

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

ENTITY # 013401
MONTANA
PARK COUNTY
414 E. CALLENDER
LIVINGSTON, MT 59047

**ANNUAL FINANCIAL
REPORT**



FISCAL YEAR ENDING JUNE 30, 2019

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

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ANNUAL FINANCIAL REPORT
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PARK COUNTY

June 30, 2019

BOARD OF COUNTY COMMISSIONERS

	<u>Term Expires</u>	
Steven Caldwell	12/31/2022	Board Chairperson
Clint Tinsley	12/31/2020	Commissioner
Bill Berg	12/31/2020	Commissioner

ELECTED OFFICIALS

Maritza Reddington	12/31/2020	County Clerk and Recorder
Kevin Larkin	12/31/2022	County Treasurer
Brad Bichler	12/31/2022	County Sheriff
Kendra Lassiter	12/31/2022	County Attorney
Jo Newhall	12/31/2022	County Superintendent
Molly Bradberry	12/31/2020	Clerk of District Court
Linda Cantin	12/31/2022	Justice of the Peace
Albert Jenkins	12/31/2022	County Coroner
Sue Martin	12/31/2022	Public Administrator
Martha Miller	12/31/2020	County Auditor

In accordance with State law, I hereby transmit the
Park County
Annual Financial Report for the fiscal year ended
June 30, 2019

Respectfully submitted;

Erica W. Strickland

Finance Director

Date: December 12, 2019

Preparers contact information:

Email: Estrickland@parkcounty.org

Phone: (406) 222-4135

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, 2019. Readers are encouraged to consider the information presented here, in conjunction with the basic financial statements.

FINANCIAL HIGHLIGHTS

- Net position for Park County was \$31,931,110.
- The County's total net position increased 9.2% as a result of this year's operations. Net position of governmental activities increased by \$2,812,109 or 10.0%, while net position of business-type activities decreased by \$134,961 or 13.2%.
- During the year governmental revenues of \$15,404,753 were \$2,760,251 more than the \$12,644,502 in expenses, before transfers out. The total cost of governmental activities (expenses) decreased over the prior year by \$225,481 or 1.8%.
- In the business-type activities before transfers in and out, revenues increased \$70,755 (5.8%) and expenses increased \$77,628 (6.0%).
- The General Fund balance reported a decrease this year of \$40,133, or 4.78%.

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 two enterprise funds, Landfill and Refuse, which deal with solid waste. Internal service funds (the other component of proprietary funds) report activities that provide supplies and services to other departments of the government. The county has no internal service funds.

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

THE GOVERNMENT AS A WHOLE

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

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$13,757,861	\$13,576,038	\$2,076,181	\$2,156,511	\$15,834,042	\$15,732,549
Capital assets	24,183,306	21,815,113	599,766	671,371	24,783,072	22,486,484
Total assets	37,941,167	35,391,151	2,675,947	2,827,882	40,617,114	38,219,033
Deferred outflow s-pension plans	1,647,941	1,954,875	66,039	70,387	1,713,980	2,025,262
Other liabilities	54,299	36,020	-	-	54,299	36,020
Long-term liabilities outstanding	6,707,191	7,435,493	1,806,874	1,872,814	8,514,065	9,308,307
Total liabilities	6,761,490	7,471,513	1,806,874	1,872,814	8,568,364	9,344,327
Deferred inflow s-pension plans	1,780,832	1,639,836	50,788	6,170	1,831,620	1,646,006
Net position:						
Net investment in capital assets	23,304,342	20,818,903	599,766	671,371	23,904,108	21,490,274
Restricted	12,466,523	11,850,677	92,561	108,200	12,559,084	11,958,877
Unrestricted	(4,724,079)	(4,434,903)	191,997	239,714	(4,532,082)	(4,195,189)
Total net position	\$31,046,786	\$28,234,677	\$ 884,324	\$1,019,285	\$31,931,110	\$29,253,962

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

Restricted net position in the governmental and business-type activities, \$12,466,523, 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 \$31,046,786 for the governmental activities and \$884,324 for the business-type activities, or a total of \$31,931,110.

The County's overall net position increased 9.2% or \$2,677,148 from fiscal year 2018 to 2019. There was a 10.0% increase in net position in the governmental activities of \$2,812,109, mostly due to capital asset increases, and the business-type activities saw a 13.2% decrease, or \$134,961, again related to capital asset changes.

CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 968,034	\$ 903,888	\$ 1,271,721	\$ 1,200,117	\$ 2,239,755	\$ 2,104,005
Operating grants and contributions	1,805,098	1,693,861	5,632	4,427	1,810,730	1,698,288
Capital grants and contributions	2,769,837	134,778	-	-	2,769,837	134,778
General revenues:						
Taxes	6,968,383	6,719,934			6,968,383	6,719,934
Licenses and permits	56,974	48,861			56,974	48,861
Intergovernmental	2,397,667	2,529,977			2,397,667	2,529,977
Interest	257,924	177,799	16,393	19,488	274,317	197,287
Miscellaneous	128,880	168,218	45	34	128,925	168,252
Gain on disposal of capital assets	51,956	1,927	1,030		52,986	1,927
Total revenues	<u>15,404,753</u>	<u>12,379,243</u>	<u>1,294,821</u>	<u>1,224,066</u>	<u>16,699,574</u>	<u>13,603,309</u>
Expenses:						
General government	3,507,722	3,554,377	-	-	3,507,722	3,554,377
Public safety	3,479,334	3,560,950	-	-	3,479,334	3,560,950
Public works	2,745,989	2,963,772	-	-	2,745,989	2,963,772
Public health	649,252	668,008	-	-	649,252	668,008
Social and economic services	440,462	437,752	-	-	440,462	437,752
Culture and recreation	1,128,246	1,054,524	-	-	1,128,246	1,054,524
Housing and community development	138,954	138,954	-	-	138,954	138,954
Other Current Charges	404,665	373,597	-	-	404,665	373,597
Landfill	-	-	30,209	54,345	30,209	54,345
Incinerator/transfer station	-	-	1,347,715	1,245,951	1,347,715	1,245,951
Collections	-	-	-	-	-	-
Interest on long-term debt	32,064	25,655	-	-	32,064	25,655
Intergovernmental	117,814	92,388	-	-	117,814	92,388
Total expenses	<u>12,644,502</u>	<u>12,869,977</u>	<u>1,377,924</u>	<u>1,300,296</u>	<u>14,022,426</u>	<u>14,170,273</u>
Change in net position before transfers	2,760,251	(490,734)	(83,103)	(76,230)	2,677,148	(566,964)
Transfers	51,858	125,028	(51,858)	(125,028)	-	-
Change in net position	2,812,109	(365,706)	(134,961)	(201,258)	2,677,148	(566,964)
Net position, beginning	28,234,677	26,808,529	1,019,285	1,084,401	29,253,962	27,892,930
Prior period adjustment	-	1,791,854	-	136,142	-	1,927,996
Net position, ending	<u>\$31,046,786</u>	<u>\$28,234,677</u>	<u>\$ 884,324</u>	<u>\$ 1,019,285</u>	<u>\$31,931,110</u>	<u>\$29,253,962</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 six governmental funds that are reported as major funds in fiscal year 2019. These are: General, Road, Public Safety (Law Enforcement), Payment in Lieu of Taxes (PILT), Road Capital Improvement, and the General Capital Improvement funds.

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

Besides taxes and charges for services, General fund revenue sources include a Local Option Tax, which amounted to \$856,529 in fiscal year 2019, an increase of 3.8% over fiscal year 2018. Before transfers in and transfers out, revenues increased 2.5% by \$82,201 and expenditures increased 1.9% by \$70,115 over the prior fiscal year. Transfers in from Permissive Medical Levy, Road, PILT, Records Preservation and the Enterprise funds amounted to \$469,327, a decrease of \$99,731 from 2018.

- **Road Fund:** This fund accounts for costs related to maintenance and reconstruction of county roads. Revenues before other financing in 2019 increased by \$120,089, or 11.2%. FEMA funding of \$116,032 for 2019 flooding contributed most of the funding increase. A 2.0% increase in tax revenues and a 1.6% increase in state entitlement payments also added to the increase in funding.

Transfers included \$400,000 from PILT, \$64,703 from the Permissive Medical Levy fund, an increase of 3.6%, and \$56,133 from the Emergency Disaster fund to cover spring flooding costs. Expenditures decreased \$27,900 or -2.0% over the prior year. Expenditures include \$31,116 transferred to the General fund for Road share of the Public Works Director. Transfers out also include \$68,150 to cover capital purchases in the Road & Bridge Capital Improvement Funds and \$49,492 for 2018 spring flooding. The Road fund has a positive fund balance of \$215,682 in 2019 primarily from FEMA commitments for 2019 spring flooding. In 2018, the Road fund balance was \$21,661.

- **Public Safety:** The Public Safety fund accounts for activities for Law Enforcement: Sheriff's Office, detention center, civil clerk, concealed weapons licensing, and the community service program. Revenues for fiscal year 2019 before transfers in increased \$55,066, or 3.3% over the prior year. Tax revenues were up \$35,596 from 2018, or 2.6%. Transfers in from other funds decreased \$106,802 or 12.6%. The largest share of transfers in, \$449,200, was from PILT. The 18.2% decrease in the transfer from PILT was made to help balance PILT and maintain the Sheriff's Office fund balance.

Public Safety's expenses increased by 2.6% or \$59,823. With the increase in revenues and decrease in transfers in, the ending fund balance increased \$194,662 or 26.8%. Multiple scheduled vehicle purchases for 2019 were deferred to 2020 resulting in a larger than expected fund balance heading into 2020. Vacancy savings contributed to the fund balance increase as well.

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

In fiscal year 2019, the amount that the county received for PILT was \$1,469,004, a \$175,432 or 10.7% decrease from the prior fiscal year. The amount transferred to other funds was \$975,309, a 16.4% decrease. The decrease came from reduced funding for the Sheriff's Office and reduced expenditures for external funding requests from community organizations. Dispatch expenditures, which are shared with the City of Livingston, were higher than budgeted at year end which reduced how much the government was expecting to save in 2019. The net change in fund balance from the prior fiscal year was an increase of \$91,116, for an ending fund balance of \$951,129.

- **Road/Bridge CIP Fund:** In 2019, a fund that appeared in 2017 reappeared as a major fund due to 2018 spring floods and the emergency replacement of the Convict Grade Bridge. The fund received a \$30,000 TSEP Grant for the replacement Convict Grade Bridge which cost around \$500,000. FEMA awarded \$83,532 for 2018 flooding damage, of which around \$70,000 was transferred to this fund. The new gas tax instituted in 2017, called Gas Tax – Special Road/Street Allocation Program, contributed \$126,188 for the capital projects. A 2020 loan for \$560,000 was approved from InterCap at the MT Board of Investments to cover the balance of the Convict Grade Bridge and 2018 flooding expenditures not covered by the FEMA grant and other sources of revenues. There are two additional Treasure State Endowment Program (TSEP) grants for 1. replacing the Mission Creek Bridge and 2. providing a preliminary engineering report for three bridges in the Cooke City area.
- **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. Revenues 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 which was paid off in 2019, and in 2015 it loaned \$53,441 to the Cooke City Fire District for equipment purchases. In 2018, a new loan was entered into with the Cooke City Water District for \$20,000 for a hydraulic analysis. In 2019, a \$25,000 loan was entered into the with Angel Line transportation fund to help purchase a vehicle.

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 2019, \$80,151 was expended for a loan payment for a new building for Search and Rescue and two capital improvement projects including Tom Miner and Shields River Road Federal Lands Access Project grant matches. The ending fund balance was \$8,608,370, a decrease of \$17,298 over the prior year.

Enterprise Funds

The county's waste disposal sys has been in transition since 2012. The Park County Transfer Station no longer accepts refuse or

recycling; all refuse activities have moved to the city of Livingston Transfer Station. In the fall of 2016 the Park County landfill was closed. All landfill jobs have been eliminated. The net position decrease for the refuse facility of \$121,222 came from a \$30,000 reduction in its cash position. The balance included capital asset and depreciation adjustments and noncash changes to pension plan information.

BUDGETARY HIGHLIGHTS

Original budget compared to final budget expenditures

FEMA awarded funds to Park County for 2018 and 2019 flooding which passed through the Emergency Disaster Fund to cover Public Works costs for 2018 spring flooding, and the budget increased \$105,000. The Road and Bridge Capital Improvement fund increased its budget by \$275,100 to cover the emergency replacement of the Convict Grade Bridge. The Homeland Security Fund was awarded a grant for portable repeaters and a tower repeater which increased the budget appropriations by \$54,100. There were other adjustments for increased costs due to weather, operating costs and additional revenues received and distributed.

Final budget compared to actual results. Other financing sources and uses include transfers in from and out to other funds. Actual revenues for the General Fund before other financing sources were 3.5% over budget. Other financing sources were within 1% of the final budget. Total actual revenues including transfers in were \$113,502, 3.15% over budget. Actual General fund tax revenues were \$631 over budget; local option taxes, which are collected in the General fund, were 3.8% more than budgeted. Investment earnings went up in 2019.

General Fund actual expenditures were 99.64% of budgeted appropriations. The mental treatment, parks and veteran burial expenditures were significantly higher than anticipated. Transfers were made to cover expenditures not covered by the MLIA grant for GIS services in mapping the county. Those and some smaller overages were offset by other departments spending under their appropriations. The net change in the General Fund balance was a decrease of \$40,133 due to increased expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: Park County's net investment in capital assets as of June 30, 2019 totaled \$24,783,072. 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 2019 market value of property in the County was \$2,794,267,435, and the statutory limit of county indebtedness was \$69,856,686. As of June 30, 2019 Park County had at total of \$878,964 in outstanding notes, of which \$760,187 is long term. Park County's total debt decreased \$117,246 during the fiscal year. There were some reductions by regularly scheduled principal payments on existing debt.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The 2018 recertified taxable value of property in Park County, less the value of the Tax Increment Financing Districts, was used during fiscal year 2019 financial period of tax collections. The rate increased 1.6% from \$44,447,625 in fiscal year 2018 to \$45,162,088 in fiscal year 2019. The value of newly taxable property county-wide was \$1,493,225, which accounts for a portion of that increase. It should also be noted that 2019 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 2021.

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

County general mills are split among the General, Bridge, Weed Control, Fair, Airport, District Court, Comprehensive Insurance, Senior Citizens, Law Enforcement, and Museum Funds at the commissioners' discretion, with certain restrictions. The growth in number of authorized mills for these aggregate mills went from 83.69 in fiscal year 2018 to 85.17 in fiscal year 2019. Calculations were done according to Montana Code Annotated, Title 15, Section 10, Part 420, which limits the growth in mills to one half the average of inflation over the prior 3 years and new construction. The commissioners levied the full amount authorized in fiscal year 2019.

With the increase in value of a county mill and the decrease in number of mills authorized to be levied, tax revenues for the county general mills were expected to increase 4.3%, from \$3,689,014 in fiscal year 2018 to \$3,846,278 that was budgeted in fiscal year 2019. The actual property tax revenue received was \$3,839,085, or 99.8% of budget.

Payment in Lieu of Taxes (PILT) funds are received annually from the federal government in lieu of taxes on federal property within the county and continue to be a major source of operating funds. The majority of appropriations from PILT are transfers out to other funds in order to finance their operations, such as Law Enforcement, General, Road, Planning, and Fair funds. PILT is also used to pay for operating costs of motor pool maintenance, litigation expenses, commissioners' special projects, and certain Public Safety services such as support of the city/county dispatch. In fiscal year 2019 the county received \$1,469,004 for the 2019 PILT from the federal government, or a 10.7% decrease. Expenditures in 2019 were \$1,394,600 or 11.6% less than the prior year. The net change in fund balance from

the prior fiscal year was an increase of \$91,116, for an ending fund balance of \$951,129. The county is continuing the process of evaluating the demands on the PILT fund and reducing the demands on the PILT reserve.

The county's waste disposal system has been in transition since 2012. The Park County Transfer Station no longer accepts refuse or recycling; all refuse activities have moved to the city of Livingston Transfer Station. In the fall of 2015 the Park County Solid Waste Board recommended and the Commissioners moved to close the landfill, pending DEQ approval. All landfill jobs have been eliminated. The landfill closure project was completed in 2016, and funds held in trust to cover the costs were released to the county to cover expenditures in 2018 and 2019.

In light of the most recent Consumer Price Index statistics indicating a Cost of Living Adjustment of 2.01% and in an effort to equalize pay increases, the county's Compensation Board recommended that elected officials receive a \$0.45 per hour 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. Recurring grants are discussed as well.

- 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 2019. The project was completed in 2019, and the assets turned over to the county. Park County was reimbursed \$7,974 from the federal government for engineering work related to the project which was initially paid for by the county. This is expected to be the last payment.
- FEMA, Federal Emergency Management Agency, awarded two grant to help defray the costs of 2018 and 2019 spring flooding. The 2018 award was \$83,532 and the 2019 award was \$116,732 for 2019.
- The Sheriff's Department received a three year COPS grant to assist in hiring an additional deputy. The grant will provide \$125,000 over three years to defray the personnel cost. The COPS grant reimbursed \$41,927 in 2019. A second COPS grant was awarded with the same funding parameters. The second COPS grant reimbursed \$20,006 in 2019.
- A new Shields River Road Federal Lands Access Program award was started in 2018 for a project which Park County matched funding of 13.42%, or \$24,156, in 2019, for a total project cost of \$180,000.
- The Tom Miner Creek Road Capital Improvements project will total \$2,461,559, and final payments were made in the amount of \$3,885.
- There are multiple on-going grants which help fund the Health Department annually. In 2019, \$176,541 in state grants funded Maternal Child Health, Public Health Preparedness, Asthma, Tobacco and Women, Infant and Child programs.
- The federal government awarded grants through its Homeland Security programs. A new portable repeater grant received \$50,811 in funding, the Pre Disaster Mitigation plan received \$1,875, and a new Sheep Mountain tower repeater grant received \$77,568 in 2019.
- The Victim Witness position program grant received \$43,859 in 2019.
- The Disaster and Emergency Services position receives partial funding annually. In 2019, the DES position and program received \$35,775.
- An Economic Development pass through grant awarded by the Montana State Department of Commerce to Printing for Less.com amounted to \$85,000 in 2019.
- A new free public bus route has been established using \$61,730 in state funds for operating expenses, and community donors pay the balance of the expenditures.
- The Airport received \$51,040 in grant funds to support a Master Plan of development for the physical space at Mission Field.
- The Missouri River Drug Task Force position in the Sheriff's Office is partially funded by the MT Board of Crime Control and received \$29,130. MRDTF received an additional \$3,154 from state forfeiture funds.
- Various Weed grants account for \$21,932 in 2019, along with a Southwest Juvenile Detention grant for \$5,708. A GIS (Geographic Information System) grant for \$23,348 from the Montana Land Information Act was distributed through the Montana State Library to update the county's land designations and boundaries. Angel Line also received grant funds in the amount of \$3,300 in 2019.

REQUESTS FOR INFORMATION

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

Park County
Statement of Net Position
June 30, 2019

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 3,115,752	\$ 316,575	\$ 3,432,327
Investments	9,335,000	-	9,335,000
Receivables			
Taxes/assessments	235,264	262,543	497,807
Resort tax	50,503	-	50,503
CDBG	221,661	-	221,661
Insurance	69,846	-	69,846
Governments	587,223	-	587,223
Other	21,867	-	21,867
Inventories	120,390	-	120,390
Prepaid items	355	-	355
Restricted assets:			
Cash and cash equivalents	-	151,551	151,551
Investments	-	1,345,512	1,345,512
Capital assets			
Capital assets not being depreciated - land and construction in progress	1,337,428	52,528	1,389,956
Capital assets being depreciated, net of accumulated depreci.	22,845,869	547,242	23,393,111
Total assets	<u>37,941,158</u>	<u>2,675,951</u>	<u>40,617,109</u>
Deferred Outflows of Resources			
Other post employment related items	45,194	3,121	48,315
Pension related items	1,602,747	62,918	1,665,665
Total deferred outflows of resources	<u>1,647,941</u>	<u>66,039</u>	<u>1,713,980</u>
Liabilities			
Accounts payable - vendors	51,799	-	51,799
Unearned revenues	2,500	-	2,500
Noncurrent liabilities			
Due within one year:			
Notes, current portion	118,777	-	118,777
Compensated absences, current portion	50,466	6,838	57,304
Due in more than one year:			
Note payable, noncurrent	760,187	-	760,187
Compensated absences	454,192	61,539	515,731
Landfill closure/postclosure costs payable	-	1,404,502	1,404,502
Other post employment liability	1,201,216	82,946	1,284,162
Net pension liability	4,122,353	251,049	4,373,402
Total liabilities	<u>6,761,490</u>	<u>1,806,874</u>	<u>8,568,364</u>
Deferred Inflows of Resources			
Other post employment related items	10,577	730	11,307
Pension related items	1,770,255	50,058	1,820,313
Total deferred inflows of resources	<u>1,780,832</u>	<u>50,788</u>	<u>1,831,620</u>
Net Position			
Net investment in capital assets	23,304,342	599,766	23,904,108
Restricted for:			
General government	1,164,541	-	1,164,541
Public safety	1,178,071	-	1,178,071
Public works	476,264	-	476,264
Public health	106,926	-	106,926
Social and economic services	25,813	-	25,813
Culture and recreation	485,650	-	485,650
Housing and community development	221,661	-	221,661
Capital projects	8,807,597	-	8,807,597
Landfill closure/postclosure costs	-	92,561	92,561
Unrestricted (deficit)	(4,724,079)	191,997	(4,532,082)
Total net position	<u>\$ 31,046,786</u>	<u>\$ 884,324</u>	<u>\$ 31,931,110</u>

Park County
Statement of Activities
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary Government:							
Governmental activities:							
General government	\$ 3,507,722	\$ 388,558	\$ 246,662	\$ -	\$ (2,872,502)	\$ -	\$ (2,872,502)
Public safety	3,479,334	300,401	354,361	128,379	(2,696,193)	-	(2,696,193)
Public works	2,745,989	105,982	659,555	2,641,458	661,006	-	661,006
Public health	649,252	114,653	225,069	-	(309,530)	-	(309,530)
Social and economic services	440,462	11,157	104,401	-	(324,904)	-	(324,904)
Culture and recreation	1,128,246	47,283	12,236	-	(1,068,727)	-	(1,068,727)
Housing and community development	138,954	-	85,000	-	(53,954)	-	(53,954)
Other current charges	404,665	-	-	-	(404,665)	-	(404,665)
Interest on long-term debt	32,064	-	-	-	(32,064)	-	(32,064)
Intergovernmental	117,814	-	117,814	-	-	-	-
Total governmental activities	<u>12,644,502</u>	<u>968,034</u>	<u>1,805,098</u>	<u>2,769,837</u>	<u>(7,101,533)</u>	<u>-</u>	<u>(7,101,533)</u>
Business-type activities:							
Landfill	30,209	77	-	-	-	(30,132)	(30,132)
Refuse Facility	1,347,715	1,271,644	5,632	-	-	(70,439)	(70,439)
Total business-type activities	<u>1,377,924</u>	<u>1,271,721</u>	<u>5,632</u>	<u>-</u>	<u>-</u>	<u>(100,571)</u>	<u>(100,571)</u>
Total primary governmental activities	<u>\$ 14,022,426</u>	<u>\$ 2,239,755</u>	<u>\$ 1,810,730</u>	<u>\$ 2,769,837</u>	<u>(7,101,533)</u>	<u>(100,571)</u>	<u>(7,202,104)</u>
General revenues:							
Property taxes					6,968,383	-	6,968,383
Licenses and permits					56,974	-	56,974
Intergovernmental					2,397,667	-	2,397,667
Unrestricted investment earnings					257,924	16,393	274,317
Miscellaneous					128,880	45	128,925
Gain on disposal of assets					51,956	1,030	52,986
Transfers					51,858	(51,858)	-
Total general revenues and transfers					<u>9,913,642</u>	<u>(34,390)</u>	<u>9,879,252</u>
Change in net position					<u>2,812,109</u>	<u>(134,961)</u>	<u>2,677,148</u>
Net position, beginning of year					<u>28,234,677</u>	<u>1,019,285</u>	<u>29,253,962</u>
Net position, end of year					<u>\$ 31,046,786</u>	<u>\$ 884,324</u>	<u>\$ 31,931,110</u>

Park County
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	Road	Public Safety	PILT	Road/Bridge CIP	General Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
Assets								
Cash and cash equivalents	\$ 347,889	\$ 2,574	\$ 838,044	\$ 23	\$ 355	\$ 7	\$ 1,926,860	\$ 3,115,752
Investments	-	-	-	500,000	-	8,835,000	-	9,335,000
Receivables:								
Taxes/assessments	46,656	20,662	57,792	-	-	-	110,154	235,264
Governments	73,092	117,457	22,259	176	-	39,963	334,276	587,223
Resort tax	-	-	-	-	-	-	50,503	50,503
CDBG	-	-	-	-	-	-	221,661	221,661
Other	6,032	-	69,846	-	-	-	15,835	91,713
Due from other funds	377,900	-	-	453,230	-	10,000	-	841,130
Inventories	-	95,651	-	-	-	-	24,739	120,390
Prepaid items	-	-	-	-	-	-	355	355
Total assets	\$ 851,569	\$ 236,344	\$ 987,941	\$ 953,429	\$ 355	\$ 8,884,970	\$ 2,684,383	\$ 14,598,991
Liabilities, Deferred Inflows and Fund Balance								
Liabilities:								
Accounts payable-vendors	4,857	-	8,448	-	31,345	-	7,149	\$ 51,799
Due to other funds	-	-	-	2,300	550,000	276,600	12,230	841,130
Unavailable revenue-other	-	-	-	-	-	-	2,500	2,500
Total liabilities	4,857	-	8,448	2,300	581,345	276,600	21,879	895,429
Deferred Inflows of Resources:								
Unavailable revenue-taxes/assessments	46,656	20,662	57,792	-	-	-	110,154	235,264
Total deferred inflows of resources	46,656	20,662	57,792	-	-	-	110,154	235,264
Fund balances:								
Nonspendable								
Prepaid items	-	-	-	-	-	-	355	355
Inventory	-	95,651	-	-	-	-	24,739	120,390
Noncurrent portion of interfund receivable	-	-	-	-	-	5,000	-	5,000
Restricted								
General government	-	-	-	-	-	-	1,115,540	1,115,540
Public safety	-	-	921,701	-	-	-	184,803	1,106,504
Public works	-	120,031	-	-	-	-	198,869	318,900
Public health	-	-	-	-	-	-	100,937	100,937
Social and economic services	-	-	-	-	-	-	21,388	21,388
Culture and recreation	-	-	-	-	-	-	464,643	464,643
Housing and community development	-	-	-	-	-	-	221,661	221,661
Capital projects	-	-	-	-	-	8,603,370	199,227	8,802,597
Committed								
General government	-	-	-	951,129	-	-	-	951,129
Public safety	-	-	-	-	-	-	33,720	33,720
Unassigned	800,056	-	-	-	(580,990)	-	(13,532)	205,534
Total fund balances	800,056	215,682	921,701	951,129	(580,990)	8,608,370	2,552,350	13,468,298
Total liabilities, deferred inflows, and fund balances	\$ 851,569	\$ 236,344	\$ 987,941	\$ 953,429	\$ 355	\$ 8,884,970	\$ 2,684,383	\$ 14,598,991

Park County
 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
 June 30, 2019

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

Total fund balances, governmental funds	\$ 13,468,298
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	24,183,306
Deferred inflows of resources related to taxes and assessments are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds.	235,264
Deferred outflows and inflows of resources related to pensions and other post-employment benefits are applicable to future periods and, therefore, are not reported in the funds:	
Deferred outflows of resources related to pensions	1,602,747
Deferred outflows of resources related to other post-employment benefits	45,194
Deferred inflows of resources related to pensions	(1,770,255)
Deferred inflows of resources related to other post-employment benefits	(10,577)
Long-term liabilities, such as notes payable, compensated absences, the net pension liability and other post-employment benefits, are not due and payable in the current period and, therefore, are not included in the funds.	(6,707,191)
Net position of governmental activities	\$ 31,046,786

Park County
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2019

	General Fund	Road	Public Safety	PILT	Road CIP	General Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
Revenues:								
Taxes/assessments	\$ 2,040,400	\$ 479,207	\$ 1,407,380	\$ -	\$ -	\$ -	\$ 3,058,953	\$ 6,985,940
Fines and forfeitures	115,765	-	-	-	-	-	20,325	136,090
License and permits	35,050	12,919	3,605	-	-	-	8,426	60,000
Intergovernmental	571,701	700,954	208,604	1,469,004	30,000	-	1,540,420	4,520,683
Charges for services	435,114	176	108,895	-	-	-	253,358	797,543
Investment earnings	45,861	-	-	11,160	40	170,927	29,936	257,924
Miscellaneous	68,340	3,701	4,288	5,553	-	-	108,320	190,202
Total revenues	3,312,231	1,196,957	1,732,772	1,485,717	30,040	170,927	5,019,738	12,948,382
Expenditures:								
Current:								
General government	2,816,751	-	-	53,822	-	-	504,272	3,374,845
Public safety	135,638	-	2,264,183	330,910	-	-	659,459	3,390,190
Public works	127,227	1,345,159	-	68	14,449	24,156	568,937	2,079,996
Public health	436,896	-	-	-	-	-	206,709	643,605
Social and economic services	187,480	-	-	5,000	-	-	212,665	405,145
Culture and recreation	4,385	-	-	-	-	-	1,079,497	1,083,882
Housing and community developmen	53,954	-	-	-	-	-	85,000	138,954
Other current charges	-	-	-	-	-	-	404,665	404,665
Debt Service								
Principal	-	24,156	-	24,697	-	-	68,393	117,246
Interest and other charges	-	6,664	-	4,795	-	-	20,605	32,064
Capital Outlay	6,289	-	68,127	-	879,811	3,885	207,497	1,165,609
Intergovernmental	-	-	-	-	-	-	117,814	117,814
Total expenditures	3,768,620	1,375,979	2,332,310	419,292	894,260	28,041	4,135,513	12,954,015
Excess (deficiency) of revenues over expenditures	(456,389)	(179,022)	(599,538)	1,066,425	(864,220)	142,886	884,225	(5,633)
Other financing sources (uses):								
Sale of capital assets	-	725	96,458	-	-	-	-	97,183
Compensation for loss of capital assets	-	240	6,078	-	-	-	-	6,318
Transfers in	469,327	520,836	742,864	-	269,999	7,167	789,327	2,799,520
Transfers out	(53,071)	(148,758)	(51,200)	(975,309)	-	(167,351)	(1,351,973)	(2,747,662)
Total other financing sources (uses)	416,256	373,043	794,200	(975,309)	269,999	(160,184)	(562,646)	155,359
Excess of revenues over expenditures and other financing sources (uses)	(40,133)	194,021	194,662	91,116	(594,221)	(17,298)	321,579	149,726
Fund balances (deficits), beginning of year	840,189	21,661	727,039	860,013	13,231	8,625,668	2,230,771	13,318,572
Fund balances, end of year	\$ 800,056	\$ 215,682	\$ 921,701	\$ 951,129	\$ (580,990)	\$ 8,608,370	\$ 2,552,350	\$ 13,468,298

Park County
 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the
 Statement of Activities
 For the Year Ended June 30, 2019

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

Net change in fund balances - total governmental funds	\$	149,726
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
This is the amount by which depreciation exceeds capital outlay.		22,823
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales and trade-ins) is to decrease net position.</p>		
		(45,227)
<p>Donated capital assets.</p>		
		2,390,597
<p>Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.</p>		
		13,818
<p>Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits is reported as an expense.</p>		
		315,289
<p>Governmental funds report debt proceeds as current financial resources. In contrast, the statement of activities treats such issuance of debt as a liability. Governmental funds report repayment of principal as an expenditure. In contrast, the statement of activities treats such repayments as a reduction in long-term liabilities. This is the amount by which long-term debt issued exceeded debt repayments.</p>		
		117,246
<p>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:</p>		
Compensated absences		(26,913)
Other post-employment benefits		(125,250)
		(152,163)
Change in net position of governmental activities	\$	2,812,109

Park County
Statement of Net Position
Proprietary Fund
June 30, 2019

	Business-type Activities		
	Landfill	Refuse Facility	Total
Assets			
Current assets			
Cash and cash equivalents	\$ 51,309	\$ 265,266	\$ 316,575
Receivables:			
Taxes/assessments	19,860	242,683	262,543
Total current assets	<u>71,169</u>	<u>507,949</u>	<u>579,118</u>
Non-current assets			
Restricted assets:			
Cash and cash equivalents	151,551	-	151,551
Investments	1,345,512	-	1,345,512
	<u>1,497,063</u>	<u>-</u>	<u>1,497,063</u>
Capital assets			
Land	-	52,528	52,528
Buildings and improvements	54,241	397,007	451,248
Equipment and furniture	598,875	1,361,650	1,960,525
Less: accumulated depreciation	(617,378)	(1,247,157)	(1,864,535)
	<u>35,738</u>	<u>564,028</u>	<u>599,766</u>
Total non-current assets	<u>1,532,801</u>	<u>564,028</u>	<u>2,096,829</u>
Total assets	<u>1,603,970</u>	<u>1,071,977</u>	<u>2,675,947</u>
Deferred Outflows of resources			
Pension plans	-	62,918	62,918
Other post-employment plan	-	3,121	3,121
Total deferred outflows of resources	<u>-</u>	<u>66,039</u>	<u>66,039</u>
Liabilities			
Current liabilities			
Compensated absences	-	6,838	6,838
Due from other fund	-	-	-
Total current liabilities	<u>-</u>	<u>6,838</u>	<u>6,838</u>
Non-current liabilities			
Compensated absences	-	61,539	61,539
Landfill closure/postclosure costs payable	1,404,502	-	1,404,502
Net pension liability	-	251,049	251,049
Other post-employment benefits	-	82,946	82,946
Total non-current liabilities	<u>1,404,502</u>	<u>395,534</u>	<u>1,800,036</u>
Total liabilities	<u>1,404,502</u>	<u>402,372</u>	<u>1,806,874</u>
Deferred Inflows of resources			
Pension plans	-	50,058	50,058
Other post-employment plan	-	730	730
Total deferred inflows of resources	<u>-</u>	<u>50,788</u>	<u>50,788</u>
Net Position			
Net investment in capital assets	35,738	564,028	599,766
Restricted:			
Landfill closure/postclosure	92,561	-	92,561
Unrestricted	71,169	120,828	191,997
Total net position	<u>199,468</u>	<u>684,856</u>	<u>884,324</u>

Park County
Statement of Revenues, Expenses and Change in Net Position
Proprietary Fund
June 30, 2019

	Business-type Activities		
	Landfill	Refuse Facility	Total
Revenues			
Charges for services	\$ -	\$ 27,605	\$ 27,605
Assessment revenue	77	1,244,039	1,244,116
Total operating revenues	77	1,271,644	1,271,721
Operating Expenses			
Personal services	-	438,855	438,855
Supplies	-	60,444	60,444
Purchased services	1,238	728,308	729,546
Fixed charges	21,906	55,568	77,474
Depreciation	7,065	64,540	71,605
Total operating expenses	30,209	1,347,715	1,377,924
Operating income (loss)	(30,132)	(76,071)	(106,203)
Non-Operating Revenues			
Gain on sale of capital asset	-	1,030	1,030
Interest and investment revenue	16,393	-	16,393
Miscellaneous revenue	-	45	45
Operating grants and contributions	-	5,632	5,632
Total non-operating revenues	16,393	6,707	23,100
Income (loss) before transfers	(13,739)	(69,364)	(83,103)
Transfers in	-	-	-
Transfers out	-	(51,858)	(51,858)
Change in net position	(13,739)	(121,222)	(134,961)
Net position, beginning of year	213,207	806,078	1,019,285
Net position, end of year	199,468	684,856	884,324

See notes to basic financial statements.

Park County
Statement of Cash Flows
For the Year Ended June 30, 2019

	<u>Business-type Activities Enterprise Funds</u>		
	<u>Landfill</u>	<u>Refuse Facility</u>	<u>Total</u>
Cash Flows from Operating Activities			
Cash received from customers	\$ 1,439	\$ 1,245,372	\$ 1,246,811
Cash paid to employees	-	(408,296)	(408,296)
Cash paid to supplies for good and services	(23,144)	(844,320)	(867,464)
Net Cash Used by Operating Activities	(21,705)	(7,244)	(28,949)
Cash Flows from Noncapital Financing Activities			
Cash received from miscellaneous sources	-	45	45
Cash paid for operating transfers out	-	(51,858)	(51,858)
Cash paid for landfill closure/postclosure care costs	(41,901)	-	(41,901)
Net Cash Used by Noncapital and Related Financing Activities	(41,901)	(51,813)	(93,714)
Cash Flows from Financing Activities			
Cash received from sale of capital assets	-	1,030	1,030
Net Cash Used by Financing Activities	-	1,030	1,030
Cash Flows from Investing Activities			
Net change in investments	(127,808)	-	(127,808)
Interest received	16,393	-	16,393
Net Cash Provided (Used) by Investing Activities	(111,415)	-	(111,415)
Net Increase in Cash and Cash Equivalents	(175,021)	(58,027)	(233,048)
Cash and Cash Equivalents, Beginning of Year (Landfill includes restricted cash and cash equivalents of \$336,899)	377,881	323,293	701,174
Cash and Cash Equivalents, End of Year (Landfill includes restricted cash and cash equivalents of \$151,551)	\$ 202,860	\$ 265,266	\$ 468,126
Operating Income	\$ (30,132)	\$ (76,071)	\$ (106,203)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	7,065	64,540	71,605
Change in:			
OPEB related items	-	7,983	7,983
Pension related items	-	11,687	11,687
Accounts receivable	1,362	(26,272)	(24,910)
Compensated absences	-	10,889	10,889
Net cash used operating activities	\$ (21,705)	\$ (7,244)	\$ (28,949)

See notes to basic financial statements.

Park County
Statement of Net Position
Fiduciary Funds
June 30, 2019

	External Investment Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	\$ 4,269,295	\$ 926,133
Investments	60,556	-
Taxes/assessments receivable	-	791,019
Total assets	4,329,851	1,717,152
 Liabilities		
Accounts payable	-	347,324
Due to special districts	-	50,744
Due to state	-	333,034
Due to schools	-	419,369
Due to cities/towns	-	566,681
Total liabilities	\$ -	\$ 1,717,152
 Net Position	 4,329,851	

See notes to basic financial statements.

Park County
Statement of Changes in Net Position
Fiduciary Funds
For the year ended June 30, 2019

	External Investment Trust Fund
Additions	
Contributions	\$ 8,824,216
Interest	73,628
Total additions	8,897,844
Deductions	
Distribution of investments	9,260,283
Change in net position	(362,439)
Net position, beginning of year	4,692,290
Net position, end of year	\$ 4,329,851

See notes to basic financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the government have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations).

GASB Statement No. 88., *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements.

The government's significant accounting policies are described below.

Reporting Entity

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

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

Government-wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the government. 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. Fiduciary funds are excluded from the government-wide financial statements.

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

Fund financial statements are provided for governmental, proprietary and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result

from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

The government reports the following major governmental funds:

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

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

The road fund accounts for resources accumulated from property taxes and state entitlement and payments made for the maintenance, repair and construction of county-owned roads.

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

The PIL T fund accounts for resources accumulated from the federal government for payments in lieu of taxes. Payments made from the fund are at the discretion of the Board of County Commissioners.

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

The government reports the following major proprietary funds:

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

Additionally, the government reports the following fund types:

The government's investment trust fund accounts for the external portion of the cash management pool, which represents resources that belong to legally separate entities.

Agency funds are custodial in nature and are used to account for assets that the government holds for others in an agency capacity.

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

Cash and Investments

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

School districts and other legally separate districts within the County hold their funds with the County Treasurer. The districts have, at their option, elected to participate in the County's investment pool. 22% of the investment pool belongs to these districts.

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

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

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

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

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year 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 noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." In governmental fund financial statements, advances between funds are offset by an amount reported as nonspendable fund balance to indicate that they are not available for appropriation and are not expendable available financial resources.

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

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

Inventories and Prepaid Items

All inventories are valued at cost. Inventories are recorded as expenses when consumed rather than when purchased.

Restricted Assets

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. The government has elected not to report major infrastructure assets retroactively. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for machinery and equipment, \$10,000 for buildings and improvements and \$25,000 for infrastructure and an estimated useful life in excess of 5 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value, which is determined as of 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. Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. There was no capitalized interest for the year ended June 30, 2019.

Depreciation on capital assets is calculated on the straight-line method over the following estimated useful lives:

Assets	Years
Land Improvements	10-15
Infrastructure	50
Buildings	40-100
Machinery and Equipment	5-30

Collections Not Capitalized

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

Compensated Absences

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

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

Long-term Obligations

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the government's statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The government has two items that meet this criterion: pension plans and other postemployment benefits.

In addition to liabilities, the statements of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The government has two items that meet this criterion: pension plans and other postemployment benefits.

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

Net Position

In the government-wide statements, equity is classified as net position and displayed in three components:

Net investment in capital assets -consists of capital assets (net of accumulated depreciation), plus capital-related deferred outflows of resources, less capital-related borrowings and deferred inflows of resources.

Restricted -consists of net position with constraints placed on the use either by (1) external groups such as creditors, granters, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted -any portion of net position that does not meet the definition of "net investment in capital assets" or "restricted."

Proprietary fund equity is classified the same as in the government-wide statements.

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

It is the government's policy to consider restricted -net position to have been depleted before unrestricted -net position is applied.

Fund Balance

In the fund statements, governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints:

Nonspendable -amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted -amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, granters, contributors, or the laws or regulations of other governments.

Committed fund balance -amounts constrained to specific purposes by the government itself, using its highest level of decision-making authority (i.e., governing body). The government establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned fund balance -amounts the government intends to use for a specific purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned fund balance -amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The governing body has, by resolution, authorized the finance director and/or commissioners to assign fund balance. There was no assigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the government considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the government considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing body has provided otherwise in its commitment or assignment actions.

Use of Estimates

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

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Equity

The Road & Bridge Capital Improvement fund had a deficit fund balance of \$549,645 as of June 30, 2019. The deficit occurred because the fund paid off emergency repairs for 2018 flooding and the Convict Grade Bridge replacement in the prior year. The deficit is expected to be eliminated with an InterCap loan from the Montana Board of Investments. The Gardiner Lights fund had a deficit of \$2,230 which is expected to be eliminated with future tax collections.

NOTE 3. DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents and Investments

The government's cash, cash equivalents and investments as of June 30, 2019 are reported as follows:

Governmental Activities	\$ 12,450,752
Business-type activities	1,813,638
Fiduciary funds	5,255,984
	<u>\$ 19,520,374</u>

Total carrying value of cash, cash equivalents and investments as of June 30, 2019, consisted of the following:

	Cash/Cash Equivalents	Investments	Total
Cash on hand	\$ 3,430	\$ -	\$ 3,430
Cash in banks:			
Demand Deposits	(229,833)	-	(229,833)
Savings deposits	267,695	-	267,695
Time deposits	-	3,810,557	3,810,557
U.S. Government securities	-	6,930,512	6,930,512
Broker money market	151,551	-	151,551
Short-term Investment Program (STIP)	8,586,462	-	8,586,462
	<u>\$ 8,779,305</u>	<u>\$ 10,741,069</u>	<u>\$ 19,520,374</u>
	\$ 8,779,305		\$ 19,520,374

Custodial Credit Risk -Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2019, \$568,697 of the government's bank balance of \$4,874,780 was exposed to custodial credit risk as follows:

Uninsured and collateral held by the pledging bank's trust department not in the government's name \$568,697.

State statutes require that the government obtain securities for the uninsured portion of deposits as follows: 1.) securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, or 2.) 100% if the ratio of net worth to total assets is less than 6%. State statutes do not specify in whose custody or name the collateral is to be held. The amount of collateral held for the government's deposits as of June 30, 2019, exceeded the amount required by state statute.

Fair value measurements are as follows at June 30, 2019:

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities:				
U.S. Treasuries	\$ 6,930,622	\$ 6,930,622	\$ -	\$ -
State Short-Term Investment Program (STIP)	8,587,664			
	<u>\$ 15,518,286</u>			

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

The STIP investments are purchased in accordance with the statutorily mandated "Prudent Expert Principle". This pool is managed to preserve principal, while obtaining money market type returns and 24-hour liquidity. Funds may be invested for one or more days and redeemed with one business days' notice. The government's STIP ownership is represented by shares. Share prices are fixed at \$1 .00 per share for transactional purposes. The STIP investment portfolio consists of securities with maximum maturity of 2 years or less. The portfolio is reported at fair value for financial reporting purposes. STIP income is distributed on the first calendar day of each month. Shareholders have the option to automatically reinvest their distribution income in additional shares.

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

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

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

	Custodial Credit Risk Category			Carrying Amount	Fair Value
	1	2	3		
U.S government securities	\$ 1,500,000	\$ -	\$ 5,430,512	\$ 6,930,512	\$ 6,930,622
Broker money market	151,551	-	-	151,551	151,551
	<u>\$ 1,651,551</u>	<u>\$ -</u>	<u>\$ 5,430,512</u>	<u>7,082,063</u>	<u>7,082,173</u>
Uncategorized:				8,586,462	8,587,664
STIP				<u>\$ 15,668,525</u>	<u>\$ 15,669,837</u>

Following is the condensed schedule of changes in net position for the investment pool for the year ended June 30, 2019:

	Internal	External	Total
Net Position - beginning of year	\$ 15,518,431	\$ 4,692,290	\$ 20,210,721
Contributions from participants	12,458,516	8,485,518	20,944,034
Investment earnings / change in fair value	277,125	73,630	350,755
Distributions to participants	(13,063,549)	(8,921,587)	(21,985,136)
Net position – end of year	<u>\$ 15,190,523</u>	<u>\$ 4,329,851</u>	<u>\$ 19,520,374</u>

Capital Assets

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Governmental activities:				
Capital assets, not being depreciated				
Land	622,193	-	-	622,193
Construction-in-progress	587,933	715,235	(587,933)	715,235
Total capital assets, not being depreciated	<u>1,210,126</u>	<u>715,235</u>	<u>(587,933)</u>	<u>1,337,428</u>
Capital assets, being depreciated				
Buildings/improvements	7,234,612	-	-	7,234,612
Improvements other than buildings	4,574,561	22,310	-	4,596,871
Machinery and equipment	7,256,954	366,893	(148,424)	7,475,423
Infrastructure	11,599,816	3,039,701	(16,392)	14,623,125
Total capital assets, being depreciated	<u>30,665,943</u>	<u>3,428,904</u>	<u>(164,816)</u>	<u>33,930,031</u>
Less accumulated depreciation for:				
Buildings/improvements	(3,315,624)	(136,494)	-	(3,452,118)
Improvements other than buildings	(1,563,418)	(231,245)	-	(1,794,663)
Machinery and equipment	(4,407,555)	(516,955)	118,742	(4,805,768)
Infrastructure	(774,359)	(258,092)	847	(1,031,604)
Total accumulated depreciation	<u>(10,060,956)</u>	<u>(1,142,786)</u>	<u>119,589</u>	<u>(11,084,153)</u>
Total capital assets, being depreciated, net	<u>20,604,987</u>	<u>2,286,118</u>	<u>(45,227)</u>	<u>22,845,878</u>
Governmental activities capital assets, net	<u>\$ 21,815,113</u>	<u>\$ 3,001,353</u>	<u>\$ (633,160)</u>	<u>\$ 24,183,306</u>

Depreciation expense was charged to governmental activities as follows:

Governmental activities:	
General government	\$ 118,547
Public safety	280,379
Public works	655,272
Public health	3,393
Social and economic services	30,564
Culture and recreation	54,631
Governmental type activities depreciation	<u>\$ 1,142,786</u>

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Business-type activities:				
Capital assets, not being depreciated				
Land	52,528	-	-	52,528
Construction-in-progress	-	-	-	-
Total capital assets, not being depreciated	<u>52,528</u>	<u>-</u>	<u>-</u>	<u>52,528</u>
Capital assets, being depreciated				
Buildings and systems	299,952	-	-	299,952
Improvements other than buildings	151,296	-	-	151,296
Machinery and equipment	2,258,283	-	(297,758)	1,960,525
Infrastructure	-	-	-	-
Total capital assets, being depreciated	<u>2,709,531</u>	<u>-</u>	<u>(297,758)</u>	<u>2,411,773</u>
Less accumulated depreciation for:				
Buildings and systems	(106,929)	(9,948)	-	(116,877)
Improvements other than buildings	(79,852)	(7,237)	-	(87,089)
Machinery and equipment	(1,903,907)	(54,420)	297,758	(1,660,569)
Infrastructure	-	-	-	-
Total accumulated depreciation	<u>(2,090,688)</u>	<u>(71,605)</u>	<u>297,758</u>	<u>(1,864,535)</u>
Total capital assets, being depreciated, net	<u>618,843</u>	<u>(71,605)</u>	<u>-</u>	<u>547,238</u>
Business-type activities capital assets, net	<u>671,371</u>	<u>(71,605)</u>	<u>-</u>	<u>599,766</u>

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

Business-type activities:	
Landfill	\$ 7,065
Refuse Facility	64,540
Business type activities depreciation	<u>\$ 71,605</u>

Interfund Transfers, Receivables and Payables

Interfund transfers consisted of the following:

	Transfer In	Transfer Out	Total
Governmental activities:			
General government	\$ 469,327	\$ (53,071)	\$ 416,256
Road	520,836	(148,758)	372,078
Public safety	742,864	(51,200)	691,664
PILT	-	(975,309)	(975,309)
Road & Bridge capital improvement	269,999	-	269,999
General capital improvement	7,167	(167,351)	(160,184)
Nonmajor governmental funds	789,327	(1,351,973)	(562,646)
	<u>\$ 2,799,520</u>	<u>\$ (2,747,662)</u>	<u>\$ 51,858</u>
Business-type activities:			
Landfill	\$ -	\$ -	\$ -
Refuse Facility	-	(51,858)	(51,858)
	<u>\$ -</u>	<u>\$ (51,858)</u>	<u>\$ (51,858)</u>

Transfers are normal recurring amounts used to fund operations of various governmental and business-type activities.

Interfund balances as of June 30, 2019 consisted of the following:

	Due from Funds	Due to Funds	Long-term portion
Governmental activities:			
General (2)	377,900	-	-
PILT (2)	453,230	(2,300)	
General capital improvement (1), (2)	10,000	(276,600)	5,000
Road & Bridge CIP (1), (2), (3)		(550,000)	
Nonmajor governmental funds (1), (2)	-	(12,230)	(5,000)
	<u>\$ 841,130</u>	<u>\$ (841,130)</u>	<u>\$ -</u>

1. Equipment purchases
2. Cover cash overdraft
3. CIP Projects

Operating Leases

The government leases equipment under noncancelable operating leases. Total rental expenses for operating leases were \$36,527 for the year ended June 30, 2019. Scheduled minimum rental payments for succeeding years ending June 30, are as follows:

Year ending June 30,	
2020	\$ 32,978
2021	\$ 30,085
2022	\$ 17,750
2023	\$ 6,798
2024	\$ 3,795
	<u>\$ 91,406</u>

Long-Term Debt

Notes payable currently outstanding are as follows:

Long-Term Debt:

Notes from direct borrowings currently outstanding are as follows:

	Original Amount	Term	Interest Rate	Payment	Balance June 30,2019
Durapatcher - 2011	\$ 77,500	10 yr	1.63%	Annual	\$ 15,500
Dispatch & equipment-2017 (1)	357,500	7 yr	3.37%	Semi-Annual	289,554
Search and rescue building-2013 (1)	700,000	15 yr	3.37%	Semi-Annual	573,910
					<u>\$ 878,964</u>

1. INTERCAP, through Montana Board of Investments

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

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

Year ending June 30,	Governmental Activities Direct Borrowings		
	Principal	Interest	Total
2020	118,777	28,411	147,188
2021	120,714	24,597	145,311
2022	114,946	20,577	135,523
2023	116,970	16,687	133,657
2024	119,038	12,728	131,766
2025-2028	288,519	20,402	308,921
	<u>\$ 878,964</u>	<u>\$ 123,402</u>	<u>\$ 1,002,366</u>

Long-term liability for the year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019	Due within One year
Governmental activities:					
Notes from direct borrowings	\$ 996,210	\$ -	\$ (117,246)	\$ 878,964	\$ 118,777
Compensated Absences	477,745	26,913	-	504,658	50,466
	<u>\$ 1,473,955</u>	<u>\$ 26,913</u>	<u>\$ (117,246)</u>	<u>\$ 1,383,622</u>	<u>\$ 169,243</u>
Business-type activities:					
Compensated Absences	\$ 57,488	\$ 10,889	\$ -	68,377	\$ 6,838
	<u>\$ 57,488</u>	<u>\$ 10,889</u>	<u>\$ -</u>	<u>\$ 68,377</u>	<u>\$ 6,838</u>

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

Landfill Postclosure

The landfill was officially closed in the fall of 2016. A final cover was placed on the landfill site in accordance with state and federal regulations. The government is required to perform certain maintenance and monitoring functions at the site for thirty years after closure. The postclosure care costs will be paid on an annual basis and will reduce the postclosure care liability. \$1,404,502 is reported as a landfill postclosure care liability as of June 30, 2019. Actual postclosure care costs may be higher due to inflation, changes in technology, or changes in regulations. If additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

In prior years, the government was required by state and federal laws and regulations to make annual contributions to a trust to finance postclosure care costs and corrective action. The government is in compliance with the requirements, and, as of June 30, 2019, \$1,497,063 had been set aside for this purpose and is restricted and reported on the statement of net position as "restricted assets." The government expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

The following changes occurred in the closure and postclosure care liability during the year ended June 30, 2019:

Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019
\$ 1,446,403	-	\$ (41,901)	\$ 1,404,502

NOTE 4. OTHER INFORMATION

Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; professional liability (i.e., errors and omissions); workers' compensation (i.e., employee injuries); medical insurance costs; and environmental damages. A variety of methods is used to provide insurance for these risks. Policies, transferring all risks of loss, except for relatively small deductible amounts, are purchased for theft, damage or destruction of assets, professional liabilities and employee medical costs. The government participates in a state-wide public risk pool, MACO, for workers' compensation coverage. The government pays monthly premiums for its employee injury insurance coverage. The agreement for formation of the pool provides that it will be self-sustaining through member premiums. There are no deductibles or maximum coverage limits in the plan. The government also participates in MACO's Joint Powers Insurance Authority which offers insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Given lack of coverage available, the government has no coverage for potential losses from environmental damages.

Interlocal Agreements

The City of Livingston and Park County entered into an agreement to fund a library for City and County residents. The City maintains the library accounting records and includes the financial activities of the library in its financial statements. The County contributed \$388,966 during fiscal year 2019.

The City of Livingston and Park County entered into agreements for the City-County Law Enforcement Dispatch Center and ambulance services. The City provides dispatch and ambulance services to the County. The County contributed \$329,196 and \$241,127, respectively, during fiscal year 2019 for these services.

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

Subsequent Event

The government received an InterCap loan from the Montan Board of Investments for \$560,000 for 15 years, with an interest rate of 3.37 percent.

Commitments and Contingencies

At year-end, the government had commitments outstanding, in the form of contracts, of approximately \$865,000, primarily for construction projects and an equipment purchase.

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

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

Retirement Plans

Plan Description

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

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, 1.785% of the member's highest average compensation (HAC) multiplied by years of service credit or 2) if 25 years of membership service or more, 2% of HAC multiplied by years of service credit.

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

Plan members hired prior to July 1, 2011 are eligible for early retirement at age 50 with 5 years of membership service or any age under age 60 with 25 years of membership service. Plan members hired on or after July 1, 2011 are eligible for early retirement at age 55 with 5 years of membership service. Benefits are actuarially reduced.

Second retirement applies to plan members re-employed in a PERS position after retirement. Plan members who retire before January 1, 2016 and accumulate less than 2 years' additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years' additional service credit receive a refund of the plan member's contributions from the second employment plus regular interest at .25%.

Plan members who retire before January 1, 2016 and accumulate at least 2 years of additional service credit receive a recalculated retirement based on the laws in effect at second retirement. Plan members who retire on or after January 1, 2016 and accumulate 5 or more years of additional service credit receive the same retirement benefit as prior to their return to service and a second retirement benefit for the second period of service based on the laws in effect at second retirement.

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

Sheriffs 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 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.

Plan members are eligible for early retirement at age 50 with 5 years of membership service. This benefit calculated using HAC and

service credit at early retirement and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

Second Retirement applies to retirement system members re-employed in a SRS position on or after July 1, 2017. If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member a) is not awarded service credit for the period of reemployment; b) is refunded the accumulated contributions associated with the period of reemployment; c) starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and d) does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement. If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member is awarded service credit for the period of reemployment. Starting the first month following termination of service, the member receives the same retirement benefit previously paid to the member and a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members rehire date. The member does not accrue post-retirement benefit adjustments during the term of reemployment, but receives a GABA on the initial retirement benefit in January immediately following second retirement, and on the second retirement benefit starting in January after receiving that benefit for at least 12 months. A member who returns to covered service is not eligible for a disability benefit.

Member and Employer Contributions

Public Employees Retirement System

All members contribute 7.9% of their compensation. Interest is credited to member accounts at the rates determined by the Board. All member contributions will be decreased to 6.9% on January 1 following the actuary valuation results that project the amortization period to drop below 25 years. Member contributions are made through an "employer pick-up" arrangement that results in deferral of taxes on the contributions.

Employers contributed 8.57 % of each member's compensation. This was temporarily increased from 7.07% on July 1, 2013. Beginning July 1, 2014, employer contributions will increase an additional 0.1 % a year over 10 years, through 2024. The employer additional contributions terminate on January 1 following actuary valuation results that show the amortization period of the PERS-DBRP has dropped below 25 years and would remain below 25 years following the reductions of both the additional employer and member contributions rates. The State's General Fund contributes an additional .37% of earned compensation. Effective July 1, 2013, contributions are also made to the system from the Coal Tax Fund. Beginning July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

Sheriffs Retirement System

Members contribute 10.495% of their compensation. Interest is credited at rates determined by the Board. Member contributions are made through an "employer pick-up" arrangement that results in deferral of taxes on the contributions. Employers contribute 13.115% of each member's compensation. The rate increased from 10.115% to 13.115% on July 1, 2018.

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

At June 30, 2019, the government recorded a liability of \$3,258,699 (PERS) and \$1,114,703 (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, 2019	
	PERS	SRS
Employee proportionate share	\$ 3,258,699	\$ 1,114,703
State of Montana proportionate share associated with employer	1,095,427	-
Total	<u>\$ 1,095,427</u>	<u>\$ 1,114,703</u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. 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, 2017, through June 30, 2018, relative to the total employer contributions received from all PERS and SRS participating employers. At June 30, 2019, the government's proportion was 0.1561 and 1.4829 percent for PERS and SRS, respectively.

For the year ended June 30, 2019, the government recognized \$201,748 (PERS) and a credit of \$65,586 (SRS) for its proportionate share of the pension expense. The government also recognized grant revenue of \$73,108 (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 \$274,856 and (\$65,586) for PERS and SRS, respectively.

At June 30, 2019, 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	\$ 247,802	\$ -	\$ 61,480	\$ 2,483
Changes in assumptions	277,103	-	633,885	1,054,086
Net difference between projected and actual earnings on pension plan investments	-	50,608	-	31,204
Changes in the employer's proportion and differences between employer's contributions and the employer's proportionate contributions	-	599,156	-	82,776
Employer contributions subsequent to measurement date	291,798		153,597	
	<u>\$ 816,703</u>	<u>\$ 649,764</u>	<u>\$ 848,962</u>	<u>\$ 1,170,549</u>

Amounts reported as deferred outflows of resources related to pensions resulting from the government's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2020. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense as follows:

Year Ended	PERS		SRS	
	June 30:			
2020	\$	83,977	\$	(121,245)
2021		39,468		(147,768)
2022		(227,508)		(202,075)
2023		(20,794)		(4,097)

Actuarial Assumptions

For each of the retirement plans, the total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return, net of investment and administrative expenses	7.65%	7.65%
Salary Increases	3.50%	3.50%
Inflation	2.75%	2.75%

Mortality rates for the PERS and SRS retirement plans are based on the RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB.

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 2011 through 2016, is outlined in a report dated May 5, 2017, 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, 2018, and are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return	Arithmetic Basis Real Rate of Return
Cash equivalents	2.60%	0.10%	4.00%
Domestic equity	36.00%	1.64%	4.55%
Foreign equity	18.00%	1.14%	6.35%
Fixed income	23.40%	0.23%	1.00%
Private equity	12.00%	0.93%	7.75%
Real estate	8.00%	0.32%	4.00%
	100.00%		

Discount Rate:

Public Employees Retirement System

The discount rate used to measure the total pension liability was 7.65%. 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 governments. In addition, the State contributes coal severance tax and interest money from the general fund. The interest is contributed monthly and the severance tax is contributed quarterly. Based on those assumptions, the PERS' fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2121. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

Sheriffs Retirement System (SRS)

The discount rate used to measure the TPL was 7.65%. 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 2118. 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 of the PERS and SRS net pension liability calculated using the discount rate of 7.65%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.65%) or 1.00% higher (8.65%) than the current rate.

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
Net pension liability - PERS	\$ 4,712,833	\$ 3,258,699	\$ 2,064,623
Net pension liability - SRS	\$ 2,028,611	\$ 1,114,703	\$ 366,289

Postemployment Benefits Other Than Pensions

General Information about the OPEB Plan

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. The OPEB plan is a single-employer defined benefit plan administered by the government. The government has not created a trust to accumulate assets to assist in covering the defined benefit plan costs, and covers these costs when they come due. The above described OPEB plan does not provide a stand-alone financial report.

Benefits provided. Park County OPEB provides healthcare and dental benefits for retirees and their dependents as outlined in MCA 2-18-704. The benefit terms require that eligible retirees 100 percent of the health insurance premiums

Employees covered by benefit terms: As of June 30, 2018 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees or beneficiaries entitled to but not yet receiving benefit payments	-
Active plan members	<u>92</u>
Total	<u>99</u>

Total OPEB Liability

Total OPEB Liability: The County's total OPEB liability of \$1,284,162, was measured as of June 30, 2018, and was determined by an actuarial valuation of June 30, 2018.

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

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry age normal funding
Salary increases	4.0%
Discount Rate	3.87% (based on 20 year municipal bond index)
Healthcare costs trend rates	7.0% for 2019, decreasing 0.5% per year to an ultimate rate of 3.8% for 2075 and years later
Participation	45% of future retirees are assumed to elect medical coverage
Mortality	For PERS and SRS: RP 2000 Healthy Combined Mortality Table projected to 2015 using Scale AA with no collar adjustment for males or females.

The actuarial assumptions used in the June 20, 2018 valuation were based on the results of the age 65 per capita claims cost for the period of July 1, 2017 through June 2018.

Changes in Total OPEB Liability

Changes in Total OPEB Liability were as follows:

Total OPEB liability - beginning of year	<u>\$ 1,154,672</u>
Service Cost	112,525
Interest	46,842
Benefit payments	<u>(29,877)</u>
Net changes	129,490
Balance at June 30, 2018	<u>\$ 1,284,162</u>

Changes in benefit terms reflect revised health care trend rates and retiree contribution increases based on revised projects and future increases to retirees' contributions to match health care cost trend rates. Changes of assumptions and other inputs reflect a change in status, trend, discount and other inputs.

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1.0% lower (2.87%) or 1.0% higher (4.87%) than the current discount rate of 3.87%:

	1% Decrease (2.87%)	Discount Rate (3.87%)	1% Increase (4.87%)
Total OPEB Liability	\$ 1,394,662	\$ 1,284,162	\$ 1,183,320

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1.0% lower (6.5% to 2.8%) or 1.0% higher (8.5% to 4.8%) than the current healthcare cost trend rates:

	1% Decrease (6.0% decreasing to 2.8%)	Healthcare Cost Trend Rates (7.0% decreasing to 3.8%)	1% Increase (8.0% decreasing to 4.8%)
Total OPEB Liability	\$ 1,125,306	\$ 1,284,162	\$ 1,471,954

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

For the year ended June 30, 2019, the county recognized OPEB expense of \$129,490. At June 30, 2019 the County reported deferred outflows of resources and deferred inflows of resources related to OPAB from the following sources:

	Deferred Outflows/(Inflows) of Resources
Differences between expected and actual experience	\$ 48,315
Changes in assumptions or other inputs	\$ (11,307)
Total deferred outflow/(inflow) cash flow	\$ 37,008

Amounts reported as deferred outflows of resources resulting from the government's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ended June 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2020	\$ 3,743
2021	3,743
2022	3,743
2023	3,743
2024	3,743
Thereafter	18,293

Future Implementation of GASB Pronouncements

The GASB has issued the following pronouncements:

GASB Statement No. 84, Fiduciary Activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

GASB Statement No. 87, Leases. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 90, Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

GASB Statement No. 91, Conduit Debt Obligations. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

REQUIRED SUPPLEMENTARY INFORMATION

PARK COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
General Fund
FISCAL YEAR ENDING JUNE 30, 2019

Description	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences	Actual Amounts GAAP Basis
	Original	Final			
Revenues:					
Taxes/assessments	\$ 2,008,244	\$ 2,008,244	\$ 2,040,400	\$ -	\$ 2,040,400
License and permits	22,500	22,500	35,050	-	35,050
Intergovernmental	540,627	540,627	504,225	67,476	571,701
Charges for services	380,544	380,544	435,114	-	435,114
Fines and forfeitures	115,000	115,000	115,765	-	115,765
Miscellaneous	60,410	60,410	68,340	-	68,340
Investment earnings	7,500	7,500	45,861	-	45,861
Total revenues	3,134,825	3,134,825	3,244,755	67,476	3,312,231
Expenditures:					
Current:					
General government	2,786,458	2,786,458	2,784,362	37,389	2,821,751
Public safety	136,483	136,483	132,602	3,036	135,638
Public works	120,169	120,169	113,232	13,995	127,227
Public health	435,995	435,995	430,493	6,403	436,896
Social and economic services	173,875	173,875	184,788	2,692	187,480
Culture and recreation	500	500	424	3,961	4,385
Housing and community development	48,954	48,954	48,954	-	48,954
Capital Outlay	9,552	9,552	6,289	-	6,289
Total expenditures	3,711,986	3,711,986	3,701,144	67,476	3,768,620
Excess (deficiency) of revenues over expenditures	(577,161)	(577,161)	(456,389)	-	(456,389)
Other financing sources (uses):					
Transfers in	465,760	465,760	469,327	-	469,327
Transfers out	(55,950)	(55,950)	(53,071)	-	(53,071)
Total other financing sources (uses)	409,810	409,810	416,256	-	416,256
Net change in fund balance	(167,351)	(167,351)	(40,133)	-	(40,133)
Fund balances, beginning			840,189	-	840,189
Fund balances, ending			\$ 800,056	-	\$ 800,056

PARK COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Road Fund
FISCAL YEAR ENDING JUNE 30, 2019

Description	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Taxes/assessments	\$ 481,967	\$ 481,967	\$ 479,207
License and permits	15,800	15,800	12,919
Intergovernmental	577,988	577,988	700,954
Charges for services	-	-	176
Miscellaneous	-	-	3,701
Total revenues	<u>1,075,755</u>	<u>1,075,755</u>	<u>1,196,957</u>
Expenditures:			
Current:			
Public works	1,227,281	1,235,381	1,345,159
Debt Service:			
Principal	44,934	44,934	24,156
Interest and other charges	12,376	12,376	6,664
Capital Outlay	25,000	25,000	-
Total expenditures	<u>1,309,591</u>	<u>1,317,691</u>	<u>1,375,979</u>
Excess (deficiency) of revenues over expenditures	<u>(233,836)</u>	<u>(241,936)</u>	<u>(179,022)</u>
Other financing sources (uses):			
Insurance recoveries	-	-	240
Sale of capital assets	-	-	725
Transfers in	464,871	464,871	520,836
Transfers out	(207,116)	(207,116)	(148,758)
Total other financing sources (uses)	<u>257,755</u>	<u>257,755</u>	<u>373,043</u>
Net change in fund balance	<u>23,919</u>	<u>15,819</u>	194,021
Fund balances, beginning			<u>21,661</u>
Fund balances, ending			<u>\$ 215,682</u>

PARK COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Public Safety Fund
FISCAL YEAR ENDING JUNE 30, 2019

Description	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Taxes/assessments	\$ 1,415,864	\$ 1,415,864	\$ 1,407,380
License and permits	500	500	3,605
Intergovernmental	208,585	208,585	208,604
Charges for services	91,500	91,500	108,895
Miscellaneous	6,000	6,000	4,288
Total revenues	1,722,449	1,722,449	1,732,772
Expenditures:			
Current:			
Public safety	2,465,397	2,406,253	2,264,183
Capital Outlay	249,000	249,000	68,127
Total expenditures	2,714,397	2,655,253	2,332,310
Excess (deficiency) of revenues over expenditures	(991,948)	(932,804)	(599,538)
Other financing sources (uses):			
Insurance recoveries	-	-	6,078
Sale of capital assets	5,000	5,000	96,458
Transfers in	742,411	742,411	742,864
Transfers out	(51,200)	(51,200)	(51,200)
Total other financing sources (uses)	696,211	696,211	794,200
Net change in fund balance	(295,737)	(236,593)	194,662
Fund balances, beginning			727,039
Prior period adjustment			-
Fund balances, ending			\$ 921,701

PARK COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PILT Fund
FISCAL YEAR ENDING JUNE 30, 2019

Description	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Intergovernmental	\$ 1,644,000	\$ 1,644,000	\$ 1,469,004
Miscellaneous	900	900	5,553
Investment earnings	4,000	4,000	11,160
Total revenues	1,648,900	1,648,900	1,485,717
Expenditures:			
Current:			
General government	52,250	57,750	53,822
Public safety	303,197	303,197	330,910
Public works	100	100	68
Social and economic services	-	-	5,000
Debt Service:			
Principal	24,697	24,697	24,697
Interest and other charges	4,795	4,795	4,795
Capital Outlay	-	-	-
Total expenditures	385,039	390,539	419,292
Excess (deficiency) of revenues over expenditures	1,263,861	1,258,361	1,066,425
Other financing sources (uses):			
Transfers out	(1,004,150)	(1,004,150)	(975,309)
Total other financing sources (uses)	(1,004,150)	(1,004,150)	(975,309)
Net change in fund balance	259,711	254,211	91,116
Fund balances, beginning			860,013
Fund balances, ending			\$ 951,129

PARK COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended JUNE 30, 2019

BUDGETARY INFORMATION

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

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

PARK COUNTY
SCHEDULE OF CONTRIBUTIONS
PUBLIC EMPLOYEES AND SHERIFF'S RETIREMENT SYSTEMS OF MONTANA
For the year ended June 30,

<u>Public Employees Retirement System:</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	291,798	217,482	214,614	212,925	209,627
Contributions in relation to the contractually required contributions	<u>291,798</u>	<u>217,482</u>	<u>214,614</u>	<u>212,925</u>	<u>209,627</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employer's covered payroll	2,810,418	2,567,692	2,564,017	2,421,961	2,388,307
Contributions as a percentage of covered payroll	10.38%	8.47%	8.37%	8.79%	8.78%
<u>Sheriffs' Retirement System:</u>	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	153,597	153,717	114,388	116,115	110,946
Contributions in relation to the contractually required contributions	<u>153,597</u>	<u>153,717</u>	<u>114,388</u>	<u>116,115</u>	<u>110,946</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employer's covered payroll	1,171,527	1,150,523	1,130,869	1,120,309	1,093,721
Contributions as a percentage of covered payroll	13.11%	13.36%	10.12%	10.36%	10.14%

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

PARK COUNTY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES AND SHERIFF'S RETIREMENT SYSTEMS OF MONTANA
For the year ended June 30,

Public Employees Retirement System:	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability	0.1561%	0.2067%	0.2022%	0.2047%	0.2242%
Employer's proportionate share of the net pension liability associated with the employer	\$ 3,258,699	\$ 4,025,616	\$ 3,444,108	\$ 2,860,745	\$ 2,793,286
State of Montana's proportionate share of the net pension liability associated with the employer	1,095,427	57,927	42,083	35,139	34,110
Total	<u>\$ 4,354,126</u>	<u>\$ 4,083,543</u>	<u>\$ 3,486,191</u>	<u>\$ 2,895,884</u>	<u>\$ 2,827,396</u>
Employer's covered-employee payroll	2,567,692	2,564,017	2,421,961	2,388,307	2,559,683
Employer's proportion of the net pension liability as a percentage of covered-employee payroll	126.91%	157.00%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	73.47%	73.75%	74.71%	78.40%	79.87%
Sheriffs' Retirement System:	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability	1.4829%	1.5115%	1.5870%	1.6073%	1.5860%
Employer's proportionate share of the net pension liability associated with the employer	1,114,703	1,150,173	2,787,990	1,549,455	660,064
State of Montana's proportionate share of the net pension liability associated with the employer	-	-	-	-	-
Total	<u>\$ 1,114,703</u>	<u>\$ 1,150,173</u>	<u>\$ 2,787,990</u>	<u>\$ 1,549,455</u>	<u>\$ 660,064</u>
Employer's covered-employee payroll	1,150,523	1,130,869	1,120,309	1,093,721	1,025,736
Employer's proportion of the net pension liability as a percentage of covered-employee payroll	96.89%	101.71%	248.86%	141.67%	64.35%
Plan fiduciary net position as a percentage of the total pension liability	82.68%	81.30%	63.00%	75.40%	87.24%

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

Changes of Benefit Terms

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

2017

Working Retiree Limitations – for PERS

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

Refunds

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

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

Lump-sum payouts

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

Disabled PERS Defined Contribution (DC) Members

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

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2016 Experience Study:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increases	0% to 6.30%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.26%

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

Changes of Benefit Terms

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

2017

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

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

Second Retirement Benefit – for SRS

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

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

Refunds

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

Interest credited to member accounts

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

Lump-sum payouts

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

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2017 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.21%

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

PARK COUNTY
SCHEDULE OF CHANGES
IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
For the year ended June 30,

	2019	2018
Total OPEB liability - beginning of year	1,154,672	987,179
Service Cost	112,525	110,848
Interest	46,842	40,328
Differences between expected and actual experience	-	53,200
Change in assumptions or other inputs	-	(12,449)
Benefit payments	(29,877)	(24,434)
Balance at June 30, 2018	\$ 1,284,162	\$ 1,154,672
Covered-employee payroll	\$4,143,314	\$3,983,956
Total OPEB liability as a percentage of covered-employee payroll	30.99%	28.98%

Notes to schedule

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

2018	3.87%
2019	3.87%

Differences in experience measure the expected versus actual claims experience.

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

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, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2100	FUND#2130	FUND#2140	FUND#2153
		Cooke City Resort Tax	Bridge	Weed	Predatory Animal - Sheep
	ASSETS				
101000	Cash and cash equivalents	234,110.00	49,288.00	44,605.00	128.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	1,164.00	359.00	0.00
113000	Real estate	0.00	7,676.00	2,226.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	882.00	345.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	645.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	50,503.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	2,160.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	24,739.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	284,613.00	83,749.00	49,695.00	773.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	9,722.00	2,930.00	645.00
	Total Deferred Inflows of Resources	0.00	9,722.00	2,930.00	645.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	284,613.00	74,027.00	46,765.00	128.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	284,613.00	74,027.00	46,765.00	128.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	284,613.00	83,749.00	49,695.00	773.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2155	FUND#2160	FUND#2170	FUND#2180
		Predatory Animal - Cattle	Fair	Airport	District Court
	ASSETS				
101000	Cash and cash equivalents	2,885.00	34,427.00	24,630.00	34,890.00
103000	Petty cash	0.00	200.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	3,148.00	0.00	461.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	513.00	172.00	822.00
113000	Real estate	0.00	3,090.00	1,047.00	5,322.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	464.00	140.00	932.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	4,914.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	10,519.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	20,720.00	1,675.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	7,799.00	52,361.00	46,709.00	44,102.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	4,048.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	3,101.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	7,149.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	4,914.00	4,067.00	1,359.00	7,076.00
	Total Deferred Inflows of Resources	4,914.00	4,067.00	1,359.00	7,076.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	2,885.00	41,145.00	45,350.00	37,026.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	2,885.00	41,145.00	45,350.00	37,026.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	7,799.00	52,361.00	46,709.00	44,102.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2181	FUND#2190	FUND#2200	FUND#2210
		Recovery Court	Comprehensive Insurance	Mosquito	Parks
	ASSETS				
101000	Cash and cash equivalents	13,376.00	2,481.00	3,017.00	82,880.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	1,525.00	66.00	0.00
113000	Real estate	0.00	10,547.00	288.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	1,073.00	76.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	13,376.00	15,626.00	3,447.00	82,880.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	0.00	13,145.00	430.00	0.00
	Total Deferred Inflows of Resources	0.00	13,145.00	430.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	13,376.00	2,481.00	3,017.00	82,880.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	13,376.00	2,481.00	3,017.00	82,880.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	13,376.00	15,626.00	3,447.00	82,880.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2220	FUND#2230	FUND#2250	FUND#2260
		Library	Ambulance	Planning	Emergency Disaster
	ASSETS				
101000	Cash and cash equivalents	5,000.00	5,000.00	56,872.00	(103,412.00)
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	6,555.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	1,421.00	1,471.00	295.00	195.00
113000	Real estate	10,302.00	8,342.00	2,012.00	1,770.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	1,196.00	1,092.00	171.00	107.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	2,250.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	92,109.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	17,919.00	15,905.00	68,155.00	(9,231.00)
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	12,919.00	10,905.00	2,478.00	2,072.00
	Total Deferred Inflows of Resources	12,919.00	10,905.00	2,478.00	2,072.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	5,000.00	5,000.00	65,677.00	(11,303.00)
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	5,000.00	5,000.00	65,677.00	(11,303.00)
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	17,919.00	15,905.00	68,155.00	(9,231.00)

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2280	FUND#2281	FUND#2285	FUND#2340
		Senior Citizens	Angelline	Park County Transit	Fire Control
	ASSETS				
101000	Cash and cash equivalents	13.00	31,375.00	39,779.00	10,892.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	87.00	470.00	0.00	0.00
113000	Real estate	184.00	2,772.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	162.00	395.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	640.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	355.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	446.00	35,012.00	40,774.00	10,892.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	10,000.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	10,000.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	2,500.00	0.00
223000	Deferred Inflows of Tax Revenues	433.00	3,637.00	0.00	0.00
	Total Deferred Inflows of Resources	433.00	3,637.00	2,500.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	13.00	21,375.00	38,274.00	10,892.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	13.00	21,375.00	38,274.00	10,892.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	446.00	35,012.00	40,774.00	10,892.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2360	FUND#2370	FUND#2372	FUND#2382
		Museum	Sheriff Retirement Permissive Levy	Permissive Medical Levy	Search and Rescue
	ASSETS				
101000	Cash and cash equivalents	1,258.00	0.00	0.00	50,576.00
103000	Petty cash	263.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	503.00	79.00	3,019.00	225.00
113000	Real estate	3,148.00	929.00	21,620.00	1,398.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	370.00	21.00	1,663.00	218.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	674.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	6,216.00	1,029.00	26,302.00	52,417.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	4,021.00	1,029.00	26,302.00	1,841.00
	Total Deferred Inflows of Resources	4,021.00	1,029.00	26,302.00	1,841.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	2,195.00	0.00	0.00	50,576.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	2,195.00	0.00	0.00	50,576.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	6,216.00	1,029.00	26,302.00	52,417.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

		FUND#2384	FUND#2386	FUND#2390	FUND#2392
		Jail Commissary	Connect Grant	Drug Forfeiture	MRDTF
ACCOUNT NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	33,720.00	8,320.00	0.00	11,839.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	33,720.00	8,320.00	0.00	11,839.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
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	33,720.00	8,320.00	0.00	11,839.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	33,720.00	8,320.00	0.00	11,839.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	33,720.00	8,320.00	0.00	11,839.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2393 Records Preservation	FUND#2397 CDBG Revolving Loan	FUND#2399 YRRE Road Abandon	FUND#2410 Green Acres Lighting #1
	ASSETS				
101000	Cash and cash equivalents	86,138.00	0.00	53,763.00	130.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	221,661.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	86,138.00	221,661.00	53,763.00	130.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
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	86,138.00	221,661.00	53,763.00	130.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	86,138.00	221,661.00	53,763.00	130.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	86,138.00	221,661.00	53,763.00	130.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2415 Green Acres Lighting #2	FUND#2430 Gardiner Lights	FUND#2511 Chicory Rural Improvement District	FUND#2800 Alcohol Rehabilitation
	ASSETS				
101000	Cash and cash equivalents	187.00	1.00	22,501.00	0.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	30.00	35.00	164.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	217.00	36.00	22,665.00	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	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	2,230.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	2,230.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
223000	Deferred Inflows of Tax Revenues	30.00	35.00	164.00	0.00
	Total Deferred Inflows of Resources	30.00	35.00	164.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	187.00	(2,229.00)	22,501.00	0.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	187.00	(2,229.00)	22,501.00	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	217.00	36.00	22,665.00	0.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2821 Gas Tax-Special Allocation	FUND#2830 Junk Vehicle	FUND#2840 Weed Grant	FUND#2841 Weed Grant Trust
	ASSETS				
101000	Cash and cash equivalents	(85,809.00)	150.00	4,704.00	5,486.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	85,812.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	3.00	150.00	4,704.00	5,486.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
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	3.00	150.00	4,704.00	5,486.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	3.00	150.00	4,704.00	5,486.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	3.00	150.00	4,704.00	5,486.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2850 911 Emergency	FUND#2852 911 Emergency - Gardiner	FUND#2859 County Land Information	FUND#2862 Economic Development
	ASSETS				
101000	Cash and cash equivalents	68,982.00	37,699.00	38,131.00	0.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	68,982.00	37,699.00	38,131.00	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	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
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	68,982.00	37,699.00	38,131.00	0.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	68,982.00	37,699.00	38,131.00	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	68,982.00	37,699.00	38,131.00	0.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2870 Crime Control	FUND#2895 Hard Rock Mine Trust	FUND#2896 Metal Mines Tax	FUND#2902 Forest Title III
	ASSETS				
101000	Cash and cash equivalents	(7,691.00)	787,614.00	732.00	12,114.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	7,699.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	8.00	787,614.00	732.00	12,114.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
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	8.00	787,614.00	732.00	12,114.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	8.00	787,614.00	732.00	12,114.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	8.00	787,614.00	732.00	12,114.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2903 Forest Title II	FUND#2917 Crime Victims Assistance	FUND#2927 FEMA	FUND#2950 DUI Task Force
	ASSETS				
101000	Cash and cash equivalents	12,191.00	22,397.00	(66,083.00)	1,100.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	2,392.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	2,519.00	66,083.00	1,450.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	12,191.00	24,916.00	0.00	4,942.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
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	12,191.00	24,916.00	0.00	4,942.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	12,191.00	24,916.00	0.00	4,942.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	12,191.00	24,916.00	0.00	4,942.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2956	FUND#2958	FUND#2965	FUND#2973
		CTEP Grant	DES Grant	Communicable Disease	MCH Block Grant
	ASSETS				
101000	Cash and cash equivalents	0.00	(15,033.00)	627.00	13,131.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	17,420.00	0.00	2,687.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	0.00	2,387.00	627.00	15,818.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
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	0.00	2,387.00	627.00	15,818.00
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	2,387.00	627.00	15,818.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	2,387.00	627.00	15,818.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2974 Home Health	FUND#2975 Public Health Preparedness	FUND#2976 Immunization	FUND#2977 Asthma Grant
	ASSETS				
101000	Cash and cash equivalents	0.00	28,725.00	2,210.00	7,724.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	10,735.00	2,217.00	6,000.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	Total Assets	0.00	39,460.00	4,427.00	13,724.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	0.00	0.00	0.00	0.00
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	0.00	39,460.00	4,427.00	13,724.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(negative balance only)</i>	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	39,460.00	4,427.00	13,724.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	39,460.00	4,427.00	13,724.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#2978	FUND#2979	NONMAJOR
		Tobacco Grant	Well Child	SPECIAL REVENUE FUNDS
	ASSETS			
101000	Cash and cash equivalents	7,776.00	(991.00)	1,716,555.00
103000	Petty cash	0.00	0.00	463.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted	0.00	0.00	10,164.00
102300	Investments - restricted	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00
	Taxes receivable:			
111000	Mobiles	0.00	0.00	12,386.00
113000	Real estate	0.00	0.00	82,673.00
114000	Net proceeds	0.00	0.00	0.00
115000	Personal	0.00	0.00	9,307.00
116000	Protested	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	5,788.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	287,999.00
131000	Due from other funds	0.00	0.00	0.00
132000	Due from other governments	7,200.00	6,866.00	333,992.00
133000	Advances to other funds	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	355.00
150000	Inventories	0.00	0.00	24,739.00
170000	Other debits	0.00	0.00	0.00
	Total Assets	14,976.00	5,875.00	2,484,421.00
	DEFERRED OUTFLOWS OF RESOURCES			
190000	Deferred Outflows of Resources			0.00
19xxxx	Deferred Outflows of Resources			0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	4,048.00
203100	Judgments payable	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	12,230.00
212000	Due to other governments	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	3,101.00
216000	Revenues collected in advance	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00
	Total Liabilities	0.00	0.00	19,379.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources	0.00	0.00	2,500.00
223000	Deferred Inflows of Tax Revenues	0.00	0.00	110,154.00
	Total Deferred Inflows of Resources	0.00	0.00	112,654.00
	FUND BALANCES:			
250100	Non-spendable			0.00
250200	Restricted	14,976.00	5,875.00	2,352,388.00
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned (negative balance only)	0.00	0.00	0.00
	Total Fund Balances	14,976.00	5,875.00	2,352,388.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	14,976.00	5,875.00	2,484,421.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2100 Cooke City Resort Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	190,000.00	190,000.00	187,203.00	(2,797.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	6,366.00	6,366.00
	Total revenues	190,000.00	190,000.00	193,569.00	3,569.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2130 Bridge			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	261,940.00	261,940.00	261,056.00	(884.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	15,389.00	15,389.00	15,389.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	277,329.00	277,329.00	276,445.00	(884.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2140 Weed			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	72,259.00	72,259.00	72,106.00	(153.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	1,785.00	1,785.00	1,786.00	1.00
335000/336	State shared revenues	6,967.00	6,967.00	6,967.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	3,598.00	3,598.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	31,000.00	31,000.00	51,085.00	20,085.00
344000	Public health	300.00	300.00	0.00	(300.00)
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	173.00	173.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	112,311.00	112,311.00	135,715.00	23,404.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2153 Predatory Animal - Sheep			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	700.00	800.00	718.00	(82.00)
314140	Local option taxes			0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	700.00	800.00	718.00	(82.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2155					
Predatory Animal - Cattle					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	13,000.00	14,700.00	14,051.00	(649.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	13,000.00	14,700.00	14,051.00	(649.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2160 Fair			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	99,356.00	99,356.00	99,153.00	(203.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	8,068.00	8,068.00	8,068.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	70,804.00	70,804.00	32,423.00	(38,381.00)
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	41,341.00	41,341.00	49,165.00	7,824.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	219,569.00	219,569.00	188,809.00	(30,760.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2170 Airport			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	35,226.00	35,226.00	35,051.00	(175.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	152,381.00	152,381.00	53,740.00	(98,641.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	1,816.00	1,816.00	1,816.00	0.00
337000	Local grants	7,500.00	7,500.00	2,836.00	(4,664.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	33,500.00	33,500.00	26,460.00	(7,040.00)
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	2,400.00	2,400.00	2,000.00	(400.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	232,823.00	232,823.00	121,903.00	(110,920.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2180 District Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	167,099.00	167,099.00	166,499.00	(600.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	42,301.00	42,301.00	40,466.00	(1,835.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	12,000.00	12,000.00	10,320.00	(1,680.00)
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	221,400.00	221,400.00	217,285.00	(4,115.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2190					
Comprehensive Insurance					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	375,127.00	375,127.00	374,163.00	(964.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	21,197.00	21,197.00	21,197.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	3,444.00	3,444.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	396,324.00	396,324.00	398,804.00	2,480.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2200 Mosquito			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	12,775.00	12,775.00	12,779.00	4.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	1,095.00	1,095.00	1,095.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	200.00	200.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	13,870.00	13,870.00	14,074.00	204.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2210 Parks					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	1,854.00	1,854.00
	Total revenues	0.00	0.00	1,854.00	1,854.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2220					
Library					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	361,296.00	361,296.00	360,422.00	(874.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	28,544.00	28,544.00	28,544.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	389,840.00	389,840.00	388,966.00	(874.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2230 Ambulance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	268,817.00	268,817.00	268,438.00	(379.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	8,689.00	8,689.00	8,689.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	277,506.00	277,506.00	277,127.00	(379.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2250 Planning			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	66,364.00	66,364.00	66,090.00	(274.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	5,400.00	5,400.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	7,431.00	7,431.00	7,431.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	7,000.00	7,000.00	17,234.00	10,234.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	1,040.00	1,040.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	80,795.00	80,795.00	97,195.00	16,400.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2260 Emergency Disaster			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	64,864.00	64,864.00	62,977.00	(1,887.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	105,000.00	94,670.00	(10,330.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	64,864.00	169,864.00	157,647.00	(12,217.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2280 Senior Citizens					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	8.00	8.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	2,310.00	2,310.00	2,310.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	278.00	278.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	2,310.00	2,310.00	2,596.00	286.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2281 Angeline			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	90,666.00	90,666.00	90,613.00	(53.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	3,300.00	3,300.00	3,300.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	5,709.00	5,709.00	5,709.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	5,500.00	5,500.00	3,951.00	(1,549.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	105,175.00	105,175.00	103,573.00	(1,602.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2285 Park County Transit					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	59,881.00	59,881.00	62,370.00	2,489.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	5,000.00	5,000.00	5,000.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	2,500.00	2,500.00	540.00	(1,960.00)
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	32,500.00	32,500.00	27,505.00	(4,995.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	99,881.00	99,881.00	95,415.00	(4,466.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2340 Fire Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	2,500.00	2,500.00	3,026.00	526.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	2,500.00	2,500.00	3,026.00	526.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2360 Museum			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	105,679.00	105,679.00	105,455.00	(224.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	2,316.00	2,316.00	2,316.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	13,900.00	13,900.00	14,860.00	960.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	500.00	3,600.00	2,405.00	(1,195.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	122,395.00	125,495.00	125,036.00	(459.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2370					
Sheriff Retirement Permissive Levy					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	38,467.00	38,467.00	38,336.00	(131.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	38,467.00	38,467.00	38,336.00	(131.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2372					
Permissive Medical Levy					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	782,827.00	782,827.00	780,724.00	(2,103.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	782,827.00	782,827.00	780,724.00	(2,103.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2382					
Search and Rescue					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	45,162.00	45,162.00	45,067.00	(95.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	5,709.00	5,709.00	5,709.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	25,903.00	25,903.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	130.00	130.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	50,871.00	50,871.00	76,809.00	25,938.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2384 Jail Commissary			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	6,500.00	6,500.00	5,102.00	(1,398.00)
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	6,500.00	6,500.00	5,102.00	(1,398.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2386 Connect Grant					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	2,883.00	2,883.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	2,883.00	2,883.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2392 MRDTF			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	31,706.00	31,706.00	29,130.00	(2,576.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	3,154.00	3,154.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	12,500.00	12,500.00	15,625.00	3,125.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	44,206.00	44,206.00	47,909.00	3,703.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2393					
Records Preservation					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	30,000.00	30,000.00	33,038.00	3,038.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	30,000.00	30,000.00	33,038.00	3,038.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2410 Green Acres Lighting #1			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	854.00	854.00	771.00	(83.00)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	854.00	854.00	771.00	(83.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2415 Green Acres Lighting #2			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	2,790.00	2,790.00	2,797.00	7.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	2,790.00	2,790.00	2,797.00	7.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2430 Gardiner Lights			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	7,075.00	7,075.00	2,401.00	(4,674.00)
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	7,075.00	7,075.00	2,401.00	(4,674.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2511 Chicory Rural Improvement District					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	11,900.00	11,900.00	12,075.00	175.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	11,900.00	11,900.00	12,075.00	175.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2800 Alcohol Rehabilitation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	40,000.00	40,000.00	30,273.00	(9,727.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	40,000.00	40,000.00	30,273.00	(9,727.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2821 Gas Tax-Special Allocation					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	165,000.00	165,000.00	126,191.00	(38,809.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	165,000.00	165,000.00	126,191.00	(38,809.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2830 Junk Vehicle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	35,713.00	35,713.00	35,713.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	35,713.00	35,713.00	35,713.00	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, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2841 Weed Grant Trust					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	5,000.00	5,000.00	0.00	(5,000.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	40,998.00	40,998.00	21,932.00	(19,066.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	4,198.00	4,198.00	7,244.00	3,046.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	1,271.00	1,271.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	50,196.00	50,196.00	30,447.00	(19,749.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2850 911 Emergency			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	120,000.00	120,000.00	120,361.00	361.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	809.00	809.00
370000	Investment and royalty earnings	400.00	400.00	1,237.00	837.00
	Total revenues	120,400.00	120,400.00	122,407.00	2,007.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2852 911 Emergency - Gardiner			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	9,000.00	9,000.00	8,685.00	(315.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	861.00	861.00
	Total revenues	9,000.00	9,000.00	9,546.00	546.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2859					
County Land Information					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	6,000.00	6,000.00	7,043.00	1,043.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	6,000.00	6,000.00	7,043.00	1,043.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2862 Economic Development					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	215,000.00	215,000.00	85,000.00	(130,000.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	215,000.00	215,000.00	85,000.00	(130,000.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2870 Crime Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	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	65,309.00	65,309.00	43,859.00	(21,450.00)
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	65,309.00	65,309.00	43,859.00	(21,450.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2895 Hard Rock Mine Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	6,000.00	6,000.00	15,635.00	9,635.00
	Total revenues	6,000.00	6,000.00	15,635.00	9,635.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2896 Metal Mines Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	130,000.00	288,000.00	280,453.00	(7,547.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	2,145.00	2,145.00
	Total revenues	130,000.00	288,000.00	282,598.00	(5,402.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2903 Forest Title II			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	1,509.00	1,509.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	1,509.00	1,509.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2917 Crime Victims Assistance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	4,000.00	4,000.00	8,295.00	4,295.00
351020	District court	4,000.00	4,000.00	2,299.00	(1,701.00)
351030	City court	6,000.00	6,000.00	9,731.00	3,731.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	14,000.00	14,000.00	20,325.00	6,325.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2927 FEMA			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	80,000.00	134,100.00	130,254.00	(3,846.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	80,000.00	134,100.00	130,254.00	(3,846.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2950 DUI Task Force			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	20,000.00	20,000.00	7,950.00	(12,050.00)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	20,000.00	20,000.00	7,950.00	(12,050.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2958 DES Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	36,433.00	41,933.00	44,275.00	2,342.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	36,433.00	41,933.00	44,275.00	2,342.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2973 MCH Block Grant					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	14,897.00	14,897.00	10,747.00	(4,150.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	9,000.00	9,000.00	12,350.00	3,350.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	10,000.00	10,000.00	11,653.00	1,653.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	33,897.00	33,897.00	34,750.00	853.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

FUND#2975					
Public Health Preparedness					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	41,733.00	41,733.00	42,072.00	339.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	41,733.00	41,733.00	42,072.00	339.00

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2976 Immunization			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	8,866.00	8,866.00	8,866.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	8,866.00	8,866.00	8,866.00	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, 2019

		FUND#2977 Asthma Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	29,942.00	29,942.00	30,000.00	58.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	2,898.00	2,898.00	0.00	(2,898.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	32,840.00	32,840.00	30,000.00	(2,840.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

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

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2979 Well Child			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	41,718.00	41,718.00	36,505.00	(5,213.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	41,718.00	41,718.00	36,505.00	(5,213.00)

PARK COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 2019

TOTALS					
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	3,052,478.00	3,054,278.00	3,041,680.00	(12,598.00)
314140	Local option taxes	9,865.00	9,865.00	5,198.00	(4,667.00)
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	5,400.00	5,400.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	2,500.00	2,500.00	3,026.00	526.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	415,601.00	574,701.00	446,793.00	(127,908.00)
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	465,848.00	471,348.00	312,226.00	(159,122.00)
335000/336	State shared revenues	677,254.00	835,254.00	765,332.00	(69,922.00)
337000	Local grants	12,500.00	12,500.00	7,836.00	(4,664.00)
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	55,000.00	55,000.00	71,233.00	16,233.00
342000	Public safety	19,000.00	19,000.00	46,630.00	27,630.00
343000	Public works	71,198.00	71,198.00	85,329.00	14,131.00
344000	Public health	300.00	300.00	2,883.00	2,583.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	84,704.00	84,704.00	47,283.00	(37,421.00)
	Fines and forfeitures				
351010	Justice court	4,000.00	4,000.00	8,295.00	4,295.00
351020	District court	4,000.00	4,000.00	2,299.00	(1,701.00)
351030	City court	6,000.00	6,000.00	9,731.00	3,731.00
360000	Miscellaneous	107,039.00	110,139.00	116,099.00	5,960.00
370000	Investment and royalty earnings	6,400.00	6,400.00	28,098.00	21,698.00
	Total revenues	4,993,687.00	5,321,187.00	5,005,371.00	(315,816.00)

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2100 Cooke City Resort Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	310,000.00	310,000.00	194,745.00	115,255.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	310,000.00	310,000.00	194,745.00	115,255.00
	Excess of revenues over expenditures	(120,000.00)	(120,000.00)	(1,176.00)	118,824.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(120,000.00)	(120,000.00)	(1,176.00)	118,824.00
	Fund balances - July 1, 2018 as previously reported			285,789.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			285,789.00	
	Fund balances - June 30, 2019			284,613.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2130 Bridge			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	205,015.00	205,015.00	205,107.00	(92.00)
200-800	Supplies/services/materials, etc	51,690.00	51,690.00	33,687.00	18,003.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt 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	256,705.00	256,705.00	238,794.00	17,911.00
	Excess of revenues over expenditures	20,624.00	20,624.00	37,651.00	17,027.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	24,606.00	24,606.00	39,299.00	14,693.00
520000	Transfers out (enter as a negative)	(46,744.00)	(46,744.00)	(25,744.00)	21,000.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(22,138.00)	(22,138.00)	13,555.00	35,693.00
	Net change in fund balance	(1,514.00)	(1,514.00)	51,206.00	52,720.00
	Fund balances - July 1, 2018 as previously reported			22,821.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			22,821.00	
	Fund balances - June 30, 2019			74,027.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2140 Weed			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	79,988.00	79,988.00	84,358.00	(4,370.00)
200-800	Supplies/services/materials, etc	73,106.00	73,106.00	54,435.00	18,671.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	153,094.00	153,094.00	138,793.00	14,301.00
	Excess of revenues over expenditures	(40,783.00)	(40,783.00)	(3,078.00)	37,705.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	6,263.00	6,263.00	6,247.00	(16.00)
520000	Transfers out (enter as a negative)	(1,000.00)	(1,000.00)	(11,000.00)	(10,000.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	5,263.00	5,263.00	(4,753.00)	(10,016.00)
	Net change in fund balance	(35,520.00)	(35,520.00)	(7,831.00)	27,689.00
	Fund balances - July 1, 2018 as previously reported			54,596.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			54,596.00	
	Fund balances - June 30, 2019			46,765.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2153 Predatory Animal - Sheep			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	700.00	800.00	778.00	22.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	700.00	800.00	778.00	22.00
	Excess of revenues over expenditures	0.00	0.00	(60.00)	(60.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	(60.00)	(60.00)
	Fund balances - July 1, 2018 as previously reported			188.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			188.00	
	Fund balances - June 30, 2019			128.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2155 Predatory Animal - Cattle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	13,000.00	14,700.00	14,628.00	72.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	13,000.00	14,700.00	14,628.00	72.00
	Excess of revenues over expenditures	0.00	0.00	(577.00)	(577.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	(577.00)	(577.00)
	Fund balances - July 1, 2018 as previously reported			3,462.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			3,462.00	
	Fund balances - June 30, 2019			2,885.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2160			
		Fair			
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	188,830.00	188,830.00	170,105.00	18,725.00
200-800	Supplies/services/materials, etc	150,176.00	165,376.00	184,015.00	(18,639.00)
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	339,006.00	354,206.00	354,120.00	86.00
	Excess of revenues over expenditures	(119,437.00)	(134,637.00)	(165,311.00)	(30,674.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	135,395.00	135,395.00	141,372.00	5,977.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	135,395.00	135,395.00	141,372.00	5,977.00
	Net change in fund balance	15,958.00	758.00	(23,939.00)	(24,697.00)
	Fund balances - July 1, 2018 as previously reported			65,084.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			65,084.00	
	Fund balances - June 30, 2019			41,145.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2170 Airport			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	8,908.00	8,908.00	4,734.00	4,174.00
200-800	Supplies/services/materials, etc	196,351.00	196,351.00	90,863.00	105,488.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	7,750.00	7,750.00	7,750.00	0.00
620	Interest	378.00	378.00	378.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	213,387.00	213,387.00	103,725.00	109,662.00
	Excess of revenues over expenditures	19,436.00	19,436.00	18,178.00	(1,258.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	7,500.00	7,500.00	2,836.00	(4,664.00)
520000	Transfers out (enter as a negative)	0.00	0.00	(32.00)	(32.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	7,500.00	7,500.00	2,804.00	(4,696.00)
	Net change in fund balance	26,936.00	26,936.00	20,982.00	(5,954.00)
	Fund balances - July 1, 2018 as previously reported			24,368.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			24,368.00	
	Fund balances - June 30, 2019			45,350.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2180 District Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	241,018.00	241,018.00	235,217.00	5,801.00
200-800	Supplies/services/materials, etc	33,425.00	33,425.00	22,802.00	10,623.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	274,443.00	274,443.00	258,019.00	16,424.00
	Excess of revenues over expenditures	(53,043.00)	(53,043.00)	(40,734.00)	12,309.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	35,791.00	35,791.00	35,698.00	(93.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	35,791.00	35,791.00	35,698.00	(93.00)
	Net change in fund balance	(17,252.00)	(17,252.00)	(5,036.00)	12,216.00
	Fund balances - July 1, 2018 as previously reported			42,062.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			42,062.00	
	Fund balances - June 30, 2019			37,026.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2181 Recovery Court			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	8,850.00	(8,850.00)
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	22,226.00	22,226.00	0.00	22,226.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	22,226.00	22,226.00	8,850.00	13,376.00
	Excess of revenues over expenditures	(22,226.00)	(22,226.00)	(8,850.00)	13,376.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(22,226.00)	(22,226.00)	(8,850.00)	13,376.00
	Fund balances - July 1, 2018 as previously reported			22,226.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			22,226.00	
	Fund balances - June 30, 2019			13,376.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	FUND#2190 Comprehensive Insurance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	404,665.00	404,665.00	404,665.00	0.00
	Total expenditures	404,665.00	404,665.00	404,665.00	0.00
	Excess of revenues over expenditures	(8,341.00)	(8,341.00)	(5,861.00)	2,480.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	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	(8,341.00)	(8,341.00)	(5,861.00)	2,480.00
	Fund balances - July 1, 2018 as previously reported			8,342.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			8,342.00	
	Fund balances - June 30, 2019			2,481.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2200 Mosquito			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	4,235.00	4,235.00	7,432.00	(3,197.00)
200-800	Supplies/services/materials, etc	6,800.00	6,800.00	5,981.00	819.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	11,035.00	11,035.00	13,413.00	(2,378.00)
	Excess of revenues over expenditures	2,835.00	2,835.00	661.00	(2,174.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(4,695.00)	(4,695.00)	0.00	4,695.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	(4,695.00)	(4,695.00)	0.00	4,695.00
	Net change in fund balance	(1,860.00)	(1,860.00)	661.00	2,521.00
	Fund balances - July 1, 2018 as previously reported			2,356.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			2,356.00	
	Fund balances - June 30, 2019			3,017.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2210 Parks			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	1,854.00	1,854.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	1,854.00	1,854.00
	Fund balances - July 1, 2018 as previously reported			81,026.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			81,026.00	
	Fund balances - June 30, 2019			82,880.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2220 Library			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	389,840.00	389,840.00	388,966.00	874.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	389,840.00	389,840.00	388,966.00	874.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			5,000.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			5,000.00	
	Fund balances - June 30, 2019			5,000.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
FUND#2230					
Ambulance					
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	277,505.00	277,505.00	277,127.00	378.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	277,505.00	277,505.00	277,127.00	378.00
	Excess of revenues over expenditures	1.00	1.00	0.00	(1.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	1.00	1.00	0.00	(1.00)
	Fund balances - July 1, 2018 as previously reported			5,000.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			5,000.00	
	Fund balances - June 30, 2019			5,000.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	FUND#2250 Planning			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	159,170.00	159,170.00	159,148.00	22.00
200-800	Supplies/services/materials, etc	11,400.00	11,400.00	7,955.00	3,445.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	1,750.00	1,750.00	2,304.00	(554.00)
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	172,320.00	172,320.00	169,407.00	2,913.00
	Excess of revenues over expenditures	(91,525.00)	(91,525.00)	(72,212.00)	19,313.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	81,437.00	81,437.00	114,256.00	32,819.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	81,437.00	81,437.00	114,256.00	32,819.00
	Net change in fund balance	(10,088.00)	(10,088.00)	42,044.00	52,132.00
	Fund balances - July 1, 2018 as previously reported			23,633.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			23,633.00	
	Fund balances - June 30, 2019			65,677.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2260 Emergency Disaster			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	53,455.00	53,455.00	5,569.00	47,886.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	53,455.00	53,455.00	5,569.00	47,886.00
	Excess of revenues over expenditures	11,409.00	116,409.00	152,078.00	35,669.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	(105,000.00)	(151,972.00)	(46,972.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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	(105,000.00)	(151,972.00)	(46,972.00)
	Net change in fund balance	11,409.00	11,409.00	106.00	(11,303.00)
	Fund balances - July 1, 2018 as previously reported			(11,409.00)	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			(11,409.00)	
	Fund balances - June 30, 2019			(11,303.00)	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2280 Senior Citizens			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,500.00	6,700.00	6,628.00	72.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	6,500.00	6,700.00	6,628.00	72.00
	Excess of revenues over expenditures	(4,190.00)	(4,390.00)	(4,032.00)	358.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	4,200.00	4,200.00	4,000.00	(200.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	4,200.00	4,200.00	4,000.00	(200.00)
	Net change in fund balance	10.00	(190.00)	(32.00)	158.00
	Fund balances - July 1, 2018 as previously reported			45.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			45.00	
	Fund balances - June 30, 2019			13.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2281 Angelline			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	104,455.00	104,455.00	93,009.00	11,446.00
200-800	Supplies/services/materials, etc	23,370.00	23,370.00	17,321.00	6,049.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	735.00	735.00	719.00	16.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	128,560.00	128,560.00	111,049.00	17,511.00
	Excess of revenues over expenditures	(23,385.00)	(23,385.00)	(7,476.00)	15,909.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	11,185.00	11,185.00	11,127.00	(58.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	11,185.00	11,185.00	11,127.00	(58.00)
	Net change in fund balance	(12,200.00)	(12,200.00)	3,651.00	15,851.00
	Fund balances - July 1, 2018 as previously reported			17,724.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			17,724.00	
	Fund balances - June 30, 2019			21,375.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
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		FUND#2285 Park County Transit			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	100,258.00	100,258.00	74,391.00	25,867.00
200-800	Supplies/services/materials, etc	19,300.00	19,300.00	21,316.00	(2,016.00)
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	119,558.00	119,558.00	95,707.00	23,851.00
	Excess of revenues over expenditures	(19,677.00)	(19,677.00)	(292.00)	19,385.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	11,263.00	11,263.00	11,231.00	(32.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	11,263.00	11,263.00	11,231.00	(32.00)
	Net change in fund balance	(8,414.00)	(8,414.00)	10,939.00	19,353.00
	Fund balances - July 1, 2018 as previously reported			27,335.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			27,335.00	
	Fund balances - June 30, 2019			38,274.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2340 Fire Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	2,000.00	2,000.00	921.00	1,079.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	2,000.00	2,000.00	921.00	1,079.00
	Excess of revenues over expenditures	500.00	500.00	2,105.00	1,605.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	500.00	500.00	2,105.00	1,605.00
	Fund balances - July 1, 2018 as previously reported			8,787.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			8,787.00	
	Fund balances - June 30, 2019			10,892.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2360 Museum			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	120,879.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	17,750.00	123,979.00	124,595.00	(616.00)
200-800	Supplies/services/materials, etc	0.00	17,750.00	17,071.00	679.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	138,629.00	141,729.00	141,666.00	63.00
	Excess of revenues over expenditures	(16,234.00)	(16,234.00)	(16,630.00)	(396.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	17,895.00	0.00	0.00	0.00
383000	Transfers In	0.00	17,895.00	17,849.00	(46.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	17,895.00	17,895.00	17,849.00	(46.00)
	Net change in fund balance	1,661.00	1,661.00	1,219.00	(442.00)
	Fund balances - July 1, 2018 as previously reported			976.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			976.00	
	Fund balances - June 30, 2019			2,195.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2370			
		Sheriff Retirement Permissive Levy			
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	38,467.00	38,467.00	38,336.00	(131.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(38,467.00)	(38,467.00)	(38,336.00)	131.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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)	(38,467.00)	(38,467.00)	(38,336.00)	131.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			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, 2019

		FUND#2372 Permissive Medical Levy			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	782,827.00	782,827.00	780,724.00	(2,103.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(787,396.00)	(787,396.00)	(785,293.00)	2,103.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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)	(787,396.00)	(787,396.00)	(785,293.00)	2,103.00
	Net change in fund balance	(4,569.00)	(4,569.00)	(4,569.00)	0.00
	Fund balances - July 1, 2018 as previously reported			4,569.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			4,569.00	
	Fund balances - June 30, 2019			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, 2019

		FUND#2382 Search and Rescue			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	44,412.00	44,412.00	4,053.00	40,359.00
200-800	Supplies/services/materials, etc	68,100.00	68,100.00	83,190.00	(15,090.00)
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	60,643.00	60,643.00	60,643.00	0.00
620	Interest	19,508.00	19,508.00	19,508.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	192,663.00	192,663.00	167,394.00	25,269.00
	Excess of revenues over expenditures	(141,792.00)	(141,792.00)	(90,585.00)	51,207.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	110,151.00	110,151.00	80,151.00	(30,000.00)
520000	Transfers out (enter as a negative)	0.00	0.00	(4,650.00)	(4,650.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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)	110,151.00	110,151.00	75,501.00	(34,650.00)
	Net change in fund balance	(31,641.00)	(31,641.00)	(15,084.00)	16,557.00
	Fund balances - July 1, 2018 as previously reported			65,660.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			65,660.00	
	Fund balances - June 30, 2019			50,576.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2384 Jail Commissary			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,500.00	6,500.00	1,841.00	4,659.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	6,500.00	6,500.00	1,841.00	4,659.00
	Excess of revenues over expenditures	0.00	0.00	3,261.00	3,261.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	3,261.00	3,261.00
	Fund balances - July 1, 2018 as previously reported			30,459.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			30,459.00	
	Fund balances - June 30, 2019			33,720.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2386 Connect Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	4,369.00	4,369.00	4,557.00	(188.00)
200-800	Supplies/services/materials, etc	1,256.00	1,256.00	0.00	1,256.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	5,625.00	5,625.00	4,557.00	1,068.00
	Excess of revenues over expenditures	(5,625.00)	(5,625.00)	(1,674.00)	3,951.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(5,625.00)	(5,625.00)	(1,674.00)	3,951.00
	Fund balances - July 1, 2018 as previously reported			9,994.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			9,994.00	
	Fund balances - June 30, 2019			8,320.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2390 Drug Forfeiture			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			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, 2019

		FUND#2392 MRDTF			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	89,700.00	89,700.00	87,274.00	2,426.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	89,700.00	89,700.00	87,274.00	2,426.00
	Excess of revenues over expenditures	(45,494.00)	(45,494.00)	(39,365.00)	6,129.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	51,200.00	51,200.00	51,200.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	51,200.00	51,200.00	51,200.00	0.00
	Net change in fund balance	5,706.00	5,706.00	11,835.00	6,129.00
	Fund balances - July 1, 2018 as previously reported			4.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			4.00	
	Fund balances - June 30, 2019			11,839.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2393 Records Preservation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	1,960.00	1,960.00	3,738.00	(1,778.00)
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	8,900.00	7,096.00	1,804.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	1,960.00	10,860.00	10,834.00	26.00
	Excess of revenues over expenditures	28,040.00	19,140.00	22,204.00	3,064.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	28,040.00	19,140.00	22,204.00	3,064.00
	Fund balances - July 1, 2018 as previously reported			63,934.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			63,934.00	
	Fund balances - June 30, 2019			86,138.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2397 CDBG Revolving Loan			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			221,661.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			221,661.00	
	Fund balances - June 30, 2019			221,661.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2399 YRRE Road Abandon			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	4,000.00	4,000.00	4,000.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	4,000.00	4,000.00	4,000.00	0.00
	Excess of revenues over expenditures	(4,000.00)	(4,000.00)	(4,000.00)	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(4,000.00)	(4,000.00)	(4,000.00)	0.00
	Fund balances - July 1, 2018 as previously reported			57,763.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			57,763.00	
	Fund balances - June 30, 2019			53,763.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2410 Green Acres Lighting #1			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	900.00	900.00	876.00	24.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	900.00	900.00	876.00	24.00
	Excess of revenues over expenditures	(46.00)	(46.00)	(105.00)	(59.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	
384000	Special items - revenue	0.00	0.00	0.00	
385000	Extraordinary items - revenue	0.00	0.00	0.00	
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(46.00)	(46.00)	(105.00)	(59.00)
	Fund balances - July 1, 2018 as previously reported			235.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			235.00	
	Fund balances - June 30, 2019			130.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2415 Green Acres Lighting #2			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	3,000.00	3,000.00	2,903.00	97.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	3,000.00	3,000.00	2,903.00	97.00
	Excess of revenues over expenditures	(210.00)	(210.00)	(106.00)	104.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(210.00)	(210.00)	(106.00)	104.00
	Fund balances - July 1, 2018 as previously reported			293.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			293.00	
	Fund balances - June 30, 2019			187.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2430 Gardiner Lights			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	9,000.00	9,000.00	7,478.00	1,522.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	9,000.00	9,000.00	7,478.00	1,522.00
	Excess of revenues over expenditures	(1,925.00)	(1,925.00)	(5,077.00)	(3,152.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,925.00)	(1,925.00)	(5,077.00)	(3,152.00)
	Fund balances - July 1, 2018 as previously reported			2,848.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			2,848.00	
	Fund balances - June 30, 2019			(2,229.00)	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2511 Chicory Rural Improvement District			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	22,000.00	22,000.00	0.00	22,000.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	22,000.00	22,000.00	0.00	22,000.00
	Excess of revenues over expenditures	(10,100.00)	(10,100.00)	12,075.00	22,175.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(10,100.00)	(10,100.00)	12,075.00	22,175.00
	Fund balances - July 1, 2018 as previously reported			10,426.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			10,426.00	
	Fund balances - June 30, 2019			22,501.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	FUND#2800 Alcohol Rehabilitation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	40,000.00	40,000.00	30,273.00	9,727.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	40,000.00	40,000.00	30,273.00	9,727.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			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, 2019

		FUND#2821 Gas Tax-Special Allocation			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	165,000.00	165,000.00	126,191.00	(38,809.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(165,000.00)	(165,000.00)	(126,188.00)	38,812.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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)	(165,000.00)	(165,000.00)	(126,188.00)	38,812.00
	Net change in fund balance	0.00	0.00	3.00	3.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			3.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2830 Junk Vehicle			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	21,209.00	21,209.00	18,279.00	2,930.00
200-800	Supplies/services/materials, etc	13,381.00	13,381.00	5,133.00	8,248.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	34,590.00	34,590.00	23,412.00	11,178.00
	Excess of revenues over expenditures	1,123.00	1,123.00	12,301.00	11,178.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(1,123.00)	(1,123.00)	(12,301.00)	(11,178.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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)	(1,123.00)	(1,123.00)	(12,301.00)	(11,178.00)
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			150.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			150.00	
	Fund balances - June 30, 2019			150.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2840 Weed Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	8,500.00	8,500.00	6,139.00	2,361.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	8,500.00	8,500.00	6,139.00	2,361.00
	Excess of revenues over expenditures	(1,000.00)	(1,000.00)	1,361.00	2,361.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,000.00)	(1,000.00)	1,361.00	2,361.00
	Fund balances - July 1, 2018 as previously reported			3,343.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			3,343.00	
	Fund balances - June 30, 2019			4,704.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2841 Weed Grant Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	55,696.00	55,696.00	30,900.00	24,796.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	55,696.00	55,696.00	30,900.00	24,796.00
	Excess of revenues over expenditures	(5,500.00)	(5,500.00)	(453.00)	5,047.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(5,500.00)	(5,500.00)	(453.00)	5,047.00
	Fund balances - July 1, 2018 as previously reported			5,939.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			5,939.00	
	Fund balances - June 30, 2019			5,486.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2850 911 Emergency			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	96,550.00	96,550.00	91,777.00	4,773.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	9,000.00	9,000.00	0.00	9,000.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	105,550.00	105,550.00	91,777.00	13,773.00
	Excess of revenues over expenditures	14,850.00	14,850.00	30,630.00	15,780.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	14,850.00	14,850.00	30,630.00	15,780.00
	Fund balances - July 1, 2018 as previously reported			38,352.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			38,352.00	
	Fund balances - June 30, 2019			68,982.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2852			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		911 Emergency - Gardiner			
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	5,000.00	8,000.00	8,000.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	5,000.00	8,000.00	8,000.00	0.00
	Excess of revenues over expenditures	4,000.00	1,000.00	1,546.00	546.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	4,000.00	1,000.00	1,546.00	546.00
	Fund balances - July 1, 2018 as previously reported			36,153.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			36,153.00	
	Fund balances - June 30, 2019			37,699.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2859 County Land Information			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	16,500.00	16,500.00	1,717.00	14,783.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	16,500.00	16,500.00	1,717.00	14,783.00
	Excess of revenues over expenditures	(10,500.00)	(10,500.00)	5,326.00	15,826.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	(4,500.00)	(4,500.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	(4,500.00)	(4,500.00)
	Net change in fund balance	(10,500.00)	(10,500.00)	826.00	11,326.00
	Fund balances - July 1, 2018 as previously reported			37,305.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			37,305.00	
	Fund balances - June 30, 2019			38,131.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2862 Economic Development			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	215,000.00	215,000.00	85,000.00	130,000.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	215,000.00	215,000.00	85,000.00	130,000.00
	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	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			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, 2019

		FUND#2870 Crime Control			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	59,479.00	59,479.00	48,243.00	11,236.00
200-800	Supplies/services/materials, etc	26,144.00	26,144.00	16,602.00	9,542.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	85,623.00	85,623.00	64,845.00	20,778.00
	Excess of revenues over expenditures	(20,314.00)	(20,314.00)	(20,986.00)	(672.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	22,217.00	22,217.00	19,850.00	(2,367.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	22,217.00	22,217.00	19,850.00	(2,367.00)
	Net change in fund balance	1,903.00	1,903.00	(1,136.00)	(3,039.00)
	Fund balances - July 1, 2018 as previously reported			1,144.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			1,144.00	
	Fund balances - June 30, 2019			8.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2895 Hard Rock Mine Trust			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	6,000.00	6,000.00	15,635.00	9,635.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	46,875.00	46,875.00	106,033.00	59,158.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	46,875.00	46,875.00	106,033.00	59,158.00
	Net change in fund balance	52,875.00	52,875.00	121,668.00	68,793.00
	Fund balances - July 1, 2018 as previously reported			665,946.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			665,946.00	
	Fund balances - June 30, 2019			787,614.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2896 Metal Mines Tax			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	52,083.00	118,083.00	117,814.00	269.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	52,083.00	118,083.00	117,814.00	269.00
	Excess of revenues over expenditures	77,917.00	169,917.00	164,784.00	(5,133.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(72,917.00)	(164,917.00)	(164,940.00)	(23.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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)	(72,917.00)	(164,917.00)	(164,940.00)	(23.00)
	Net change in fund balance	5,000.00	5,000.00	(156.00)	(5,156.00)
	Fund balances - July 1, 2018 as previously reported			888.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			888.00	
	Fund balances - June 30, 2019			732.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2902 Forest Title III			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	2,400.00	2,369.00	31.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	2,400.00	2,369.00	31.00
	Excess of revenues over expenditures	0.00	(2,400.00)	(2,369.00)	31.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	(2,400.00)	(2,369.00)	31.00
	Fund balances - July 1, 2018 as previously reported			14,483.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			14,483.00	
	Fund balances - June 30, 2019			12,114.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2903 Forest Title II			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	1,509.00	1,509.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	1,509.00	1,509.00
	Fund balances - July 1, 2018 as previously reported			10,682.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			10,682.00	
	Fund balances - June 30, 2019			12,191.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2917 Crime Victims Assistance			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	14,000.00	14,000.00	20,325.00	6,325.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	(22,217.00)	(22,217.00)	(19,850.00)	2,367.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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)	(22,217.00)	(22,217.00)	(19,850.00)	2,367.00
	Net change in fund balance	(8,217.00)	(8,217.00)	475.00	8,692.00
	Fund balances - July 1, 2018 as previously reported			24,441.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			24,441.00	
	Fund balances - June 30, 2019			24,916.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2927 FEMA			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	8,988.00	(8,988.00)
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	80,000.00	134,100.00	125,050.00	9,050.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	80,000.00	134,100.00	134,038.00	62.00
	Excess of revenues over expenditures	0.00	0.00	(3,784.00)	(3,784.00)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	3,784.00	3,784.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	3,784.00	3,784.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			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, 2019

		FUND#2950 DUI Task Force			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	20,000.00	20,000.00	3,008.00	16,992.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	20,000.00	20,000.00	3,008.00	16,992.00
	Excess of revenues over expenditures	0.00	0.00	4,942.00	4,942.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	4,942.00	4,942.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			4,942.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
				FUND#2956	
				CTEP Grant	
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			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, 2019

		FUND#2958 DES Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	70,858.00	70,858.00	70,899.00	(41.00)
200-800	Supplies/services/materials, etc	9,945.00	15,445.00	15,362.00	83.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	80,803.00	86,303.00	86,261.00	42.00
	Excess of revenues over expenditures	(44,370.00)	(44,370.00)	(41,986.00)	2,384.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	42,198.00	42,198.00	42,151.00	(47.00)
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	42,198.00	42,198.00	42,151.00	(47.00)
	Net change in fund balance	(2,172.00)	(2,172.00)	165.00	2,337.00
	Fund balances - July 1, 2018 as previously reported			2,222.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			2,222.00	
	Fund balances - June 30, 2019			2,387.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2965 Communicable Disease			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			627.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			627.00	
	Fund balances - June 30, 2019			627.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2973 MCH Block Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	9,285.00	9,285.00	8,891.00	394.00
200-800	Supplies/services/materials, etc	15,795.00	15,795.00	15,647.00	148.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	25,080.00	25,080.00	24,538.00	542.00
	Excess of revenues over expenditures	8,817.00	8,817.00	10,212.00	1,395.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	8,817.00	8,817.00	10,212.00	1,395.00
	Fund balances - July 1, 2018 as previously reported			5,606.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			5,606.00	
	Fund balances - June 30, 2019			15,818.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
FUND#2974					
Home Health					
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			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, 2019

		FUND#2975 Public Health Preparedness			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	32,786.00	32,786.00	25,659.00	7,127.00
200-800	Supplies/services/materials, etc	12,796.00	12,796.00	5,484.00	7,312.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	45,582.00	45,582.00	31,143.00	14,439.00
	Excess of revenues over expenditures	(3,849.00)	(3,849.00)	10,929.00	14,778.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(3,849.00)	(3,849.00)	10,929.00	14,778.00
	Fund balances - July 1, 2018 as previously reported			28,531.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			28,531.00	
	Fund balances - June 30, 2019			39,460.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2976 Immunization			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	9,343.00	9,343.00	7,368.00	1,975.00
200-800	Supplies/services/materials, etc	1,440.00	1,440.00	1,311.00	129.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	10,783.00	10,783.00	8,679.00	2,104.00
	Excess of revenues over expenditures	(1,917.00)	(1,917.00)	187.00	2,104.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,917.00)	(1,917.00)	187.00	2,104.00
	Fund balances - July 1, 2018 as previously reported			4,240.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			4,240.00	
	Fund balances - June 30, 2019			4,427.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2977 Asthma Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	20,161.00	20,161.00	20,158.00	3.00
200-800	Supplies/services/materials, etc	11,100.00	11,100.00	1,560.00	9,540.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	31,261.00	31,261.00	21,718.00	9,543.00
	Excess of revenues over expenditures	1,579.00	1,579.00	8,282.00	6,703.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	1,579.00	1,579.00	8,282.00	6,703.00
	Fund balances - July 1, 2018 as previously reported			5,442.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			5,442.00	
	Fund balances - June 30, 2019			13,724.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2978 Tobacco Grant			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	26,702.00	26,702.00	19,071.00	7,631.00
200-800	Supplies/services/materials, etc	7,239.00	7,239.00	4,637.00	2,602.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	33,941.00	33,941.00	23,708.00	10,233.00
	Excess of revenues over expenditures	2,059.00	2,059.00	12,292.00	10,233.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	2,059.00	2,059.00	12,292.00	10,233.00
	Fund balances - July 1, 2018 as previously reported			2,684.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			2,684.00	
	Fund balances - June 30, 2019			14,976.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#2979 Well Child			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
440000	Public Health				
100	Personal services	25,943.00	25,943.00	25,537.00	406.00
200-800	Supplies/services/materials, etc	15,775.00	15,775.00	7,737.00	8,038.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	0.00	0.00	0.00	0.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	41,718.00	41,718.00	33,274.00	8,444.00
	Excess of revenues over expenditures	0.00	0.00	3,231.00	3,231.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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	3,231.00	3,231.00
	Fund balances - July 1, 2018 as previously reported			2,644.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			2,644.00	
	Fund balances - June 30, 2019			5,875.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	TOTALS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	459,667.00	459,667.00	442,608.00	17,059.00
200-800	Supplies/services/materials, etc	141,512.00	207,512.00	179,478.00	28,034.00
420000	Public Safety				
100	Personal services	204,970.00	204,970.00	162,226.00	42,744.00
200-800	Supplies/services/materials, etc	485,600.00	496,500.00	492,583.00	3,917.00
430000	Public Works				
100	Personal services	315,120.00	315,120.00	312,478.00	2,642.00
200-800	Supplies/services/materials, etc	492,829.00	492,829.00	244,287.00	248,542.00
440000	Public Health				
100	Personal services	132,824.00	132,824.00	118,673.00	14,151.00
200-800	Supplies/services/materials, etc	148,127.00	149,927.00	88,036.00	61,891.00
450000	Social and Economic Services				
100	Personal services	204,713.00	204,713.00	167,400.00	37,313.00
200-800	Supplies/services/materials, etc	170,049.00	49,370.00	45,265.00	4,105.00
460000	Culture and Recreation				
100	Personal services	206,580.00	312,809.00	294,700.00	18,109.00
200-800	Supplies/services/materials, etc	850,016.00	882,966.00	784,797.00	98,169.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	215,000.00	215,000.00	85,000.00	130,000.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	89,000.00	152,000.00	132,146.00	19,854.00
490000	Debt Service				
610	Principal	68,393.00	68,393.00	68,393.00	0.00
620	Interest	20,621.00	20,621.00	20,605.00	16.00
510000	Miscellaneous	404,665.00	404,665.00	404,665.00	0.00
	Total expenditures	4,609,686.00	4,769,886.00	4,043,340.00	726,546.00
	Excess of revenues over expenditures	384,001.00	551,301.00	962,031.00	410,730.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	17,895.00	0.00	0.00	0.00
383000	Transfers In	590,281.00	608,176.00	687,084.00	78,908.00
520000	Transfers out (enter as a negative)	(1,139,559.00)	(1,336,559.00)	(1,344,806.00)	(8,247.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as 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)	(531,383.00)	(728,383.00)	(657,722.00)	70,661.00
	Net change in fund balance	(147,382.00)	(177,082.00)	304,309.00	481,391.00
	Fund balances - July 1, 2018 as previously reported			2,048,079.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2018 as restated			2,048,079.00	
	Fund balances - June 30, 2019			2,352,388.00	

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	3200 Junk Vehicle Compensated Absences
	ASSETS	
101000	Cash and cash equivalents	736.00
103000	Petty cash	
101100	Investments	
102000	Cash and cash equivalents - restricted	
102300	Investments - restricted	
106000	Valuation of investments to fair value	
	Taxes receivable:	
111000	Mobiles	
113000	Real estate	
114000	Net proceeds	
115000	Personal	
116000	Protested	
118000	Special assessments	
120000	Accounts/other receivables (net of allowance for uncollectibles)	
131000	Due from other funds	
132000	Due from other governments	
133000	Advances to other funds	
140000	Prepaid expense	
150000	Inventories	
170000	Other debits	
	Total Assets	736.00
	DEFERRED OUTFLOWS OF RESOURCES	
190000	Deferred Outflows of Resources	
19xxxx	Deferred Outflows of Resources	
	Total Deferred Outflows of Resources	0.00
	LIABILITIES	
201000	Warrants payable	
202100	Accounts payable	
203100	Judgments payable	
204000	Contracts/loans/notes payable	
205200	Matured interest payable	
206100	Other accrued payables	
211000	Due to other funds	
212000	Due to other governments	
214000	Deposits payable	
216000	Revenues collected in advance	
233000	Advances from other funds	
	Total Liabilities	0.00
	DEFERRED INFLOWS OF RESOURCES	
220000	Deferred Inflows of Resources	
223000	Deferred Inflows of Tax Revenues	
	Total Deferred Inflows of Resources	0.00
	FUND BALANCE	
250100	Non-spendable	
250200	Restricted	
260100	Committed	
260200	Assigned	
271000	Unassigned <i>(Negative balance only)</i>	736.00
	Total Fund Balances	736.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	736.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	NONMAJOR DEBT SERVICE FUNDS
	ASSETS	
101000	Cash and cash equivalents	736.00
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	736.00
	DEFERRED OUTFLOWS OF RESOURCES	
190000	Deferred Outflows of Resources	0.00
19xxxx	Deferred Outflows of Resources	0.00
	Total Deferred Outflows of Resources	0.00
	LIABILITIES	
201000	Warrants payable	0.00
202100	Accounts payable	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
	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
	FUND BALANCE	
250100	Non-spendable	0.00
250200	Restricted	0.00
260100	Committed	0.00
260200	Assigned	0.00
271000	Unassigned <i>(Negative balance only)</i>	736.00
	Total Fund Balances	736.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	736.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	3200 Junk Vehicle Compensated Absences			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
					0.00
					0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				
340000	Miscellaneous				0.00
	Fines and forfeitures				
					0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous	0.00	7,600.00	7,559.00	41.00
	Total expenditures	0.00	7,600.00	7,559.00	41.00
	Excess of revenues over (under) expenditures	0.00	(7,600.00)	(7,559.00)	41.00
	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	(7,600.00)	(7,559.00)	41.00
	Fund balances - July 1, 2018 as previously reported			8,295.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			8,295.00	
	Fund balances - June 30, 2019			736.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	TOTALS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
		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	7,600.00	7,559.00	41.00
	Total expenditures	0.00	7,600.00	7,559.00	41.00
	Excess of revenues over (under) expenditures	0.00	(7,600.00)	(7,559.00)	41.00
	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 nega	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	(7,600.00)	(7,559.00)	41.00
	Fund balances - July 1, 2018 as previously reported			8,295.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2018 as restated			8,295.00	
	Fund balances - June 30, 2019			736.00	

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#4011	FUND#4020	FUND#4025	FUND#4030
		Road and Bridge - Equipment	Junk Vehicle - CIP	Mosquito - CIP	Fair Building and Equipment
	ASSETS				
101000	Cash and cash equivalents	0.00	36,921.00	7,490.00	2,494.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	4,297.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	TOTAL ASSETS	0.00	36,921.00	7,490.00	6,791.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	0.00	36,921.00	7,490.00	6,791.00
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	Total Fund Balances	0.00	36,921.00	7,490.00	6,791.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	36,921.00	7,490.00	6,791.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#4040, 4620 Law Enforcement, Search & Rescue	FUND#4050 Angel Line Capital Equipment	FUND#4060 Facility Improvements	FUND#4070 Weed - CIP
	ASSETS				
101000	Cash and cash equivalents	22,583.00	584.00	4,904.00	46,605.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00		0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	0.00	0.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	TOTAL ASSETS	22,583.00	584.00	4,904.00	46,605.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	22,583.00	584.00	4,904.00	46,605.00
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(Negative balance only)</i>				
	Total Fund Balances	22,583.00	584.00	4,904.00	46,605.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	22,583.00	584.00	4,904.00	46,605.00

**PARK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019**

ACCOUNT NUMBER	DESCRIPTION	FUND#4200	FUND#4320	FUND#4670	NONMAJOR CAPITAL PROJECTS FUNDS
		Refuse - CIP	Gardiner FLAP	Airport - CIP	
	ASSETS				
101000	Cash and cash equivalents	73,350.00	0.00	(284.00)	194,647.00
103000	Petty cash	0.00	0.00	0.00	0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted	0.00	0.00	0.00	4,297.00
102300	Investments - restricted	0.00	0.00	0.00	0.00
106000	Valuation of investments to fair value	0.00	0.00	0.00	0.00
	Taxes receivable:				
111000	Mobiles	0.00	0.00	0.00	0.00
113000	Real estate	0.00	0.00	0.00	0.00
114000	Net proceeds	0.00	0.00	0.00	0.00
115000	Personal	0.00	0.00	0.00	0.00
116000	Protested	0.00	0.00	0.00	0.00
118000	Special assessments	0.00	0.00	0.00	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00	0.00	0.00	0.00
131000	Due from other funds	0.00	0.00	0.00	0.00
132000	Due from other governments	0.00	0.00	284.00	284.00
133000	Advances to other funds	0.00	0.00	0.00	0.00
140000	Prepaid expense	0.00	0.00	0.00	0.00
150000	Inventories	0.00	0.00	0.00	0.00
170000	Other debits	0.00	0.00	0.00	0.00
	TOTAL ASSETS	73,350.00	0.00	0.00	199,228.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable	0.00	0.00	0.00	0.00
202100	Accounts payable	0.00	0.00	0.00	0.00
203100	Judgments payable	0.00	0.00	0.00	0.00
204000	Contracts/loans/notes payable	0.00	0.00	0.00	0.00
205200	Matured interest payable	0.00	0.00	0.00	0.00
206100	Other accrued payables	0.00	0.00	0.00	0.00
211000	Due to other funds	0.00	0.00	0.00	0.00
212000	Due to other funds/governments	0.00	0.00	0.00	0.00
214000	Deposits payable	0.00	0.00	0.00	0.00
216000	Revenues collected in advance	0.00	0.00	0.00	0.00
233000	Advances from other funds	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				0.00
250200	Restricted	73,350.00	0.00	0.00	199,228.00
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (Negative balance only)				0.00
	Total Fund Balances	73,350.00	0.00	0.00	199,228.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	73,350.00	0.00	0.00	199,228.00

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4011 Road and Bridge - Equipment			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	395,900.00	395,900.00	60,003.00	335,897.00
	Total expenditures	395,900.00	395,900.00	60,003.00	335,897.00
	Excess of revenues over (under) expenditures	(395,900.00)	(395,900.00)	(60,003.00)	335,897.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	326,400.00	326,400.00	0.00	(326,400.00)
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	69,500.00	69,500.00	59,912.00	(9,588.00)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	Total other financing sources (uses)	395,900.00	395,900.00	59,912.00	(335,988.00)
	Net change in fund balance	0.00	0.00	(91.00)	(91.00)
	Fund balances - July 1, 2018 as previously reported			91.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			91.00	
	Fund balances - June 30, 2019			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4020 Junk Vehicle - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	513.00	513.00
	Total revenues	0.00	0.00	513.00	513.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	513.00	513.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	1,123.00	1,123.00	12,301.00	11,178.00
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	1,123.00	1,123.00	12,301.00	11,178.00
	Net change in fund balance	1,123.00	1,123.00	12,814.00	11,691.00
	Fund balances - July 1, 2018 as previously reported			24,107.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			24,107.00	
	Fund balances - June 30, 2019			36,921.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4025 Mosquito - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	117.00	117.00
	Total revenues	0.00	0.00	117.00	117.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	117.00	117.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	4,695.00	4,695.00	0.00	(4,695.00)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	4,695.00	4,695.00	0.00	(4,695.00)
	Net change in fund balance	4,695.00	4,695.00	117.00	(4,578.00)
	Fund balances - July 1, 2018 as previously reported			7,373.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			7,373.00	
	Fund balances - June 30, 2019			7,490.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4030 Fair Building and Equipment			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	4,297.00	4,297.00
370000	Investment and royalty earnings	0.00	0.00	8.00	8.00
	Total revenues	0.00	0.00	4,305.00	4,305.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	93,950.00	93,950.00	7,200.00	86,750.00
	Total expenditures	93,950.00	93,950.00	7,200.00	86,750.00
	Excess of revenues over (under) expenditures	(93,950.00)	(93,950.00)	(2,895.00)	91,055.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	93,950.00	93,950.00	7,200.00	(86,750.00)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	Total other financing sources (uses)	93,950.00	93,950.00	7,200.00	(86,750.00)
	Net change in fund balance	0.00	0.00	4,305.00	4,305.00
	Fund balances - July 1, 2018 as previously reported			2,486.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			2,486.00	
	Fund balances - June 30, 2019			6,791.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4040, 4620 Law Enforcement, Search & Rescue			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	434.00	434.00
	Total revenues	0.00	0.00	434.00	434.00
	EXPENDITURES				
510000	Miscellaneous	0.00	4,700.00	4,650.00	50.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	4,700.00	4,650.00	50.00
	Excess of revenues over (under) expenditures	0.00	(4,700.00)	(4,216.00)	484.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	4,700.00	4,650.00	(50.00)
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	4,700.00	4,650.00	(50.00)
	Net change in fund balance	0.00	0.00	434.00	434.00
	Fund balances - July 1, 2018 as previously reported			22,149.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			22,149.00	
	Fund balances - June 30, 2019			22,583.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4050 Angel Line Capital Equipment			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	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, 2018 as previously reported			584.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			584.00	
	Fund balances - June 30, 2019			584.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4060 Facility Improvements			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	(44.00)	(44.00)
	Total revenues	0.00	0.00	(44.00)	(44.00)
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	9,450.00	9,450.00	8,148.00	1,302.00
	Total expenditures	9,450.00	9,450.00	8,148.00	1,302.00
	Excess of revenues over (under) expenditures	(9,450.00)	(9,450.00)	(8,192.00)	1,258.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	9,450.00	9,450.00	8,148.00	(1,302.00)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	Total other financing sources (uses)	9,450.00	9,450.00	8,148.00	(1,302.00)
	Net change in fund balance	0.00	0.00	(44.00)	(44.00)
	Fund balances - July 1, 2018 as previously reported			4,948.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			4,948.00	
	Fund balances - June 30, 2019			4,904.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4070 Weed - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	785.00	785.00
	Total revenues	0.00	0.00	785.00	785.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	785.00	785.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	10,000.00	10,000.00
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	10,000.00	10,000.00
	Net change in fund balance	0.00	0.00	10,785.00	10,785.00
	Fund balances - July 1, 2018 as previously reported			35,820.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			35,820.00	
	Fund balances - June 30, 2019			46,605.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4200 Refuse - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	93,350.00	93,350.00	0.00	93,350.00
	Total expenditures	93,350.00	93,350.00	0.00	93,350.00
	Excess of revenues over (under) expenditures	(93,350.00)	(93,350.00)	0.00	93,350.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	20,000.00	20,000.00	0.00	(20,000.00)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	20,000.00	20,000.00	0.00	(20,000.00)
	Net change in fund balance	(73,350.00)	(73,350.00)	0.00	73,350.00
	Fund balances - July 1, 2018 as previously reported			73,350.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			73,350.00	
	Fund balances - June 30, 2019			73,350.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4320 Gardiner FLAP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	3,000.00	11,500.00	7,949.00	(3,551.00)
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	26.00	26.00
	Total revenues	3,000.00	11,500.00	7,975.00	(3,525.00)
	EXPENDITURES				
510000	Miscellaneous	3,000.00	11,500.00	4,297.00	7,203.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	3,000.00	11,500.00	4,297.00	7,203.00
	Excess of revenues over (under) expenditures	0.00	0.00	3,678.00	3,678.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)	0.00	0.00	(7,167.00)	(7,167.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	(7,167.00)	(7,167.00)
	Net change in fund balance	0.00	0.00	(3,489.00)	(3,489.00)
	Fund balances - July 1, 2018 as previously reported			3,489.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			3,489.00	
	Fund balances - June 30, 2019			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		FUND#4670 Airport - CIP			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	284.00	284.00
					0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
					0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	0.00	0.00	284.00	284.00
	EXPENDITURES				
510000	Miscellaneous	0.00	400.00	316.00	84.00
900-950	Capital expenditures	0.00	0.00	0.00	0.00
	Total expenditures	0.00	400.00	316.00	84.00
	Excess of revenues over (under) expenditures	0.00	(400.00)	(32.00)	368.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	32.00	32.00
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	32.00	32.00
	Net change in fund balance	0.00	(400.00)	0.00	400.00
	Fund balances - July 1, 2018 as previously reported			0.00	
	Prior period adjustments				
	Fund balances - July 1, 2018 as restated			0.00	
	Fund balances - June 30, 2019			0.00	

PARK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	TOTALS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	3,000.00	11,500.00	8,233.00	(3,267.00)
		0.00	0.00	0.00	0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous				
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	4,297.00	4,297.00
370000	Investment and royalty earnings	0.00	0.00	1,839.00	1,839.00
	Total revenues	3,000.00	11,500.00	14,369.00	2,869.00
	EXPENDITURES				
510000	Miscellaneous	3,000.00	16,600.00	9,263.00	7,337.00
900-950	Capital expenditures	592,650.00	592,650.00	75,351.00	517,299.00
	Total expenditures	595,650.00	609,250.00	84,614.00	524,636.00
	Excess of revenues over (under) expenditures	(592,650.00)	(597,750.00)	(70,245.00)	527,505.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	326,400.00	326,400.00	0.00	(326,400.00)
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	198,718.00	203,418.00	102,243.00	(101,175.00)
520000	Transfers out (enter as negative)	0.00	0.00	(7,167.00)	(7,167.00)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	525,118.00	529,818.00	95,076.00	(434,742.00)
	Net change in fund balance	(67,532.00)	(67,932.00)	24,831.00	92,763.00
	Fund balances - July 1, 2018 as previously reported			174,397.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2018 as restated			174,397.00	
	Fund balances - June 30, 2019			199,228.00	

**PARK COUNTY
SCHEDULE OF STATE GRANTS,
ENTITLEMENTS, AND FEDERAL SHARED REVENUES
June 30, 2019**

Account	Revenue Code	Description	Amount
100000000331179000	331	GEN JUVENILE DETENTION GRANT	5,708
217000000331130000	331	AIRPORT FAA	2,700
230000000331080000	331	SHERIFF -FOREST SERVICE PATROL	4,558
297800000331148000	331	TOBACCO GRANT FED REVENUE	36,000
432000000331052000	331	GARDINER FLAP FED GRANT	7,949
		Total	56,915
100000000333020000	333	GEN TAYLOR GRAZING ACT	403
230000000333010000	333	SHERIFF TITLE II RAC	9,100
290000000333040000	333	PILT FED PILT	1,469,004
		Total	1,478,507
100000000334000000	334	GEN STATE GRANTS - MLIA	23,348
214000000334025000	334	WEED MDT CONTRIBUTIONS	1,786
228500000334157000	334	PC TRANSIT MDT RTAP GRT REV	640
230000000334011000	334	SHERIFF STATE GRANT REVENUE	1,368
239200000334010000	334	MRDTF STATE FORFEITURE GRT REV	3,154
284000000334025000	334	WEED GRANT WEED PROG STATE GRANT	7,500
286200000334200000	334	ECONOMIC DEVELOPMENT GRANT - DEPT O	85,000
297300000334110000	334	PHHV - TIER II GRANTS	12,350
297700000334110000	334	ASTHMA GRANT STATE GRANT REVENUE	30,000
4010002000334120000	334	ROAD & BRIDGE CIP-TSEP CONVICT GR B	30,000
		Total	195,145
100000000335075000	335	GEN VIDEO MACH APPORT	9,827
100000000335230000	335	GEN STATE ENTITLEMENT SHARE	295,254
211000000335040000	335	ROAD GAS APPORTIONMENT STATE REVENU	109,624
211000000335230000	335	ROAD STATE ENTITLEMENT SHARE	189,914
213000000335230000	335	BRIDGE STATE ENTITLEMENT SHARE	15,389
214000000335230000	335	WEED STATE ENTITLEMENT SHARE	6,967
216000000335230000	335	FAIR STATE ENTITLEMENT SHARE	8,068
217000000335230000	335	AIRPORT STATE ENTITLEMENT SHARE	1,816
218000000335095000	335	DISTRICT COURT REIMBURSEMENTS	8,165
218000000335230000	335	DISTRICT COURT STATE ENTITLEMENT SH	32,301
222000000335230000	335	LIBRARY STATE ENTITLEMENT SHARE	28,544
223000000335230000	335	AMBULANCE STATE ENTITLEMENT SHARE	8,689
225000000335230000	335	PLANNING STATE ENTITLEMENT SHARE	7,431
228000000335230000	335	SENIOR CITIZENS STATE ENTITLEMENT S	2,310
228100000335230000	335	ANGELINE STATE ENTITLEMENT SHARE	5,709
230000000335230000	335	SHERIFF STATE ENTITLEMENT SHARE	123,085
236000000335230000	335	MUSEUM STATE ENTITLEMENT SHARE	2,316
238200000335230000	335	SAR STATE ENTITLEMENT SHARE	5,709
280000000335005000	335	ALCOHOL REHABILITATION STATE REVENU	30,273
282100000335041000	335	GAS TAX - SPEC ALLOCATION STATE REV	126,191
283000000335070000	335	JUNK VEHICLE JUNK VEH ASSESS	35,713
285000000335080000	335	911 EMER REVENUE	120,361
285200000335080000	335	911 GARDINER STATE SHARED REVENUE	8,685
289600000335130000	335	METAL MINES LICENSE TAX REVENUE	280,453
295000000335025000	335	DUI TASK FORCE REINSTATEMENT FEES	7,950
		Total	1,493,035
Federal Revenues under Schedule of Federal Awards (see next page)			839,901
Grand Total			4,063,504

PARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Federal Agency Name	Pass-Through Agency	Federal Program Title	CFDA Number	Other Identification Number	Program or Award Amount	Balance July 1, 2018	Receipts	Expenditures	Returned to Grantor/ Other	Balance June 30, 2019	
U.S. Department of Transportation		Airport Improvement Program	20.106	DOT-FA18NM-2052	152,381	-	31,410	51,040	-	(19,630)	
		Total direct program				-	31,410	51,040	-	(19,630)	
	MT Department of Transportation	Formula Grants for Rural Areas and Tribal Transit Programs	20.509	109518	59,924	(16,392)	28,096	-	(11,704)	\$ -	
		Formula Grants for Rural Areas and Tribal Transit Programs	20.509	110043	60,000		47,498	60,000		(12,502)	
		Total pass-through programs				(16,392)	75,594	60,000	(11,704)	(12,502)	
	Total U.S. Department of Transportation					272,305	(16,392)	107,004	111,040	(11,704)	(32,132)
U.S. Department of Justice		Public Safety Partnership and Community Policing Grants	16.710	2017UMWX0038	125,000	-	10,191	20,006		(9,815)	
		Public Safety Partnership and Community Policing Grants	16.710	2016UMWX0184	125,000	(9,551)	41,863	41,927		(9,615)	
		Total direct programs				(9,551)	52,054	61,933	-	(19,430)	
	MT Board of Crime Control	Crime Victim Assistance	16.575	15-V88-92151	47,785	(10,514)	10,514	-		-	
		Subtotal				(10,514)	10,514	-		-	
	MT Board of Crime Control	Violence Against Women Formula Grants	16.588	18-W03-92243	39,846	-	32,147	39,846		(7,699)	
		Violence Against Women Formula Grants	16.588	17-W03-92108	38,892	(9,523)	9,523	-		-	
		Subtotal				(9,523)	41,670	39,846		(7,699)	
	Gallatin Valley	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-160	27,634	-	27,634	27,634		-	
	MT Board of Crime Control	Edward Byrne Memorial Justice Assistance Grant Program	16.738	16-GP01-92276	9,120	(8,560)	8,560	-		-	
		Subtotal				(8,560)	36,194	27,634		-	
	Subtotal pass-through programs						(28,597)	88,378	67,480		(7,699)
	Total U.S. Department of Justice						(38,148)	140,432	129,413		(27,129)
	U.S. Department of Homeland Security	MT Department of Military Affairs-Disaster and Emergency Services Division	Homeland Security Program	97.067	EMW-2018-SS-00021	115,863	-	13,360	77,568		(64,208)
Homeland Security Program			97.067	EMW-2018-SS-00021	62,679	-	50,811	50,811		-	
Homeland Security Program			97.067	EMW-2015-SS-00005	172,000	(55,383)	55,383	-		-	
Subtotal						(55,383)	119,554	128,379		(64,208)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			97.036	FEMA-4405-DR-MT	89,101	-	2,561	89,101		(86,540)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			97.036	FEMA-4437-DR-MT	116,732	-	-	-		-	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			97.036	PDMC-PL-08-MT-2015-005	18,749	(1,875)	-	-		(1,875)	
Subtotal						(1,875)	2,561	89,101		(88,415)	
Emergency Management Performance Grants			97.042	EMD-2018-EP-0005	36,433	-	26,855	35,775		(8,920)	
Emergency Management Performance Grants			97.042	EMD-2017-EP-0003	37,500	(14,886)	14,886	-		-	
Subtotal						(14,886)	41,741	35,775		(8,920)	
Total U.S. Department of Homeland Security						(72,144)	163,856	253,255		(161,543)	

PARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Federal Agency Name	Pass-Through Agency	Federal Program Title	CFDA Number	Other Identification Number	Program or Award Amount	Balance July 1, 2018	Receipts	Expenditures	Returned to Grantor/ Other	Balance June 30, 2019	
U.S. Department of Health and Human Services	MT Department of Health and Human Services	Maternal and Child Health Services Block Grant to the States	93.994	19-07-5-01-034-0	18,121	-	8,060	13,308	561	(4,687)	
		Maternal and Child Health Services Block Grant to the States	93.994	18-07-5-01-034-0	12,897	(5,159)	5,159	-	-	-	
		Subtotal				(5,159)	13,219	13,308	561	(4,687)	
		Immunization Cooperative Agreements	93.268	19-07-4-31-131-0	8,866	-	6,650	8,679	(187)	(2,216)	
		Immunization Cooperative Agreements	93.268	18-07-4-31-131-0	12,699	(2,117)	2,117	-	-	-	
		Subtotal				(2,117)	8,767	8,679	(187)	(2,216)	
			Health Emergency Preparedness Program (PHEP) Aligned Cooperative Agreements	93.074	19-07-6-11-037-0	42,936	-	32,201	31,143	9,677	10,735
			Health Emergency Preparedness Program (PHEP) Aligned Cooperative Agreements	93.074	18-07-6-11-037-0	34,533	(7,770)	7,770	-	-	-
			Subtotal				(7,770)	39,971	31,143	9,677	10,735
		Rocky Mountain Area IV Agency on Aging	National Family Caregiver Support, Title III, Part E	93.052	2019-004-015	3,300	-	3,300	3,300	-	-
			Subtotal				-	3,300	3,300	-	-
		Gallatin County Health Department	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	19-07-3-01-007-0	7,920	-	5,216	5,216	-	-
			Subtotal				-	5,216	5,216	-	-
			Organized Approaches to Increased Colorectal Cancer Screening	93.800	19-07-3-01-007-0	2,700	-	1,778	1,778	-	-
		Subtotal				-	1,778	1,778	-	-	
		Total US Department of Health and Human Services				(15,046)	72,251	63,424	10,051	3,832	
U.S. Department of the Interior		Cooperative Research and Training Programs-Resources of the National Park System	15.945	P15AC00153	45,115	(20,565)	20,565	-	-	-	
		Subtotal direct program				(20,565)	20,565	-	-	-	
		Total U.S. Department of the Interior				(20,565)	20,565	-	-	-	
U.S. Department of Agriculture		Schools and Roads-Grants to States	10.665	15-PA-11011100-072	5,000	-	-	2,061	-	(2,061)	
		Subtotal direct program				-	-	2,061	-	(2,061)	
		MT Department of Administration	Schools and Roads-Grants to States	10.665	N/A	284,684	14,483	284,684	287,053	-	12,114
			Subtotal pass-through programs				14,483	284,684	287,053	-	12,114
			Subtotal				14,483	284,684	289,114	-	10,053
		MT Department of Health and Human Services	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	19-07-5-21-032-0	46,218	-	20,237	25,372	(1,731)	(6,866)
			Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	18-07-5-21-032-0	40,728	(6,542)	17,713	7,902	-	3,269
			Subtotal				(6,542)	37,950	33,274	(1,731)	(3,597)
		MT Department of Natural Resources and Conservation	Cooperative Forestry Assistance	10.664	VFA-19-340	8,500	-	-	8,500	-	(8,500)
			Subtotal				-	-	8,500	-	(8,500)
	MT Department of Agriculture	Forest Health Protection	10.680	MDA-2018-807X	24,742	-	13,159	18,540	-	(5,381)	
		Subtotal				-	13,159	18,540	-	(5,381)	
		Total U.S. Department of Agriculture				7,941	335,793	349,428	(1,731)	(7,425)	
		TOTAL FEDERAL AWARDS				(154,354)	839,901	906,560	(3,384)	(224,397)	

Note to Schedule of Expenditures of Federal Awards

NOTE 1 -BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the government under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of the Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the government, it is not intended to and does not present the financial position or changes in net position of the government.

NOTE 2 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 -INDIRECT COST RATES The government has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**PARK COUNTY ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
June 30, 2019**

Fund number	Description	Beginning Balance					Cash Balance
		7/1/2018	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2019
1000	GENERAL	838,515	3,238,178	628,481	(38,691)	(4,318,593)	347,890
2100	COOKE CITY RESORT TAX	212,817	216,038	-	(16,210)	(178,535)	234,109
2110	ROAD	3,667	1,080,708	539,072	-	(1,620,873)	2,574
2130	BRIDGE	8,753	276,446	39,299	-	(275,210)	49,288
2140	WEED	54,596	133,555	6,266	-	(149,813)	44,605
2153	PRED ANIMAL - SHEEP	188	717	-	-	(778)	128
2155	PRED ANIMAL - CATTLE	3,462	14,050	-	-	(14,628)	2,885
2160	FAIR	71,909	186,330	145,192	(4,395)	(361,262)	37,774
2170	AIRPORT	(3,353)	128,904	23,808	-	(124,729)	24,630
2180	DISTRICT COURT	42,062	215,610	(217,471)	-	(4,850)	35,352
2181	RECOVERY COURT	22,226	-	-	-	(8,850)	13,376
2190	COMPREHENSIVE	8,342	398,804	-	-	(404,665)	2,481
2200	MOSQUITO	2,356	14,074	-	-	(13,413)	3,017
2210	PARKS/REC	81,026	1,853	-	-	-	82,880
2220	LIBRARY	5,000	388,966	-	-	(388,966)	5,000
2230	AMBULANCE	5,000	277,127	-	-	(277,127)	5,000
2250	PLANNING	23,633	94,945	114,256	-	(169,408)	63,427
2260	EMERGENCY DISASTER	-	65,538	-	-	(168,950)	(103,412)
2280	SENIOR CITIZENS	45	2,596	4,000	-	(6,628)	13
2281	ANGELLINE	37,724	103,573	11,127	-	(121,049)	31,375
2285	PK COUNTY TRANSIT	13,289	111,321	11,231	-	(96,061)	39,779
2300	LAW ENFORCEMENT	723,311	1,762,189	747,596	-	(2,395,053)	838,044
2340	FIRE CONTROL / COUNCIL	8,787	3,027	-	-	(922)	10,892
2360	MUSEUM	640	124,698	18,215	-	(142,031)	1,521
2370	PERMISSIVE RETIREMENT	-	38,336	-	-	(38,336)	-
2372	PERMISSIVE MEDICAL LEVY	4,569	780,724	-	-	(785,293)	-
2382	SEARCH & RESCUE	65,660	76,808	80,151	-	(172,042)	50,576
2384	JAIL COMISSARY	30,459	5,102	-	-	(1,841)	33,720
2386	CONNECT PROG GRANT	9,994	2,883	-	-	(4,557)	8,320
2392	MRDTF	4	44,784	54,325	-	(87,274)	11,839
2393	RECORD PRESERVATION	63,934	33,039	2,104	-	(12,939)	86,138
2399	YRRE ROAD ABANDON	57,763	-	-	-	(4,000)	53,763
2410	GREEN ACRES LIGHTING	235	771	-	-	(876)	130
2415	GREEN ACRES LTS-#2A	293	2,797	-	-	(2,903)	187
2430	GARDINER #1 LIGHTING	2,848	2,401	2,230	-	(7,478)	1
2511	CHICORY RID	10,426	12,074	-	-	-	22,501
2800	ALCOHOL REHABILITATION	-	30,273	-	-	(30,273)	-
2821	GAS TAX - SPEC	-	40,379	-	-	(126,188)	(85,809)
2830	JUNK VEHICLE	150	35,713	-	-	(35,713)	150
2840	WEED GRANT	3,343	7,500	-	-	(6,139)	4,704
2841	NOXIOUS WEED GRANTS	5,940	30,467	1,312	-	(32,232)	5,487
2850	911 EMERGENCY	38,352	122,407	-	-	(91,777)	68,982
2852	911 GARDINER	36,153	9,546	-	-	(8,000)	37,699
2859	COUNTY LAND	37,305	7,043	1,800	-	(8,017)	38,131
2862	ECON DEVELOPMENT	-	85,000	-	-	(85,000)	-
2870	VICTIM WITNESS PROGRAM	(18,894)	56,196	38,427	-	(83,421)	(7,691)
2895	HARD ROCK MINE TRUST	665,946	15,635	106,033	-	-	787,614
2896	METAL MINES TAX	888	282,599	-	-	(282,754)	732
2900	PILT	501,964	1,487,785	360,209	-	(1,849,936)	500,023
2902	FOREST TITLE III	14,483	736	-	-	(3,105)	12,114
2903	FOREST RESERVE TITLE II	10,682	-	1,509	-	-	12,191
2917	CRIME VICTIMS	24,441	17,806	-	-	(19,850)	22,397
2927	DHS/FEMA	(62,591)	126,761	70,316	-	(200,570)	(66,083)
2950	DUI TASK FORCE	-	7,707	-	-	(6,607)	1,100
2958	DES	(10,426)	41,741	42,151	-	(88,501)	(15,033)
2965	COMMUNICABLE DISEASE	627	-	-	-	-	627
2973	PHHV	9,844	37,821	-	-	(34,533)	13,131
2975	PUBLIC HEALTH	19,897	27,137	12,834	-	(31,143)	28,725
2976	IMMUNIZATION	2,123	8,766	-	-	(8,679)	2,210
2977	ASTHMA GRANT	(558)	30,295	-	-	(22,013)	7,724
2978	TOBACCO GRANT	(4,516)	36,000	-	-	(23,709)	7,776
2979	WIC - WOMEN, INFANT &	(5,667)	37,951	-	-	(33,274)	(991)
	SubTotal Special Revenues	2,841,155	9,184,054	2,215,992	(20,605)	(11,152,774)	3,067,821
3200	JUNK VEHICLE COMP ABS	8,295	-	-	-	(7,559)	736
	SubTotal Debt	8,295	-	-	-	(7,559)	736

**PARK COUNTY ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
June 30, 2019**

Fund number	Description	Beginning Balance					Cash Balance
		7/1/2018	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2019
4010	ROAD & BRIDGE CIP	13,232	25,828	880,357	-	(919,062)	355
4011	ROAD & BRIDGE	91	-	59,912	(22,205)	(37,798)	-
4020	JUNK VEHICLES CIP	24,107	513	12,301	-	-	36,921
4025	MOSQUITO EQUIPMENT CIP	7,373	117	-	-	-	7,490
4030	FAIR BUILDING &	2,486	4,304	7,200	-	(7,200)	6,791
4040	LAW ENFORCEMENT BLDG	22,114	467	-	-	-	22,581
4050	ANGELLINE CAPITAL EQUIP	584	-	-	-	-	584
4060	FACILITY IMPROVEMENTS	(5,586)	10,490	8,148	-	(8,148)	4,904
4070	WEED CIP	35,820	785	10,000	-	-	46,605
4200	REFUSE - CIP	73,350	-	-	-	-	73,350
4320	GARDINER FLAP	(17,076)	28,539	-	-	(11,464)	-
4500	BN CAPITAL	8,835,050	167,729	374,120	-	(541,892)	8,835,007
4620	SEARCH & RESCUE	35	(34)	4,650	-	(4,650)	2
4670	AIRPORT	-	-	32	-	(315)	(284)
	SubTotal CIP	8,991,581	238,739	1,356,721	(22,205)	(1,530,529)	9,034,306
5400	LANDFILL	1,595,585	17,832	74,425	-	(139,470)	1,548,372
5410	REFUSE FACILITY	323,293	1,246,792	-	(97)	(1,304,722)	265,266
	SubTotal Enterprise	1,918,878	1,264,624	74,425	(97)	(1,444,192)	1,813,638
7130	PROTESTED TAXES	22,966	3,493	-	(23,111)	-	3,348
7140	PUBLIC ADMINISTRATOR	67	1,204	-	(1,120)	-	151
7150	REDEMPTIONS	-	152,012	0	(152,012)	(0)	-
7160	CLERK DISTRICT COURT	158,838	257,276	18,107	(151,570)	(27,161)	255,491
7170	BANKRUPTCY SUSPENCE	70,287	983	-	-	-	71,269
	SubTotal Agencies	252,158	414,967	18,108	(327,813)	(27,161)	330,259
7210	PARK COUNTY RURAL FIRE	342,972	732,448	81,000	(909,556)	-	246,865
7211	P/C RURAL FIRE #1 CAP	114,306	2,142	-	-	(80,000)	36,448
7220	GARDINER VOLUNTEER	486,123	206,112	11,000	(224,096)	-	479,139
7230	WILLSALL VOLUNTEER FIRE	53,538	53,577	2,000	(43,910)	-	65,204
7231	WILLSALL FIRE CAP	7,976	135	-	-	-	8,110
7235	CLYDE PARK VOLUNTEER	57,559	43,788	-	(45,123)	-	56,223
7240	COOKE CITY FIRE DISTRICT	84,648	47,983	7,208	(50,764)	(4,208)	84,867
7241	COOKE CITY FIRE CIP	67,934	18,885	-	-	-	86,819
7245	PARADISE VALLEY FIRE	203,114	123,112	18,000	(164,060)	-	180,167
7251	MILL CREEK WATER	45,357	76,134	-	(38,055)	-	83,436
7350	SOIL CONSERVATION	2,066	43,952	-	(32,618)	-	13,400
7360	COOKE CITY WATER DISTR	12,766	30,258	-	(42,000)	-	1,023
7370	PARADISE T.V.	92,714	38,386	-	(43,513)	(1,200)	86,386
7371	SHIELDS VALLEY T.V.	248,224	18,887	-	(13,951)	-	253,160
7451	JP FINES/FORFEIT	12,621	88,487	-	(94,096)	-	7,012
7452	DRIVER LIC REINSTATE	-	50	-	(50)	-	-
7458	COURT TECH SUR	3,079	18,351	-	(19,785)	-	1,645
7461	CLERK COURT FEE	6,695	33,236	-	(36,756)	-	3,175
7462	PETITION FOR ADOPTION	75	825	-	(900)	-	-
7463	MARRIAGE LICENSE	2,880	16,380	-	(17,640)	-	1,620
7464	DISOLUTION OF MARRIAGE	3,740	15,090	-	(16,960)	-	1,870
7465	LEGAL SEPERATION	-	600	-	(600)	-	-
7466	DIST CT FINES	5,133	23,605	-	(27,865)	-	873
7467	MT LAW ENFORCEMENT	1,635	12,253	-	(12,809)	-	1,079
7468	DIS MARRIAGE-ASSAULT	650	1,937	-	(2,353)	-	234
7521	UNIV LEVY AD VALOREM	5,091	272,237	-	(270,515)	-	6,812
7522	UNIV LEVY- NON-LEVY	116	698	-	(674)	-	140
7527	STATE EQUALIZATION	31,667	1,798,052	-	(1,787,258)	-	42,460
7528	STATE EQUALIZATION NON	769	4,610	-	(4,450)	-	929
7529	ELEMENTARY	26,125	1,529,448	-	(1,520,544)	-	35,029
7530	ELEMENTARY	635	3,803	-	(3,671)	-	766
7531	HIGH SCHOOL	17,416	1,019,635	-	(1,013,698)	-	23,353
7532	HS EQUAL NON LEVY	423	2,535	-	(2,447)	-	511
7551	MT LAND INFORMATION	1,263	14,126	-	(14,606)	-	782
7562	UNCLAIMED PROPERTY	5,788	-	27,161	-	(18,107)	14,841
7564	FIRE PROTECT FPRA	1,031	41,348	-	(41,109)	-	1,269
7770	SHIELDS VALLEY	509,291	1,624,815	2,804,084	(988,134)	(3,342,122)	607,934
7772	LIVINGSTON ELEMENTARY	547,126	3,200,412	1,077,819	(4,453,507)	-	371,849
7773	GARDINER ELEMENTARY	49,466	403,882	175,420	(593,121)	-	35,647
7774	COOKE CITY SCHOOL	74,289	120,806	143,343	(157,678)	(136,006)	44,753
7775	PINE CREEK ELEMENTARY	223,782	403,504	561,398	(416,947)	(526,181)	245,556
7778	SPRINGDALE ELEMENTARY	106,057	1,133	37,343	(107,190)	(37,343)	-
7779	ARROWHEAD SCHOOL	580,676	832,092	1,144,179	(853,461)	(1,062,213)	641,274
7781	LIVINGSTON HIGH SCHOOL	385,256	3,509,808	837,217	(4,266,875)	(173,339)	292,067
7784	GARDINER HIGH SCHOOL	42,986	335,685	123,548	(473,014)	-	29,204

**PARK COUNTY ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
June 30, 2019**

Fund number	Description	Beginning Balance					Cash Balance
		7/1/2018	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2019
7785	SHIELDS VALLEY HIGH	281,132	1,166,651	2,808,525	(1,947,175)	(1,962,985)	346,148
7789	PARK COUNTY SP-ED	2,320	-	33,599	(34,060)	-	1,859
7805	GEN SCHOOLS - ELEMENTARY	5,683	-	-	-	-	5,683
7810	GEN SCHOOLS - HIGH	2,673	-	-	-	-	2,673
7820	TRANSPORTATION	29,664	145,483	-	-	(148,637)	26,510
7830	RETIREMENT HIGH	21,747	793,373	1	-	(815,121)	-
7840	RETIREMENT - ELEMENTARY	51,913	1,366,197	-	-	(1,418,110)	-
	SubTotal Special Districts	4,860,189	20,236,944	9,892,845	(20,787,597)	(9,725,572)	4,476,808
7850	CITY OF LIVINGSTON SOLID	-	1,305	645	(1,305)	(645)	-
7855	CITY OF LIVINGSTON - PERD	360,449	3,157,727	50,671	(3,285,037)	(50,671)	233,140
7856	CITY OF LIVINGSTON	-	550	-	(550)	-	-
7857	LIVINGSTON WATER	-	808	236	(808)	(236)	-
7858	LIVINGSTON LIGHTS	13,071	149,208	1,797	(146,628)	(1,797)	15,650
7862	LIV RR XING (VOTER APPVD)	5	11	-	(17)	-	-
7863	LIV DOWNTOWN TIF	18,602	186,784	3,667	(180,734)	(3,667)	24,651
7864	LIV WESTEND TIF	35,775	116,997	-	(106,747)	-	46,026
7865	LIV SID #179 WEST END	-	34,594	-	(34,594)	-	-
7866	LIVINGSTON CITY	579	31,483	-	(26,379)	-	5,683
7867	LIVINGSTON SEWER	-	639	188	(639)	(188)	-
7871	LIV SID#180 (CAROL LN)	-	3,930	-	(3,603)	-	328
7874	CITY OF LIVINGSTON MAIN	93,717	1,019,051	12,305	(1,006,460)	(12,305)	106,308
7875	TOWN OF CLYDE PARK	2,472	36,583	1,000	(37,436)	-	2,619
	SubTotal Cities & Towns	524,671	4,739,670	70,508	(4,830,936)	(69,508)	434,405
7910	PAYROLL CLEARING	78,514	63,423	6,982,827	(7,043,515)	(10,661)	70,588
7930	ACCOUNTS PAYABLE	712,242	720	7,048,954	(6,807,703)	(2,309)	951,904
7940	GARDINER RT EQ BASE AMT	(41,066)	38,511	-	-	-	(2,555)
	SubTotal Agency Other	749,691	102,654	14,031,780	(13,851,217)	(12,970)	1,019,937
	Grand Total	20,985,132	39,419,829	28,288,860	(39,879,161)	(28,288,860)	20,525,799

**Park County
ALL FUNDS
CASH RECONCILIATION SCHEDULE
June 30, 2019**

Description	BANK NAME				Cash in all depositories
	American Bank	American Bank - Tax Account	Bank of the Rockies	1st Interstate Bank - Polson	
BALANCE PER STATEMENTS	769,216.75	45,582.71	100.00		814,899.46
ADD					
Deposits in transit	18,259.62				18,259.62
Deposits in transit-1st Interstate	73,932.73				73,932.73
Service charges					0.00
Other					0.00
					0.00
Total to add	92,192.35	0.00	0.00	0.00	92,192.35
SUBTRACT					
Outstanding checks	264,186.91				264,186.91
Transfers in transit				73,932.73	73,932.73
Outstanding EFT	5,307.21				5,307.21
					0.00
					0.00
					0.00
Total to subtract	269,494.12	0.00	0.00	73,932.73	343,426.85
TOTAL CASH IN DEPOSITS	591,914.98	45,582.71	100.00	(73,932.73)	563,664.96
ADD					
Investments					0.00
Landfill				1,345,511.91	1,345,511.91
CD's	6,781.53		53,774.57		60,556.10
Savings	267,694.65				267,694.65
Money Market				225,483.65	225,483.65
Investments-Buchanan	5,835,000.00				5,835,000.00
Investments-D A Davidson	3,500,000.00				3,500,000.00
STIP	8,586,462.06				8,586,462.06
					0.00
Total to add	18,195,938.24	0.00	53,774.57	1,570,995.56	19,820,708.37
TOTAL IN DEPOSITORIES	18,787,853.22	45,582.71	53,874.57	1,497,062.83	20,384,373.33
ADD					
Cash and cash items on hand	141,426.14				141,426.14
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	141,426.14	0.00	0.00	0.00	141,426.14
**TOTAL ACCOUNTED FOR	18,929,279.36	45,582.71	53,874.57	1,497,062.83	20,525,799.47

PARK COUNTY GENERAL INFORMATION

Class of city	2
Date of incorporation	1887
County seat	Livingston
Form of government	Commission
Population (most recent estimate)	16,736
Land area	2,802 sq. mi.
Miles of roads/streets/alleys	1,282 miles (includes private & state roads)
Taxable valuation	\$45,162,088
Road taxable valuation (county)	\$32,431,653
Number of full-time employees	104

PROPERTY TAX MILL LEVIES -

Park County funds only Fiscal Year 2019

FUND NUMBER	FUND NAME	MILLS
1000	General Fund	26.20
2130	Bridge	5.80
2140	Weed Control	1.60
2160	Fair	2.20
2170	Airport	0.78
2180	District Court	3.70
2190	Comprehensive Insurance	8.31
2220	Library	8.00
2300	Law Enforcement	31.24
2360	Museum	2.34
2110	Road	14.83
2200	Mosquito Control	0.74
2230	Ambulance	6.65
2250	Planning	1.85
2260	Emergency & Disaster	2.00
2281	Angel Line Senior Transportation	2.01
2370	Permissive Sheriff Retirement	0.85
2372	Permissive Medical Levy	17.33
2382	Search and Rescue	1.00
<u>TOTAL MILLS</u>		137.43