				0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				0.00
250200	Restricted	37,177.64	4,051.04	0.00	156,787.80
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (Negative balance only)				0.00
	Total Fund Balances	37,177.64	4,051.04	0.00	156,787.80
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	37,177.64	4,051.04	0.00	156,787.80
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PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4010			
		Rock Creek Road and Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges	120,000.00	120,000.00	120,000.00	0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	120,000.00	120,000.00	120,000.00	0.00
	EXPENDITURES				
510000	Miscellaneous	1,200.00	1,200.00	883.87	316.13
900-950	Capital expenditures	283,800.00	283,800.00	127,170.04	156,629.96
	Total expenditures	285,000.00	285,000.00	128,053.91	156,946.09
	Excess of revenues over (under) expenditures	(165,000.00)	(165,000.00)	(8,053.91)	156,946.09
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	22,000.00	22,000.00	22,000.00	0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	22,000.00	22,000.00	22,000.00	0.00
	Net change in fund balance	(143,000.00)	(143,000.00)	13,946.09	156,946.09
	Fund balances - July 1, 2014 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			13,946.09	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4011			
		Road and Bridge Equipment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures	469,000.00	469,000.00	315,322.30	153,677.70
	Total expenditures	469,000.00	469,000.00	315,322.30	153,677.70
	Excess of revenues over (under) expenditures	(469,000.00)	(469,000.00)	(315,322.30)	153,677.70
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	469,000.00	469,000.00	315,322.30	(153,677.70)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	469,000.00	469,000.00	315,322.30	(153,677.70)
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2014 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4020			
		Junk Vehicle - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings	50.00	50.00	24.92	(25.08)
	Total revenues	50.00	50.00	24.92	(25.08)
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures	21,477.00	21,477.00		21,477.00
	Total expenditures	21,477.00	21,477.00	0.00	21,477.00
	Excess of revenues over (under) expenditures	(21,427.00)	(21,427.00)	24.92	21,451.92
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In			4,268.63	4,268.63
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	4,268.63	4,268.63
	Net change in fund balance	(21,427.00)	(21,427.00)	4,293.55	25,720.55
	Fund balances - July 1, 2014 as previously reported			21,427.48	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			21,427.48	
	Fund balances - June 30, 2015			25,721.03	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4030			
		Fair Building and Equipment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings			29.24	29.24
	Total revenues	0.00	0.00	29.24	29.24
	EXPENDITURES				
510000	Miscellaneous			5.88	(5.88)
900-950	Capital expenditures	28,621.00	28,621.00		28,621.00
	Total expenditures	28,621.00	28,621.00	5.88	28,615.12
	Excess of revenues over (under) expenditures	(28,621.00)	(28,621.00)	23.36	28,644.36
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(28,621.00)	(28,621.00)	23.36	28,644.36
	Fund balances - July 1, 2014 as previously reported			28,621.24	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			28,621.24	
	Fund balances - June 30, 2015			28,644.60	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4040			
		Law Enforcement Building/Equip			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings	50.00	50.00	24.92	(25.08)
	Total revenues	50.00	50.00	24.92	(25.08)
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures	21,600.00	21,600.00		21,600.00
	Total expenditures	21,600.00	21,600.00	0.00	21,600.00
	Excess of revenues over (under) expenditures	(21,550.00)	(21,550.00)	24.92	21,574.92
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(21,550.00)	(21,550.00)	24.92	21,574.92
	Fund balances - July 1, 2014 as previously reported			21,570.50	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			21,570.50	
	Fund balances - June 30, 2015			21,595.42	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4050			
		Angelline Capital Equipment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings	15.00	15.00	1.29	(13.71)
	Total revenues	15.00	15.00	1.29	(13.71)
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	15.00	15.00	1.29	(13.71)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	10,000.00	10,000.00	10,000.00	0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	10,000.00	10,000.00	10,000.00	0.00
	Net change in fund balance	10,015.00	10,015.00	10,001.29	(13.71)
	Fund balances - July 1, 2014 as previously reported			635.93	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			635.93	
	Fund balances - June 30, 2015			10,637.22	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4060			
		Facility Improvements			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings	50.00	50.00		(50.00)
	Total revenues	50.00	50.00	0.00	(50.00)
	EXPENDITURES				
510000	Miscellaneous			8,009.39	(8,009.39)
900-950	Capital expenditures	173,865.00	173,865.00	131,807.97	42,057.03
	Total expenditures	173,865.00	173,865.00	139,817.36	34,047.64
	Excess of revenues over (under) expenditures	(173,815.00)	(173,815.00)	(139,817.36)	33,997.64
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	173,865.00	173,865.00	139,811.46	(34,053.54)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	173,865.00	173,865.00	139,811.46	(34,053.54)
	Net change in fund balance	50.00	50.00	(5.90)	(55.90)
	Fund balances - July 1, 2014 as previously reported			5.90	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			5.90	
	Fund balances - June 30, 2015			(0.00)	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4070			
		Weed - CIP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations	15,000.00	15,000.00		(15,000.00)
370000	Investment and royalty earnings	25.00	25.00	13.22	(11.78)
	Total revenues	15,025.00	15,025.00	13.22	(15,011.78)
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	15,025.00	15,025.00	13.22	(15,011.78)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	5,000.00	5,000.00	5,000.00	0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	5,000.00	5,000.00	5,000.00	0.00
	Net change in fund balance	20,025.00	20,025.00	5,013.22	(15,011.78)
	Fund balances - July 1, 2014 as previously reported			10,001.54	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			10,001.54	
	Fund balances - June 30, 2015			15,014.76	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4320			
		Gardiner FLAP			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants			37,177.64	37,177.64
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	37,177.64	37,177.64
	EXPENDITURES				
510000	Miscellaneous	511,526.00	511,526.00	371,362.74	140,163.26
900-950	Capital expenditures				0.00
	Total expenditures	511,526.00	511,526.00	371,362.74	140,163.26
	Excess of revenues over (under) expenditures	(511,526.00)	(511,526.00)	(334,185.10)	177,340.90
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	511,256.00	511,256.00	371,362.74	(139,893.26)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	511,256.00	511,256.00	371,362.74	(139,893.26)
	Net change in fund balance	(270.00)	(270.00)	37,177.64	37,447.64
	Fund balances - July 1, 2014 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			37,177.64	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		FUND#4620			
		Search and Rescue			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings			2.49	2.49
	Total revenues	0.00	0.00	2.49	2.49
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	2.49	2.49
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	2.49	2.49
	Fund balances - July 1, 2014 as previously reported			4,048.55	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			4,048.55	
	Fund balances - June 30, 2015			4,051.04	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2015

		TOTALS			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	37,177.64	37,177.64
		0.00	0.00	0.00	0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	120,000.00	120,000.00	120,000.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	15,000.00	15,000.00	0.00	(15,000.00)
370000	Investment and royalty earnings	190.00	190.00	96.08	(93.92)
	Total revenues	135,190.00	135,190.00	157,273.72	22,083.72
	EXPENDITURES				
510000	Miscellaneous	512,726.00	512,726.00	380,261.88	132,464.12
900-950	Capital expenditures	998,363.00	998,363.00	574,300.31	424,062.69
	Total expenditures	1,511,089.00	1,511,089.00	954,562.19	556,526.81
	Excess of revenues over (under) expenditures	(1,375,899.00)	(1,375,899.00)	(797,288.47)	578,610.53
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	1,191,121.00	1,191,121.00	867,765.13	(323,355.87)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	1,191,121.00	1,191,121.00	867,765.13	(323,355.87)
	Net change in fund balance	(184,778.00)	(184,778.00)	70,476.66	255,254.66
	Fund balances - July 1, 2014 as previously reported			86,311.14	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2014 as restated			86,311.14	
	Fund balances - June 30, 2015			156,787.80	

**PARK COUNTY
SCHEDULE OF FEDERAL/STATE GRANTS,
ENTITLEMENTS, AND SHARED REVENUES
FISCAL YEAR ENDING JUNE 30, 2015**

	REVENUE CODE	RECEIVING FUND	AMOUNT
FEDERAL GRANTS/ENTITLEMENTS - (LIST)			
	331129	Airport	385,805.00
Aging Grants	331160	Angeline	3,300.00
Forest service patrol	331080	Public Safety	213.48
MRDTF	331999	MRDTF	29,618.40
Weed Grants	331185-186	Weed Grant Trust	13,257.05
CTEP	331050	CTEP	10,140.54
Maternal Child Health Block Grant	331143	MCH Block Grant	12,840.00
Home Health Grant	331144	Home Health	26,253.00
Public Health Preparedness Grant	331137	Public Health Prepare	38,190.00
Immunizations	331146	Immunizations	10,261.50
Planning Grant	331010	General	4,775.69
Juvenile Detention Grant	331079	General	6,582.03
Surplus property		GFAAG	73,000.00
	331052	Gardiner FLAP	37,177.64
Total Federal Grants/Entitlements			651,414.33
FEDERAL SHARED REVENUES - (LIST)			
Taylor Grazing	333020	General	412.23
Forest Reserve	333010	Road	430,529.14
PILT	333040	PILT	1,165,822.00
Total Federal Shared Revenues			1,596,763.37
STATE GRANTS/ENTITLEMENTS - (LIST)			
TSEP	334120	Bridge	78,836.50
Weed Grants	334025	Weed/Weed Grant	9,285.72
Montana Aeronautics	334030	Airport	9,240.00
State Grant	334011	Public Safety	13,347.00
General Grants	334000	General	4,626.32
Weed Grants	334137	Weed Grant Trust	16,880.15
Crime Victims Grants	334010	Crime Victims	23,873.47
Disaster and Emergency Services	334020	DES	28,478.00
Refuse Facility	334070	Refuse Facility	10,000.00
State Health Grants	334110	MCH Block Grant	5,750.00
On-behalf payments for retirement - Governmental	336020	General	73,450.00
On-behalf payments for retirement - Proprietary	336020	Refuse Facility	5,529.00
Total State Grants/Entitlements			279,296.16
STATE SHARED REVENUES - (LIST)			
State entitlement share payment	335230	Various	703,807.00
Video Gaming Apportionment	335075	General	11,750.00
Gas Tax Apportionment	335040	Road	108,357.24
District Court Reimbursement	335095	District Court	10,290.84
Liquor Tax Apportionment	335005	Alcohol Rehabilitation	40,623.00
Junk Vehicle Apportionment	335070	Junk Vehicle	22,557.12
911 Emergency	335080	911 Emer./Gardiner	127,401.77
Metal Mines License Tax	335130	Metal Mines	156,227.66
Drivers License Reinstatement	335025	DUI Task Force	5,900.00
Total State Shared Revenues			1,186,914.63
LOCAL GRANTS - (LIST)			
City of Livingston - various services	339000	General	176,971.46
			176,971.46
TOTAL			3,891,359.95

**ALL FUNDS
CASH RECONCILIATION
FISCAL YEAR ENDING JUNE 30, 2015**

Account Description (not full acct #)	BANK NAME				Cash in all depositories
	American Bank	American Bank - Tax Account	Bank of the Rockies	1st Interstate Bank - Polson	
BALANCE PER STATEMENTS	3,898,358.34	209,960.80	999.13		4,109,318.27
ADD					
Deposits in transit	97,411.71	10,035.81			107,447.52
Service charges					0.00
Other					0.00
					0.00
					0.00
Total to add	97,411.71	10,035.81	0.00	0.00	107,447.52
SUBTRACT					
Outstanding checks	219,268.79		899.13		220,167.92
Other					0.00
Payroll liabilities	72,074.10				72,074.10
					0.00
					0.00
Total to subtract	291,342.89	0.00	899.13	0.00	292,242.02
TOTAL CASH IN DEPOSITS	3,704,427.16	219,996.61	100.00	0.00	3,924,523.77
ADD					
Investments					0.00
Landill				2,300,262.51	2,300,262.51
CD's	18,863.16		154,563.50		173,426.66
Savings	389,331.61				389,331.61
Money Market				269,442.45	269,442.45
Investments - Buchanan	5,835,000.00				5,835,000.00
Investments - D A Davidson	3,500,000.00				3,500,000.00
STIP	6,010,657.02				6,010,657.02
					0.00
Total to add	15,753,851.79	0.00	154,563.50	2,569,704.96	18,478,120.25
TOTAL IN DEPOSITORIES	19,458,278.95	219,996.61	154,663.50	2,569,704.96	22,402,644.02
ADD					
Cash and cash items on hand	2,330.00				2,330.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	2,330.00	0.00	0.00	0.00	2,330.00
**TOTAL ACCOUNTED FOR	19,460,608.95	219,996.61	154,663.50	2,569,704.96	22,404,974.02

*Total cash must agree with total cash reported within report

Cash reconciles XXX Cash does not reconcile _____

**GENERAL
INFORMATION
SECTION**

GENERAL INFORMATION
(Complete all portions applicable to entity)

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

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

Fund/activity	Mills
General Fund	25.08
Bridge	6.00
Weed Control	1.60
Fair	2.40
Airport	0.85
District Court	3.20
Comprehensive Insurance	6.80
Library	5.25
Senior Citizens	0.10
Law Enforcement	33.50
Museum	2.25
Road	14.76
Mosquito Control	0.73
Ambulance	5.65
Planning	1.34
Angelline Senior Transportation	2.14
Permissive Medical Levy	14.05
Search and Rescue	1.00
Emergency Disaster	2.00
TOTAL	128.70

CONVERSION WORKSHEETS

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

ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2015

Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015
1000	GENERAL	619,246.36	2,691,943.38	778,598.88	38,544.24	3,270,630.49	780,613.89
2000	SPECIAL REVENUE FUNDS						
2100	Resort Tax	106,841.51	535,173.94		50,364.12	217,889.66	373,761.67
2110	Road	205,278.92	1,101,187.28	476,361.16		1,755,809.55	27,017.81
2120	Poor						0.00
2130	Bridge	152,133.25	262,306.68	17,907.55		379,383.33	52,964.15
2140	Weed control	45,726.87	131,736.81	4,823.51		119,196.24	63,090.95
2150	Predatory animal	4,242.41	14,443.77			14,887.00	3,799.18
2160	Fair	41,418.60	169,791.10	45,039.27		212,570.89	43,678.08
2170	Airport	14,050.05	429,331.23	30,000.00		476,598.03	(3,216.75)
2180	District court	106,075.64	182,276.51			202,078.21	86,273.94
2190	Comprehensive Insurance	49,937.65	309,058.58			325,188.60	33,807.63
2191	Property insurance						0.00
2200	Mosquito	6,937.01	12,403.80			10,962.53	8,378.28
2210	Parks/Recreation/Civic center	74,651.95	4,280.10				78,932.05
2220	Library	21,296.73	241,721.60			249,660.00	13,358.33
2230	Ambulance	52,962.88	233,571.68			260,652.23	25,882.33
2240	Cemetery						0.00
2250	Planning	51,411.71	57,212.91	76,958.92		138,058.82	47,524.72
2251	Planning/Zoning						0.00
2260	Disaster	2,710.05	55,713.00				58,423.05
2270	Health						0.00
2271	Mental health						0.00
2280	Senior citizens	58,598.53	110,254.83	392.00		99,673.20	69,572.16
2281	Senior citizens transp.						0.00
2290	Extension service						0.00
2300	Public safety	571,557.63	1,641,124.57	542,179.96		2,207,311.26	547,550.90
2320	Economic Development						0.00
2330	Rodent control						0.00
2340	Fire control	0.00	5,691.44	1,440.01		968.65	6,162.80
2360	Museum	20,693.27	116,502.16	14,398.52		142,051.27	9,542.68
2372	Permissive medical levy	0.00	575,365.06	3,350.00		575,365.06	3,350.00
2382	Search and rescue	93,527.45	83,899.02	65,671.30		193,287.33	49,810.44
2384	Jail commissary	24,761.44	6,357.42			2,823.16	28,295.70
2392	MRDTF	(5,590.93)	48,016.78	35,000.00		76,322.00	1,103.85
2393	Records preservation	25,809.90	37,808.35	118.00		15,597.99	48,138.26
2399	YRRE road abandon	57,763.00					57,763.00
2400	Light maintenance districts (all)	5,661.38	13,028.32			11,971.43	6,718.27
2500	Maintenance districts (all)						0.00
2800	Alcohol rehabilitation	0.00	40,623.00			40,623.00	0.00
2810	Police reserve						0.00
2830	Junk vehicle	2,998.88	22,557.12	50.00		25,606.00	0.00
2840-41	Weed grant	3,570.56	38,243.20	15,945.50		54,953.18	2,806.08
2850	911 Emergency	370,117.42	130,770.95	29,700.64		234,871.32	295,717.69
2859	County land information	26,206.79	6,642.35	4.50		552.81	32,300.83
2870	Crime victims witness	(3,565.05)	25,191.62	15,900.00		43,060.37	(5,533.80)
2895/96	Hard rock mine trust/metal mines tax	405,174.22	156,820.42	58,608.72		156,289.92	464,313.44
2894	State allocated federal mineral royalties						0.00
2900	P.I.L.T.	1,411,443.43	1,194,738.21	12,439.22		1,546,448.78	1,072,172.08
2901	Forest reserve title II & III	18,900.42	55,909.82	8,411.09		83,483.81	(262.48)
2917	Crime victims assistance	45,431.34	4,710.84			15,000.00	35,142.18
2927	FEMA	(369,696.48)	369,696.48				0.00
2950	DUI task force	0.00	5,900.00			5,900.00	0.00
2956	CTEP	(3,179.56)	13,320.10			10,140.55	(0.01)
2958	DES grant	(18,331.91)	35,029.06	41,559.10		80,351.03	(22,094.78)
2960-79	Health grants (all)	114,914.79	86,720.20	5,921.25		110,869.68	96,686.56
							0.00
							0.00
							0.00
2980	Aging services						0.00
							0.00
							0.00
	TOTAL SPECIAL REVENUE	3,792,441.75	8,565,130.31	1,502,180.22	50,364.12	10,096,456.89	3,712,931.27

ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2015

Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015

ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2015

Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015
3000	DEBT SERVICE FUNDS (list)						
3200	Junk vehicle compensated absences	4,295.10					4,295.10
							0.00
							0.00
	TOTAL DEBT SERVICE FUNDS	4,295.10	0.00	0.00	0.00	0.00	4,295.10
4000	CAPITAL PROJECTS FUNDS (list)						
4010	Road and bridge - Rock Creek Rd.	(827,615.21)	665,782.79	22,000.00		179,554.83	(319,387.25)
4011	Road and bridge - Equipment	0.00		315,322.30		315,322.30	0.00
4020	Junk vehicle CIP	21,427.48	24.92	4,268.63			25,721.03
4030	Fair building	(71,378.76)	100,023.36				28,644.60
4040	Law enforcement building	21,570.50	24.92				21,595.42
4050	Angeline capital equipment	635.93	1.29	10,000.00			10,637.22
4060	Facility improvements	5.90	33.73	139,811.46		162,197.00	(22,345.91)
4070	Weed CIP	10,001.54	13.22	5,000.00			15,014.76
4320	Gardiner FLAP	6,875.20	(13.87)	371,362.74		378,224.07	0.00
4500	BN Capital	9,905,472.86	94,648.80	123,440.03		736,815.24	9,386,746.45
4620	Search and rescue	(40,010.68)	44,061.72				4,051.04
	TOTAL CAPITAL PROJECTS FUNDS	9,026,984.76	904,600.88	991,205.16	0.00	1,772,113.44	9,150,677.36
5000	ENTERPRISE FUNDS (list)						
5110	Hospital/Nursing						0.00
5210	Water						0.00
5310	Sewer						0.00
5400	Landfill	2,605,598.75	113,136.26	327,369.77	44.25	407,306.10	2,638,754.43
5410	Refuse Facility	648,831.23	973,454.02	20,542.00		1,065,549.05	577,278.20
5610	Airport						0.00
	TOTAL ENTERPRISE FUNDS	3,254,429.98	1,086,590.28	347,911.77	44.25	1,472,855.15	3,216,032.63
6000	INTERNAL SERVICE FUNDS (list)						
							0.00
							0.00
	TOTAL INTERNAL SERVICE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
7000	TRUST FUNDS (list)						
7001	Police reserve						0.00
7002	Fire disability pension						0.00
							0.00
7010	Cemetery perpetual care						0.00
							0.00
							0.00
7100	AGENCY FUNDS (list)						
7110	Bed tax collection						0.00
7120	Fire disability						0.00
7130	Protested tax	511,081.57			794.60	429,948.41	80,338.56
7140	Public administrator	0.00	2,000.00		2,000.00		0.00
7150	Redemptions	0.00	367,132.89		367,132.89		0.00
							0.00
7160	Clerk of district court	93,285.74	565,254.41		107,960.46		550,579.69
7170	Bankruptcy suspense	9,072.37	11,269.82				20,342.19
							0.00
7190	Migratory stock						0.00
7200	SPECIAL DISTRICTS (list)						
7210-11	Park county fire district #1	421,439.91	583,645.57	309,894.94	696,048.57	308,680.08	310,251.77
7220	Gardiner fire	225,066.89	114,541.94	11,000.00	89,955.47		260,653.36
7230	Wilsall fire	34,973.40	43,186.01	2,256.66	25,304.42	17,272.50	37,839.15
7235	Clyde Park fire	32,148.53	43,186.76		43,327.84		32,007.45
7240/41	Cook City fire	153,243.16	178,454.30	11,152.00	273,552.20	8,152.00	61,145.26
7245	Paradise Valley fire	95,624.32	74,527.14	18,000.00	104,185.44		83,966.02
7251	Mill Creek water district	13,205.18	76,482.70		51,884.69		37,803.19
7350	Soil conservation	963.63	40,134.08		27,793.15		13,304.56
7360	Cook City water district	757.76	34,790.44		35,461.36		86.84
7370	Paradise Valley TV	67,562.11	33,233.48		14,895.80		85,899.79
7371	Shields Valley TV	199,610.58	14,039.72	0.00	12,997.62	0.00	200,652.68

ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2015

Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015

ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2015

Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015
7400	Agency - State (all)	59,177.55	4,390,525.70	1,659.35	4,335,263.04	409.85	115,689.71
7700	District schools (all)	1,857,709.28	10,517,631.38	9,774,396.71	12,468,204.46	7,507,207.29	2,174,325.62
7805	General School Elementary	5,683.38					5,683.38
7810	General School H.S.	2,672.68					2,672.68
7815	Community College						0.00
7820	Transportation H.S./Elementary	19,396.34	170,982.43			177,269.53	13,109.24
7830	Retirement H.S.	29,360.78	867,973.38	30,081.44		869,347.40	58,068.20
7840	Retirement elementary	56,332.15	1,206,843.21			1,185,747.99	77,427.37
7850	AGENCY - CITIES AND TOWNS (list)						
7850-74	City of Livingston	210,759.16	4,012,835.22		3,726,115.22		497,479.16
7875-76	Town of Clyde Park	1,695.34	39,918.76	4,621.07	38,704.25	3,621.07	3,909.85
		0.00	693.98				693.98
							0.00
7900	AGENCY - OTHER						
7910	Payroll fund	79,730.47	43,020.20	5,792,446.47	5,829,841.07	8,874.85	76,481.22
7930	Claims fund	651,789.22		7,199,633.56	7,086,153.22	25,256.71	740,012.85
	TOTAL TRUST AND AGENCY FUNDS	4,832,341.50	23,432,303.52	23,155,142.20	35,337,575.77	10,541,787.68	5,540,423.77
8000	PERMANENT FUNDS						
							0.00
							0.00
							0.00
	TOTAL PERMANENT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	TOTALS (to be accounted for)	21,529,739.45	36,680,568.37	26,775,038.23	35,426,528.38	27,153,843.65	22,404,974.02

****PROPERTY TAXES COLLECTED**

Fund number	Description	Receipts	Disbursements	Undisbursed receipts 06/30/20
7820	Transportation H.S./Elementary			
7830	Retirement H.S.			
7840	Retirement elementary			

****THIS INFORMATION CAN BE TAKEN FROM FP-6b REPORT (TREASURER'S REPORT OF COUNTY WIDE SCHOOL FUNDS.)**

PARK COUNTY
GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET
ENTITY-WIDE STATEMENT OF NET POSITION - BALANCE SHEET CONVERSION WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2015

		FROM GOVERNMENTAL FUND B/S	Remove Current Year Deferred Inflows of Tax Revenue & other Deferred Inflows	Add Principal balance of long- term loans, contracts, and bonds	Add Long-term portion of compensated absences, OPEB & Net Pension Liability	Add Capital assets	Add Accumulated Depreciation on Capital Assets	Remove interfund receivables and payables (governmental funds only)	Add net position of the internal service funds applicable to governmental funds	Reclassify short- term portion of long-term liabilities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENTS
ASSETS											
101000	Cash and cash equivalents	4,491,221.31									4,491,221.31
103000	Petty cash	793.00									793.00
101100	Investments	9,156,502.00									9,156,502.00
Restricted Assets:											
102200	Cash and cash equivalents	0.00									0.00
102300	Investments	0.00									0.00
106000	Valuation of investments to fair value	0.00									0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	265,664.47									265,664.47
120000	Accounts/other receivables - (net of allowance for uncollectibles)	601,677.25									601,677.25
131000	Due from other funds	303,228.63									303,228.63
132000	Due from other governments	332,922.89									332,922.89
133000	Advances to other funds	0.00									0.00
140000	Prepaid expenses	9,615.02									9,615.02
150000	Inventories	157,953.99									157,953.99
170000	Other debits	0.00									0.00
180000	Capital assets (net of accumulated depreciation)					23,146,783.84	(7,672,118.00)				15,474,665.84
	Total Assets	15,319,578.56	0.00	0.00	0.00	23,146,783.84	(7,672,118.00)	0.00	0.00	0.00	30,794,244.40
190000	Deferred Outflows of Resources	0.00			305,822.00						305,822.00
190xxx	Deferred Outflows of Resources	0.00									0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	305,822.00	0.00	0.00	0.00	0.00	0.00	305,822.00
LIABILITIES AND FUND BALANCES											
Liabilities:											
201000	Warrants payable	0.00									0.00
202100	Accounts payable	186,674.76									186,674.76
204000	Contracts/loans/notes payable	0.00									0.00
211000	Due to other funds	303,228.63									303,228.63
212000	Due to other governments	0.00									0.00
216000	Revenues collected in advance	4,011.92									4,011.92
205200	Matured interest payable	0.00									0.00
206100	Other accrued payables	0.00									0.00
233000	Advances from other funds	0.00									0.00
Noncurrent liabilities:											
Due within one year											
Due in more than one year											
237000	Net Pension Liability			874,645.43	2,812,453.00						3,687,098.43
	Total Liabilities	493,915.31	0.00	874,645.43	6,070,273.00	0.00	0.00	0.00	0.00	0.00	7,438,833.74
220000	Deferred Inflows of Resources	0.00			1,635,725.00						1,635,725.00
223000	Deferred Inflows of Tax Revenues	265,663.96	(265,663.96)								0.00
		265,663.96	(265,663.96)	0.00	1,635,725.00	0.00	0.00	0.00	0.00	0.00	1,635,725.00
Fund balances (Net Position)											
	Net Investment in Capital assets			(874,645.43)		23,146,783.84	(7,672,118.00)				14,600,020.41
Reserved (Restricted) for:											
250100	Non-spendable	167,569.01									167,569.01
250200	Restricted	12,734,529.56									12,734,529.56
											0.00
											0.00
260000 to 271000	Unrestricted, reported in:										0.00
	All unrestricted governmental funds	1,657,900.72	265,663.96		(6,070,273.00)						(5,476,611.32)
											0.00
											0.00
	Total fund balances	14,559,999.29	265,663.96	(874,645.43)	(6,070,273.00)	23,146,783.84	(7,672,118.00)	0.00	0.00	0.00	22,025,507.66
	Total liabilities, Deferred Inflows of Resources and fund balances (Net Position)	15,319,578.56	0.00	0.00	1,635,725.00	23,146,783.84	(7,672,118.00)	0.00	0.00	0.00	31,100,066.40

PARK COUNTY																
GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET																
ENTITY-WIDE STATEMENT OF ACTIVITY - OPERATING STATEMENT CONVERSION WORKSHEET																
FISCAL YEAR ENDING JUNE 30, 2015																
Account Number	Description	FROM GOVERNMENTAL FUNDS	Current Year Deferred Inflow of Tax Revenue (Enter as positive on line 11 and/or 17)	Prior Year Deferred Inflow of Tax Revenue (Enter as negative on line 11 and/or 17)	Add Beginning Long-term Debt (to fund balance); Add prior period adj. for Net Pension Liability	Remove long-term debt from other financing sources (enter as negative)	Remove Principal Debt Payments	Remove Capital Outlay Purchases	Add Capital Assets Beginning (to fund balance)	Record Depreciation Expense	Adjust for gain (loss) on sale of capital assets	Record Current Year Compensated Absences	Remove proceeds from sale of assets from other financing sources	ADD NET adjustments made to capital assets in the GFAAG (i.e. donated capital assets & other adjustments to inventory)	Add change in net position of internal service funds applicable to governmental activities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENT
REVENUES																
310000/363000	Taxes/assessments	6,270,869.15	265,663.96	(412,750.00)												6,123,783.11
320000	Licenses and permits	35,656.01														35,656.01
330000	Intergovernmental revenues	3,802,830.95												73,000.00		3,875,830.95
340000	Charges for services	877,779.53														877,779.53
350000	Fines and forfeitures	152,117.54														152,117.54
360000	Miscellaneous	145,795.46														145,795.46
370000	Investment and royalty earnings	119,995.77														119,995.77
	Gain (loss) on sale of capital assets										47,721.00					47,721.00
	Total Revenues	11,405,044.41	265,663.96	(412,750.00)	0.00	0.00	0.00	0.00	0.00	0.00	47,721.00	0.00	0.00	73,000.00	0.00	11,378,679.37
EXPENDITURES																
Current:																
410000	General government	3,113,450.84			(1,296.00)					98,701.00		(1,349.00)				3,209,506.84
420000	Public safety	3,087,695.51			(17,574.00)					264,289.00		12,224.00				3,346,634.51
430000	Public works	2,291,830.76			24,411.00					482,215.00		10,294.00				2,808,750.76
440000	Public health	572,986.56			(6,154.00)					3,393.00		(32,051.00)				538,174.56
450000	Social and economic services	316,321.15			(193.00)					12,343.00		3,809.00				332,280.15
460000	Culture and recreation	883,166.48			2,610.00					52,568.00		1,894.00				940,238.48
470000	Housing and community development	68,167.22								0.00						68,167.22
480000	Conservation of natural resources	0.00								0.00						0.00
490000	Debt Service:															
	Principal	94,555.57					(94,555.57)									0.00
	Interest	18,171.19														18,171.19
	Unallocated costs									0.00						0.00
	Capital outlay	1,484,538.84						(1,484,538.84)								0.00
500000	Internal Services	0.00														0.00
510000	Miscellaneous	0.00														0.00
	Total Expenditures	11,930,884.12	0.00	0.00	1,804.00	0.00	(94,555.57)	(1,484,538.84)	0.00	913,509.00	0.00	(5,179.00)	0.00	0.00	0.00	11,261,923.71
	Excess of revenues (under)	(525,839.71)	265,663.96	(412,750.00)	(1,804.00)	0.00	94,555.57	1,484,538.84	0.00	(913,509.00)	47,721.00	5,179.00	0.00	73,000.00	0.00	116,755.66
OTHER FINANCING SOURCES (USES):																
381010/40	Bonds issued	0.00														0.00
381010/40	Discount on bonds issued	0.00														0.00
381050	Inception of capital lease	0.00														0.00
381070	Notes/loans/intercap issued	12,025.00				(12,025.00)										0.00
382010	Sale of capital assets	26,407.00											(26,407.00)			0.00
383000	Transfers In	2,935,512.22														2,935,512.22
521000	Transfers out	(2,936,220.69)														(2,936,220.69)
384000	Special items - revenue	0.00														0.00
385000	Extraordinary items - revenue	0.00														0.00
524000	Special items - expenditure	0.00														0.00
525000	Extraordinary items - expenditure	0.00														0.00
	Total other financing sources (uses)	37,723.53	0.00	0.00	0.00	(12,025.00)	0.00	0.00	0.00	0.00	0.00	0.00	(26,407.00)	0.00	0.00	(708.47)
	Net change in fund balances	(488,116.18)	265,663.96	(412,750.00)	(1,804.00)	(12,025.00)	94,555.57	1,484,538.84	0.00	(913,509.00)	47,721.00	5,179.00	(26,407.00)	73,000.00	0.00	116,047.19
	Fund balances - July 1, 2014 as previously reported	15,048,115.47		412,750.00	(3,624,851.00)				14,811,722.00	0.00						26,647,736.47
	Prior period adjustments	0.00			(4,738,276.00)											(4,738,276.00)
	Fund balances - July 1, 2014 as restated	15,048,115.47	0.00	412,750.00	(8,363,127.00)	0.00	0.00	0.00	14,811,722.00	0.00	0.00	0.00	0.00	0.00	0.00	21,909,460.47
	Fund balances - June 30, 2015	14,559,999.29	265,663.96	0.00	(8,364,931.00)	(12,025.00)	94,555.57	1,484,538.84	14,811,722.00	(913,509.00)	47,721.00	5,179.00	(26,407.00)	73,000.00	0.00	22,025,507.66
															Balance Check	0.00

**PARK COUNTY
GOVERNMENTAL FUNDS CAPITAL ASSETS
FISCAL YEAR ENDING JUNE 30, 2015**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BALANCE July 1, 2014	DEBITS	CREDIT	Adjustments for inventory/prior year depreciation	BALANCE June 30, 2015
181000	LAND	605,993.00				605,993.00
188000	CONSTRUCTION IN PROGRESS	895,015.00	152,528.00	895,015.00		152,528.00
182000	BUILDINGS	6,735,556.00	275,206.00			7,010,762.00
182100	ALLOWANCE FOR DEPRECIATION	(2,802,366.00)		123,192.00		(2,925,558.00)
183000	INTANGIBLES/WORKS OF ART					0.00
183100	AMORTIZATION/ALLOW. FOR DEPRECIATION					0.00
184000	IMPROVEMENTS OTHER THAN BUILDINGS	4,405,423.00	131,808.00			4,537,231.00
184100	ALLOWANCE FOR DEPRECIATION	(648,744.00)		223,032.00		(871,776.00)
186000	MACHINERY & EQUIPMENT	5,824,907.00	947,826.84	372,418.00		6,400,315.84
186100	ALLOWANCE FOR DEPRECIATION	(3,500,989.00)	314,332.00	481,273.00		(3,667,930.00)
±						
187000	INFRASTRUCTURE	3,417,769.00	1,022,185.00			4,439,954.00
187100	ALLOWANCE FOR DEPRECIATION	(120,842.00)		86,012.00		(206,854.00)
	TOTAL ASSETS	14,811,722.00	2,843,885.84	2,180,942.00	0.00	15,474,665.84
	DEPRECIATION EXPENSE:					
410000830	GENERAL GOVERNMENT	0.00	98,701.00	98,701.00		0.00
420000830	PUBLIC SAFETY	0.00	264,289.00	264,289.00		0.00
430000830	PUBLIC WORKS	0.00	482,215.00	482,215.00		0.00
440000830	PUBLIC HEALTH	0.00	3,393.00	3,393.00		0.00
450000830	SOCIAL/ECONOMIC SERVICES	0.00	12,343.00	12,343.00		0.00
460000830	CULTURE AND RECREATION	0.00	52,568.00	52,568.00		0.00
470000830	HOUSING/COMMUNITY DEVELOPMENT	0.00				0.00
480000830	CONSERVATION OF NATURAL RESOURCES	0.00				0.00
	UNALLOCATED DEPRECIATION	0.00				0.00
	TOTAL DEPRECIATION EXPENSE	0.00	913,509.00	913,509.00	0.00	0.00
280000	INVESTMENT IN GENERAL CAPITAL ASSETS	14,811,722.00	2,180,942.00	2,843,885.84	0.00	15,474,665.84
	TOTAL	14,811,722.00	2,180,942.00	2,843,885.84	0.00	15,474,665.84
NOTE: At year end, the depreciation expense would be closed into the equity account (280000 Investment in General Capital Assets) and new purchases/acquisitions and/or sales/disposals would be recorded.						

LONG-TERM DEBT (9500)
STATEMENT OF CHANGES IN GOVERNMENTAL FUNDS LONG-TERM DEBT
FISCAL YEAR ENDING JUNE 30, 2015

Account number	Description	Balance July 1, 2014	Debits	Credits	Balance June 30, 2015
	ASSETS				
173100	Amount available G.O.debt				0.00
173200	Amount available S.I.D.debt				0.00
					0.00
174100	Amount to be provided G.O. debt				0.00
174200	Amount to be provided S.I.D. debt				0.00
174300	Amount to be provided - other	3,624,851.00	3,320,067.43		6,944,918.43
					0.00
	*TOTAL ASSETS	3,624,851.00	3,320,067.43	0.00	6,944,918.43
	DEBT PAYABLE				
231100	G.O. bonds payable	20,594.00	20,594.00		0.00
					0.00
231200	DNRC bonds (loans) payable				0.00
					0.00
231400	S.I.D. bonds payable				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
					0.00
234000	Judgement payable				0.00
					0.00
235100	Contracts payable				0.00
					0.00
235200	Installment purchase contract				0.00
					0.00
235300	Capital lease agreement				0.00
					0.00
235400	Notes/Loans/Intercap	938,982.00	73,961.57	9,625.00	874,645.43
237000	Net Pension Liability	0.00		3,257,820.00	3,257,820.00
238000	OPEB Liability	2,228,989.00		152,357.00	2,381,346.00
239000	Compensated absences payable	436,286.00	5,179.00		431,107.00
					0.00
	TOTAL DEBT PAYABLE	3,624,851.00	99,734.57	3,419,802.00	6,944,918.43

*Total assets must equal total debt payable.

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