



GOSHEN COUNTY, WYOMING

FINANCIAL REPORT

June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Goshen County, Wyoming
Torrington, Wyoming

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Goshen County, Wyoming, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Goshen County, Wyoming, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-39 and 68-70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2013, on our consideration of Goshen County, Wyoming's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Goshen County, Wyoming's internal control over financial reporting and compliance.

Madee Tschacher Peterson + Co, LLC

Laramie, Wyoming
December 30, 2013

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

INTRODUCTION

This **Management Discussion and Analysis** report is prepared by Goshen County elected officials, department heads and Russell Business Services. It summarizes the county’s business and financial activity for the year ended June 30, 2013 fiscal year. Since the financial information is un-audited, completion of the audit may alter some of the information in this report.

This report is intended to serve county management and the county’s citizens by providing an overview of the costs to operate the County Government, management concerns, bring focus to financial issues, and identify changes in financial position. It also report changes and deviations from the adopted budgets. Goshen County covers approximately 2,100 square miles and lies in the southeastern corner of Wyoming. The county government serves 13,249 citizens with a median household income of approximately \$40,000. Primary industries are agriculture, education, health care and government.

County Commissioners’ Overview

We are managing expenses focusing on four primary objectives:

1. We are struggling to maintain cash reserves. Our defined goal has been to maintain in reserve three months’ worth of operating expenses. The chart below demonstrates equity balances by fund, with and without Capital Assets (Land, Buildings, Improvements, Vehicles and Equipment), the last column indicates the amount of working capital, including cash reserves on hand at year end.

Government Fund	Net Position Including Capital Assets	Net amount Booked for Capital Assets	Restricted Funds - Balance	Unrestricted Net Position (Working Capital)
General Fund	\$ 10,098,190	\$ 8,795,928	\$ 953,801	\$ 348,461
Fair	\$ 2,693,653	\$ 2,339,759	\$ 474,867	\$ (120,974)
Library	\$ 256,943	\$ 51,225	\$ -	\$ 92,086
Weed & Pest	\$ 717,132	\$ 210,379	\$ 5,642	\$ 430,186
Health Fund	\$ 8,877,169	\$ 7,424,131	\$ -	\$ 1,453,038
Total All Funds	\$ 22,643,087	\$ 18,821,422	\$ 1,618,868	\$ 2,202,797

2. We have calculated the expected life of our capital assets and measure the amount of real depreciation on an annual basis (Column B below). We are focused on repairing and replacing capital assets in amounts roughly equal to the annual real depreciation of those assets. Column B below shows the amount of depreciation by fund and column D indicates the amount spent on replacement and repair of those assets. As you can see below the total government’s net income after depreciation was a negative \$1,281,303 with \$1,448,151 spent on replacing capital assets.

Government Fund	A Net Income before Depreciation	B 2012/2013 Depreciation	C Net Income After Depreciation	D Added Capital Assets to be Depreciated
General Fund	\$ 1,039,196	\$ 625,503	\$ 413,693	\$ 818,434
Fair	\$ 105,492	\$ 59,376	\$ 46,116	\$ 612,918
Library	\$ 30,244	\$ 4,845	\$ 25,399	\$ 0
Weed & Pest	\$ (61,863)	\$ 23,603	\$ (85,466)	\$ 42,509
Health Fund	\$ 411,848	\$ 218,613	\$ 193,235	\$ 50,545
Total All Funds	\$ 1,524,917	\$ 931,940	\$ 592,977	\$ 1,524,406

We continue to focus on maximizing the use of grants to improve our infrastructure including equipment, vehicles & County facilities, allowing us to make improvements with a minimal direct impact on the County taxpayers. **Federal grant expenses this year were \$327,595. Grant Income**

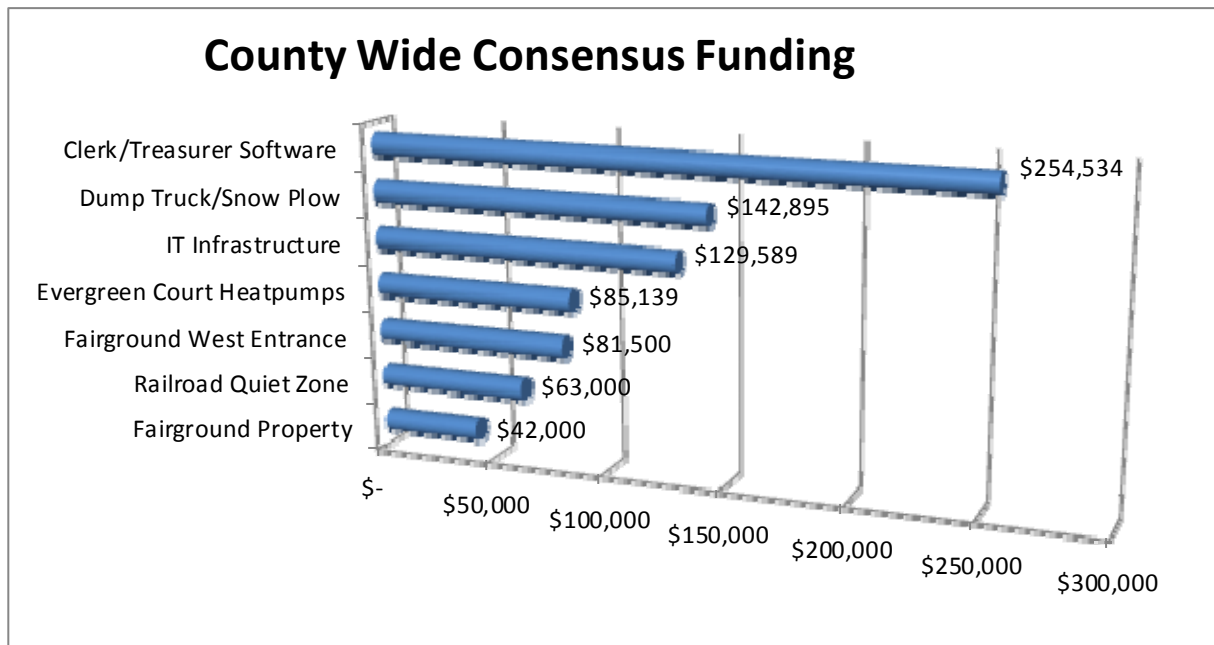
GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

by Department - 3 Year History			
	2012-2013	2011-2012	2010-2011
Commissioners	\$ 193,387	\$ 577,293	\$ 255,349
Sheriff	\$ 48,831	\$ 100,875	\$ 311,187
Sheriff / Jail	\$ 0	\$ 638	\$ 89
Sheriff / Emergency Management	\$ 24,821	\$ 15,736	\$ 29,871
Fire Warden	\$ 0	\$ 0	\$ 340
Road Projects	\$ 43,915	\$ 3,815,808	\$ 340,961
Victims of Crime	\$ 32,042	\$ 31,540	\$ 31,540
Public Health	\$ 105,551	\$ 210,245	\$ 273,390
Energy	\$ 0	\$ 30,486	\$ 763,555
Information Technology	\$ 163,554	\$ 0	\$ 0
Recreation Director	\$ 0	\$ (24,595)	\$ 0
TOTAL GRANT INCOME	\$ 612,101	\$ 4,758,026	\$ 2,006,282

Countywide Consensus Grants

The Consensus Block Grant Program was started by the Wyoming Legislature in 2007. These grants are provided for out of the direct allocation of severance taxes that the legislature approves in its regular budget session. Each county is allocated a set amount, and the commissioners and representatives of the municipalities and special districts are required to come to a consensus of how the funds will be allocated between themselves. Applications must then be submitted to the Office of State Land and Investments for approval. The funds must be used for capital construction or certain types of equipment. For the 2012-14 biennium the legislature allocated \$2,138,341 in total for Goshen County. The portion of that allocated to county general was \$791,740. There were funds allocated to county general left over from the 2010-11 biennium projects totaling \$6,925 that had been added to the \$791,740. During FY 2012-13, the County applied for and was awarded seven County Wide Consensus grants totaling \$798,657. A graph showing the approved applications is included.



GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

- We have worked to keep salaries competitive allowing us to maintain our exceptional workforce of County employees. Payroll with benefits continues to be the largest single expense line, representing 50% of the County's total expenses over the past year. In the fiscal year being reported, total Health Insurance costs decreased by 8.95%. Total Payroll and related benefits decreased by \$402,276 over last year.

Payroll and Benefits County General - 3 Year History			
Expense in dollars	2012-2013	2011-2012	2010-2011
Wages	\$ 3,191,851	\$ 3,360,942	\$ 3,353,789
Payroll Taxes	\$ 276,719	\$ 288,621	\$ 289,465
Health Insurance	\$ 556,099	\$ 763,455	\$ 642,465
Retirement	\$ 477,744	\$ 492,159	\$ 481,867
TOTAL PERSONNEL EXPENSE	\$ 4,502,413	\$ 4,905,177	\$ 4,767,586
Percentage increase or decrease compared to previous year			
Wages	-5.3%	0.2%	1.5%
Payroll Taxes	-4.3%	-0.3%	-1.8%
Health Insurance	-37.29%	18.8%	0.2%
Retirement	-3.2%	2.1%	13.3%
TOTAL PERSONNEL EXPENSE	-8.95%	2.9%	2.2%

2012-2013 FISCAL YEAR MANAGEMENT HIGHLIGHTS

Fairgrounds

In the previous fiscal year the county was awarded a Transportation Enhancement Activities Local (TEAL) grant in the amount of \$366,340. These Federal Funds are administered by the Wyoming Department of Transportation and will be used to improve safety and accessibility at the County fairgrounds west entrance. The project requires a local match of 20%. At year end the project is nearing completing and the local match funding was provided using \$81,500 of Consensus Block Grant funding. None of the local property tax was required to provide this improvement.

Homeland Security has requested that the County provide for an emergency exit from the fairgrounds in the case of a train derailment or major accident that would block the entrances to the grounds while a major event was taking place at the fairgrounds. Property became available on the West side of the fairgrounds that would allow for the extension of County Road 70Y and provide this new exit. Again the consensus funds were used to purchase this property.

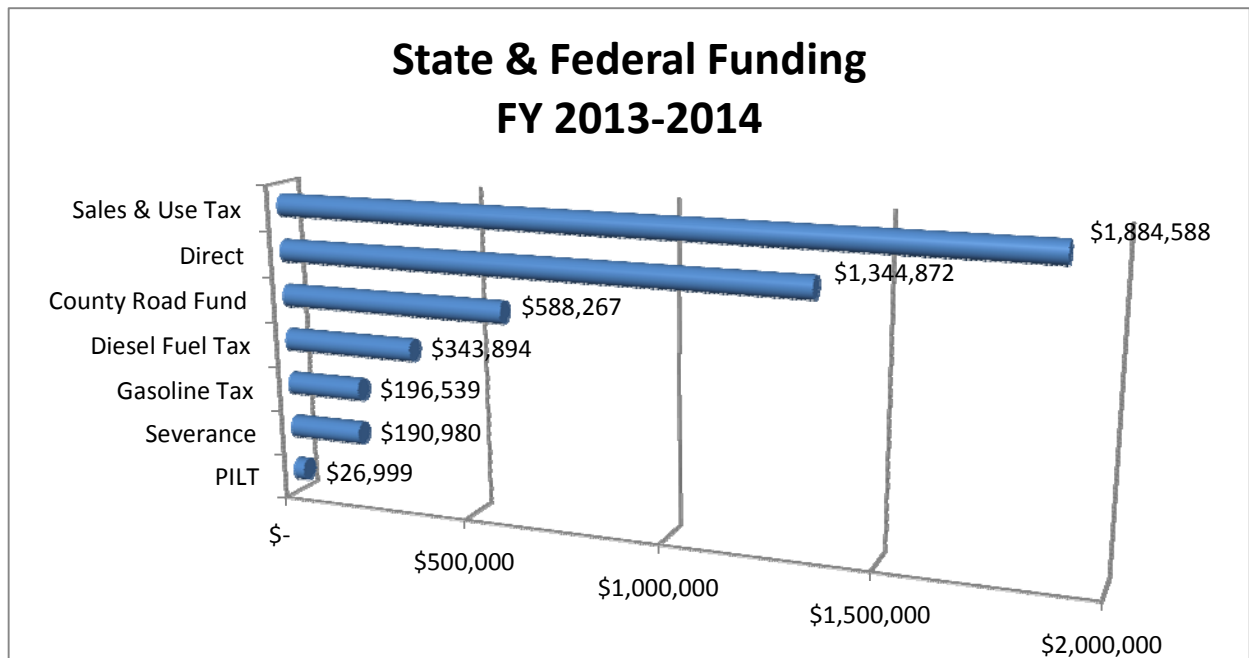
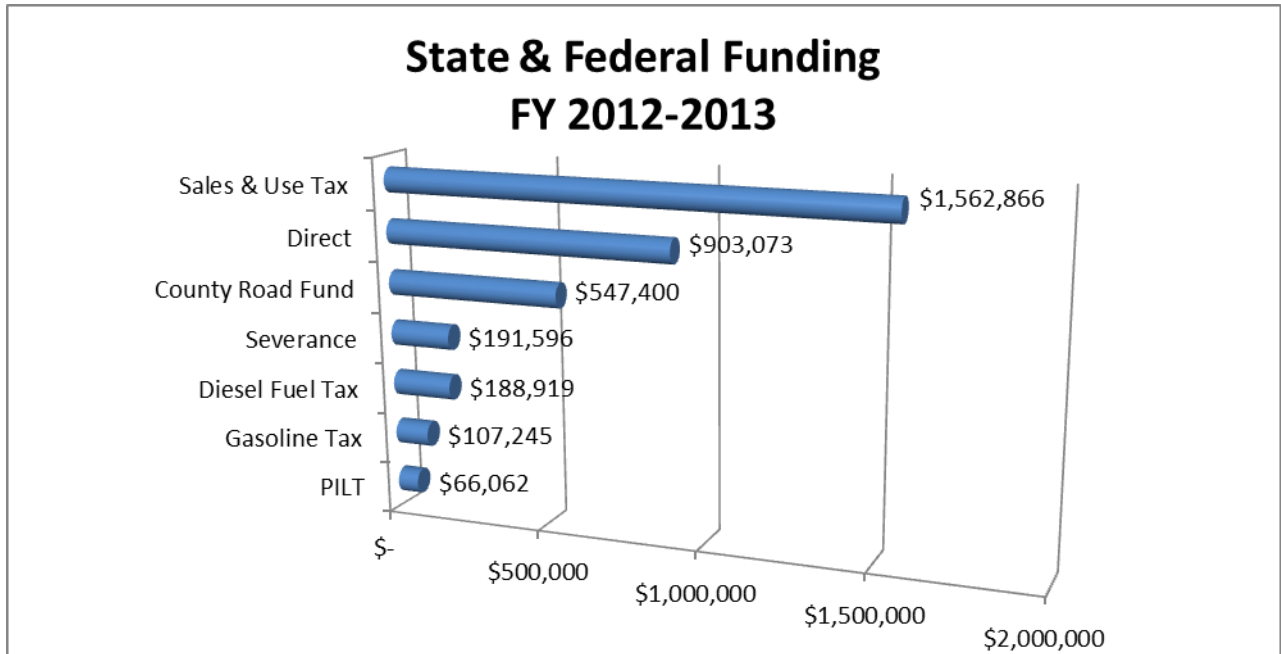
State & Federal Funding

State & Federal funding provided for 26 percent of the budgeted income for FY 2012-13. PILT (payment in lieu of taxes) is the only direct Federal Funding that is specifically budgeted for. We have provided graphical presentations on the estimated funding from State and Federal sources for FY 2012-13 as well as the estimates we used in the budget for FY 2013-14. In comparing the differences, you will note that the State revenues that are generated using fuel tax revenues (Diesel Fuel Tax, Gasoline Tax and County Road Fund) are slightly over \$285,000 greater for FY 2013-14. This is based upon the estimated gallons of diesel and gasoline sales and the 10¢ per gallon increase in the fuel tax that went into effect July 1. Another significant change between the two years is in the direct funding. These funds are established by the legislature each year. For FY 2013-14 the legislature, in the supplemental budget, approved an

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

additional \$20 Million for local governments. The county general received \$442,000 more.



FY 2013-2014 Budget

The State Constitution requires that a balanced budget be adopted by the Commission, and has to be approved prior to knowing the final outcome of the previous fiscal year. This requires a significant amount of guessing and looking at historical trends. As the State & Federal Funding numbers indicate, those revenues for the upcoming year are just over \$1,000,000 greater, however on the flip side, the housing revenues from the jail rental is down \$1.2 million from five years ago when the county housed both State

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

and Federal Marshall prisoners. The actual approved budget is only \$606 greater than the approved FY 2012-13 budget, however the amount of cash reserves used to balance this budget is \$478,500 less. Generally Accepted Accounting Principal (GAAP) rules require you must be able to prove that you have the cash available to meet the obligation which is very difficult when you have to approve the budget prior to knowing the amount of the last month's expenses of the previous fiscal year.

ACCOUNTING GROUPS OVERVIEW

The Goshen County government is made up of several components including several general government departments; the general Government restricted use funds, Library, Weed & Pest, Fair and the Health Facility Fund.

This report is laid out presenting Goshen County's financial condition in two different ways.

Section One of the report analyzes expenses by service type provided. A narrative describing the services provided by each department is accompanied by financial information relating to each department and is organized by service type. At the conclusion of each service type discussion, a historical expense summary is reported.

The Goshen County Government service types are reported as follows:

1. **General Government including Restricted Use Funds**
2. **Public Safety**
3. **Public Works**
4. **Health & Welfare**
5. **Culture & Recreation**
6. **Health Facility Funds**

In **Section Two** of the report financial statements are reported grouped by the accounting fund each entity belongs to. They are reported as follows:

1. **The County General Fund** includes the entities that are primarily funded by the county's 9.5 mill tax assessment. More specifically, this is the county's general departments, the restricted or special purpose funds, and capital assets including vehicles, equipment, land and buildings. Each department submits and is accountable for its own budget. The restricted use funds are monies set aside for specific and restricted county government purposes.

2. **The Special Revenue Funds** are entities primarily funded by special assessments over and above the county's general 9.5 mill tax assessment. Each special revenue fund is supported by a manager or supervisor and a board of directors. Goshen County's Special Revenue Funds are:

- | | |
|---------------------------|---|
| A. Library | -Funded by a 1.7 mill assessment |
| B. Fair | -Funded by a .8 mill assessment & 5 th Penny Tax |
| C. Weed & Pest | -Funded by a 2 mill assessment |

3. **The Health Facility Fund** is a Proprietary Fund which means it is primarily supported by revenues generated from the operation of the businesses. **Goshen County's proprietary fund** is known as the **Health Facility fund** and includes three health care facilities operated in conjunction with Banner Health (Community Hospital). The County will maintain one accounting fund with two subsidiary ledgers that will itemize expenses and income.

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

Goshen County's Proprietary Funds consist of:

- A. Evergreen Court
- B. Goshen Care Center / Goshen Alzheimer Facility

4. **Community Center Joint Powers Board** was legally formed in July, 2009 and was initially charged with funding the excess cost of rehabilitating the old Torrington Middle School gymnasium, band and home economics rooms into a recreation center. The costs became too great and that project was shelved, however the joint powers board is still functioning and is looking into the possibility of constructing a recreation center with an indoor pool. That facility more than likely would be managed by an organization such as the YMCA. Funding for this would have to be from a Capital Facilities Tax that would have to be approved by the voters.

4. **Capital Facility and Special Sales Tax Groups** are discussed as a part of the proprietary group. Active Goshen County tax groups are described below.

- A. **Capital Facility Tax II** - ran from April 1991 to October 1995 and was to generate \$925,000 for Fairgrounds improvements, construction of the Rendezvous Center and Pavilion. This agreement also stated that \$200,000 plus interest would be used to establish a reserve. As of 6/30/2013 a balance of \$474,882.81 for this reserve fund remains available within the Fair fund. The fund earned \$1,054.62 and \$4,970.60 was withdrawn from the fund this past year.
- B. **Capital Facility Tax III** - ran from April 1996 to February 2000 and was to raise \$4,000,000 to construct the Jail Facility. As of 6/30/2013 a balance of \$112,285.92 remains available within the fund. The fund increased by a total of \$1,098.25 from interest earnings and \$53,801.39 was withdrawn for facility repairs during the year. This reserve is called the Capital Facility III Detention Fund.
- C. **Sales Tax General Fifth Penny Tax** - originally took effect April 1, 2005. As of year-end the fund balance has been merged with the County General Fund and will no longer be carried separately.

6. **The Fiduciary Fund** is accounted for by the County Treasurer. It maintains a zero net balance and serves as a clearing account through which funds, including taxes from citizens, are collected and redistributed. Funds are collected for state and county agencies and 38 levied entities. These entities can generally be grouped as Wyoming State Government, school districts, municipalities, conservation districts, fire districts, irrigation and drainage districts, cemetery districts and sanitary districts. In fiscal year 2012-2013 the Treasurer collected and redistributed over twenty-seven million dollars.

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

Because the net fund balance is zero, it is not included in the financial statements in Section Two of this report. The following balance sheet summary is offered for the fiduciary fund as of June 30, 2013:

Fiduciary Fund Summary Balance Sheet as of June 30, 2013		
Assets	Assets	Liabilities
Cash and Equivalents	\$2,333,402	
Liabilities	Assets	Liabilities
Capital Facilities II		\$ 474,883
Fair Board		\$ 17,742
Library Board		\$ 4,486
Weed & Pest Board		\$ 5,277
Clerk of District Court		\$ 70,519
Cemetery Districts		\$ 2,954
Conservation Districts		\$ 2,639
Emergency 911		\$ 6,158
Fire Districts		\$ 106,574
Irrigation and Drainage		\$ 7,493
Lodging Tourism 4%		\$ 3,851
Municipal		\$ 70,728
Sanitary Improvement District		\$ 11,949
Eastern Wyoming College		\$ 14,512
Goshen County School District #1		\$ 19,615
Niobrara School District #6		\$ 10
Platte School District #4 & #12D		\$ 131
Auto Sales Tax DOR		\$ 118,880
Sales Tax Interest		\$ 1,724
School Tax DOE		\$ 31,663
State Auto Fees Department of Transportation		\$ 8,325
Undistributed Appropriated		\$ 85,555
Auto Interest Undistributed		\$ 1,438
Local to Distribute September and January		\$1,265,157
Transportable Homes (TRAHMS)		\$ 1,139
Totals	\$2,333,402	\$2,333,402

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

PROPERTY TAX REVENUE DISTRIBUTION

Property taxes are determined by the assessor, based upon the assessed value of the County, and are distributed to 38 different taxing entities. Some of the entities are based upon the total assessed value of the county while others are based on State Statutes or the individual districts assessed value times the specific mill levy adopted by the district. The total assessed valuation for the county for FY 2012-13 was \$148,278,050.

The categories represented on the chart showing the percentage distribution of the property taxes are:

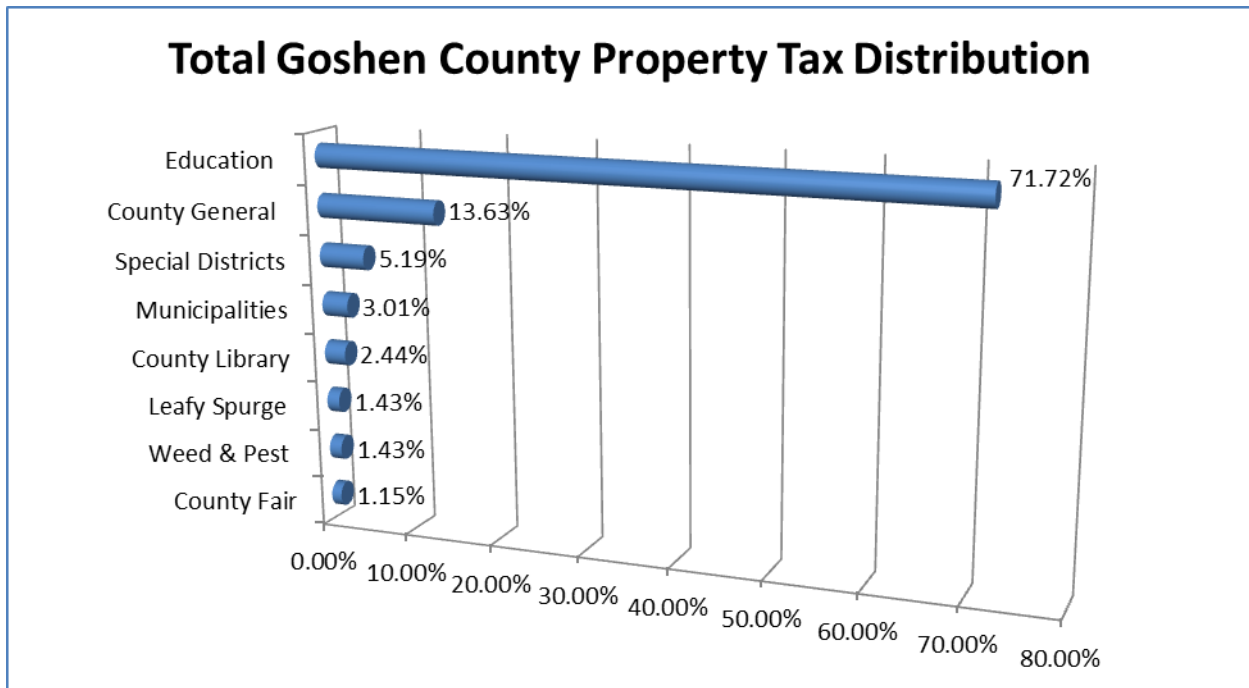
- Education – 7
- Municipals – 5
- Special Districts – 21

The State Statutes allow for a maximum of 12 mills for county government. This currently is divided into:

- General – 9.5 mills
- Fair Fund – 0.8 mills
- Library Fund – 1.7 mills

Special Districts are comprised of:

- Cemetery Districts – 3
- Conservation Districts – 3
- Rural Fire Districts – 11
- Water & Sewer Districts – 4



GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

To assist the readers of this report in understanding how Goshen County tax revenues are collected and distributed, the following is an example of how **\$1,000 of tax collected** in tax district 101 was distributed. The amounts distributed to each levied district vary between tax districts; however this is representative of the flow of tax dollars.

Tax Dollars Distributed to Goshen County Government		
Money Distributed to	Distribution	Explanation
County General Fund (9.5 mill)	\$ 130.14	13.02% went to county general fund as tax revenue
Library (1.7 mill)	\$ 23.29	2.33% deposited to the Treasurer's fiduciary fund, paid from there to the library, receipted in Library fund as tax revenue
County Fair (0.8 mill)	\$ 10.96	1.10% deposited to Treasurer's fiduciary fund, paid from there to the Fair fund, receipted in Fair fund as tax revenue
Weed & Pest (1 mill)	\$ 13.70	1.37% deposited to Treasurer's fiduciary fund, paid from there to Weed & Pest, receipted in Weed & Pest fund as tax revenue
Leafy Spurge (1 mill)	\$ 13.70	1.37% deposited to Treasurer's fiduciary fund, paid from there to Leafy Spurge, receipted in Leafy Spurge fund as tax revenue
Subtotal	\$ 191.79	19.18% of the \$1,000 went to Goshen County

The remaining funds were distributed to agencies outside of the Goshen County government through the fiduciary fund as follows:

Tax Dollars Distributed to Agencies Outside of Goshen County Government		
Money Distributed to	Amount	Percentage
State School Tax	\$ 164.38	16.44%
County School Districts	\$ 445.21	44.52%
Eastern Wyoming College	\$ 75.35	7.53%
North Platte Valley Conservation District	\$ 13.70	1.37%
City of Torrington	\$ 109.59	10.96%
Subtotal	\$ 808.23	80.82%

The Goshen County government received 19.18% while 80.82% of the \$1,000 went to other agencies. **Property and Auto taxes generated \$1,781,019** for the General Government in Goshen County fiscal year ended 6/30/13. Of the total taxes collected, Goshen County government receives approximately 19%. Education (School Districts & Eastern Wyoming College) will receive about 72%. The remaining 9% goes to special agencies such as fire districts, soil conservation districts, cemetery districts and municipalities depending upon the district.

GOSHEN COUNTY AGENCIES AND RELATED ASSESSMENTS

Mill levy by definition is the rate at which taxes are imposed. A mill is expressed as .001 or 1/1000th for every dollar in value. A one mill assessment on property with a \$1,000 assessed value creates \$1 in tax. Each levied agency is limited by statute to the number of mills that can be requested.

The levied agency makes their annual mill tax assessment request thru the budgeting process. The mills are totaled by the Assessor for each tax district and the total mill rate is assessed to the taxpayer. When payments are made by taxpayers to the Treasurer a distribution is made to the levied agencies. Total 2013-2014 assessed valuation is \$160,828,105.

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MANAGEMENT DISCUSSION AND ANALYSIS

The 2013 Goshen County valuations, levies and taxes levied for 38 entities are as follows:

Purpose of Levy	Valuation Applied \$	Mill	Taxes Levied \$
School Foundation Program	160,828,105	12.000	1,929,937
Goshen County School Dist. No. 1	157,963,417	26.500	4,186,031
Niobrara County School Dist. No. 1	1,287,158	26.000	33,466
Platte County School Dist. No. 1 (Chugwater)	1,404,104	26.500	37,209
Platte County School Dist. No. 2 (Guernsey)	173,426	26.500	4,596
Mandatory 6 Mill County School Levy and Tax	160,828,105	6.000	964,969
Community College Dist. (Eastern Wyoming)	160,828,105	5.500	884,555
Town of Fort Laramie	1,264,219	8.000	10,114
Town of LaGrange	983,277	8.000	7,866
Town of Lingle	2,738,575	8.000	21,909
City of Torrington	33,822,257	8.000	270,587
Town of Yoder	522,878	8.000	4,183
Cemetery Dist. (Chugwater)	1,383,905	1.000	1,384
Cemetery Dist. (Fort Laramie)	11,582,453	.907	10,505
Cemetery Dist. (LaGrange)	5,591,720	.960	5,368
Conservation Dist. (Lingle/Fort Laramie)	31,299,796	1.000	31,300
Conservation Dist. (North Platte Valley)	104,182,601	1.000	104,183
Conservation Dist. (South Goshen)	25,345,708	1.000	25,346
Fire Dist. (Torrington Rural)	36,568,291	3.000	109,705
Fire Dist. (Prairie Center)	19,909,242	3.000	59,728
Fire Dist. (Chugwater)	1,383,905	3.000	4,152
Fire Dist. (Yoder Rural)	7,273,665	3.000	21,821
Fire Dist. (Veteran)	6,978,981	3.000	20,937
Fire Dist. (Hawk Springs)	5,588,172	3.000	16,765
Fire Dist. (Huntley)	8,431,520	3.000	25,295
Fire Dist. (LaGrange Rural)	9,045,532	3.000	27,137
Fire Dist. (Lingle Rural)	11,609,692	3.000	34,829
Fire Dist. (Jay Em)	5,495,953	3.000	16,488
Fire Dist. (Fort Laramie Rural)	9,211,946	3.000	16,488
Water & Sewer (South Torrington)	2,237,037	8.000	17,896
Water & Sewer (West Highway)	3,142,609	8.000	25,141
Water & Sewer (Hawk Springs)	162,906	8.000	1,303
PV Estates Improvement & Service District	354,527	8.000	2,836
Weed & Pest General	160,828,105	1.000	160,828
Weed & Pest Special Management	160,828,105	1.000	160,828
County Library	160,828,105	1.700	273,408
County Fair	160,828,105	0.800	128,662
County General Fund	160,828,105	9.500	1,527,867
TOTAL			11,185,622

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

SUMMARY OF GENERAL FUND REVENUES

Itemized below are revenues collected for Fiscal Year July 1, 2012 through June 30, 2013. The column headed collected per citizen is the total amount collected, divided by 13,249, the number of Goshen County residents.

Revenue Source / Description	Amount Collected	% of Total	Collected Per Citizen
Charges for Services - Fees collected departmental services	\$ 261,882	3.1%	\$ 19.77
Collection Charges - Charges for maintaining fiduciary accts	\$ 62,789	0.7%	\$ 4.74
Grant Income - Grants received by Goshen County	\$ 1,212,101	14.1%	\$ 91.49
Interest Income - Interest on county general funds	\$ 11,078	0.1%	\$.84
Intergovernmental - From other Governments	\$ 2,189,369	25.5%	\$ 165.25
Sales & Use Tax	\$ 1,063,905	12.4%	\$ 80.30
License & Permits - Liquor licenses, septic and subdivision permits	\$ 18,351	0.2%	\$ 1.39
Misc. Income - Mobile machinery fees, tax collection fees, penalties	\$ 370,875	4.3%	\$ 27.99
Reimbursements - Other entities sharing expenses with us	\$ 425,837	5.0%	\$ 32.14
Rent Income - Rent/fees for housing inmates Detention Center	\$ 74,841	0.9%	\$ 5.65
Sold Equipment - Sale of surplus equipment	\$ 3,171	0.0%	\$ 0.24
State/Fed Medical	\$ 720	0.0%	\$ 0.05
Taxes	\$ 1,958,141	22.8%	\$ 147.80
County Road Fund	\$ 160,187	1.9%	\$ 12.09
1% Sales Tax Revenue	\$ 768,505	9.0%	\$ 58.00
Total Income	\$ 8,581,752	100.0%	\$ 647.74

SERVICE TYPE 1 – GENERAL GOVERNMENT

SUMMARY OF GOSHEN COUNTY GOVERNMENT SERVICES & RELATED TAXPAYER COSTS

The county government’s functions are best explained by defining the services provided to its citizens. Service categories include:

Service Category	Total Cost 2012/2013 Fiscal Year	Funds Generated, Grants and Reimbursements	Net Cost to County Taxpayers	Net Cost Per Citizen
1. General Government	\$ 3,498,087	\$ 988,213	\$ 2,509,874	\$ 189
2. Public Safety	\$ 3,013,547	\$ 269,951	\$ 2,743,596	\$ 207
3. Public Works	\$ 2,107,642	\$ 658,912	\$ 1,448,730	\$ 109
4. Health & Welfare	\$ 1,279,562	\$ 452,085	\$ 827,477	\$ 62
5. Culture & Recreation	\$ 855,354	\$ 318,831	\$ 536,523	\$ 41
6. Health Facility Funds	\$ 953,130	\$ 1,278,433	\$ (325,303)	\$ (25)
Total All Services	\$ 11,707,322	\$ 3,966,425	\$ 7,740,897	\$ 583

1. Goshen County’s General Government Services summarized by individual department below.

County Commissioners Department		
Spent Budgeted 2012/2013	202,451	The three-member Board of Commissioners oversees the county’s budgetary function, provides management direction and establishes goals and policies. Public Defender costs, auditing and consulting fees represented 53.7% of the cost for the Commissioners Department.
Revenue Generated	211,490	
Net Department Cost	485	
Net Cost per Citizen	201,966	
	15.24	

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

County Commissioners Grants		
Spent	193,387	The three-member Board of Commissioners also oversees multiple grants that do not fall under other specific existing departments. This past year that included 6 grants totaling \$193,387.
Budgeted 2012/2013	1,099,362	
Revenue Generated	193,387	
Net Department Cost	0	
Net Cost per Citizen	0	

County Clerk		
Spent	317,926	The Clerk is responsible for issuing vehicle titles, marriage licenses, county liquor licenses, catering and malt beverage permits, recording land transactions, ordering license plates for all county vehicles and maintaining the County vehicle list; paying bills for the county, managing payroll and benefits for county employees. All vehicle and other liens are filed here. The office operates with a full time staff of 7 including the Clerk, and a part time person to fill in during vacations, etc. This staff is also the election staff. One person in the office is designated as the Election Deputy and the Clerk is the Chief Election Officer. The Clerk also serves as Chief Budget Officer and Clerk to the Board of Commissioners. This office issued 4979 titles, 93 marriage licenses, 1877 chattels and 4953 land recordings. This year we began preparations for an upcoming change in software.
Budgeted 2012/2013	328,990	
Amended Budget	344,990	
Revenue Generated	143,402	
Net Department Cost	174,524	
Net Cost per Citizen	13.17	

Elections Department		
Spent	127,912	The County Clerk is the Chief Election Officer. This department is housed and staffed by the Clerk's office and is responsible for administration of elections. A Primary and General Election was held this year with record turnout. There were over 200 absentee voters in the office in a single day during the General Election. Software was updated and all machines tested. Special areas of concentration were election judge training and organization of work areas and equipment.
Budgeted 2012/2013	144,645	
Revenue Generated	10,601	
Net Department Cost	117,311	
Net Cost per Citizen	8.85	

County Treasurer		
Spent	289,654	The Treasurer is responsible for the collection of: <ul style="list-style-type: none"> • Real and personal property taxes • Sales tax on vehicles • Motor Vehicle registration fees • Serves as county accountant and head of county treasury. The office operates with a staff of six including the Treasurer. In fiscal year 2012-2013, the Treasurer collected over \$27 million redistributing funds to 40 separate entities include six state, county agencies and 35 levied entities. In addition, the treasurer's office: <ul style="list-style-type: none"> • Licensed or renewed 21,411 vehicles • Collected County Registration Fees totaling \$2,465,444 • Remitted State Registration Fees to Department of Transportation totaling \$519,423 • Issued 3,986 sales tax receipts – totaling \$1,477,544 • Mailed out 19,211 vehicle renewal postcards • Mailed out 10,034 tax notices • Collected \$10,207,179 in current and delinquent taxes
Budgeted 2012/2013	291,900	
Amended Budget	307,900	
Revenue Generated	411,456	
Net Department Cost	(121,802)	
Net Cost per Citizen	(9.19)	

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County Assessor		
Spent	309,105	The Assessor operates with five full-time employees, including the elected official. Annual value assessments of all real property (approximately 9,800 parcels) are required for tax purposes. 20% of the parcels are inspected each year. The State of Wyoming has purchased the software we use to generate values within the Computer Assisted Mass Appraisal System. The assessor constantly monitors and analyzes the real estate market; maintains the current surface owners and plat maps, and records approximately 1,120 ownership changes and 1,200 address changes each year. The office contracts, on an annual basis, with Geographic Innovations, to maintain and update the current GIS project which allows all ownership plats to be on a digitized format which can easily be shared to the public or other government entities. Geographic Innovations also makes all plats available in a PDF format by the end of the first quarter each year, this has proven to be an extremely valuable tool. The county also contracts with TY Pickett Appraisals to assess three complex specialty industrial properties in Goshen County – Western Sugar, Wyoming Ethanol and 88 Oil. The State of Wyoming purchased the software and hardware used in the assessor’s office to generate values within the Computer Assisted Mass Appraisal System. They are anticipating upgrading this software within the next two years. The County Assessor’s office has been approved to purchase a new vehicle for the field appraisers – this will be paid for with 5 th penny money. The current vehicle will be recycled and used in the IT department. Also, approved to update some of the computer equipment within the office. The current equipment purchased by the Department of Revenue is currently more than 5 years old.
Budgeted 2012/2013	343,838	
Revenue Generated	1,989	
Net Department Cost	307,116	
Net Cost per Citizen	23.18	

County Attorney		
Spent	300,947	This department acts as legal counsel for Goshen County and prosecutes or defends suits instituted by or against the county. The County Attorney gives opinions to any county officer or county board, without fee, on all questions relating to the individual’s duties. The office also serves as prosecutor for the state in felony, involuntary hospitalization proceedings, adult protection matters, misdemeanor, and juvenile court proceedings and defends against petitions for writs of habeas corpus. The office must also upon request, assist the Attorney General in wage claims for unpaid employees. The office is staffed by the County Attorney, Deputy County Attorney, an Attorney, and two full-time assistants. The State of Wyoming reimburses one half of the wages of all attorneys not to exceed \$30,000 for each attorney. In fiscal year 2013, the reimbursement was \$81,190.
Budgeted 2012/2013	330,033	
Revenue Generated	81,285	
Net Department Cost	219,661	
Net Cost per Citizen	16.58	

Surveyor		
Spent	1,800	Benchmark of Torrington was paid a monthly retainer of \$150 to be available to county officials and residents for questions regarding the county roads and rights-of-way. The office also spends significant time throughout the year coordinating with the Wyoming Department of Transportation on issues such as bridges, mapping and right-of-way for project planning and funding.
Budgeted 2012/2013	2,000	
Revenue Generated	0	
Net Department Cost	1,800	
Net Cost per Citizen	.14	

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Coroner		
Spent	39,694	The County Coroner is on call 24/7 to respond to deaths under the Coroner's jurisdiction. He is paid to cover expenses including supplies, facility, equipment, vehicle, continuing education and wages. Any additional autopsy or toxicology expenses are paid through this department to providers of those services.
Budgeted 2012/2013	49,205	
Revenue Generated	2,142	
Net Department Cost	37,552	
Net Cost per Citizen	2.83	

Extension Service		
Spent	90,902	The Extension and 4H educators are University of Wyoming employees. The Goshen County Resource Center is owned by the County. A memorandum of understanding exists between the two entities which defines operations and salaries. This department is involved in developing and presenting educational opportunities for the citizens of Goshen County. Adult programs are offered to agriculture producers on topics including sustainable agricultural and the management of rangeland resources. Youth programs were offered to over 300 county youth through 4-H. In addition, educational programs designed to encourage people to eat better for less money will be offered through Cent\$ible Nutrition and a horticulture course includes an active Master Gardner program and organization. The Extension Service maintains an office staff of three professional educators and one Office Administrator/Secretary. In addition to educational programs, staff devotes time to answering clientele questions and also serves as the outreach arm for the University of Wyoming.
Budgeted 2012/2013	96,938	
Revenue Generated	0	
Net Department Cost	90,902	
Net Cost per Citizen	6.86	
Fund Balance 6/30/13	1,500	

Clerk of the District Court		
Spent	212,350	The Clerk of District Court Office collects fees for filing of Civil, Probate, Adoption Cases, Appeals from City Court, Circuit Court and Appeals to the Wyoming Supreme Court, Passports and Employment Searches. The Office also handles funds paid for garnishments, restitution, bonds, victim's compensation, public defender fees, addicted offenders fees, extradition fees, criminal fines & jury request fees. Office has a staff of three and the Clerk.
Budgeted 2012/2013	227,505	
Revenue Generated	61,777	
Net Department Cost	150,573	
Net Cost per Citizen	11.36	

Courthouse General		
Spent	208,619	This department supervises operation and maintenance of Goshen County grounds and buildings. Including the Goshen County Courthouse, Sheriff's Office, Detention Center, Resource Center, Public Health, WIC, Library (snow removal only), Riverside Park and other county owned property. In 2012-13 this department handled projects on the old courthouse to prepare for its 100 th anniversary. The building was power washed; trim was scrapped, primed and painted. All the terra cotta stone was recoated by an outside contractor. All in preparation for removal of the original corner stone and celebration. Current staff consists of one full-time supervisor supported by one full-time maintenance operator, a janitorial service & other contracted maintenance services such as window, carpet and elevator maintenance. Our goal is to maintain and improve all County property in our department to the high standards that the citizens of Goshen County expect.
Budgeted 2012/2013	189,024	
Amended Budget	220,541	
Revenue Generated	0	
Net Department Cost	208,619	
Net Cost per Citizen	15.75	

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Information Technology		
Spent	444,542	<p>Goshen County Information Technology provides data, network, internet and digital phone services to Goshen County, the City of Torrington and several outlying communities.</p> <p>We service over 40 departments comprised of over 200 employees in local and county government offices. The IT department consists of three full-time employees.</p> <p>This past year, Goshen County IT focused on continued stabilization of the infrastructure which included bandwidth increases to the outlying facilities via microwave, improved monitoring and “self healing” technology to allow for increased availability and faster recovery. GCIT implemented new backup technology to protect the county/city data in case of a failure as well as upgraded a significant portion of the major unified infrastructure components.</p>
Budgeted 2012/2013	545,224	
Amended Budget	575,624	
Revenue Generated	317,596	
Net Department Cost	126,946	
Net Cost per Citizen	9.58	

County General		
Spent	147,280	<p>This department is used to pay general government expenses such as insurance, dues, publishing, and employee benefits.</p>
Budgeted 2012/2013	159,850	
Revenue Generated	54,556	
Net Department Cost	92,724	
Net Cost per Citizen	7.00	

Victim Assistance Office		
<u>Victim of Crime Dept</u>		<p>The mission of Goshen County Victim Assistance is to provide quality services to meet the needs of victims of all crimes, regardless of age, gender, race, or type of crime, through effective associations with cooperating agencies, to encourage compassion, respect, and sensitivity towards victims and their families, and to support victim safety and independence.</p> <p>This office was established in 1996 to help victims of crime cope with the aftermath of crime. The Goshen County Sheriff is the direct supervisor of the program. A ten member Board from the criminal justice system is the Program Advisory Board. The program operates under a fiscal year contract between the Wyoming Division of Victim Services and Goshen County Victim Assistance. Goshen County Government is the fiscal agent for this contract. Contract funding for FY 2012-2013: 15% from the Violence Against Women Act-Law Enforcement Grant, 20% from Victims of Crime Act Grant, 35% from the Wyoming Legislature Appropriation for Programs Serving Victims of All Crimes, 8% from the State Surcharge Return, 9% from the State Salary Appropriation, 13% from intergovernmental sources.</p> <p>This agency maintains a Goshen County Crime Victims Program checking account for the purpose of emergency financial assistance for victims, donations to the program, and funding expenses not allowed by the federal and state funding limitations and the funding exclusion requirements of the contract with the Wyoming Division of Victim Services.</p>
Spent	75,556	
Budgeted 2012/2013	90,676	
Revenue Generated	59,506	
Net Department Cost	16,050	
Net Cost per Citizen	1.21	
<u>Victim of Crime Fund</u>		
Spent	4,833	
Budgeted 2012/2013	6,500	
Revenue Generated	3,802	
Net Department Cost	1,032	
Net Cost per Citizen	.08	
Fund Balance 6/30/13	6,688.35	

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County Planning		
Spent	33,612	The Planning is charged with 4 basic responsibilities. Coordination of procedures for property sub-divisions, working with the public, the Planning Commission & the County Commissioners, inspection & permitting of septic systems & administration of the Goshen County Americans with Disabilities Act regulations. The department also permits & administers the Goshen County Flood Plain regulations.
Budgeted 2012/2013	31,008	
Amended Budget	38,008	
Revenue Generated	1,300	
Net Department Cost	32,313	
Net Cost per Citizen	2.44	

Energy		
Spent	20,285	This department was closed out as of 6/30/13 and the remaining payments under this energy project will be made out of the commissioner's budget.
Budgeted 2012/2013	6,286	
Amended Budget	26,571	
Revenue Generated	0	
Net Department Cost	20,285	
Net Cost per Citizen	1.53	

Abandoned Vehicles Fund		
Balance as of 6/30/13	1,224	This fund is used to accumulate proceeds from the sale of abandoned vehicles. Under W.S. 33-13-110, funds can only be utilized to pay for removal of abandoned vehicles. There was not any activity in the fund this year.

Contingency Reserve Fund		
Revenue Generated	5,421	This fund was established in 2004 as cash reserve for the county general government. In the past 2 fiscal years the fund dropped from \$900,000 to \$0, a decline in the county's reserve of \$900,000.
Net Department Cost	(5,421)	
Net Cost per Citizen	(.41)	
Balance as of 6/30/13	0	

General Purpose 5th Penny Sales Tax		
Spent	477,232	Since inception in 2005 this tax has generated 5.64 million for County projects and has generated an annual 8 year average of \$705,519. As of year-end June 30, 2013 this fund has been closed out to the general operating fund.
Budgeted 2012/2013	463,965	
Amended Budget	641,965	
Revenue Generated	714,965	
Net Department Cost	(1,550)	
Net Cost per Citizen	36.14	
Balance as of 6/30/13	0	

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MANAGEMENT DISCUSSION AND ANALYSIS

The following chart outlines historical cost of General Government Services in total dollars spent.

General Government Services Expenses - 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
County Commissioners	\$ 202,451	\$ 210,796	\$ 208,368	\$ 95,430	\$ 157,083
Commissioners Grants	\$ 193,387	\$ 582,675	\$ 255,349	\$ 365,993	\$ 131,960
County Clerk	\$ 317,926	\$ 324,518	\$ 304,511	\$ 262,993	\$ 283,755
Elections Department	\$ 127,912	\$ 61,580	\$ 105,002	\$ 54,982	\$ 111,367
County Treasurer	\$ 289,654	\$ 265,161	\$ 267,416	\$ 267,893	\$ 267,956
County Assessor	\$ 309,105	\$ 290,307	\$ 282,483	\$ 287,909	\$ 279,985
County Attorney	\$ 300,947	\$ 341,947	\$ 317,186	\$ 304,039	\$ 258,705
Surveyor	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Coroner	\$ 39,694	\$ 37,650	\$ 42,453	\$ 39,279	\$ 41,559
Extension Service	\$ 90,902	\$ 106,037	\$ 106,503	\$ 101,183	\$ 95,021
Clerk of the District Court	\$ 212,350	\$ 204,942	\$ 205,828	\$ 192,297	\$ 190,769
Courthouse General	\$ 208,619	\$ 188,242	\$ 192,160	\$ 214,296	\$ 220,841
Information Technology	\$ 444,542	\$ 332,966	\$ 397,220	\$ 345,964	\$ 221,292
County General	\$ 147,280	\$ 141,436	\$ 157,922	\$ 108,367	\$ 187,753
Victims Of Crime	\$ 75,556	\$ 84,296	\$ 92,517	\$ 86,415	\$ 83,256
Victim Of Crime Fund	\$ 4,833	\$ 5,011	\$ 8,193	\$ 6,473	\$ 4,043
County Planning/ADA	\$ 33,613	\$ 29,600	\$ 28,894	\$ 28,479	\$ 28,158
Energy	\$ 20,285	\$ 180,260	\$ 1,364,179	N/A	N/A
Service Commitment	N/A	N/A	N/A	\$ 166,406	\$ 161,855
Abandon Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contingency Reserve	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales Tax 5th Penny	\$ 477,232	\$ 496,685	\$ 531,213	\$ 387,701	\$ 816,476
TOTALS	\$ 3,498,088	\$ 3,885,909	\$ 4,869,197	\$ 3,317,899	\$ 3,543,634

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The following chart outlines historical net cost of General Government Services to the taxpayers reported in dollars spent per capita after charges for services were deducted from expenses.

General Government Departmental Cost Per Capita - 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
County Commissioners Dept	\$ 15.24	\$ 15.91	\$ 7.95	\$ 2.07	\$ 1.53
County Commissioners Grants	\$ 0.00	\$.41	\$ 0.00	\$ 0.00	NA
County Clerk	\$ 13.17	\$ 12.63	\$ 6.60	\$ 9.04	\$ 12.72
Elections Department	\$ 8.85	\$ 4.65	\$ 7.20	\$ 4.46	\$ 8.30
County Treasurer	Net Gain	\$ 13.04	\$ 12.25	\$ 19.49	\$ 13.16
County Assessor	\$ 23.18	\$ 21.62	\$ 20.82	\$ 23.16	\$ 22.80
County Attorney	\$ 16.58	\$ 19.36	\$ 17.59	\$ 18.52	\$ 16.01
Surveyor	\$.14	\$.14	\$.14	\$.15	\$ 0.15
Coroner	\$ 2.83	\$ 2.84	\$ 3.20	\$ 1.04	\$ 3.40
Extension Service	\$ 6.86	\$ 7.93	\$ 8.02	\$ 8.17	\$ 7.78
Clerk of the District Court	\$ 11.36	\$ 12.15	\$ 11.76	\$ 11.40	\$ 11.64
Courthouse General	\$ 15.75	\$ 12.85	\$ 14.47	\$ 17.40	\$ 18.07
Information Technology	\$ 9.58	\$ 12.08	\$ 18.42	\$ 14.41	\$ 14.30
County General	\$ 7.00	\$ 10.46	\$ 11.16	\$ 8.66	\$ 13.76
Victim of Crime Dept	\$ 1.21	\$.61	\$.59	\$.77	\$ 0.69
Victim of Crime Fund	\$.08	\$.00	\$.35	Net Gain	Net Gain
County Planning/ADA	\$ 2.44	\$ 2.06	\$ 1.98	\$ 1.95	\$ 2.01
Energy (See Details Page 3)	\$ 1.53	\$ 4.33	Net Gain	NA	NA
Service Commitment	NA	NA	NA	\$ 13.36	\$ 13.25
Abandon Vehicles	\$.00	\$.00	\$.00	\$ 0.00	Net Gain
Contingency Reserve	Net Gain	Net Gain	Net Gain	Net Gain	Net Gain
Sales Tax 5th Penny	Net Gain	Net Gain	Net Gain	Net Gain	\$ 66.82
TOTALS	\$108.27	\$131.56	\$119.88	\$140.46	\$226.39

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SERVICE TYPE 2 – PUBLIC SAFETY

2. Goshen County’s Public Safety Services (provided through the Sheriff’s Department)

The Sheriff’s Department is responsible for enforcing state laws within Goshen County. The department is divided into the Patrol Division and the Detention Division.

The Patrol Division		
Spent	1,138,775	This component of the agency is comprised of sworn peace officers who conduct criminal investigations, enforce traffic laws, serve criminal and civil warrants, serve civil process and court orders, provide education to community service organizations, provide first aid to sick and injured persons and ensure that all statutory requirements of the Office of the Sheriff are met. Within the patrol division, the criminal investigator is the lead investigator for all major crimes that the agency has jurisdiction over. The civil investigator conducts investigations related to check fraud, credit card fraud and other financial crimes. The patrol division is overseen by the Undersheriff and has ten deputies assigned to it. Each patrol deputy is issued a patrol unit fully equipped with all necessary components related to law enforcement including two-way radios, emergency lights and siren, prisoner cage, rifles and shotguns, munitions equipment, first aid equipment, crash and crime scene investigation equipment and video cameras. In addition, each patrol unit has a mobile data terminal that allows deputies to access vital information on persons and vehicles, incidents, and view maps during response to incidents to better guide deputies to calls.
Budgeted 2012/2013	1,290,208	
Revenue Generated	133,529	
Net Department Cost	1,005,245	
Net Cost per Citizen	75.87	

The Detention Center		
Spent	1,299,566	The Detention Center was built in 1997, and a 32 bed expansion was completed in 1999 allowing a current capacity of approximately 80 inmates. It consists of eight housing units and two holding cells providing inmate housing to the Torrington, Lingle and Fort Laramie Police Departments, Wyoming Highway Patrol, and federal and state agencies. Fiscal Year 2011-2012 saw a substantial reduction in revenue as prisoner populations for the United States Marshals Service were drastically reduced. Involuntary Placement Services are increasing substantially. An Administrative Captain is appointed to oversee the overall operations and sergeants overseeing the daily operations. Staff includes 12 sworn officers, 4 central control clerks, a criminal secretary and a civil secretary. An “indirect supervision” approach is used for inmate management. The facility is monitored by closed circuit TV and by visual observation through Central Control. This division is also responsible for all duties and issues related to court security, prisoner transfers, warrant service, extraditions, facility security and other duties as assigned by the Sheriff. Health care service is provided to inmates by two full-time nurses. In addition to providing care to inmates, they also provide medical care to employees, support training in infection control, first-aid, CPR, Automated External Defibrillator use, medication dispensing and a wide array of other topics.
Budgeted 2012/2013	1,335,500	
Revenue Generated	84,038	
Net Department Cost	1,215,529	
Net Cost per Citizen	91.74	
<u>Commissary I Fund</u> Spent		Detention Commissary Fund - In conjunction with the Detention Center, the Sheriff’s Department maintains this fund which allows

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Budgeted 2012/2013 Revenue Generated	15,196	<p>inmates to purchase supplies such as toiletries and phone cards. Net proceeds are spent on items that benefit inmates. Year end fund balance was \$10,564.18. 2012/2013 income generated was \$10,479.12 and expenses were \$15,197.75 producing a net loss of \$4,718.63.</p> <p>Detention Commissary II Fund - Is used to track jail residents' account balances which was \$1,883.64 as of 6/28/2013 and had an additional \$5,866.11 in accounts payable.</p>
Net Department Cost	30,000	
Net Cost per Citizen	11,174	
Balance as of 6/30/13	4,024	
Commissary II Fund Resident Balance as of 6/30/13	.30	
	10,564.18	
	1,891.58	

Jail Improvement Project		
Spent	85,402	<p>The Detention Center Building debt is serviced from this department.</p>
Budgeted 2012/2013 Amended Budget	85,256	
Revenue Generated	85,456	
Net Department Cost	0	
Net Cost per Citizen	85,402	
	6.45	

Capital Facility III Detention Fund		
Spent	53,801	<p>This fund is what remains of the Capital Facilities III Tax. The tax ran from April 1996 through February 2000. Distributions are limited to capital improvements to the Detention Center or repair and maintenance for catastrophic or large repairs. \$1,038.25 in interest earnings was added to the fund this year. \$53,801.39 was expended to make improvements/repairs to the jail facility. These include repairing and painting the entire facility's stucco, new carpet throughout the facility and removed worn tile in the lobby and hallways and sealed and stained the floors. Lastly, sinks in the lavatories were removed and replaced with new vanities.</p>
Budgeted 2012/2013 Amended Budget	0	
Revenue Generated	54,000	
Net Department Cost	1,098	
Net Cost per Citizen	52,703	
Balance as of 6/30/13	3.98	
	112,286	

Emergency Management		
Spent	55,151	<p>This office is a division of the Sheriff's Office and is managed by an Emergency Management Coordinator who works closely with other Emergency Services departments. The objective of the department is to develop and maintain an ongoing program/plan of mitigation, preparedness, response and recovery to events and to make certain that action is taken without conflict or controversy in a major disaster or some minor emergencies as stated by the Wyoming Office of Homeland Security/Emergency Management Agency. Training, communication and exercising are critical elements in obtaining those objectives. This office also maintains CodeRED Weather Warnings, a new service added to the emergency notification system CodeRED.</p>
Budgeted 2012/2013 Revenue Generated	55,265	
Net Department Cost	25,248	
Net Cost per Citizen	29,9023	
	2.26	

Fire Warden		
Spent	365,654	<p>The County Fire Warden is responsible for coordinating training to local fire agencies within the County and assisting agencies with needed resources during critical incidents. The County Fire Warden is also responsible for assisting the Casper Interagency Dispatch Center with assignment of local manpower and equipment to federal fires, both in and out of state. Reimbursement of these fires is for the sole purpose of paying wages to the firefighter and paying the Fire Department for the use of their equipment. All Fire Warden expenses are budgeted through this department.</p>
Budgeted 2012/2013 Amended Budget	211,716	
Revenue Generated	421,716	
Net Department Cost	337,754	
Net Cost per Citizen	27,890	
	2.11	

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Goshen County Fire Fund		
Balance as of 6/30/13	12,688.02	This fund accumulated from federal fires coordinated at the local level and the sale of County-owned fire equipment. This is a contingency fund for potential catastrophic fires in Goshen County and training of firefighters. The Fire Warden and Board of Commissioners (at their mutual discretion) can designate specific catastrophic fire or training expenses to be reimbursed out of the Goshen County Fire Fund. Expenses are recorded in the Fire Warden Department. Net withdrawals from the fund this year were \$1,445. These were firefighting training expenses.

The following chart outlines historical cost of Public Safety Services in total dollars spent.

Public Safety Services Expenses 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Patrol Division	\$ 1,138,775	\$ 1,291,126	\$ 1,506,125	\$ 1,480,347	\$ 1,495,138
Detention Center	\$ 1,299,566	\$ 1,474,767	\$ 1,540,291	\$ 1,569,396	\$ 1,649,794
Commissary I Fund	\$ 15,198	\$ 26,932	\$ 35,434	\$ 60,217	\$ 37,875
Improvement Project	\$ 85,402	\$ 85,126	\$ 84,962	\$ 84,465	\$ 85,827
Cap Fac III Detention	\$ 53,801	\$ 0	\$ 0	\$ 17,400	N/A
Emergency Management	\$ 55,151	\$ 50,566	\$ 58,047	\$ 98,546	\$ 95,119
Fire Warden	\$ 365,653	\$ 111,444	\$ 47,379	\$ 269,008	\$ 58,947
TOTALS	\$ 3,013,546	\$ 3,039,961	\$ 3,272,238	\$ 3,579,379	\$ 3,422,700

The following chart outlines historical net cost of Public Safety Services to the taxpayers reported in net dollars spent per capita.

Public Safety Departmental Cost Per Capita 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Patrol Division	\$ 75.89	\$ 82.51	\$ 78.24	\$ 90.16	\$ 91.39
Detention Center	\$ 91.73	\$ 77.07	\$ 52.44	\$ 25.65	\$ 26.37
Commissary I Fund	\$.30	Net Gain	Net Gain	\$.15	Net Gain
Improvement Project	\$ 6.45	\$ 6.43	\$ 6.41	\$ 6.86	\$ 7.02
Cap Fac III Detention	\$ 3.98	Net Gain	Net Gain	\$ 1.15	Net Gain
Emergency Management	\$ 2.26	\$ 2.55	\$ 2.11	\$ 4.89	\$ 1.99
Fire Warden	\$ 2.11	\$.99	\$ 1.12	\$.94	\$ 4.82
Fire District	N/A	N/A	N/A	Net Gain	Net Gain
TOTALS	\$ 182.71	\$ 168.98	\$ 139.70	\$ 129.74	\$ 130.40

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

SERVICE TYPE 3 – PUBLIC WORKS

Provided by the Road & Bridge, County Road Fund and GIS Mapping Departments

County Road & Bridge Department		
<p>Spent Budgeted 2012/2013 Revenue Generated Net Department Cost Net Cost per Citizen</p>	<p>929,880 1,078,473 10,399 919,482 69.40</p>	<p>The Goshen County Road and Bridge Department interacts with the County Engineer, several WYDOT Departments and federal agencies to maintain, repair, and construct 1,100 miles of roads, 65 major bridges and numerous smaller structures. Staff is comprised of the superintendent, field foreman, eleven operators and one office assistant. The department has completed the following projects within the past fiscal year.</p> <p style="text-align: center;"><u>Major Projects</u></p> <ul style="list-style-type: none"> • Conducted County wide research for viable gravel resources. • Acquired additional road easements for South Torrington Roads. • Reconstructed & resurfaced 20 miles of gravel roads. • Continue with the rehabilitation of the Lingle/Veteran Road using CRF, State Impact funds, CBG funds, and funding from oil and gas operators. • Continue to reconstruct and rehabilitate 10 miles of Van Tassell Road using CBG, CRF and Industrial Road Program funds. • Modification of Fairgrounds west entrance; implementation of new traffic pattern. <p style="text-align: center;"><u>Anticipated Projects for fiscal year 2013-2014</u></p> <ul style="list-style-type: none"> • Reconstruct & resurface 30 miles of gravel surfaced road. • Continue to research and build data base for county road easements and ownership. • Complete modification of the Fairgrounds West entrance and implementation of new traffic pattern. • Rehabilitation of South Torrington streets. • Inclusion of Sheep Creek Road into High Risk Rural Road Safety program. • Begin to crush, produce and stockpile gravel material from sources identified through County wide gravel research project. • Acquire easements to continue planning and implementation of College Drive Extension. • Mers Hill Paving. • Repair/reconstruction of Bridge FAB over Wiley Draw.

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

County Road Fund (CRF)		
Spent	1,177,762	This fund contains revenue generated from Wyoming Department of Revenue fuel and mineral taxes. Distributions are restricted to the repair and construction of the county road system.
Budgeted 2012/2013	1,388,585	
Amended Budget	1,616,585	
Revenue Generated	1,110,757	
Net Department Cost	67,004	
Net Cost per Citizen	5.06	
Balance as of 6/30/13	827,605	
		Capital Projects
		CRF 10-03 Bridge EYB 174.00
		CRF 0781 Paving Rehab 5,372.25
		CRF 0801 Road Maintenance 51,329.72
		CRF 10-02 Living Snow Fence 0.00
		CRF 11-03 Lingle Veteran Rehab 0.00
		CRF 10-04 Rural Road Safety 10,793.25
		CRF 34 Survey/Engineering 17,303.03
		CRF 63 Horse Creek Bridge 4.05
		CRF 12-01 Gravel Research 19,949.36
		CRF 68 Gravel Royalty/Purch 7,415.00
		CRF 71 Easement Acquisitions 5,793.50
		CRF 11-02 Van Tassell IRP 399,226.11
		CRF 11-01 College Drive 438.00
		CRF 13-01 RR Pavement Markings 7,821.15
		CRF 13-02 South Gravel Crush 8,227.09
		Total Capital Projects \$533,846.51
		Capital Projects - Grants
		Lingle-Veteran Rehab SLIB Grant 11002 213,979.07
		Van Tassell IRP WYDOT Grant 1,992.84
		Van Tassell IRP SLIB Grant 114,603.03
		Fairgrounds W Entr TEAL Grant CFDA 20205 236,977.21
		Fairgrounds W Entr SLIB CWC 13211 64,378.64
		RR Quiet Zones CWC 13146 11,984.44
		Total Capital Projects \$643,915.23

The following chart outlines historical cost of Public Works Services in total dollars spent.

Public Works Services Expenses 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
County Road & Bridge	\$ 929,880	\$ 1,121,098	\$ 857,559	\$ 1,087,633	\$ 1,118,831
Public Works	N/A	N/A	N/A	N/A	\$ 94,001
County Road Fund	\$ 1,177,762	\$ 4,188,447	\$ 1,332,087	\$ 1,425,778	\$ 1,901,076
TOTALS	\$ 2,107,642	\$ 5,309,545	\$ 2,189,646	\$ 2,513,411	\$ 3,113,908

The following chart outlines historical net cost of Public Works Services to the taxpayers reported in net dollars spent per capita.

Public Works Departmental Cost Per Capita 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
County Road & Bridge	\$ 69.40	\$ 82.21	\$ 64.13	\$ 87.78	\$ 90.87
Public Works	N/A	N/A	N/A	N/A	\$ 7.56
County Road Fund	\$ 5.06	Net Gain	\$ 38.53	Net Gain	\$ 2.50
TOTALS	\$ 74.46	\$ 76.00	\$ 102.67	\$ 85.66	\$ 100.94

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

SERVICE TYPE 4 – GENERAL HEALTH AND WELFARE SERVICES

Provided by Four Departments

Health Officer Department		
Spent	11,200	The County Health Officer's responsibilities include education and familiarity with any health issues that could threaten the County's residents. This officer also coordinates health related issues directed from the state level.
Budgeted 2012/2013	1,200	
Amended Budget	12,400	
Revenue Generated	10,000	
Net Department Cost	1,200	
Net Cost per Citizen	.09	

Public Health		
Spent	317,206	Public Health provides comprehensive public health nursing services to all Goshen County residents. Twenty-three public health programs, including maternal family health, children's special health, disease epidemiology, family planning and public health preparedness are offered. This agency is housed in a county-owned building. Staff consists of 2 F.T. R.N., 1 F.T. and 1 P.T. R.N., 1 P.T. contracted R.N., 1 P.T. PHRC, 1 P.T. contracted administrative assistant and 1 F.T. secretary. This staff provides 179 nursing hrs./week, 60 clerical hrs./week, and 24 preparedness hrs./week. Public Health has a web page on Goshen County's website that explains our services to Goshen County.
Budgeted 2012/2013	292,677	
Amended Budget	327,677	
Revenue Generated	200,780	
Net Department Cost	116,426	
Net Cost per Citizen	8.79	

Women Infant Child (WIC)		
Spent	52,384	The WIC Program serves pregnant women, postpartum women, infants, and children under the age of 5 in Goshen and Niobrara Counties who meet income guidelines. Services include nutrition education and counseling, breastfeeding promotion and support, health screening, referrals to medical and social services, and supplemental nutritious foods. In FY2012-2013, WIC served more than 500 Goshen and Niobrara County residents, with approximately 360 active WIC participants at any given time. The WIC Program is funded by the U.S. Department of Agriculture, Food & Nutrition Services. WIC expenditures are fully reimbursed to Goshen County by the State of Wyoming two to three months after they are paid out of the County's general fund. The WIC office is located in a county-owned building. The office is open three days a week; an outreach clinic is held in Lusk once a month. Staff has one nutritionist, one registered nurse, and one WIC technician.
Budgeted 2012/2013	65,507	
Revenue Generated	53,996	
Net Department Cost	(1,612)	
Net Cost per Citizen	(.12)	
WIC Continued		

Goshen County Weed & Pest		
Weed & Pest Spent	383,743	Goshen County Weed and Pest controls noxious weeds, mosquitoes, grasshoppers and prairie dogs. We offer different pesticides for retail sale to control these pests and also offer commercial application. We work in partnership with private, county, state and federal government entities to accomplish our mission. We operate with two full-time employees and up to eighteen summer employees. Funding is from two mill levies, grants, federal funding and contracts with private and government entities. The first mill levy is for general weed control and the
Budgeted 2012/2013	1,339,000	
Revenue Generated	112,452	
Net Department Cost	271,291	
Net Cost per Citizen	20.48	

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

		second mill levy is for control of two noxious weeds and pests and we have designated them to be Leafy Spurge and Prairie Dogs. We also sprayed over 40,000 acres for noxious weeds.
<u>Leafy Spurge</u>		
Spent	258,515	There are 20 land managers in the Leafy Spurge management areas with 10,000 acres protected with about 15% acres actually sprayed. There are over 100 customers that we service with over the counter sales and commercial application. Our summer employees have sprayed over 7,500 acres for noxious weeds.
Budgeted 2012/2013	283,350	
Revenue Generated	93,984	
Net Department Cost	164,531	
Net Cost per Citizen	12.42	
<u>CRM</u>		
Spent	163,449	We have over 100,000 acres in the CRM weed management area.
Budgeted 2012/2013	171,000	
Revenue Generated	168,108	
Net Department Cost	(4,659)	
Net Cost per Citizen	(.35)	
<u>Mosquito</u>		
Spent	94,003	20,000 acres were sprayed by airplane for Mosquito control. We also carried out a ground control program.
Budgeted 2012/2013	119,500	
Revenue Generated	80,028	
Net Department Cost	13,782	
Net Cost per Citizen	1.04	

The following chart outlines historical cost of Health & Welfare Services in total dollars spent.

Health & Welfare Services Expenses 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Health Officer	\$ 11,200	\$ 13,200	\$ 14,200	\$ 5,100	\$ 1,200
Public Health	\$ 317,206	\$ 364,390	\$ 426,919	\$ 309,925	\$ 275,418
Women Infant Child (WIC)	\$ 52,384	\$ 55,219	\$ 51,404	\$ 39,908	\$ 32,078
Weed & Pest General	\$ 383,743	\$ 528,119	\$ 979,006	\$ 368,394	\$ 206,918
Weed & Pest Leafy Spurge	\$ 258,515	\$ 141,654	\$ 162,590	\$ 267,871	\$ 266,881
Weed & Pest CRM	\$ 163,449	\$ 204,914	\$ 92,655	\$ 326,254	\$ 223,852
Weed & Pest Mosquito	\$ 94,003	\$ 156,321	\$ 124,394	\$ 88,743	\$ 123,478
TOTALS	\$ 1,280,500	\$ 1,463,817	\$ 1,851,168	\$ 1,406,195	\$ 1,129,825

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

The following chart outlines historical net cost of Health & Welfare Services to the taxpayers reported in net dollars spent per capita.

Health & Welfare Departmental Cost Per Capita 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Health Officer	\$ 0.09	\$ 0.09	\$ 0.17	Net Gain	\$ 0.10
Public Health	\$ 8.79	\$ 4.84	\$ 4.31	\$ 2.69	\$ 7.08
Women Infant Child (WIC)	Net Gain	Net Gain	\$ 0.17	Net Gain	Net Gain
Weed & Pest General	\$ 20.48	\$ 13.08	\$ 14.07	\$ 16.34	\$ 11.65
Weed & Pest Leafy Spurge	\$ 12.42	\$ 10.01	\$ 10.25	\$ 10.66	\$ 6.73
Weed & Pest CRM	Net Gain	\$ 1.97	\$ 0.46	Net Gain	\$ 2.02
Weed & Pest Mosquito	\$ 1.04	\$ 3.57	\$ 9.34	Net Gain	Net Gain
TOTALS	\$ 42.34	\$ 33.55	\$ 38.76	\$ 22.97	\$ 25.97

SERVICE TYPE 5 – CULTURE AND RECREATION SERVICES

Provided by the Fair, Library and Recreation Departments

Goshen County Fair		
Fair Grounds Spent	353,852	Fair Grounds income is .8 mil levy; interest from Capital Facility II account and facility generated revenue. The Fair Grounds General Manager works with a seven member Board, who are appointed by the County Commissioners to a five year term. Last year the Commission also agreed to supplemental funding on a monthly basis from Goshen County Fifth Penny tax, as a large sum of Fifth Penny Tax dollars are generated from event traffic at the Fair Grounds. This change has proven to be very effective in general fair grounds operations.
Budgeted 2012/2013	418,000	
Amended Budget	421,000	
Revenue Generated	171,358	
Net Department Cost	182,494	
Net Cost per Citizen	13.77	
Fair Event Spent	87,843	
Budgeted 2012/2013	81,000	
Amended Budget	91,000	
Revenue Generated	47,968	
Net Department Cost	39,874	
Net Cost per Citizen	3.01	

Goshen County Library		
Spent	410,228	Since 1999 the library has received tax dollars under a 1.7 mill levy to fund library service. The collection includes print, audio and electronic materials for common use by county residents. There are 5,941 registered patrons. The library operates within the statewide Wyoming Libraries Database (WYLD) consortium consisting of more than 80 libraries. As a result, their service area extends throughout Wyoming and to other states in the U.S.A. The library is managed by its director and operated with a staff of five full-time and two part-time employees. The five-member board appointed by the county commissioners to three-year terms governs the library. Duties of board members are outlined in Wyoming Statutes. Most simply the board hires the county librarian, approves the annual budget and sets policy to guide library operations. The library has used the Intuit Enterprise accounting system since
Budgeted 2012/2013	490,495	
Revenue Generated	100,812	
Net Department Cost	309,416	
Net Cost per Citizen	23.35	

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

<p>Library Continued</p>	<p>2004, incorporating best business practices recommended by Russell Business Services over the years.</p> <p>Their staff provided the following services in FY2012-2013:</p> <ul style="list-style-type: none"> • Offered direct personal service to 48,889 visiting patrons • Served the public 2,411 hours during 299 days Monday through Saturday year round with three weather closures • Circulated 63,640 books, magazines, audio books, videos using the statewide Sirsi system as a Wyoming Libraries Database member, including 24,026 juvenile items circulated • Loaned 15 pieces of equipment to library patrons • Borrowed 313 items in-state and 22 items out-of-state; loaned 495 in-state items and 54 items out-of-state; plus renewed 118 Interlibrary Loan items • Sent or received Fax transmissions for 745 patrons • Laminated 69 projects resulting from patron requests • Used computer access & technical support through County Information & Technology • Offered wireless service, 652 known uses; unable to gather statistics on users accessing wireless service after hours and in the parking lot during business hours • Provided free Internet access to 7,189 individuals on 5 public terminals • Meeting room was used 86 times for audience of 669 people • Assisted 563 patrons with public computer problems • Assisted 576 patrons at the public photocopy machine • Reported total of 5,941 registered patrons on June 30, 2013 • Offered 51 story time sessions with 760 listeners attending • Dial-A-Story offered 24/7; unable to collect statistics • Made 200 visits to homebound individuals • Purchased and processed new materials, ending the year with 42,923 total copies owned by Goshen County • Answered 2,834 reference questions • Hosted 13 programs; attendance of 678 <p>Family night programs held in the Activity Center demonstrate the library's response to programming of interest to families about once a month. Many programs were designed to appeal especially to youngsters; however, audiences included a wide range of ages.</p> <p>The Wyoming State Library manages State and Federal funds for Wyoming, maximizing the benefit to Wyoming libraries. Through statewide contracts the county library is able to offer 35 databases locally that would cost more than \$300,000 if these were subscribed to individually. State & Federal funds supplement the library's ability to provide access to information electronically.</p> <p>Centralized Purchasing account for Goshen County Library, maintained at the Wyoming State Library, showed a balance of \$60,714.57 on June 30, 2013. This account enables volume discounts on purchases of library materials and equipment, maximizing the purchasing power of library funds. All public funds are made available to auditors for the annual official audit of the Goshen County Library. Through quality buying, Goshen County remains a generous net lender through interlibrary loan in and out of Wyoming, library to library.</p>
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GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

		Respectfully Submitted, Isabel M. Hoy, Director Goshen County Library
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The library also maintains the **Goshen County Library Foundation**. Incorporated on March 12, 1984, it is a 501[c]3 nonprofit organization. Its purpose is to encourage gifts and donations and provide supplemental funding of library services. All private funds such as memorials, donations and income from Goshen County Library Foundation purchases, including the public copier, are maintained through a separate bank account and accounting file. These items are audited annually by a third party. Transactions from this fund are not recorded in the County's financial statements. Two main projects of the Foundation included continuing raising money for the Endowment Challenge project since 2008, repaying a USDA Rural Development loan of \$145,000 since 2011 for purchase of the Activity Center located at 2017 East A Street adjacent to the County Library in Torrington. Loan balance on the Activity Center was approximately \$50,000 on June 30, 2013. Goshen County Library Foundation board continues to raise funds for the Endowment Challenge project. The challenge project raised \$182,415.95 locally by June 30, 2013. The State of Wyoming challenged Goshen County to raise \$228,986 by 2016 and continues to match \$3 for each \$1 raised. The endowment project and other Foundation projects are managed for the Goshen County Library Foundation Board of Directors by the Goshen County Librarian.

Goshen County Recreation Office		
Spent	3,431	The Goshen County Recreation Office was closed in August of 2012.
Budgeted 2012/2013	0	
Amended Budget	8,000	
Revenue Generated	1,550	
Net Department Cost	1,881	
Net Cost per Citizen	.14	
Recreation Dept fund		
Spent	0	Recreation Department fund was also closed out in August of 2012.
Budgeted 2012/2013	7,835	
Revenue Generated	(2,857)	
Net Department Cost	2,857	
Net Cost per Citizen	.22	
Balance as of 6/30/13	0.00	

The following chart outlines historical cost of Culture and Recreation Services in total dollars spent.

Culture & Recreation Services Expenses 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Fair Grounds	\$ 353,852	\$ 338,111	\$ 350,992	\$ 376,727	\$ 392,173
Fair Grounds O&M	N/A	\$ 179,331	N/A	N/A	N/A
County Fair Event	\$ 87,843	\$ 96,022	\$ 94,522	\$ 91,218	N/A
Library	\$ 410,228	\$ 404,667	\$ 454,220	\$ 365,435	\$ 512,822
Recreation Office	\$ 3,431	\$ 49,307	\$ 54,004	\$ 79,545	\$ 106,878
Recreation Dept Fund	\$ 0	\$ 21,554	\$ 15,300	\$ 18,002	\$ 13,309
TOTALS	\$ 855,354	\$ 1,088,992	\$ 969,038	\$ 930,927	\$ 1,025,182

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

The following chart outlines historical net cost of Culture and Recreational Services to the taxpayers reported in net dollars spent per capita.

Culture & Recreation Departmental Cost Per Capita 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Fair Grounds	\$ 13.77	\$ 12.00	\$ 13.09	\$ 18.76	\$ 13.31
Fair Grounds O&M	N/A	\$ 13.54		N/A	N/A
County Fair Event	\$ 3.01	\$ 2.98	\$.87	\$.49	N/A
Library	\$ 23.35	\$ 22.22	\$ 21.78	\$ 22.74	\$ 22.26
Recreation Office	\$.14	\$ 5.12	\$ 3.11	\$ 4.05	\$ 6.73
Recreation Dept Fund	\$.22	\$.55	Net Gain	\$.16	Net Gain
TOTALS	\$ 40.50	\$ 56.52	\$ 38.15	\$ 46.03	\$ 42.22

SERVICE TYPE 6 – HEALTH FACILITY SERVICES

Goshen County’s proprietary Health Facility Fund includes Evergreen Court, Goshen Care Center and Goshen Alzheimer Facility. They are overseen by the Goshen Care Center Joint Powers Board. This is a seven member Board with six members being appointed by the Goshen County Commissioners and one member appointed by the Torrington City Council.

Evergreen Court																			
Spent	458,161	Evergreen Court -This 23 room boarding home is managed by Banner Health Systems. Services include three meals per day, laundry, housekeeping and basic cable. The facility is operated by a manager, six full-time, three part-time employees and two per diem employees. Included in these numbers are one full-time and one part-time night attendant. Occupancy was 84.2% for the past fiscal year. The 5 year plan has been replaced with an updated list, prioritized based on need and regulations as follows: <ol style="list-style-type: none"> Kitchen range fire suppression system - \$2,300 (This will be mandated in 2013 due to state regulations) Carpet in the dining room - \$2,500 Sinks & countertops in resident bathrooms - \$500/room Shower inserts & plumbing in resident bathrooms - \$1,000/room Closet doors in resident rooms - \$600/room Walk in whirlpool tub for resident use - \$8,000 New carpet for resident rooms as needed - \$600/room 																	
Budgeted 2012/2013	525,000																		
Amended Budget	625,000																		
Revenue Generated	465,384																		
Net Department Cost	(7,233)																		
Net Cost per Citizen	(.55)																		
		<table border="1"> <thead> <tr> <th>Facility Overview Description</th> <th>Number Available</th> <th>Monthly Rental</th> <th>Annual Rental Each</th> </tr> </thead> <tbody> <tr> <td>Single Units</td> <td>20</td> <td>\$1,769</td> <td>\$21,228</td> </tr> <tr> <td>Double Units</td> <td>2</td> <td>\$2,093</td> <td>\$25,116</td> </tr> <tr> <td>Apartments</td> <td>1</td> <td>\$2,743</td> <td>\$32,916</td> </tr> </tbody> </table>	Facility Overview Description	Number Available	Monthly Rental	Annual Rental Each	Single Units	20	\$1,769	\$21,228	Double Units	2	\$2,093	\$25,116	Apartments	1	\$2,743	\$32,916	
Facility Overview Description	Number Available	Monthly Rental	Annual Rental Each																
Single Units	20	\$1,769	\$21,228																
Double Units	2	\$2,093	\$25,116																
Apartments	1	\$2,743	\$32,916																

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

Goshen Care Center / Goshen Alzheimer Unit		
Spent	494,968	Goshen Care Center Joint Powers Board maintains ownership and oversight responsibilities for the Goshen Care Center, which includes a 75 bed nursing home and a 28 bed facility for Alzheimer residents. Construction was completed on the Alzheimer facility in July, 2009. The only debt outstanding on the building at June 30, 2013 is \$216,000 on a zero interest loan, payable to Wyrulec Company as part of a USDA Rural Economic Development program. The Care Center is leased to Banner Health Services for \$11.50 per resident per day. Average lease revenues for the year ended June 30, 2013 were \$33,851 per month, which represents an approximate 94% average capacity. The Goshen Care Center Joint Powers Board is responsible for equipment replacement and building maintenance, and subsidizes operations if necessary to allow Banner Health operational breakeven. No net subsidy was required for the year ended June 30, 2013 due to the Wyoming Nursing Care Facility Assessment Act, which provided quarterly adjustment payments to eligible providers qualifying for payment under the Medicaid Upper Payment Limit process. These payments covered operations and increased Goshen Care Center JPB revenue by \$158,354.
Budgeted 2012/2013	1,611,847	
Amended Budget	1,999,347	
Revenue Generated	813,049	
Net Department Cost	(318,080)	
Net Cost per Citizen	(24.01)	

The following chart outlines historical cost of Health Facility Services in total dollars spent.

Health Facility Services Expenses - 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Evergreen Court	\$ 458,161	\$ 459,229	\$ 448,580	\$ 433,882	\$ 427,193
Care Center/Alzheimer Unit	\$ 494,968	\$ 243,192	\$ 447,576	\$ 361,675	\$ 4,294,373*
TOTALS	\$ 953,129	\$ 702,421	\$ 896,156	\$ 795,557	\$ 4,721,566

*Includes Facility Construction

The following chart outlines historical net cost of Health Facility Services to the taxpayers reported in net dollars spent per capita.

Health Facility Services Cost Per Capita - 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Evergreen Court	Net Gain	Net Gain	\$.10	\$.25	Net Gain
Care Center/Alzheimer Unit	Net Gain	Net Gain	\$ 1.60	Net Gain	\$ 68.49*
TOTALS	Net Gain	Net Gain	\$ 1.70	Net Gain	\$ 66.75

*Includes Facility Construction

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

ALL GOVERNMENT SERVICE TYPES HISTORICAL FINANCIAL SUMMARY

The following chart outlines historical cost for General Government Services by service type in total dollars spent.

Government Services Type Expenses - 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
1. General Government	\$ 3,498,087	\$ 3,885,910	\$ 4,869,198	\$ 3,317,899	\$ 3,602,579
2. Public Safety	\$ 3,013,547	\$ 3,039,960	\$ 3,272,238	\$ 3,594,289	\$ 3,373,739
3. Public Works	\$ 2,107,642	\$ 5,309,545	\$ 2,189,646	\$ 2,513,411	\$ 3,113,909
4. Health & Welfare	\$ 1,280,308	\$ 1,463,817	\$ 1,851,168	\$ 1,406,195	\$ 1,255,544
5. Culture & Recreation	\$ 855,354	\$ 1,088,993	\$ 969,037	\$ 930,927	\$ 1,025,182
6. Health Facility Fund	\$ 953,130	\$ 702,422	\$ 896,156	\$ 795,557	\$ 4,721,566
GRAND TOTALS	\$ 11,708,068	\$ 15,490,647	\$ 14,047,443	\$ 12,558,278	\$ 17,092,519

The following chart outlines historical percentage of total budget spent for General Government Services by service type.

Government Services Type Percentage of Total Budget Spent - 5 Year Comparison					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
1. General Government	71%	77%	77%	85%	89%
2. Public Safety	92%	90%	90%	96%	96%
3. Public Works	78%	49%	49%	61%	93%
4. Health & Welfare	55%	78%	78%	83%	80%
5. Culture & Recreation	84%	98%	98%	95%	83%
6. Health Facility Fund	36%	71%	71%	72%	84%

The following chart outlines historical cost for General Government Services by service type reported in Net Cost per Capita.

Government Services Types Cost Per Capita					
	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
1. General Government	\$ 128.65	\$ 131.56	\$ 119.88	\$ 140.46	\$ 228.47
2. Public Safety	\$ 182.71	\$ 168.98	\$ 139.70	\$ 129.74	\$ 125.58
3. Public Works	\$ 74.46	\$ 76.00	\$ 102.67	\$ 85.66	\$ 100.94
4. Health & Welfare	\$ 42.34	\$ 82.74	\$ 38.76	\$ 22.97	\$ 25.97
5. Culture & Recreation	\$ 40.50	\$ 56.52	\$ 38.15	\$ 46.03	\$ 42.22
6. Health Facility Fund	Net Gain	Net Gain	\$ 1.70	Net Gain	\$ 66.75
GRAND TOTALS	\$ 441.97	\$ 463.24	\$ 440.85	\$ 424.86	\$ 589.93

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

FINANCIAL MANAGEMENT ISSUES

1. Fund Equity:

Fund balances for each county entity for the year end indicated were:

Description	1 Year change in unrestricted funds	Year Ended June 30, 2013	Year Ended June 30, 2012	Year Ended June 30, 2011
General Fund Unrestricted	117,804	271,993	154,189	998,481
General Restricted & Reserved	1,222,181	12,828,376	11,606,195	11,750,675
County General total	1,339,985	13,100,369	11,760,384	12,749,156
Fair	(48,569)	2,637,027	2,685,596	2,630,463
Library	21,219	251,699	230,480	208,015
Weed & Pest	(18,676)	716,967	735,643	793,731
Special Revenue Totals	(46,026)	3,605,693	3,651,719	3,632,209
*Evergreen Court	1,595	64,132	62,537	27,592
Go Care Center/Alzheimer's	154,678	8,035,502	7,880,824	7,087,646
Health Fund Totals	156,273	8,099,634	7,943,361	7,115,238
Total All Entities	1,450,232	24,805,696	23,355,464	23,496,603

**Evergreen Court ownership restated as part of the County General Fund as of 6/30/2008*

Combined fund equity has decreased by \$141,184 this past year while cash reserves have increased by \$4,244. County wide capital assets decreased by approximately \$1 million.

Following is a summary of cash reserves maintained throughout the County Government.

Entity	Reserve Purpose	Required	Actual as of 6/30/13	Segregated Cash	Three Month Expenses Are Approximately:
County General	Cash Flow Board Designated Reserve	0	0	N/A	2,318,375
Abandon Vehicles	Vehicle Removal	0	1,224	No	N/A
Detention	Facility Maintenance	0	112,286	Yes-112,286	N/A
CRF County Road	Road Projects & Maintenance	0	827,605	Yes-831,086	N/A
5th Penny Tax	Fifth Penny Tax Distributions	0	0	No	N/A
County Fire Fund	Emergency Fire	0	12,688	No	N/A
Fair	\$30,000 Cash Flow Reserve Goal Established	0	0	N/A	150,000
Fair-Facility Reserve	Facility Maintenance	200,000+	474,883	Yes-473,998	N/A
Library	Cash Flow	0	70,227	Yes	102,500
Library	Depreciation Reserve	0	43,405	Yes	N/A
Weed & Pest	Operating Reserve Required by Statute	5,060	5,060	Yes	78,500
Leafy Spurge	Board Elected Reserve	500	582	Yes	54,000
Go Care Center/ Alzheimer's/ Evergreen	N/A	0	0	No	238,300

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

Total All Reserves		205,560	1,547,960		2,941,675
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County management will continue to evaluate these reserves with a goal of establishing a two to three month operating reserve for most entities.

AREAS OF CONCERN AND DISCUSSION

1. Equipment Replacement and Building Repair Reserves and Capitalization Thresholds:

Methods of addressing cyclic maintenance and replacement are continually evaluated. With approximately \$20.6 million estimated current value of property and improvements, \$1.2 million estimated current value of equipment and vehicles, the county is continually faced with equipment replacement or major repair issues.

It is the goal to establish the depreciable life of equipment, vehicles and building improvements in the future by the governing board or its manager and establish annualized amounts to reserve in depreciation funds annually.

Capitalization thresholds have been set at \$5,000 for equipment & vehicles with a \$50,000 annual threshold set for individual County Road improvement projects.

2. Grant Accounting:

As grant funds are received, they are booked to a deferred revenue liability account. Each month as qualifying expenses are incurred, transfers from the deferred revenue account to grant income are made. Each year end the remaining account balance will be reserved for future expenses or will be returned to the originator as unused grant proceeds.

3. Retirement Benefits:

The County continues to participate in an employee retirement program through Wyoming Retirement Systems.

Retirement Benefits by Department	
	As of Sept 2010
County General	14.12%
Sheriff Department	17.20%

4. Budget Accounting:

The County has adopted the accrual basis of accounting for budgeting purposes.

5. Budgeting and Amendments:

Budget Process:

- A. Budgets should be submitted by May 1st each year for the following fiscal year.
- B. The proposed budgets will be reviewed by the appropriate board at either a regular or special meeting.
- C. The budget summary will be published with the minutes of the budget meeting at least one week prior to the final budget hearing date.
- D. The final hearing will be held and within 24 hours the final budget will be adopted.

Budget Amendments:

A. Expenses

- 1. The expense budget should include all anticipated expenditures, including those from grants and restricted use funds. If one entity (including all departments, fair and library) exceeds its budget projection but the county as a whole has not, the Board of Commissioners may by resolution transfer any unencumbered balance from one fund, department, or account to another.
- 2. If any departments or entities expenses have exceeded the approved budget, a summary of the proposed budget amendment will be submitted to the appropriate

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

Board at a meeting with public notice published in the local newspaper one week before the hearing date. At that hearing the amended budget can be approved.

3. The final budget analysis and amendments should be addressed prior to the fiscal year end. The final approved budgets with any amendments will be reported in the annual Management Discussion and Analysis Report.

B. Income

1. Amendments of the income portion of the budget may be made by resolution of the governing board and do not require publication or a hearing.

6. Factors that significantly impacted the budgets in 2012/2013 were:

Positive

- The South Torrington Water and Sewer Rehabilitation project required funding for road right of way and some road work during the flood situation.
- The Consensus Block Grant awarded for 2012-2013 to Goshen County entities provided substantial funding over a two-year period that assisted with the Lingle Veteran Road Project.
- County property valuations increased because of oil production valuations of over \$500,000 and the One Oak Pipeline valuation of \$7,691,622.
- Payroll expense to the County dropped by over \$400,000 through hiring and changes in insurance benefits.

Negative

- We had a substantial reduction in the county jail revenues.
- Hail damage in excess of \$624,000 was incurred on county owned facilities. Two of those roofs had been replaced in the past 2 years.
- Health insurance rates increased by 20%.

7. Factors that significantly impacted the 2013/2014 approved budgets were:

Positive

- Consensus Block Grant biennial award was over \$700,000 for capital projects. Of that amount \$130,000 will be used for IT upgrades. It will also provide the match for the TEAL grant and assist with the Railroad quiet zone equipment installation.
- The IT department entered into a formal partnership that will allow sharing of IT resources between the City of Torrington & Goshen County.

Negative

- Jail revenue has declined from over \$1.3 million 3 years ago to \$84,000 last year and is expected to continue at the lower level.
- The Board of Commissioners worked diligently on a long term plan to retain our quality employees.
- Collections of grant and state reimbursed funds have lagged by as much as 6 months. At year end the County was owed over 340,000 of unreimbursed grant expenditures.
- Health insurance rates have increased by another 25%.

8. **Potential Liabilities:** In December 2012, an individual filed suit against the City of Torrington and the County alleging a violation of civil rights which occurred during her arrest and subsequent detention. The complaint was resolved in August, 2013.

The Goshen Care Center Board has a potential contractual claim for unreimbursed monies due under its contract with a health care provider. The amount of the claim is approximately \$100,000 with damages and interest accruing since January of 2013. The Board is working with the provider to resolve the claim. Litigation potential is moderate.

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

9. Discussion of Capital Leases & Loans:

Jail Lease – L1		
Originator	Wyoming Bank & Trust	The jail lease is between the Goshen County Improvement Projects Joint Powers Board and Goshen County. It began July 1, 1998 under a 17-year agreement. Rental amounts will total \$913,000. Interest will total \$512,346.06 for a total of \$1,425,346.06. Final payment of \$41,130 will be due 7/15/2015. The County is responsible for all maintenance, repairs, equipment replacement, assessments and insurance.
Payments Due	Semi-Annual Jan. 15 & July 15	
Original Amount	\$913,000.00	
Payment Amount	7/31/12 107.25	
Payment Amount	11/30/12 \$42,647.50	
Payment Amount	5/31/12 \$42,647.50	
Originated	7/1/1998	
Maturity	7/15/2015	
Rate	5.65%	
6/30/13 Balance	@ \$143,197.43	
Public Health / WIC Building Lease – L2 #1981		
Originator	Platte Valley Bank	This 15-year agreement originated in September 2002 and runs through September 15, 2017. Payments are scheduled to total \$172,762.71 and are paid in monthly installments of \$582.01 from Public Health and \$400.00 from WIC, totaling \$982.01. The County is responsible for all taxes and assessments, insurance and utilities. Appraised value on March 22, 2002 was \$265,000. A purchase option may be exercised at the time of the final payment. A \$125,000 grant was received from the State Land Investment Board for the balance of the acquisition price of this building.
Payments Due	Monthly on the 15 th	
Original Amount	\$125,000.00	
Payment Amount	\$982.01	
Originated	9/15/2002	
Maturity	9/15/2017	
Rate	4.92%	
6/30/13 Balance	7,370.95	
Road & Bridge Road Grader Lease – L9		
Originator	First State Bank	This 5-year lease agreement originated in May 2009 and runs through December 15, 2013. The lease payments are scheduled to total \$247,344.46 and are paid in annual installments. A purchase option may be exercised at the time of the final payment for \$1.00.
Payments Due	12/15 Beginning 2009	
Original Amount	\$1,137,017.00	
Rate	3.34%	
Payment Amount	\$247,345.00	
Originated	5/15/09	
Maturity	12/15/2013	
6/30/13 Balance	\$237,938.98	
Weed and Pest WAM Lease – L10		
Originator	WAM	This Weed and Pest WAM lease assisted with the remodel of the facility. It calls for quarterly lease payments of \$1,250.
Payments Due	Quarterly Beginning Sept 2006	
Original Amount	\$50,000.00	
Rate	0%	
Payment Amount	\$5,000.00	
Originated	6/2006	
Maturity	6/2016	
6/30/13 Balance	\$15,000.00	

GOSHEN COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS

Points West Bank, Energy Lease – L12		
Originator	Points West Bank	This lease was used to fund a portion of the 2010/2011 County facility energy improvement project that improved the energy efficiency of 9 County-owned facilities. Repayment of this lease will come from the energy savings realized by each of the facilities estimated at \$58,500 annually.
Payments Due	Annually 6/1/11	
Original Amount	\$560,846.00	
Rate	4.97%	
Payment Amount	\$56,126.80	
Originated	9/1/10	
Maturity	6/1/2024	
6/30/13 Balance	\$456,996.43	

WAM WCDA Energy Lease – L13		
Originator	WAM Assoc of Municipalities	This lease was used to fund a portion of the 2010/2011 County facility energy improvement project that improved the energy efficiency of 9 County-owned facilities. Repayment of this lease will come from 5 th penny revenues.
Payments Due	Quarterly beginning 6/30/2011	
Original Amount	\$100,000.00	
Rate	0%	
Payment Amount	\$2,500.00	
Originated	3/31/2011	
Maturity	3/31/2021	
6/30/13 Balance	\$77,500.00	

Wyrulec Lease – L14		
Originator	Wyrulec	This lease is a grant through Rural Economic Development between Wyrulec and Goshen Care Center Joint Powers Board. It has a 0% interest rate with a 1% annual administrative fee on the unpaid balance.
Payments Due	Annually beginning 11/7/2009	
Original Amount	\$360,000.00	
Admin Fee	1% Annually	
Payment Amount	\$36,000.00	
Originated	11/7/2008	
Maturity	11/7/2018	
6/30/13 Balance	\$216,000.00	

Sheriff Vehicle Lease #12525 – L15		
Originator	Platte Valley Bank	Sheriff Department lease for one 2012 Dodge Charger. Three annual payments of \$11,858.19 due 6/10 until maturity on 6/10/2014.
Payments Due	Annually Beginning June 2012	
Original Amount	\$34,080.13	
Rate	3.090%	
Payment Amount	\$11,858.19	
Originated	1/2012	
Maturity	6/2014	
6/30/13 Balance	\$11,383.56	

Fair Operating Loan – L16		
Originator	First State Bank	This loan is a cash flow revolving line of credit for the Fair to use for the Fair's operations.
Interest Due	At maturity	
Rate	5.25%	
Originated	5/2012	
Maturity	3/2014	
6/30/13 Balance	\$15,509.20	

GOSHEN COUNTY, WYOMING

STATEMENT OF NET POSITION

June 30, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,801,731	\$ 688,555	\$ 2,490,286
Investments	564,904	615,158	1,180,062
Receivables:			
Taxes	71,623	-	71,623
Accounts	87,565	375,418	462,983
Interest	43,308	-	43,308
Due from other governments	837,989	-	837,989
Prepaid items	35,137	-	35,137
Inventories	488,205	-	488,205
NONCURRENT ASSETS			
Land	1,220,833	217,954	1,438,787
Buildings and improvements	10,747,336	8,804,287	19,551,623
Equipment	7,975,815	621,873	8,597,688
Construction in process	313,340	-	313,340
Less: accumulated depreciation	(7,892,843)	(2,003,983)	(9,896,826)
Net capital assets	<u>12,364,481</u>	<u>7,640,131</u>	<u>20,004,612</u>
Total assets	<u>16,294,943</u>	<u>9,319,262</u>	<u>25,614,205</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	912,012	226,093	1,138,105
Accrued compensated absences	362,232	-	362,232
Accrued interest payable	9,916	-	9,916
Unearned revenues	277,675	-	277,675
NONCURRENT LIABILITIES			
Due within one year	379,380	36,000	415,380
Due in more than one year	587,810	180,000	767,810
Total liabilities	<u>2,529,025</u>	<u>442,093</u>	<u>2,971,118</u>
NET POSITION			
Invested in capital assets	11,397,291	7,424,131	18,821,422
Restricted	1,618,868	-	1,618,868
Unrestricted	749,759	1,453,038	2,202,797
Total net position	<u>\$ 13,765,918</u>	<u>\$ 8,877,169</u>	<u>\$ 22,643,087</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2013

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Functions/Programs Activities				
Primary Government				
Governmental activities				
General government	\$ 2,875,725	\$ 254,859	\$ 557,628	\$ 643,915
Public safety	2,988,972	41,074	138,156	-
Public works	1,898,067	236,053	164,383	-
Health and welfare	427,110	36,636	159,548	-
Culture and recreation	1,017,006	70,202	-	-
Conservation of natural resources	88,976	-	-	-
Interest	44,733	-	-	-
Depreciation - unallocated	625,503	-	-	-
Total governmental activities	<u>9,966,092</u>	<u>638,824</u>	<u>1,019,715</u>	<u>643,915</u>
Business-type activities				
Enterprise funds	<u>1,135,745</u>	<u>1,274,124</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>1,135,745</u>	<u>1,274,124</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 11,101,837</u>	<u>\$ 1,912,948</u>	<u>\$ 1,019,715</u>	<u>\$ 643,915</u>

General Revenues:

Property taxes
 Sales taxes
 Other taxes
 Licenses and permits
 Interest and investment revenue
 Other
 Rent
 Intergovernmental
 Sale of capital assets
 Total general revenues
 Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of year

Net position - end of year

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position

<u>Primary Government</u>		
<u>Governmental</u>	<u>Business-Type</u>	<u>Total</u>
<u>Activities</u>	<u>Activities</u>	
\$ (1,419,323)	\$ -	\$ (1,419,323)
(2,809,742)	-	(2,809,742)
(1,497,631)	-	(1,497,631)
(230,926)	-	(230,926)
(946,804)	-	(946,804)
(88,976)	-	(88,976)
(44,733)	-	(44,733)
(625,503)	-	(625,503)
<u>(7,663,638)</u>	<u>-</u>	<u>(7,663,638)</u>
-	138,379	138,379
-	138,379	138,379
<u>\$ (7,663,638)</u>	<u>\$ 138,379</u>	<u>\$ (7,525,259)</u>
\$ 2,851,416	\$ -	\$ 2,851,416
1,850,118	-	1,850,118
2,044,862	-	2,044,862
11,745	-	11,745
25,092	4,311	29,403
356,259	-	356,259
228,496	-	228,496
745,937	-	745,937
-	-	-
8,113,925	4,311	8,118,236
<u>(50,545)</u>	<u>50,545</u>	<u>-</u>
<u>8,063,380</u>	<u>54,856</u>	<u>8,118,236</u>
399,742	193,235	592,977
<u>13,366,176</u>	<u>8,683,934</u>	<u>22,050,110</u>
<u>\$ 13,765,918</u>	<u>\$ 8,877,169</u>	<u>\$ 22,643,087</u>

GOSHEN COUNTY, WYOMING

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2013

	General Fund	Non-Major Special Revenue Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and temporary investments	\$ 1,010,167	\$ 791,564	\$ 1,801,731
Investments	2,248,889	649,420	2,898,309
Receivables:			
Taxes	7,745	31,175	38,920
Accounts	3,503	85,001	88,504
Interest	43,308	-	43,308
Due from other governments	837,989	-	837,989
Prepaid items	35,137	-	35,137
Inventory	383,774	104,434	488,208
Total Assets	<u>\$ 4,570,512</u>	<u>\$ 1,661,594</u>	<u>\$ 6,232,106</u>
LIABILITIES			
Accounts payable	\$ 756,019	\$ 141,346	\$ 897,365
Due to other governments	2,333,402	-	2,333,402
Accrued compensated absences	35,397	6,702	42,099
Unearned revenue	16,171	276,156	292,327
Total Liabilities	<u>3,140,989</u>	<u>424,204</u>	<u>3,565,193</u>
FUND BALANCES			
Fund balances			
Nonspendable	473,467	220,610	694,077
Committed	953,803	-	953,803
Assigned	-	665,067	665,067
Unassigned	2,253	351,713	353,966
Total Fund Balances	<u>1,429,523</u>	<u>1,237,390</u>	<u>2,666,913</u>
Total Liabilities and Fund Balances	<u>\$ 4,570,512</u>	<u>\$ 1,661,594</u>	<u>\$ 6,232,106</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

June 30, 2013

Total fund balances - governmental funds \$ 2,666,913

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost of capital assets	20,257,324	
Less accumulated depreciation	<u>(7,892,843)</u>	12,364,481

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Accrued compensated absences	(320,133)	
Long-term debt payable	(967,190)	
Accrued interest on long-term debt	<u>(9,916)</u>	(1,297,239)

Long-term receivables applicable to governmental activities and not due and collectible in the current period and therefore are not reported in fund balance in the governmental funds.

Accounts receivable		<u>31,763</u>
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Total net position - statement of net position (governmental activities) **\$ 13,765,918**

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2013

	Governmental Funds		Total Governmental Funds
	General Fund	Nonmajor - Special Revenue Funds	
REVENUES			
Taxes	\$ 1,942,587	\$ 877,064	\$ 2,819,651
Other taxes	3,552,977	72,003	3,624,980
Intergovernmental	827,127	-	827,127
Charges for services	332,569	312,612	645,181
Licenses and permits	1,470	-	1,470
Grant revenue	1,411,700	164,383	1,576,083
Interest	12,176	12,916	25,092
Rent income	78,718	149,778	228,496
Miscellaneous	251,022	120,745	371,767
Total revenue	<u>8,410,346</u>	<u>1,709,501</u>	<u>10,119,847</u>
EXPENDITURES			
Current:			
General government	3,223,009	-	3,223,009
Public safety	2,918,635	-	2,918,635
Public works	1,747,089	816,531	2,563,620
Health and welfare	407,082	-	407,082
Culture and recreation	87,000	848,412	935,412
Conservation of natural resources	87,823	-	87,823
Capital outlay	105,687	57,829	163,516
Debt service:			
Principal retirement	420,679	5,000	425,679
Interest	76,433	-	76,433
Total expenditures	<u>9,073,437</u>	<u>1,727,772</u>	<u>10,801,209</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(663,091)</u>	<u>(18,271)</u>	<u>(681,362)</u>
OTHER FINANCING SOURCES			
Proceeds from capital lease obligations	<u>34,080</u>	<u>-</u>	<u>34,080</u>
Total other financing sources	<u>34,080</u>	<u>-</u>	<u>34,080</u>
Net change in fund balance	(629,011)	(18,271)	(647,282)
Fund balance, beginning	<u>2,058,534</u>	<u>1,255,661</u>	<u>3,314,195</u>
Fund balance, ending	<u>\$ 1,429,523</u>	<u>\$ 1,237,390</u>	<u>\$ 2,666,913</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO
THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2013

Total net change in fund balances - governmental funds \$ (647,282)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Expenditures for capital assets	1,418,084	
Less current year depreciation	<u>(725,761)</u>	692,323

Capital lease proceeds provide current resources to governmental funds, but issuing debt increases long-term debt liabilities in the statement of net assets. Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceed repayments.

Capital lease proceeds	-	
Principal payments on long-term debt	<u>379,302</u>	379,302

Some expenses reported in the statement of activities do not require current financial resources and therefore are not reported as expenditures in governmental funds.

Change in accrued compensated absences		46,097
Change in accrued interest payable		3,481

Some revenue reported in the statement of activities does not provide current financial resources and therefore is not reported as revenue in governmental funds.

Change in property taxes receivable		<u>(74,179)</u>
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Change in net position on statement of activities
(governmental activities) \$ 399,742

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

June 30, 2013

	Business-Type Activity Enterprise Funds <u>Combined</u>
ASSETS	
Current Assets	
Cash	\$ 688,555
Investments	615,158
Accounts receivable	<u>375,418</u>
Total Current Assets	<u>1,679,131</u>
Noncurrent Assets	
Land	217,954
Buildings & improvements	8,804,287
Equipment	621,873
Accumulated depreciation	<u>(2,003,983)</u>
Total Noncurrent Assets	<u>7,640,131</u>
Total Assets	<u>\$ 9,319,262</u>
LIABILITIES	
Current Liabilities	
Accounts payable	\$ 226,093
Total Current Liabilities	<u>226,093</u>
Noncurrent Liabilities	
Due within one year	36,000
Due in more than one year	<u>180,000</u>
Total Noncurrent Liabilities	<u>216,000</u>
Total Liabilities	<u>442,093</u>
NET POSITION	
Invested in capital assets	7,424,131
Unrestricted	<u>1,453,038</u>
Total Net Position	<u>\$ 8,877,169</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION – PROPRIETARY FUNDS**

For the Year Ended June 30, 2013

	Business-Type Activity Enterprise Funds <u>Combined</u>
OPERATING REVENUES	
Rent	\$ 868,277
Other income	405,847
Total operating revenue	<u>1,274,124</u>
OPERATING EXPENSES	
Personal services	307,235
Food purchases	56,888
General expenses	553,009
Depreciation	<u>218,613</u>
Total operating expenses	<u>1,135,745</u>
Operating Income	<u>138,379</u>
NONOPERATING INCOME	
Interest income	<u>4,311</u>
Income (loss) before transfers	142,690
TRANSFERS	
Transfers in	<u>50,545</u>
Change in net position	193,235
Net position at beginning of year	<u>8,683,934</u>
Net position at end of year	<u><u>\$ 8,877,169</u></u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended June 30, 2013

	Business-Type Activity <u>Enterprise Funds</u> <u>Combined</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating cash receipts	\$ 823,451
Other cash receipts	405,847
Payments to suppliers	(493,943)
Payments to employees	(307,235)
Net cash from operating activities	<u>428,120</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(502,877)
Interest income	4,311
Net cash from investing activities	<u>(498,566)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on long term debt	<u>(36,000)</u>
Net cash from financing activities	<u>(36,000)</u>
Net change in cash	(106,446)
Cash, beginning	<u>795,001</u>
Cash, ending	<u><u>\$ 688,555</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES	
Operating income	\$ 138,379
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation expense	218,613
(Increase) or decrease in:	
Accounts receivable	(44,826)
Accounts payable	<u>115,954</u>
Net cash from operating activities	<u><u>\$ 428,120</u></u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

June 30, 2013

ASSETS

Cash and investments \$ 2,333,402

Total Assets \$ 2,333,402

LIABILITIES

Due to other tax units \$ 2,333,402

Total Liabilities \$ 2,333,402

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Operations, Reporting Entity, Description of Funds and Significant Accounting Policies

Nature of Operations

Goshen County provides a broad range of services to citizens, including general government, public safety, highways and streets, health, cultural, recreational, conservation, and social services.

The financial statements of Goshen County, Wyoming have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

Reporting Entity

The general purpose financial statements of Goshen County include the accounts of all County operations and those of separately administered organizations that are controlled by or are dependent on the County. Control or dependency is determined by financial interdependency, selection of governing board, and ability to significantly influence operations.

Based on the foregoing criteria, the financial statements of the following entities have been combined with those of the County for the fiscal year ended June 30, 2013:

- Goshen County Public Library
- Goshen County Fair Board
- Goshen County Weed and Pest Control District
- Goshen County Health Facility Fund

Description of Funds

The accounts of the County are organized on the basis of funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equity, revenue and expenditures. The various funds are as follows in the financial statements.

Governmental Funds

General Fund – The General Fund is used to account for all financial transactions not properly includable in other funds. Property taxes, sales tax, license and permit fees, charges for services, fines and forfeitures, and reimbursements provide revenue to the General Fund.

NOTES TO FINANCIAL STATEMENTS

Special Revenue Funds – The Special Revenue Funds account for the proceeds of specific revenue sources used to finance specified activities as required by law or administrative regulation.

Public Library Fund – Accounts for services related to the operation of the County Library.

Weed and Pest Control District Fund – Accounts for services related to weed and pest control in the County.

Fair Board Fund – Accounts for the operation and maintenance of the Goshen County Fairgrounds and the Goshen County Fair and Rodeo.

Proprietary Fund

Enterprise Funds

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes Evergreen Court and the Goshen Care Center and Alzheimer's Unit.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trust or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net assets and changes in net assets are reported using accounting principles similar to proprietary funds.

The County's fiduciary fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of third parties and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide financial statements. The County's fiduciary fund is the taxes collected for other taxing districts that will be distributed to the other entities.

NOTES TO FINANCIAL STATEMENTS

Major and Nonmajor Funds

The funds are further classified as major and nonmajor as follows:

Fund	Major or Nonmajor
General	Major
Special Revenue	
Public Library	Nonmajor
Fair Board	Nonmajor
Weed and Pest Control District	Nonmajor
Proprietary	
Health Facility	Major

Significant accounting policies followed by the County are as follows:

Basis of presentation

Government-wide financial statements – The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. As a general rule the effect of interfund activity has been eliminated 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.

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

Fund financial statements are also provided in the report for all of the governmental funds, special revenue funds, and the fiduciary funds of the County. The County’s major individual governmental fund is reported as a separate column in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows.

NOTES TO FINANCIAL STATEMENTS

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. Net assets (total assets less total liabilities) are used as a practical measure of economic resources and the operating statement includes all transactions and events that increased or decreased net assets. Depreciation is charged as an expense against current operations and accumulated depreciation is reported on the statement of net assets.

The 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 tax revenue to be available if collected within 60 days of the end of the fiscal period. Revenue from federal, state, and other grants designated for payment of specific County expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are reported as deferred revenues until earned. Expenditures generally are recognized 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 recognized only when payment is due.

Certificates of Deposit

Certificates of deposit are reported at cost. Accrued interest is separately stated.

Inventories

The Road and Bridge inventory is accounted for at the lower of cost (first-in, first-out method) or market and the Weed and Pest inventory is valued at the average cost method. Inventories are equally offset by the fund balance reserve which indicates they do not constitute “available spendable resources” even though they are a component of net current assets.

Property taxes and interest receivable, deferred tax revenue, and allowance for uncollectible taxes and interest

Property taxes are levied in the first week of August each year and are collectible in two installments. Installments are due on September 1 and March 1 and are collectible on November 10 and May 10. If the first installment payment is made after November 10, the entire amount is due by December 31. Property taxes attach as an enforceable lien on the property if payment is not made by November 10 and May 10.

The County bills and collects its own property taxes and also collects taxes for the County School District, City of Torrington and other County districts. Collection of the City of Torrington and other Districts’ taxes and remittance of these are accounted

NOTES TO FINANCIAL STATEMENTS

for in the Fiduciary Funds. Property tax revenue represents the 2012 tax levy, which was collectible during the year ended June 30, 2013.

Compensated Absences

All regular, full-time employees of the General Fund, Fair Board Fund, Library Board Fund, and the Weed and Pest Control District Fund are entitled to vacation leave. The employees receive two weeks' vacation on a calendar year basis after one year of service. After nine years of service, the employees receive three weeks' vacation. The entire vested compensated absences liability is reported in the government-wide financial statements and on the governmental funds financial statements.

Use of Estimates

Management uses estimates and assumptions in preparing the financial statements in accordance with statutory accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements but are not reported in the governmental funds financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 for property and equipment and \$25,000 for county road projects with an estimated useful life in excess of one year. Management has elected to include certain homogeneous asset categories with individual assets less than \$5,000 as composite groups for financial reporting purposes. In addition, capital assets purchased with long-term debt may be capitalized regardless of the thresholds established. Such assets are reported at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are reported at estimated fair market value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

NOTES TO FINANCIAL STATEMENTS

All reported capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	25
Buildings	50-75
Building Improvements	10-15
Equipment	5-10
Vehicles	5

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

Net Position

Government-wide Statements

Equity is classified as net position and displayed in three components:

1. Invested in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation.
2. Restricted net position—Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or (2) laws or regulations of other governments; or (3) law through constitutional provisions or enabling legislation.
3. Unrestricted net position—All other net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as restricted and committed, with committed further split between

NOTES TO FINANCIAL STATEMENTS

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

The Government Accounting Standards Board (GASB) has issued Statement No. 54 “Fund Balance Reporting and Governmental Type Definitions,” effective for financial statements for periods beginning after June 15, 2010. This Statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The initial distinction that is made in reporting fund balance information is identifying amounts that are considered nonspendable, such as fund balances associated with loans. This statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent. The definitions used by the County to distinguish fund allocations are as follows:

Nonspendable – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (1) not in spendable form; or (2) legally or contractually required to be maintained intact.

Restricted – The restrictive fund balance classification includes amounts that are (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

Committed – The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, i.e. State of Wyoming or Granting Federal Agency.

Assigned – The assigned fund balance classification includes amounts constrained by the government’s intent (County Commissioners) to be used for specific purposes, but are neither restricted nor committed.

Unassigned – The unassigned fund balance classification is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When restricted and other fund balance resources are available for use, it is the County’s policy to use restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

NOTES TO FINANCIAL STATEMENTS

Subsequent Events

Management has evaluated subsequent events through December 30, 2013, the date which the financial statements were available for issue.

Note 2. Budgets, Budgetary Basis of Accounting

The County annually adopts a budget and approves the related appropriations for all governmental fund types. The budgets and related appropriations are prepared on the cash basis of accounting.

The adjustments necessary to convert from the modified accrual basis to the budgetary basis of accounting for the general fund and special revenue funds are presented in the following schedule:

<u>General Fund</u>	<u>Actual</u>	<u>Adjustment to Budget Basis</u>	<u>Budget Basis</u>
Revenues			
Taxes	\$ 1,942,587	\$ 16,984	\$ 1,959,571
Other taxes	3,552,977		3,552,977
Intergovernmental	827,127	-	827,127
Charges for services	332,569	-	332,569
Licenses and permits	1,470	-	1,470
Grant revenue	1,411,700	(110,738)	1,300,962
Interest	12,176	-	12,176
Rent income	78,718	(4,839)	73,879
Miscellaneous	251,022	-	251,022
Total revenues	<u>\$ 8,410,346</u>	<u>\$ (98,593)</u>	<u>\$ 8,311,753</u>

NOTES TO FINANCIAL STATEMENTS

General Fund	Actual	Adjustment to Budget Basis	Budget Basis
Expenditures			
General government	\$ 3,223,009	\$ (102,027)	\$ 3,120,982
Public safety	2,918,635	(144,439)	2,774,196
Public works	1,747,089	343,672	2,090,761
Health and welfare	407,082	(124,794)	282,288
Culture and recreation	87,000	132,107	219,107
Conservation of natural resources	87,823	1,247	89,070
Capital outlay	105,687	(105,687)	-
Debt service:			
Principal retirement	420,679	(420,679)	-
Interest	76,433	(76,433)	-
Total expenditures	<u>\$ 9,073,437</u>	<u>\$ (497,033)</u>	<u>\$ 8,576,404</u>

Special Revenue Funds	Actual	Adjustment to Budget Basis	Budget Basis
Revenues			
Taxes	\$ 877,064	\$ 72,535	\$ 949,599
Other taxes	72,003	(72,003)	-
Charges for services	312,612	24,578	337,190
Grant revenue	164,383	-	164,383
Interest	12,916	-	12,916
Rent income	149,778	-	149,778
Miscellaneous	120,745	-	120,745
Total revenues	<u>\$ 1,709,501</u>	<u>\$ 25,110</u>	<u>\$ 1,734,611</u>

Expenditures			
Public works	\$ 816,531	\$ 25,432	\$ 841,963
Culture and recreation	848,412	(803)	847,609
Capital outlay	57,829	-	57,829
Debt service:			
Principal retirement	5,000	(5,000)	-
Total expenditures	<u>\$ 1,727,772</u>	<u>\$ 19,629</u>	<u>\$ 1,747,401</u>

Legal spending control is at the fund level; however, management control is exercised at the department level. All budget appropriations lapse at the end of the budget year to the extent they are not expended. Budgets may be amended by the County Commissioners through a public hearing process as required by State statute.

NOTES TO FINANCIAL STATEMENTS

Note 3. Cash and Investments

Wyoming Statute 9-4-817 authorizes agencies of the State to deposit public funds in financial institutions authorized to do business in the State of Wyoming. These deposits must be fully insured by the Federal Deposit Insurance Corporation (FDIC) or secured by a pledge of assets including bonds, debentures and other securities in which the State Treasurer may by law invest in. Alternatively, a depository may pledge to deposits with conventional real estate mortgages and loans connected with mortgages at a ratio of one and one half (1 ½:1) of the value of public funds secured by the securities.

The County investment policy specifies that internally invested funds may be invested in a combination of fixed-income, minimal risk instruments and money market funds. Investment goals for internally invested funds are designed to achieve a return to provide income, protect assets from risk and maintain liquidity to meet spending requirements. Investments are limited to collateralized bank certificates of deposits, money market funds or federally guaranteed or insured securities. Custodial services are utilized to safeguard the assets and provide monthly reports.

Deposits

At June 30, 2013, the County's deposits in financial institutions were fully insured with a combination of FDIC insurance and pledged collateral held in the name of the County. All deposits qualified were held by a qualified depository as outlined in the State statutes.

At June 30, 2013, the County had \$70,227 on deposit with the State Treasurer. Detailed information on the State Treasurer's pooled cash and investments is available from that office.

Investments

As of June 30, 2013, the County had investments with weighted average maturities as shown in the following table:

Investment Type	Carrying Amount	Fair Value	Weighted Average Maturity in Years
Certificates of Deposit State of Wyoming Investment	\$ 2,924,966	\$ 2,924,966	0.42
Pool	70,227	70,227	
Total	\$ 2,995,193	\$ 2,995,193	

NOTES TO FINANCIAL STATEMENTS

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal policy for interest rate risk. However, the County does manage its exposure to fair value loss arising from interest rate changes on internally invested funds by reviewing the portfolio on an ongoing basis for changes in effective yields amounts.

Credit Risk

Credit risk is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. The table below shows quality ratings and insured status of investments that are not rated:

<u>Investment Type</u>	<u>Fair Value</u>	<u>AAA</u>	<u>Insured</u>	<u>Unrated</u>
Certificates of Deposit State of Wyoming Investment Pool	\$ 2,924,966	\$ -	\$ 2,924,966	\$ -
	<u>70,227</u>	<u>-</u>	<u>-</u>	<u>70,227</u>
Total	<u>\$ 2,995,193</u>	<u>\$ -</u>	<u>\$ 2,924,966</u>	<u>\$ 70,227</u>

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in possession of an outside party. The County does not have a formal policy for custodial credit risk. Investments are held in safekeeping by external custodians in the County's name.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer. Concentration of risk is not addressed in the internal investment policy. At June 30, 2013, the County held securities from the following issuers in excess of 5% of the total portfolio:

Points West Bank	\$ 1,030,652
First State Bank	\$ 475,439
Platte Valley Bank	\$ 1,306,327

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in Fixed Assets

During the year ended June 30, 2013, changes in fixed assets were as follows:

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Governmental Activities				
Land	\$ 909,271	\$ 311,562	\$ -	\$ 1,220,833
Buildings and improvements	10,018,703	779,178	(50,545)	10,747,336
Equipment	7,932,629	69,781	(26,595)	7,975,815
Construction in process	-	313,340	-	313,340
	18,860,603	1,473,861	(77,140)	20,257,324
Total governmental				
Accumulated depreciation	7,188,443	713,327	(8,927)	7,892,843
Net capital assets	\$ 11,672,160	\$ 760,534	\$ (68,213)	\$ 12,364,481
Business-Type Activities				
Land	\$ 217,954	\$ -	\$ -	\$ 217,954
Buildings and improvements	8,753,742	50,545	-	8,804,287
Equipment	621,873	-	-	621,873
	9,593,569	50,545	-	9,644,114
Total business-type				
Accumulated depreciation	1,785,370	218,613	-	2,003,983
Net capital assets	\$ 7,808,199	\$ (168,068)	\$ -	\$ 7,640,131

Depreciation expense was charged to functions/programs as follows:

Governmental Activities	
General unallocated	\$ 625,503
Fair Board	59,376
Library Board	4,845
Weed and Pest Board	23,603
Total depreciation - governmental activities	\$ 713,327
Business Activities	
Evergreen Court	\$ 18,575
Goshen Care Center and Alzheimer's Unit	200,038
Total depreciation - business activities	\$ 218,613

NOTES TO FINANCIAL STATEMENTS

Note 5. Long-Term Debt

The following is a summary of long-term debt transactions for the year ended June 30, 2013:

	Governmental Activities			Balance June 30, 2013
	Balance June 30, 2012	Additions	Deletions	
Accrued compensated absences	\$ 404,410	\$ -	\$ (42,178)	\$ 362,232
Capital lease obligations	1,346,492	-	(379,302)	967,190
Total	\$ 1,750,902	\$ -	\$ (421,480)	\$ 1,329,422
	Business Activities			
	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Capital lease obligations	\$ 252,000	\$ -	\$ (36,000)	\$ 216,000
Total	\$ 252,000	\$ -	\$ (36,000)	\$ 216,000

NOTES TO FINANCIAL STATEMENTS

As of June 30, 2013, long-term debt consisted of the following:

Governmental Activities

Capital lease payable to Wyoming Bank and Trust due in semi-annual payments ranging from \$41,130 to \$42,854 including interest at 5.10% to 5.65% through July 15, 2015, secured by Sheriff real estate.	\$ 161,000
Capital lease payable to Platte Valley National Bank due in monthly payments of \$982 including interest at 4.92% through September 15, 2017, secured by Public Health real estate.	7,371
Capital lease payable to First State Bank due in annual payments of \$247,344 including interest at 3.34% through December 15, 2013, secured by Road and Bridge equipment.	237,939
Capital lease payable to Points West Bank due in annual payments of \$56,127 including interest at 4.97% through June 1, 2024, secured by energy efficient equipment.	456,996
Capital lease payable to Platte Valley Bank due in annual payments of \$11,858 including interest at 3.09% through June 10, 2014, secured by Sheriff vehicle.	11,384
Capital lease payable to Wyoming Association of Municipalities due in quarterly payments of \$2,500 with no interest as specified by grant agreement providing funds for lease through December 31, 2016, secured by energy efficient equipment.	77,500
Capital lease payable to Wyoming Association of Municipalities, due in quarterly payments of \$1,250 with no interest as specified by grant agreement providing funds for lease through June 1, 2016, secured by Weed and Pest energy efficient equipment.	<u>15,000</u>
Total governmental activities long-term debt	<u>\$ 967,190</u>

Business Activities

Capital lease payable to Wyrulec Company due in annual payments of \$36,000 with no interest as specified by grant agreement providing funds for lease through November 6, 2018, secured by Care Center assets.	<u>\$ 216,000</u>
Total business activities long-term debt	<u>\$ 216,000</u>

NOTES TO FINANCIAL STATEMENTS

Annual Debt Service Requirements

The annual requirements to amortize all outstanding debt as of June 30, 2013 are as follows:

	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 379,380	\$ 43,368	\$ 422,748	\$ 36,000	\$ -	\$ 36,000
2015	128,334	27,415	155,749	36,000	-	36,000
2016	58,008	21,248	79,256	36,000	-	36,000
2017	47,878	18,249	66,127	36,000	-	36,000
2018	49,786	16,340	66,126	36,000	-	36,000
Thereafter	303,804	52,269	356,073	36,000	-	36,000
	<u>\$ 967,190</u>	<u>\$ 178,889</u>	<u>\$ 1,146,079</u>	<u>\$ 216,000</u>	<u>\$ -</u>	<u>\$ 216,000</u>

The June 30, 2013 debt issued by the County did not exceed its legal debt margin which is computed as follows:

Assessed valuation	<u>\$ 160,828,105</u>
Debt Limit – 2% of total assessed valuation	\$ 3,216,562
Amount of debt applicable to debt limit	-
Legal debt margin	<u>\$ 3,216,562</u>

Compensated absences:

The County accrues a liability for future vacation benefits. This liability is attributable to employees' services already rendered. The liability for compensated absences is determined at the end of each fiscal year and the portion paid within 60 days of year-end is adjusted to current salary costs. The liability for the total remaining portion is recorded in the statement of net assets (entity wide reporting) for the vested amount owed as of June 30, 2013.

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Classification

Classification of fund balances and descriptions as of June 30, 2013 are as follows:

General Fund	
Committed for abandoned vehicles	\$ 1,224
Committed for Capital Facility III detention	112,286
Committed for road funds	827,605
Committed for fire fund	<u>12,688</u>
Total general fund committed fund balances	<u>\$ 953,803</u>
Special Revenue Funds	
Fair Board	
Assigned for special projects	<u>\$ 474,868</u>
Weed and Pest	
Assigned for CRM projects	77,769
Assigned for mosquito projects	<u>(1,202)</u>
Total weed and pest assigned fund balances	76,567
Library	
Assigned for special projects	<u>113,632</u>
Total special revenue funds assigned	<u>\$ 665,067</u>

Note 7. Retirement Commitments

All County full-time or regular part-time employees participate in the Wyoming Retirement System (“System”), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year ended June 30, 2013 was \$3,501,416 and the County’s total payroll was \$3,592,900.

All County full-time or regular part-time employees are eligible to participate in the System. Employees who retire at or after age 60 with four years of credited service are entitled to a retirement benefit according to predetermined formulas and allowed to select one of five optional methods for receiving benefits. Early retirement is allowed provided the employee has completed four years of service and attained age 50, but will result in a reduction of benefits based on the length of time remaining to normal retirement age. The System also provides death and disability benefits. Benefits are established by State statute.

The System statutorily requires 14.12% of the covered employees’ salary to be contributed to the plan, of which 7% is considered a contribution by the employee and the remaining

NOTES TO FINANCIAL STATEMENTS

7.12% is considered a contribution by the County. However, due to special benefits for law enforcement officers, the actual rates are as follows. For law enforcement officers, 17.20% was contributed to the plan, of which 8.6% is considered a contribution by the employee and 8.6% is considered a contribution by the County. The County covers 100% of the contribution for employees of the County. The contribution requirement for the year ended June 30, 2013, was \$530,449. 100% of the required contribution for the previous two years was contributed during those years.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2012 annual financial report for the periods for which the information is available.

The System's annual financial report is available by contacting the Wyoming Retirement System at 6101 Yellowstone Road, Suite 500, Cheyenne, Wyoming, 82002, (307) 777-7691 or online at <http://retirement.state.wy.us>.

Note 8. Joint Powers Board

Goshen County is participating in projects that are controlled by joint powers boards. The County does have control over these entities. Board members are appointed by the County and the County has representation on the board. The property involved in these projects is titled in the name of the joint powers boards. Upon completion of the projects, the entities will be dissolved and the title to the property will be transferred to the County which will operate the property. The transactions and balances for these entities are included in the County financial statements.

Separate legal entities were established for the financing of these projects through the authority to levy special taxes. The entities can issue bonds or certificates of participation in order to finance the projects and the debt is repaid through assessment of taxes. The entities are the Goshen Care Center Joint Powers Board and the Goshen Alzheimer's Care Center Joint Powers Board. The projects are funded by grant funds and a residual capital facilities sales tax from the assisted living facility building. The funds are being used to build a new nursing home facility and a new Alzheimer's care facility that are leased to a non-profit healthcare organization. The transactions and balances of the assisted living facility and Alzheimer's care facility are reflected on the accompanying financial statements under the headings "Goshen Care Center" and "Alzheimer's Unit" as enterprise funds. When the joint powers boards are dissolved, the title of the assets will revert to the County.

Note 9. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disaster for which the government carries commercial insurance. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

REQUIRED SUPPLEMENTARY INFORMATION

GOSHEN COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND**

For the Year Ended June 30, 2013

	General Fund			Variance
	Budget - Original	Budget - Final	Actual (Budgetary Basis)	Positive (Negative)
Revenue				
Taxes	\$ 1,758,641	\$ 1,758,641	\$ 1,959,571	\$ 200,930
Other taxes	3,302,423	3,302,423	3,552,977	250,554
Intergovernmental	1,200,561	1,200,561	827,127	(373,434)
Charges for services	361,500	361,500	332,569	(28,931)
Licenses and permits	18,900	18,900	1,470	(17,430)
Grant revenue	2,762,180	2,762,180	1,300,962	(1,461,218)
Interest	2,000	2,000	12,176	10,176
Rent	500,000	500,000	73,879	(426,121)
Miscellaneous	316,442	316,442	251,022	(65,420)
Total revenue	<u>10,222,647</u>	<u>10,222,647</u>	<u>8,311,753</u>	<u>(1,910,894)</u>
Expenditures				
General government	\$ 4,332,779	\$ 4,665,981	\$ 3,120,982	\$ 1,544,999
Public safety	2,796,229	2,850,429	2,774,196	76,233
Public works	2,469,058	2,695,058	2,090,761	604,297
Health and welfare	293,877	340,077	282,288	57,789
Culture and recreation	471,800	657,800	219,107	438,693
Conservation of natural resources	96,938	96,938	89,070	7,868
Total expenditures	<u>10,460,681</u>	<u>11,306,283</u>	<u>8,576,404</u>	<u>2,729,879</u>
Excess of revenues over expenditures	(238,034)	(1,083,636)	(264,651)	818,985
Fund balance, beginning	<u>2,058,534</u>	<u>2,058,534</u>	<u>2,058,534</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,820,500</u>	<u>\$ 974,898</u>	<u>\$ 1,793,883</u>	<u>\$ 818,985</u>

(Continued)

GOSHEN COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND**

For the Year Ended June 30, 2013
(Continued)

Explanation of differences between budgetary revenue and expenditures and GAAP revenue and expenditures:

Revenue:	
Actual total revenue budgetary basis	\$ 8,311,762
Differences- Budget to GAAP	
Taxes receivable and accrual differences	<u>98,584</u>
 Total revenues as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	 <u>\$ 8,410,346</u>
Expenditures:	
Actual total expenditures budgetary basis	8,576,404
Differences- Budget to GAAP	
Capital outlay purchased with proceeds from capital lease obligations	34,080
Accounts payable and accrual differences	<u>462,953</u>
 Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	 <u>\$ 9,073,437</u>
Other Financing Sources:	
Actual total other financing sources budgetary basis	\$ -
Differences- Budget to GAAP	
Proceeds from capital lease obligations	<u>34,080</u>
 Total other financing sources as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	 <u>\$ 34,080</u>

GOSHEN COUNTY, WYOMING

**NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL**

June 30, 2013

A. Budgetary Basis

Annual budgets are adopted for all governmental fund types on a basis of accounting that demonstrates compliance with Wyoming Statutes. Since all accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of the resultant timing differences has been provided on pages 59-60. All annual appropriations lapse at year end.

B. Budgetary Information

The appropriated budget is prepared by fund, function, and department. The government's department heads, with the County Commissioners' approval, may make transfers of appropriations within a department or division. Transfers of appropriations between departments and/or divisions require approval of the County Commissioners. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2013, the County had no expenditures that exceeded appropriations in the General Fund.

OTHER SUPPLEMENTARY INFORMATION

GOSHEN COUNTY, WYOMING

**COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS**

June 30, 2013

	Fair Board	Weed and Pest Board	Library Board	Total Non-major Governmental Funds
ASSETS				
Cash and temporary investments	\$ 20,574	\$ 654,475	\$ 116,515	\$ 791,564
Investments	474,868	60,918	113,634	649,420
Receivables:				
Accounts receivable	5,306	79,695	-	85,001
Taxes	18,394	6,908	5,873	31,175
Inventory	-	104,434	-	104,434
Total assets	<u>\$ 519,142</u>	<u>\$ 906,430</u>	<u>\$ 236,022</u>	<u>\$ 1,661,594</u>
LIABILITIES				
Accounts payable	\$ 37,806	\$ 76,139	\$ 27,401	\$ 141,346
Compensated absences	4,682	632	1,388	6,702
Deferred revenue	14,652	261,504	-	276,156
Total liabilities	<u>57,140</u>	<u>338,275</u>	<u>28,789</u>	<u>424,204</u>
FUND BALANCES				
Fund balances				
Nonspendable	23,700	191,037	5,873	220,610
Assigned	474,868	76,567	113,632	665,067
Unassigned	(36,566)	300,551	87,728	351,713
Total fund balances	<u>462,002</u>	<u>568,155</u>	<u>207,233</u>	<u>1,237,390</u>
Total liabilities and fund balances	<u>\$ 519,142</u>	<u>\$ 906,430</u>	<u>\$ 236,022</u>	<u>\$ 1,661,594</u>

GOSHEN COUNTY, WYOMING

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES

NON-MAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2013

	Fair Board	Weed and Pest Board	Library Board	Total Non-major Governmental Funds
REVENUES				
Taxes	\$ 145,381	\$ 414,470	\$ 317,213	\$ 877,064
Other taxes	72,000	-	3	72,003
Charges for services	63,369	242,410	6,833	312,612
Grant revenue	-	164,383	-	164,383
Interest	10,157	1,889	870	12,916
Rent income	149,778	-	-	149,778
Miscellaneous	6,023	20,824	93,898	120,745
Total revenue	<u>446,708</u>	<u>843,976</u>	<u>418,817</u>	<u>1,709,501</u>
EXPENDITURES				
Public works	-	816,531	-	816,531
Culture and recreation	453,158	-	395,254	848,412
Capital outlay	-	57,748	81	57,829
Debt service:				
Principal retirement	-	5,000	-	5,000
Interest	-	-	-	-
Total expenditures	<u>453,158</u>	<u>879,279</u>	<u>395,335</u>	<u>1,727,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,450)</u>	<u>(35,303)</u>	<u>23,482</u>	<u>(18,271)</u>
OTHER FINANCING SOURCES				
Proceeds from capital lease obligations	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(6,450)	(35,303)	23,482	(18,271)
Fund balance, beginning	<u>468,452</u>	<u>603,458</u>	<u>183,751</u>	<u>1,255,661</u>
Fund balance, ending	<u>\$ 462,002</u>	<u>\$ 568,155</u>	<u>\$ 207,233</u>	<u>\$ 1,237,390</u>

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2013**

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 846,065	\$ 846,065	\$ 949,599	\$ 103,534
Charges for services	1,044,000	1,044,000	337,190	(706,810)
Grant revenue	432,000	432,000	164,383	(267,617)
Interest	14,594	14,594	12,916	(1,678)
Rental	140,000	140,000	149,778	9,778
Miscellaneous	100,600	100,600	120,745	20,145
Total revenue	<u>2,577,259</u>	<u>2,577,259</u>	<u>1,734,611</u>	<u>(842,648)</u>
Expenditures				
Public works	1,687,850	1,687,850	841,963	845,887
Culture and recreation	986,895	986,895	847,609	139,286
Capital outlay	81,100	81,100	57,829	23,271
Total expenditures	<u>2,755,845</u>	<u>2,755,845</u>	<u>1,747,401</u>	<u>1,008,444</u>
Excess (deficiency) of revenues over (under) expenditures	(178,586)	(178,586)	(12,790)	165,796
Fund balance, beginning	<u>1,255,661</u>	<u>1,255,661</u>	<u>1,255,661</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,077,075</u>	<u>\$ 1,077,075</u>	<u>\$ 1,242,871</u>	<u>\$ 165,796</u>

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WEED AND PEST SPECIAL REVENUE FUND**

For the Year Ended June 30, 2013

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 286,000	\$ 286,000	\$ 414,708	\$ 128,708
Charges for services	953,000	953,000	266,989	(686,011)
Grant revenue	432,000	432,000	164,383	(267,617)
Interest	2,500	2,500	1,889	(611)
Miscellaneous	<u>17,500</u>	<u>17,500</u>	<u>20,824</u>	<u>3,324</u>
Total revenue	<u>1,691,000</u>	<u>1,691,000</u>	<u>868,793</u>	<u>(822,207)</u>
Expenditures				
Public works	1,687,850	1,687,850	841,963	845,887
Capital outlay	<u>75,500</u>	<u>75,500</u>	<u>57,748</u>	<u>17,752</u>
Total expenditures	<u>1,763,350</u>	<u>1,763,350</u>	<u>899,711</u>	<u>863,639</u>
Excess (deficiency) of revenues over (under) expenditures	(72,350)	(72,350)	(30,918)	41,432
Fund balance, beginning	<u>603,458</u>	<u>603,458</u>	<u>603,458</u>	<u>-</u>
Fund balance, ending	<u>\$ 531,108</u>	<u>\$ 531,108</u>	<u>\$ 572,540</u>	<u>\$ 41,432</u>

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

LIBRARY SPECIAL REVENUE FUND

For the Year Ended June 30, 2013

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 344,065	\$ 344,065	\$ 317,415	\$ (26,650)
Charges for services	10,000	10,000	6,833	(3,167)
Grant revenue	-	-	-	-
Interest	94	94	870	776
Miscellaneous	<u>33,100</u>	<u>33,100</u>	<u>93,897</u>	<u>60,797</u>
Total revenue	<u>387,259</u>	<u>387,259</u>	<u>419,015</u>	<u>31,756</u>
Expenditures				
Culture and recreation	484,895	484,895	410,147	74,748
Capital outlay	<u>5,600</u>	<u>5,600</u>	<u>81</u>	<u>5,519</u>
Total expenditures	<u>490,495</u>	<u>490,495</u>	<u>410,228</u>	<u>80,267</u>
Excess (deficiency) of revenues over (under) expenditures	(103,236)	(103,236)	8,787	112,023
Fund balance, beginning	<u>183,751</u>	<u>183,751</u>	<u>183,751</u>	<u>-</u>
Fund balance, ending	<u>\$ 80,515</u>	<u>\$ 80,515</u>	<u>\$ 192,538</u>	<u>\$ 112,023</u>

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FAIR SPECIAL REVENUE FUND
For the Year Ended June 30, 2013**

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 216,000	\$ 216,000	\$ 217,476	\$ 1,476
Charges for services	81,000	81,000	63,368	(17,632)
Interest	12,000	12,000	10,157	(1,843)
Rental	140,000	140,000	149,778	9,778
Miscellaneous	50,000	50,000	6,024	(43,976)
Total revenue	<u>499,000</u>	<u>499,000</u>	<u>446,803</u>	<u>(52,197)</u>
Expenditures				
Culture and recreation	502,000	502,000	437,462	64,538
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>502,000</u>	<u>502,000</u>	<u>437,462</u>	<u>64,538</u>
Excess (deficiency) of revenues over (under) expenditures	(3,000)	(3,000)	9,341	12,341
Fund balance, beginning	<u>468,452</u>	<u>468,452</u>	<u>468,452</u>	<u>-</u>
Fund balance, ending	<u>\$ 465,452</u>	<u>\$ 465,452</u>	<u>\$ 477,793</u>	<u>\$ 12,341</u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF NET POSITION
ENTERPRISE FUNDS**

June 30, 2013

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
ASSETS			
Current Assets			
Cash	\$ 55,166	\$ 633,389	\$ 688,555
Investments	-	615,158	615,158
Accounts receivable	-	375,418	375,418
Total Current Assets	<u>55,166</u>	<u>1,623,965</u>	<u>1,679,131</u>
Noncurrent Assets			
Land	36,300	181,654	217,954
Buildings & improvements	992,547	7,811,740	8,804,287
Equipment	253,907	367,966	621,873
Accumulated depreciation	(500,319)	(1,503,664)	(2,003,983)
Total Noncurrent Assets	<u>782,435</u>	<u>6,857,696</u>	<u>7,640,131</u>
Total Assets	<u>\$ 837,601</u>	<u>\$ 8,481,661</u>	<u>\$ 9,319,262</u>
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 31,937	\$ 194,156	\$ 226,093
Total Current Liabilities	<u>31,937</u>	<u>194,156</u>	<u>226,093</u>
Noncurrent Liabilities			
Due within one year	-	36,000	36,000
Due in more than one year	-	180,000	180,000
Total Noncurrent Liabilities	<u>-</u>	<u>216,000</u>	<u>216,000</u>
Total Liabilities	<u>31,937</u>	<u>410,156</u>	<u>442,093</u>
NET POSITION			
Invested in capital assets	782,435	6,641,696	7,424,131
Unrestricted	23,229	1,429,809	1,453,038
Total Net Position	<u>\$ 805,664</u>	<u>\$ 8,071,505</u>	<u>\$ 8,877,169</u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
NET POSITION – ENTERPRISE FUNDS**

For the Year Ended June 30, 2013

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
OPERATING REVENUES			
Rent	\$ 462,062	\$ 406,215	\$ 868,277
Other income	3,323	402,524	405,847
Total operating income	<u>465,385</u>	<u>808,739</u>	<u>1,274,124</u>
OPERATING EXPENSES			
Personal services	307,235	-	307,235
Food purchases	56,888	-	56,888
General expenses	94,041	458,968	553,009
Depreciation	18,575	200,038	218,613
Total operating expenses	<u>476,739</u>	<u>659,006</u>	<u>1,135,745</u>
Operating income (loss)	<u>(11,354)</u>	<u>149,733</u>	<u>138,379</u>
NONOPERATING INCOME			
Interest income	<u>-</u>	<u>4,311</u>	<u>4,311</u>
Income (loss) before transfers	(11,354)	154,044	142,690
TRANSFERS			
Transfer in	<u>27,647</u>	<u>22,898</u>	<u>50,545</u>
Change in net position	16,293	176,942	193,235
Net position at beginning of year	<u>789,371</u>	<u>7,894,563</u>	<u>8,683,934</u>
Net position at end of year	<u>\$ 805,664</u>	<u>\$ 8,071,505</u>	<u>\$ 8,877,169</u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS**

For the Year Ended June 30, 2013

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating cash receipts	\$ 462,062	\$ 361,389	\$ 823,451
Other cash receipts	3,323	402,524	405,847
Payments to suppliers	(157,391)	(336,552)	(493,943)
Payments to employees	(307,235)	-	(307,235)
Net cash from operating activities	<u>759</u>	<u>427,361</u>	<u>428,120</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	-	(502,877)	(502,877)
Interest income	-	4,311	4,311
Net cash from investing activities	<u>-</u>	<u>(498,566)</u>	<u>(498,566)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments on long term debt	-	(36,000)	(36,000)
Net cash from financing activities	<u>-</u>	<u>(36,000)</u>	<u>(36,000)</u>
Net change in cash	759	(107,205)	(106,446)
Cash, beginning	<u>54,407</u>	<u>740,594</u>	<u>795,001</u>
Cash, ending	<u>\$ 55,166</u>	<u>\$ 633,389</u>	<u>\$ 688,555</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES			
Operating income	\$ (11,354)	\$ 149,733	\$ 138,379
Adjustments to reconcile operating income to net cash from operating activities:			
Depreciation expense	18,575	200,038	218,613
(Increase) or decrease in:			
Accounts receivable	-	(44,826)	(44,826)
Accounts payable	(6,462)	122,416	115,954
Net cash from operating activities	<u>\$ 759</u>	<u>\$ 427,361</u>	<u>\$ 428,120</u>



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the County Commissioners
Goshen County, Wyoming
Torrington, Wyoming

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Goshen County, Wyoming, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Goshen County, Wyoming's basic financial statements, and have issued our report thereon dated December 30, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Goshen County, Wyoming's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Goshen County, Wyoming's internal control. Accordingly, we do not express an opinion on the effectiveness of Goshen County, Wyoming's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Goshen County, Wyoming's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Madee Tschacher Peterson + Co, LLC

December 30, 2013
Laramie, Wyoming