



**Goshen County, Wyoming**

Financial Statements and Supplementary  
Information

For the Year Ended June 30, 2016

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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, 2016, 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.

## **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, 2016, 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 on pages 4-37 and the information presented on pages 73-77 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 6, 2016, 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.

Anton Collins Mitchell LLP

Laramie, Wyoming  
December 6, 2016

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# GOSHEN COUNTY, WYOMING

## MANAGEMENT DISCUSSION AND ANALYSIS

### INTRODUCTION

This **Management Discussion and Analysis** report is prepared by Goshen County elected officials, Department Managers and Russell Business Services. It summarizes the county's business and financial activity for the year ended June 30, 2016 fiscal year. The completion of the year-end 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 reports 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 as of the 2010 Census which is used for distribution of funds thru 2020. The average household income is approximately \$40,000. Primary industries are agriculture, education, health care and government.

### Executive Summary

**The Goshen County Commissioners Management Highlights for the 2015-2016 fiscal year along with goals and objectives for 2016-2017 are summarized below:**

**The 2015-2016 fiscal year brought many changes in Goshen County elected officials.**

In August of 2015, District Court Judge Keith Kautz was appointed by Governor Mead to fill a vacancy on the Wyoming Supreme Court. In September, Goshen County Attorney Patrick Korell was appointed by Governor Mead to fill the vacancy left by Judge Kautz and became a District Court Judge. In November, Ken Brown Assistant Goshen County Attorney was appointed County Attorney by the Goshen County Commissioners. On a sad note, long time Commissioner Jim Hudelson passed away suddenly on March 19, 2016. Jim's knowledge and experiences will be missed. In May, 2016 John Ellis was chosen to take Jim's place.

**Ongoing insurance issues**-Hail damage repairs were completed with a great amount of help from Commissioner Hudelson. The balance in the insurance fund after all repairs is \$69,980. We still are looking at increased hazard insurance premiums with a wind and hail deductible increased to 5% of the claim with a minimum of \$100,000 per incident.

**Consensus Block Grant**- We have spent all but \$61,011 of our Consensus Block Grant Money from the State of Wyoming. The last big items purchased were Patrol vehicles for \$200,000. There will be **no new** Consensus Block Grant program for the near future (at least two years). With State revenues down, the CBG may not come back. This means losing \$1,109,416 in Capital purchasing power we had for the last two years.

**Goshen County Care Center new kitchen and physical therapy areas are being constructed.**

The new Paul Novak Kitchen and a new physical therapy area are on its way to completion hopefully by Thanksgiving 2016. The Care Center Joint Powers Board has worked diligently to complete the \$2,213,332 project. Money for the project is coming from State Loan and Investment Board loan of \$894,340 a \$1,000,000 SLIB Grant, and the balance from internal reserves.

However the final dissolution of the Banner Health lease is still ongoing.

**Cash Management**- We have a small cash reserve for the upcoming 2016-2017 Budget. We know we will receive less from the State because of the energy downturn. Each department is doing an outstanding job of managing their budgets.

GOSHEN COUNTY, WYOMING

**MANAGEMENT DISCUSSION AND ANALYSIS**

**Employee Wages and Benefits changes-** In the year beginning 7/1/2015:

- \$1000 bonuses were paid to all full time employees and \$500 to each regular part time employee, (Elected Officials not included) on September 1, 2015.
- Our health insurance carrier, Winhealth, went bankrupt in December of 2015. With the help of our insurance consultant, Cobecon, we were able to acquire our health insurance through United Healthcare. They negotiated a new eighteen month contract which will run through our 2016-2017 Budget year. The premiums are lower but the new deductible is \$2,000.
- The County continues to pay 100% of employee retirement benefits. County General employees receive contributions of 16.62% while Sheriff Department employee contributions are 17.20%.

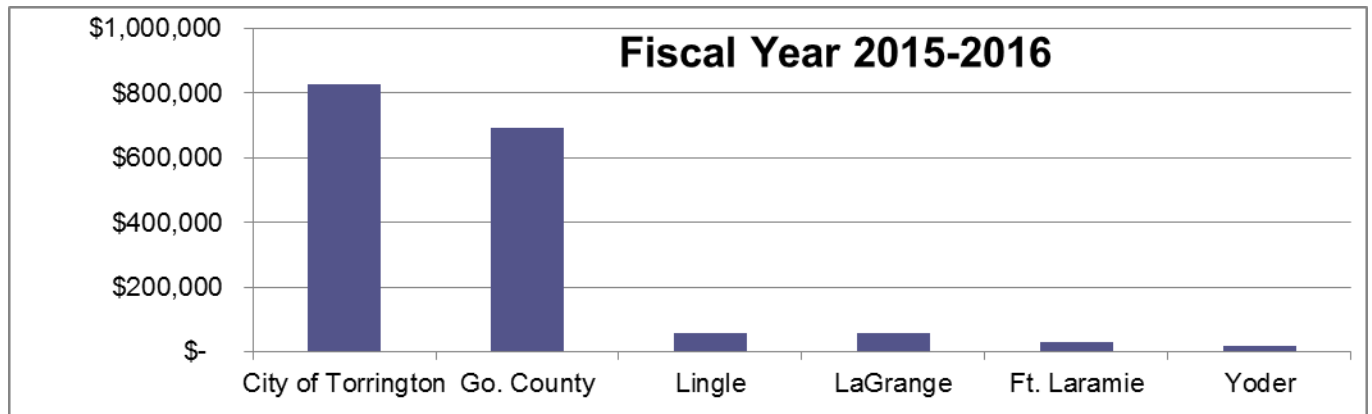
**The Library and Fair Funding-** The Fair and Library will present their budgets like all other departments. A set mill levy will not be used.

**Courthouse Security-** The 2015 Legislature authorized court security grants through the State Lands and Investment Board and Goshen County was approved for \$84,686 with a matching request of \$9,409. The Court Security Committee has spent \$34,017 from the security grant and \$9,409 from Consensus Block Grant. We have changed all the locks and rebuilt the basement entry door. We have also purchased the bullet resistant material to help protect the Circuit Court Judge’s bench.

**The General Purpose Tax, also referred to as Fifth-penny tax-**

This tax was first approved in 2004 and then renewed in 2008, and 2012. This 5<sup>th</sup> Penny sales tax is a vital part of the revenue for our County. The tax is distributed by population to 6 Government entities, the City of Torrington, the 4 Towns; Lingle, LaGrange, Ft. Laramie, Yoder, and Goshen County. Last year the General Purpose 5<sup>th</sup> Penny tax raised a total of \$1,683,928.

**Fifth Penny Dollars distributed**



**Additional Fifth Penny Distribution information based on 2015-2016 Fiscal Year**

Entity	Dollars Received	Percentage of Total
City of Torrington	\$ 826,392	49.08%
Goshen County	\$ 692,664	41.13%
Town of Lingle	\$ 59,491	3.53%
Town of LaGrange	\$ 56,949	3.4%
Town of Ft. Laramie	\$ 29,237	1.74%
Town of Yoder	\$ 19,195	1.14%
<b>Total - County</b>	<b>\$ 1,683,928</b>	<b>100.0%</b>

# GOSHEN COUNTY, WYOMING

## MANAGEMENT DISCUSSION AND ANALYSIS

The County Commissioners monitor the County 5<sup>th</sup> Penny revenue tax funds and track related expenditures. An accounting of what fifth-penny supports is available at the Clerk's Office. In this fiscal year we can summarize that Goshen County's 5th Penny tax revenue was \$692,664. That revenue was utilized to pay expenses grouped as follows:

- \$348,415 Payments on Vehicles, Equipment & Improvements
- \$143,633 Outside Consultants and Auditing
- \$136,768 Local Service Commitments, Fair Support and Mosquito Control
- \$ 63,848 Technology, Software and Operations

The Goshen County Commissioners have decided to put this tax on the 2016 General Election Ballot for continuation.

## 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, Fair, Weed & Pest, and the Health Facility Fund.

This report is organized to present 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 you will find an historical expense summary comparing that last 5 years expenses as well as a Cost per Capita Summary. This Cost per Capita Summary is prepared by taking the net tax cost (Total Costs less Revenue and Grants generated) for each department divided by the number of Goshen County Citizens (13,249).

These summaries are intended to better communicate the net cost to taxpayers to operate each department.

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**

**Section Two** of the report includes financial statements and is organized by the accounting the fund each entity belongs to.

1. **The County General Fund** includes the entities that are primarily funded by the county's 12 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 dollars set aside for specific and restricted county government purposes.
2. **The Special Revenue Funds** are supported by a manager or supervisor and a board of directors.  
**Goshen County's Special Revenue Funds are:**
  - A. **Library**-Funded by budget approval process
  - B. **Fair** -Funded by budget approval process
  - C. **Weed & Pest**-Funded by a 2 mill assessment

GOSHEN COUNTY, WYOMING

**MANAGEMENT DISCUSSION AND ANALYSIS**

3. **The Health Facility Fund-** This is a Proprietary Fund which means it is primarily supported by revenues from the operations 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 WELCOVE. As of August 1, 2014, WELCOV took over the operations of the three facilities: Goshen County's Proprietary Funds consist of:

**A. Evergreen Court**

**B. Goshen Care Center and Goshen Alzheimer Facility**

These two entities are managed together within financial reports

**County Commissioners' Overview**

We are managing our budgets focusing on four primary objectives:

1. **Improve Cash Reserves-** Our defined goal has been to maintain as least three months' worth of operating expenses in cash reserves. These reserves are detailed below. The totals at the bottom of the table indicate that overall County cash reserves are 58% of the recommended balance. Management will continue to evaluate and work to increase these reserves:

Entity	Reserve Purpose	Required	Actual as of 6/30/16	Segregated Cash	Three Month Expenses Are Approximately
County General	Cash Flow Board Designated Reserve	0	\$250,000	Yes	\$2,390,000
Abandon Vehicles	Vehicle Removal	0	\$1,224	No	N/A
Detention	Facility Maintenance	0	\$22,029	Yes	N/A
CRF County Road	Road Projects & Maintenance	0	\$1,084,040	Yes	\$180,000
County Fire Fund	Emergency Fire	0	\$16,221	No	N/A
Fair	\$30,000 Cash Flow Reserve Goal Established	0	\$0	N/A	\$145,000
Fair-Facility Reserve	Facility Maintenance	0	\$268,801	Yes	N/A
Library	Cash Flow	0	\$70,406	Yes	\$106,000
Library	Deprecation Reserve	0	\$43,517	Yes	N/A
Weed & Pest	Operating Reserve Required by Statute	0	\$5,069	Yes	\$97,000
Leafy Spurge	Board Elected Reserve	0	\$582	Yes	\$101,000
Go Care Center/ Alzheimer's Unit/ Evergreen Court	N/A	0	\$0	No	\$3,000
<b>Total All Reserves</b>		<b>0</b>	<b>\$1,761,886</b>		<b>\$3,017,000</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

2. **Maintain and improve the Health of our Fund Equity Balances including our Land, Improvements, Equipment and Vehicles.**

The table below demonstrates the allocation of our net assets by fund. The Unassigned Spendable balance indicates the amount of working cash each entity controls at year end.

Government Fund	Fund Balance	Net Capital Assets	Legally Restricted Funds	Management Restricted Funds	Unassigned Spendable Balance
<b>General Fund</b>	\$14,888,551	\$ 2,300,391	\$ 1,107,293	\$ 885,157	\$ 444,710
<b>Fair</b>	\$ 3,017,265	\$ 2,776,376	\$ 268,801	\$ 0	\$ (27,911)
<b>Library</b>	\$ 334,059	\$ 39,861	\$ 0	\$ 176,866	\$ 117,333
<b>Weed &amp; Pest</b>	\$ 882,254	\$ 172,142	\$ 5,652	\$ 0	\$ 704,460
<b>Health Fund</b>	\$ 9,143,854	\$ 7,992,708	\$ 0	\$ 0	\$1,151,146
<b>Total All Funds</b>	<b>\$28,265,983</b>	<b>\$23,281,478</b>	<b>\$1,381,746</b>	<b>\$1,381,746</b>	<b>\$ 2,389,479</b>

Fund Balance Comparisons additional detail

**Goshen County General Fund Five year Comparison using June 30<sup>th</sup> Balances**

Description	2016	2015	2014	2013	2012
Fund Balance	\$ 14,488,552	\$ 14,401,878	\$ 15,077,762	\$ 13,304,096	\$ 13,286,217
Capital Assets	\$ 12,300,391	\$ 12,162,841	\$ 12,485,772	\$ 11,874,573	\$ 10,325,668
<b>Balance Excluding Capital Assets</b>	<b>\$ 2,188,161</b>	<b>\$ 2,239,037</b>	<b>\$ 2,591,990</b>	<b>\$ 1,429,523</b>	<b>\$ 2,960,549</b>
Non Spendable-(Detailed below)	\$ 550,753	\$ 693,152	\$ 685,500	\$ 473,467	\$ 659,845
Legally Restricted (Detailed below)	\$ 1,107,293	\$ 1,164,306	\$ 1,117,423	\$ 941,115	\$ 1,062,990
Management Restricted (Detailed below)	\$ 85,404	\$ 178,006	\$ 281,917	\$ 12,688	\$ 684,295
<b>Unassigned Spendable-(Includes Contingency)</b>	<b>\$ 444,710</b>	<b>\$ 381,579</b>	<b>\$ 789,067</b>	<b>\$ 14,941</b>	<b>\$ 1,237,714</b>
<b>1 Yr. Change Unassigned spendable</b>	<b>\$ 63,131</b>	<b>\$ (407,488)</b>	<b>\$ 774,125</b>	<b>\$ (1,222,772)</b>	<b>\$ (16,604)</b>

The **County General Fund** balance increased last year by \$86,674 after an operating gain of \$524,992. \$572,227 was transferred out to fund the Fair & Library.

Depreciation was recognized for \$773,415.

The unassigned spendable balance is \$444,710 and includes a contingency reserve balance of \$250,000.

The unrestricted balance was projected in our final 15/16 budget to drop by \$171,723 and actual decline was \$151,261. In the 2016-2017 approved budgets this fund is projected to increase by \$201,936. This is an improvement of \$373,659 in the projected budget.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The following Table is a historical comparison of the County General Fund Balances

Description	2016	2015	2014	2013	2012
<b>Non Spendable Detail</b>					
Road & Bridge Inventory	\$ 284,824	\$ 395,007	\$ 607,377	\$ 360,114	\$ 315,389
Other Cash Accounts	\$ 23,485	\$ 16,364	\$ 20,297	\$ 26,881	\$ 46,046
Other Assets (Interest due, Taxes & A/R)	\$ 242,444	\$ 298,236	\$ 57,826	\$ 86,472	\$ 298,410
<b>Total Other Liquid Assets</b>	<b>\$ 550,753</b>	<b>\$ 709,608</b>	<b>\$ 685,500</b>	<b>\$ 473,467</b>	<b>\$ 659,846</b>

<b>Legally Restricted Detail</b>					
Abandoned Vehicles	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,224
Detention Fund	\$ 22,029	\$ 27,874	\$ 27,770	\$ 112,286	\$ 164,989
CRF Fund	\$ 1,084,040	\$1,135,208	\$1,088,429	\$ 827,605	\$ 896,777
<b>Total Legally Restricted</b>	<b>\$ 1,107,293</b>	<b>\$1,164,306</b>	<b>\$1,117,423</b>	<b>\$ 941,115</b>	<b>\$1,062,990</b>

<b>Management Restricted Detail</b>					
Fire Fund	\$ 16,221	\$ 13,892	\$ 16,320	\$ 12,688	\$ 14,133
Insurance Fund	\$ 69,183	\$ 164,114	\$ 265,597	\$ -	\$ -
5th Penny Fund	\$ -	\$ -	\$ -	\$ -	\$ 670,162
<b>Total Management Restricted</b>	<b>\$ 85,404</b>	<b>\$ 178,006</b>	<b>\$ 281,917</b>	<b>\$ 12,688</b>	<b>\$ 684,295</b>

Special Revenue Fund balances were:

Fund	6/30/16 Balance	6/30/15 Balance	1 Year Change
Fair	\$ 3,017,265	\$ 3,122,811	\$ (105,546)
Library	\$ 334,059	\$ 317,866	\$ 16,193
Weed & Pest	\$ 882,254	\$ 975,325	\$ (93,071)
<b>Special Revenue Totals</b>	<b>\$ 4,233,578</b>	<b>\$ 4,416,002</b>	<b>\$ -182,424</b>

Health Fund balances were:

Fund	6/30/16 Balance	6/30/15 Balance	1 Year Change
<b>Health Fund</b>	<b>\$ 9,143,854</b>	<b>\$ 8,173,285</b>	<b>\$ 970,569</b>

- The **Health Fund balance** increased by \$970,569. This is primarily a result of receiving a kitchen construction grant in the amount of \$977,765.

3. **Equipment Replacement and Building Repair Reserves and Capitalization Thresholds are continually addressed.**

With approximately \$17.5 million of property and improvements plus nearly \$6 million of equipment and vehicles, the county is continually faced with replacement or major repair issues. It is our goal to establish the depreciable life of equipment, vehicles and building improvements and we encourage the governing boards and managers to establish annualized amounts to reserve in depreciation funds.

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

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

**We will work to maintain the quality and functionality of our Land, Buildings, Improvements, Vehicles and Equipment.** With the loss of the Consensus Block Grants from the State this will become even more difficult. We have calculated the expected life of our capital assets and measure the amount of real depreciation on an annual basis (Column B). 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 book depreciation by fund. The table explains that the total government's net income after depreciation was a loss of \$1,367,447, after allowing \$1,113,776 for depreciation or replacement and improvement of assets. The amount actually spent for these purposes was \$1,028,808 excluding the Health fund expense for the new kitchen.

Government Fund 2015/2016	A Net Surplus/Loss before Depreciation	B Depreciation	C Capital Expenditures	D Repair Expense	E Net Surplus/Loss After Depreciation
General Fund	\$ (7,235)	\$ 773,415	\$ 830,181	\$ 100,124	\$ (820,650)
Fair	\$ (83,230)	\$ 77,311	\$ 141,627	\$ 0	\$ (111,5471)
Library	\$ 26,993	\$ 5,062	\$ 0	\$ 1,200	\$ 16,193
Weed & Pest	\$ (78,752)	\$ 19,718	\$ 57,000	\$ 0	\$ (98,000)
Health Fund	\$ 239,117	\$ 238,270	\$ 1,158,927	\$ 0	\$ 1,141,563
<b>Total All</b>	<b>\$ (118,307)</b>	<b>\$ 1,113,776</b>	<b>\$ 2,187,735</b>	<b>\$ 11,324</b>	<b>\$ (1,367,447)</b>

4. **Focus on obtaining Grants:** 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 Revenue this year was \$334,643 and total Grant Revenue of \$972,322.

Grant Income by Department - 4 Year History				
	2015-2016	2014-2015	2013-2014	2012-2013
Commissioners	\$ 236,614	\$ 118,770	\$ 696,362	\$ 193,387
Sheriff	\$ 207,383	\$ 20,808	\$ 87,932	\$ 48,831
Clerk/Elections	\$ 91,382	\$ 51,275	\$ 57,886	\$ 0
Treasurer	\$ 0	\$ 32,862	\$ 100,866	\$ 0
Coroner	\$ 14,979	\$ 17,500	\$ 0	\$ 0
Courthouse	\$ 9,505	\$ 9,615	\$ 11,256	\$ 0
Sheriff/Jail	\$ 33,578	\$ 11,338	\$ 0	\$ 0
Sheriff / Emergency Mgt.	\$ 76,081	\$ 32,450	\$ 35,677	\$ 24,821
Road & Bridge	\$ 56,364	\$ 20,307	\$ 142,895	\$ 0
Road Projects	\$ 0	\$ 0	\$ 370,397	\$ 43,915
Victims of Crime	\$ 30,815	\$ 30,788	\$ 32,657	\$ 32,042
Public Health	\$ 22,673	\$ 94,878	\$ 105,826	\$ 105,551
Information Technology	\$ 70,589	\$ 178,995	\$ 12,773	\$ 163,554
Fire Warden	\$ 22,361	\$ 1,783	\$ 0	\$ 0
<b>TOTAL GRANT INCOME</b>	<b>\$ 972,322</b>	<b>\$ 621,369</b>	<b>\$ 1,654,527</b>	<b>\$ 612,101</b>

**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

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

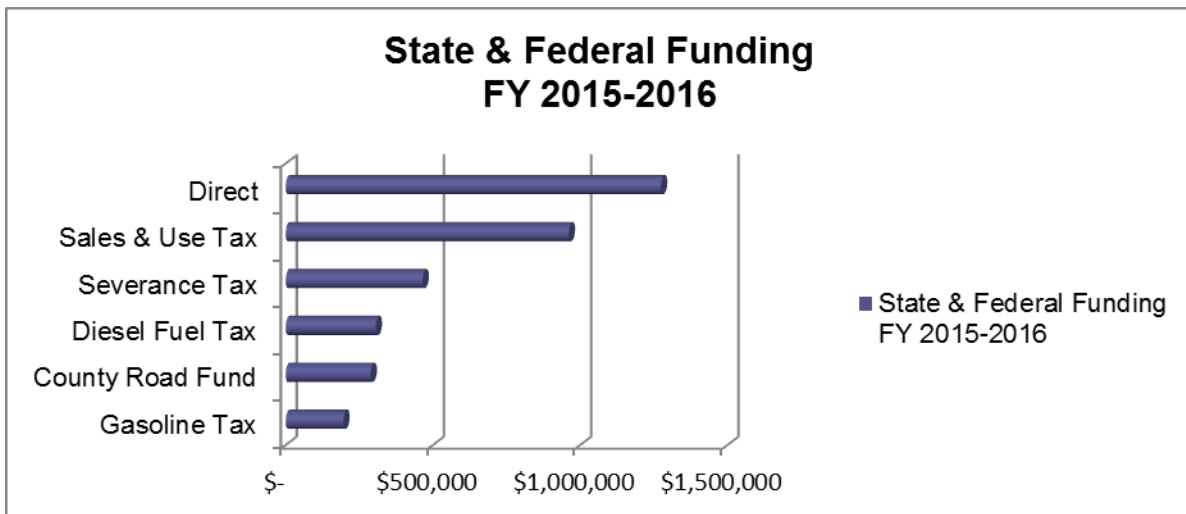
to grant income are made. Each year end the remaining account balance will be reserved for future expenses or will be returned to the originator as unused grant proceeds.

5. **Recognize the importance of our County Work force and structure pay and benefits to retain our trained and experienced Employees.** 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 53% of the counties total expenses over the past year.

<b>Payroll and Benefits County General - 3 Year History</b>			
<b>Expense in dollars</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>
Wages	\$ 3,244,318	\$ 3,183,952	\$ 3,316,767
Payroll Taxes	\$ 315,809	\$ 317,018	\$ 337,066
Health Ins.-(Includes Fair & Library)	\$ 689,215	\$ 601,869	\$ 621,766
Retirement	\$ 527,950	\$ 504,344	\$ 502,794
<b>TOTAL PERSONNEL EXPENSE</b>	<b>\$ 4,777,292</b>	<b>\$ 4,607,183</b>	<b>\$ 4,740,392</b>
<b>Percentage increase or decrease compared to previous year</b>			
Wages	1.9 %	(4.00%)	4.35%
Payroll Taxes	(.38%)	(5.95%)	21.81%
Health Insurance	14.51%	(3.20%)	10.34%
Retirement	4.68%	0.31%	3.96%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>3.69%</b>	<b>-2.81%</b>	<b>5.29%</b>

**2015-2016 FISCAL YEAR FUNDING HIGHLIGHTS**  
**State & Federal Funding**

State & Federal funding provided \$76,332 of actual income for FY 2015-16. PILT (Payment In Lieu of Taxes on federal land) is the only direct Federal Funding, although other Federal Funds are received in the form of grants such as TANF & Homeland Security. Federal Funds are also received from WYDOT on participation in highway projects.





# GOSHEN COUNTY, WYOMING

## MANAGEMENT DISCUSSION AND ANALYSIS

### Countywide Consensus Grants

The Consensus Block Grant Program started by the Wyoming Legislature in 2007 is provided for out of severance taxes that the legislature approves in its regular budget session. Each county is allocated a set amount, the commissioners, 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. Historical allocations have been as follows:

- 2013-14 Biennium            Goshen County \$2,138,341            County General was \$ 791,740.
- 2015-16 Biennium            Goshen County \$2,606,472            County General was \$1,109,416.

The County Commissioners elected to spread its allocation over two years, committing \$443,332 in 2014-2015 leaving \$666,084 not committed to specific projects for fiscal year 2015-2016.

Actual 2015-2016 expenses under this grant were \$539,823.

There remains \$308,541 of this grant available to the County for fiscal year 2016-2017.

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

- **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; however this reserve does not have a minimum balance and can be utilized in full to support the Fair Grounds facilities. As of 6/30/2016 a balance of \$268,800.61 of this reserve fund remains available within the Fair fund. The fund earned \$368 in interest and there were no withdrawals this past year.
- **Capital Facility Tax III** - This reserve is called the Capital Facility III Detention Fund and it ran from April 1996 to February 2000 aimed at raising \$4,000,000 to construct the Jail Facility. As of 6/30/2016 a balance of \$22,029.42 remains available within the fund. The fund increased by a total of \$96 from interest earnings and \$5,940 was withdrawn for Detention Facility Repairs.

**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 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 2015-2016 the Treasurer collected and redistributed nearly 33 million dollars.

GOSHEN COUNTY, WYOMING

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, 2016:

<b>Fiduciary Fund Summary Balance Sheet as of June 30, 2016</b>		
<b>Assets</b>	<b>Assets</b>	<b>Liabilities</b>
Cash and Equivalents	\$ 771,441	
<b>Liabilities</b>	<b>Assets</b>	<b>Liabilities</b>
Cemetery Districts		\$ 1,396
Conservation Districts		\$ 7,752
Donor Funds		\$ 20
Emergency 911		\$ 2,890
Fire Districts		\$ 52,482
Undistributed Protested		\$ 513
Irrigation and Drainage		\$ 4,436
Lodging Tourism 4%		\$ 6,860
Municipal		\$ 21,433
Sanitary Improvement District		\$ 47,186
Eastern Wyoming College		\$ 171,984
Goshen County School District #1		\$ 217,808
Niobrara School District #6		\$ 168
Platte School District #4 & #12D		\$ 819
Auto Sales Tax DOR		\$ 128,124
Sales Tax Interest		\$ 364
School Tax DOE		\$ 93,095
State Auto Fees Department of Transportation		\$ 5,778
WY Predatory Animal Fund		\$ 8,302
<b>Totals</b>	<b>\$ 771,411</b>	<b>\$ 771,411</b>

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 Statues or the individual districts assessed value times the specific mill levy adopted by the district. The total assessed valuation for the county for FY 2015-2016 was \$195,670,472 and the FY 2014-2015 Valuation was \$178,816,995. **This was an increase in valuation of 16,853,477.**

The State Statutes allow for a maximum of 12 mills for county government. As of 7/1/2015 the General Government will retain all 12 mills and will fund the Library and Fair as under their approved Budgets. The number of entities funded is listed below and the table shows the percentage distribution of the property taxes: Education -7 Entities; Municipals – 5; Special Districts – 21 and are comprised of: Cemetery Districts – 3; Conservation Districts – 3; Rural Fire Districts – 11; and Water & Sewer Districts – 4.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

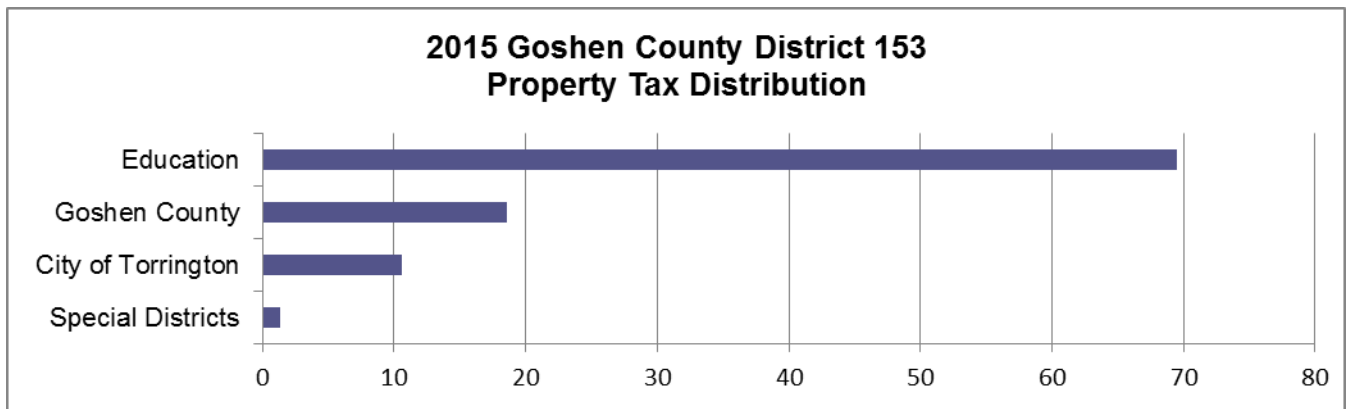
To assist the readers of this report in understanding how Goshen County tax revenues are collected and distributed, the following is an example of how **\$1,000 of tax collected** in tax district 153 (which includes the City of Torrington) is distributed. The amounts distributed to each levied district vary between tax districts; however this is representative of the flow of tax dollars.

<b>Tax Dollars Distributed to Goshen County Government</b>		
<b>Money Distributed to</b>	<b>Distribution</b>	<b>Explanation</b>
County General Fund (12 mill)	\$ 159.36	16% went to county general fund as tax revenue
Weed & Pest (1 mill)	\$ 13.28	1.3% deposited to Treasurer's fiduciary fund, paid from there to Weed & Pest
Leafy Spurge (1 mill)	\$ 13.28	1.3% deposited to Treasurer's fiduciary fund, paid from there to Leafy Spurge
<b>Subtotal</b>	<b>\$ 185.92</b>	<b>18.60% of the \$1,000 went to Goshen County</b>

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

<b>Tax Dollars Distributed To Agencies Outside of Goshen County Government</b>		
<b>Money Distributed to</b>	<b>Amount</b>	<b>Percentage</b>
State School Tax	\$ 159.36	15.94%
County School Districts	\$ 431.61	43.16%
Eastern Wyoming College	\$ 103.58	10.36%
North Platte Valley Conservation District	\$ 13.28	1.32%
City of Torrington	\$ 106.24	10.62%
<b>Subtotal</b>	<b>\$ 814.08</b>	<b>81.40%</b>

**In this example** the Goshen County government received 18.60% while 81.40% of the \$1,000 went to other agencies. Of the total taxes collected, Goshen County government receives approximately 18.6%. Education (School Districts & Eastern Wyoming College) receives about 69.5% and 10.6% goes to the City of Torrington, 1.3% is distributed to the Conservation District.



GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

**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 through 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 2015-2016 assessed valuation is \$195,670,472.

The 2016 Goshen County valuations, levies and taxes levied for 38 entities are as follows:

Purpose of Levy	Valuation	Mill levy granted	Anticipated Taxes
School Foundation Program	\$ 195,670,472	12.000	\$ 2,348,046
Goshen County School District No. 1	192,307,288	26.500	5,096,143
Niobrara County School District No. 1	1,401,945	26.000	36,451
Platte County School District No. 1	1,687,975	26.500	44,731
Platte County School District No. 2	273,264	26.500	7,241
Mandatory 6 mill Co. School Levy & Tax	195,670,472	6.000	1,174,023
*Community College Dist. (Eastern Wyoming)	195,670,472	7.800	1,526,230
Town of Fort Laramie	1,187,934	8.000	9,503
Town of LaGrange	1,120,827	8.000	8,967
Town of Lingle	2,854,840	8.000	22,839
Town of Torrington	37,291,311	8.000	298,330
Town of Yoder	589,137	8.000	4,713
Chugwater Cemetery District #4	1,660,208	2.000	3,320
Fort Laramie Cemetery District #12E	21,036,824	1.100	23,141
LaGrange Cemetery District #8	8,204,680	2.000	16,409
Lingle/Fort Laramie Conservation District	42,078,508	1.000	42,079
North Platte Valley Conservation District	120,348,491	1.000	120,348
South Goshen Conservation District	33,243,473	1.000	33,243
Torrington Rural Fire District	43,826,766	3.000	131,480
Prairie Center Rural Fire District	21,934,683	3.000	65,804
Chugwater Rural Fire District	1,660,208	3.000	4,981
Yoder Rural Fire District	10,506,007	3.000	31,518
Veteran Rural Fire Protection District	7,864,170	3.000	23,593
Hawk Springs Rural Fire District	7,743,533	3.000	23,231
Huntley Rural Fire District	10,774,237	3.000	32,323
LaGrange Rural Fire Protection District	10,930,479	3.000	32,791
Lingle Rural Fire Protection District	14,509,707	3.000	43,529
Jay Em Rural Fire District	5,735,528	3.000	17,207
Fort Laramie Rural Fire District	17,141,105	3.000	51,423
South Torrington Water & Sewer	3,863,392	8.000	30,907
West Highway Water & Sewer	3,545,554	8.000	28,364

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Hawk Springs Water & Sewer District	164,089	8.000	1,313
P V Estates Improvement & Service	383,660	8.000	3,069
Goshen Co. Weed & Pest-General	195,670,472	1.000	195,670
Goshen Co. Weed & Pest-Leafy Spurge	195,670,472	1.000	195,670
Goshen County General	195,670,472	12.000	2,348,046
<b>TOTALS</b>	<b>\$ 195,670,472</b>		<b>\$ 14,076,676</b>

\*EWC mill levy increased for the construction bond by 2.3 mill from 5.5 mill to 7.8 mill

SUMMARY OF GENERAL FUND REVENUE

Itemized below are revenues collected for Fiscal Year July 1, 2015 through June 30, 2016. 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
<b>Charges for Services</b> - Fees collected departmental services	\$ 311,242	3.26%	\$ 23.49
<b>Collection Charges</b> - Charges for maintaining fiduciary accts	77,225	0.81%	5.83
<b>Interest Income</b> - Interest on county general funds	18,264	0.19%	1.38
<b>Intergovernmental</b> - From other Governments	2,479,565	25.95%	187.15
<b>Sales &amp; Use Tax</b>	961,441	10.06%	72.57
<b>1% Sales Tax Revenue</b>	692,664	7.25%	52.28
<b>License &amp; Permits</b> - Liquor licenses, septic and subdivision permits	15,400	0.16%	1.16
<b>Misc. Income</b> - Mobile machinery fees, collection fees, penalties, transportation, leases, State/Fed Medical	79,516	0.83%	6.00
<b>Reimbursements</b> - Other entities sharing expenses with us	789,906	8.27%	59.62
<b>Rent Income</b> - Rent/fees/Medical/ Detention Center housing inmates	196,850	2.06%	14.86
<b>Grant Income</b> - Grants received by Goshen County	972,321	10.17%	73.39
<b>Sold Equipment</b> - Sale of surplus equipment	182	0.00%	0.01
<b>Taxes</b>	2,672,946	27.97%	201.75
<b>County Road Fund</b>	288,726	3.02%	21.79
<b>Total Income</b>	<b>\$ 9,556,249</b>	<b>100.0%</b>	<b>\$ 721.28</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

COUNTY GENERAL HISTORICAL INCOME TABLE

This table is designed to report annual amounts of revenue by income stream.

Account - Year End	June 16	June 15	June 14	June 13	June 12
Charges for services	\$ 311,242	\$ 325,760	\$ 297,223	\$ 261,882	\$ 296,941
Collection charges	\$ 77,225	\$ 74,132	\$ 68,051	\$ 62,789	\$ 60,951
Interest Income	\$ 18,264	\$ 15,637	\$ 7,074	\$ 11,078	\$ (602)
Direct Distribution	\$ 1,274,527	\$ 1,196,358	\$ -	\$ -	\$ -
Lottery	\$ 4,803	\$ -	\$ -	\$ -	\$ -
Cigarette Tax	\$ 3,567	\$ 3,389	\$ 4,608	\$ 5,346	\$ 5,441
Fuel Tax (Special)	\$ 305,971	\$ 348,956	\$ 315,893	\$ 188,018	\$ 177,623
Other Intergovernmental	\$ 143,722	\$ 153,474	\$ 209,319	\$ 456,161	\$ 157,800
PILT	\$ 76,332	\$ 64,123	\$ 70,405	\$ 65,776	\$ 67,431
Sales Tax	\$ 961,441	\$ 1,036,164	\$ 905,346	\$ 900,453	\$ 941,176
1% Sales Tax – General Purpose	\$ 692,664	\$ 741,880	\$ 770,576	\$ 768,505	\$ 781,577
Gas Tax	\$ 195,845	\$ 193,552	\$ 186,285	\$ 117,700	\$ 109,165
Severance Tax	\$ 465,198	\$ 469,607	\$ 1,536,558	\$ 1,391,795	\$ 1,412,965
Use Tax	\$ -	\$ 11,502	\$ 192,153	\$ 163,452	\$ 143,316
County Health Officer	\$ 9,600	\$ 9,600	\$ 9,600	\$ 10,000	\$ 12,000
Insurance Claims	\$ -	\$ 1,284,988	\$ 700,113	\$ -	\$ -
License & Permits	\$ 15,400	\$ 19,975	\$ 19,920	\$ 18,351	\$ 36,840
Misc. Income	\$ 70,949	\$ 76,835	\$ 44,046	\$ 55,446	\$ 45,927
Reimbursements	\$ 789,906	\$ 469,598	\$ 434,725	\$ 425,837	\$ 518,299
Rent Income & Jail	\$ 194,999	\$ 149,021	\$ 133,634	\$ 73,159	\$ 433,908
Sold Equipment	\$ 182	\$ 22,544	\$ 422,852	\$ 3,171	\$ 23,644
State/Fed Medical	\$ 1,852	\$ 17,248	\$ 2,072	\$ 720	\$ 10,797
Property Taxes	* \$ 2,672,946	\$ 2,119,682	\$ 1,928,673	\$ 1,958,141	\$ 1,655,639
Grant Income	\$ 972,322	\$ 621,369	\$ 1,654,527	\$ 1,212,101	\$ 4,766,536
Detention Fund Interest	\$ 96	\$ 104	\$ 564	\$ 1,098	\$ 1,320
CRF Fund Income	\$ 288,631	\$ 280,131	\$ 527,752	\$ 160,187	\$ 450,441
Transportation	\$ 8,567	\$ 1,725	\$ 1,146	\$ 584	\$ 3,118
<b>Total Revenue</b>	<b>\$ 9,556,249</b>	<b>\$ 9,707,354</b>	<b>\$ 10,443,114</b>	<b>\$ 8,311,751</b>	<b>\$ 12,112,253</b>

\*The 2016 Property Tax Revenue includes the full 12 Mill assessments of Goshen County taxes while all previous years included only 9.8 Mill due to a change in Fair & Library funding.

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 Expenses 2015/2016 Fiscal Year	Funds Generated, Grants and Reimbursements	Net Cost to County Taxpayers	Net Cost Per Citizen
1. General Government	\$ 3,830,745	\$ 1,532,840	\$ 2,297,905	\$ 173
2. Public Safety	\$ 2,876,561	\$ 632,494	\$ 2,244,067	\$ 169
3. Public Works	\$ 1,979,962	\$ 712,423	\$ 1,267,539	\$ 96
4. Health & Welfare	\$ 1,313,108	\$ 626,177	\$ 686,931	\$ 52
5. Culture & Recreation	\$ 989,633	\$ 307,812	\$ 681,821	\$ 51
6. Health Facility Funds	\$ 1,171,371	\$ 1,404,457	\$ (233,086)	\$ (18)
<b>Total All Services</b>	<b>\$ 11,861,380</b>	<b>\$ 5,216,203</b>	<b>\$ 6,945,177</b>	<b>\$ 523</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

1. General Government Services are summarized by individual department below.

<b>County Commissioners Department</b>		
<b>Spent</b>	251,701	The three-member Board of Commissioners oversees the county's budgetary function, provides management direction and establishes goals and policies. Grants and Service Commitments accounted for 86% of the costs of the department.
<b>Transfers Out</b>	572,227	
<b>Budgeted 2015/2016</b>	827,238	
<b>Revenue Generated</b>	1	
<b>Net Department Cost</b>	251,700	
<b>Net Cost per Citizen</b>	19.00	The Commissioners utilized 4 separate grants this year.
<b>Commissioner Grants</b>		The <u>transfers out</u> are a result of changes to Fair & Library funding.
<b>Spent</b>	238,361	The County General Fund now collects all of the 12 Mill tax Levy and transfers out to the Fair \$249,000 and Library \$323,227 as per their approved budgets.
<b>Final Budget</b>	321,791	
<b>Revenue Generated</b>	236,614	
<b>Net Department Cost</b>	1,747	
<b>Net Cost per Citizen</b>	.13	

<b>County Clerk including Elections</b>		
<b>Spent</b>	475,714	The Clerk is responsible for issuing vehicle titles, marriage licenses, liquor licenses, catering and malt beverage permits, recording land transactions, licensing all county vehicles and maintaining the County vehicle list and insurance; paying bills for the county, and managing payroll & benefits for county employees. All vehicle liens are filed here. The Elections budget was merged with the Clerk budget this fiscal year. The office operates with a staff of seven including the Clerk. Minimal part time help is hired for projects and elections. The Clerk also serves as Chief Elections Officer, Chief Budget Officer, County Recorder, and Clerk to the Board of Commissioners. Several County grants are administered by the Clerk. Forty five candidates filed as candidates for the 2016 General Election. Eight County liquor licenses were issued. This office issued 5091 titles, 93 marriage licenses, 3216 UCC related filings, 26 alcohol permits, and 2853 land recordings. A total of 20,998 pages were filed in this office. This fiscal year is highlighted by completion of a digitization project of all recorded documents. A total of 433,111 pages were digitized. This digitization is a one-time project and was paid by grant funds. This project permanently preserves the documents recorded by the residents. This Department now includes what was formerly separated under the Election Department.
<b>Final Budget</b>	577,072	
<b>Revenue Generated</b>	290,318	
<b>Net Department Cost</b>	185,396	
<b>Net Cost per Citizen</b>	13.99	

<b>County Treasurer</b>		
<b>Spent</b>	313,057	The Treasurer is responsible for the collection of: <ul style="list-style-type: none"> <li>• Real and personal property taxes</li> <li>• Sales tax on vehicles</li> <li>• Motor Vehicle registration fees</li> <li>• Serves as county accountant and head of county treasury.</li> </ul> <p>The office operates with a staff of five four including the Treasurer.</p> <p>In fiscal year 2015-2016, the Treasurer collected over \$32 Million redistributing funds to 40 separate entities include six state, county agencies and 35 levied entities. In addition, the treasurer's office:</p> <ul style="list-style-type: none"> <li>• Licensed or renewed 22,551 vehicles</li> <li>• Collected County Registration Fees totaling \$2,839,232</li> </ul>
<b>Final Budget</b>	323,266	
<b>Revenue Generated</b>	98,557	
<b>Net Department Cost</b>	214,501	
<b>Net Cost per Citizen</b>	16.19	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

		<ul style="list-style-type: none"> <li>• Remitted State Registration Fees to Department of Transportation totaling \$541,070</li> <li>• Issued 4,469 sales tax receipts – totaling \$1,788,292</li> <li>• Mailed out 19,843 vehicle renewal postcards</li> <li>• Mailed out 10,034 tax notices</li> <li>• Collected \$12,775,625 in current and delinquent taxes</li> </ul> <p>Grant funding has provided software updating to allow the public to pay their taxes and renew vehicle registrations on-line.</p>
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<b>County Assessor</b>		
<b>Spent</b>	336,433	<p>The Assessor operates with five full-time employees, including the elected official and two temporary summer positions. Annual value assessments of all real property (approximately 10,200 parcels) are required for tax purposes. 20% of the parcels are inspected each year. The State of Wyoming has purchased the software used to generate values within the Computer Assisted Mass Appraisal System. The assessor's office constantly monitors and analyzes the real estate market; maintains the current surface owners and plat maps, and records approximately 1,200 ownership changes and 1,100 address changes each year. The office also manages approximately 925 exemption applications, which would include veterans or other exempt entities. 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 digitized mapping is now being offered out on the assessor website which is a great tool for the public. 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. In November, Goshen County was upgraded both in software and hardware. All equipment and software was purchased by the Department of Revenue and supplied to every County Assessor's Office, in an attempt to keep all offices uniform and using the same product to generate assessments.</p>
<b>Budgeted 2015/2016</b>	358,453	
<b>Revenue Generated</b>	2,331	
<b>Net Department Cost</b>	334,102	
<b>Net Cost per Citizen</b>	25.22	

<b>County Attorney</b>		
<b>Spent</b>	308,079	<p>This department acts as legal counsel for Goshen County, prosecuting criminal offenses and defending suits brought against the County. The County Attorney renders opinions to county officials or county boards, without fee, on all questions relating to official duties. The office also serves as criminal prosecutor for the State of Wyoming in felony, misdemeanor, and juvenile court proceedings. Additionally, the office represents the State in involuntary hospital proceedings, adult protection matters and the extradition of fugitives. 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, Assistant Deputy County Attorney and two</p>
<b>Budgeted 2015/2016</b>	413,056	
<b>Revenue Generated</b>	83,700	
<b>Net Department Cost</b>	224,380	
<b>Net Cost per Citizen</b>	16.94	



GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

		full time legal assistants. The State of Wyoming reimburses one-half (½) of the County Attorney's salary and one-half (½) of each additional attorney's salary, not to exceed \$30,000 per attorney.
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<b>Surveyor</b>		
<b>Spent</b>	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.
<b>Budgeted 2015/2016</b>	1,800	
<b>Revenue Generated</b>	0	
<b>Net Department Cost</b>	1,800	
<b>Net Cost per Citizen</b>	.14	

<b>Extension Service</b>		
<b>Spent</b>	79,317	University of Wyoming Extension Educators in Goshen County is University of Wyoming employees who develop and present educational opportunities for the citizens of Goshen County utilizing University research. Programming efforts include agriculture, rangeland resources and horticulture targeted to the agriculture producer and home gardener, including Master Gardeners. Cent\$ible Nutrition Program encourages local adults and youth to eat better for less. In partnership with caring adult volunteers, 4-H Youth Development reaches over 300 Goshen County youth. Extension is housed at the county-owned Goshen County Resource Center and a memorandum of understanding exists between the two entities, defining operations and salaries. Extension 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 also serves as the outreach arm for the University of Wyoming.
<b>Budgeted 2015/2016</b>	99,825	
<b>Revenue Generated</b>	6,425	
<b>Net Department Cost</b>	72,892	
<b>Net Cost per Citizen</b>	5.50	
<b>Fund Balance 6/30/15</b>	1,500	

<b>Clerk of the District Court</b>		
<b>Spent</b>	232,730	The Clerk of District Court Office collects fees for filing of Civil, Probate, Adoption Cases, and Appeals from City Court, Circuit Court and Appeals to the Wyoming Supreme Court, Passports and Employment Searches. The Office also handles funds paid for child support, garnishments, restitution, bonds, victim's compensation, public defender fees, addicted offenders fees, extradition fees, criminal fines & jury request fees. The office has a staff of three including the Clerk.
<b>Budgeted 2015/2016</b>	246,980	
<b>Revenue Generated</b>	39,635	
<b>Net Department Cost</b>	193,095	
<b>Net Cost per Citizen</b>	14.57	

<b>Courthouse General</b>		
<b>Spent</b>	269,555	This department supervises operation and maintenance of Goshen County's buildings and grounds. 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. 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, elevator maintenance and fire suppression contractors. Our goal is to maintain and improve all County buildings and grounds to the high standards that the citizens of Goshen County expect.
<b>Budgeted 2015/2016</b>	308,748	
<b>Revenue Generated</b>	8,925	
<b>Net Department Cost</b>	260,630	
<b>Net Cost per Citizen</b>	19.67	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Information Technology		
Spent	531,010	Goshen County Information Technology provides data, network, internet and digital phone services to Goshen County, the City of Torrington and several outlying communities. We service over 40 departments comprising of over 200 employees in local and county government offices. The IT department consists of four full time employees.
Budgeted 2015/2016	673,685	
Revenue Generated	344,473	
Net Department Cost	186,537	
Net Cost per Citizen	14.08	

County General		
Spent	556,692	This department is used to pay general government expenses such as insurance, dues, publishing, and employee benefits.
Budgeted 2015/2016	729,469	
Revenue Generated	319,138	
Net Department Cost	237,555	
Net Cost per Citizen	17.93	

Victim Assistance Office		
<u>Victim of Crime Dept</u>		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. 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 comprises 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 2015-2016: 37% from Victims of Crime Act Grant (VOCA), 38% from the Wyoming Legislature Appropriation for Programs Serving Victims of All Crimes, 9% from the State Surcharge Formula Funds, 4% from the State Surcharge Salary Funds, 10% State Salary Formula Funds, 2% from intergovernmental sources. <b>This agency maintains a Goshen County Crime Victims Program</b> 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.
Spent	103,571	
Budgeted 2015/2016	104,568	
Final Budget	104,568	
Revenue Generated	82,607	
Net Department Cost	20,964	
Net Cost per Citizen	1.58	
<u>Victim of Crime Fund</u>		
Spent	2,979	
Budgeted 2015/2016	3,600	
Revenue Generated	2,637	
Net Department Cost	342	
Net Cost per Citizen	.03	
Fund Balance 6/30/16	3,959	

County Planning		
Spent	71,623	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 2014/2015	78,565	
Revenue Generated	2,500	
Net Department Cost	69,123	
Net Cost per Citizen	5.22	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Abandoned Vehicles Fund		
Balance as of 6/30/16	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.

The Following table outlines historical cost of General Government Services in total dollars spent.

General Government Services Expenses 5 Year Comparison					
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Commissioners-Grants	\$ 238,361	\$ 338,056	\$ 995,850	\$ 202,451	\$ 210,796
County Commissioners	\$ 251,701	\$ 118,770	\$ 380,466	\$ 193,387	\$ 582,675
County Clerk/Elections	\$ 475,714	\$ 496,251	\$ 455,717	\$ 445,838	\$ 386,098
County Treasurer	\$ 313,058	\$ 341,603	\$ 397,897	\$ 289,654	\$ 265,161
County Assessor	\$ 336,433	\$ 321,908	\$ 365,430	\$ 309,105	\$ 290,307
County Attorney	\$ 308,079	\$ 280,708	\$ 276,359	\$ 300,947	\$ 341,947
Surveyor	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Coroner	\$ 58,121	\$ 64,584	\$ 38,357	\$ 39,694	\$ 37,650
Extension Service	\$ 79,317	\$ 80,991	\$ 106,832	\$ 90,902	\$ 106,037
Clerk of District Court	\$ 232,730	\$ 226,638	\$ 204,210	\$ 212,350	\$ 204,942
Courthouse General	\$ 269,555	\$ 324,605	\$ 236,184	\$ 208,619	\$ 188,242
Information Technology	\$ 531,010	\$ 633,328	\$ 444,107	\$ 444,542	\$ 332,966
County General	\$ 556,692	\$ 1,588,385	\$ 687,771	\$ 147,280	\$ 141,436
Victims Of Crime	\$ 103,571	\$ 92,750	\$ 84,177	\$ 75,556	\$ 84,296
Victim Of Crime Fund	\$ 2,979	\$ 4,942	\$ 2,561	\$ 4,833	\$ 5,011
County Planning/ADA	\$ 71,623	\$ 55,527	\$ 63,954	\$ 33,613	\$ 29,600
Abandon Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales Tax 5th Penny	\$ 0	\$ 0	\$ 0	\$ 477,232	\$ 496,685
<b>TOTALS</b>	<b>\$ 3,830,744</b>	<b>\$ 4,970,846</b>	<b>\$ 4,414,797</b>	<b>\$ 3,498,087</b>	<b>\$ 3,885,910</b>

The Following table 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. This cost per capita summary is prepared by taking the net tax cost (Total Costs less Revenue and Grants generated) for each department divided by the number of County Citizens, 13,249.

General Government Departmental Cost Per Capita 5 Year Comparison					
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
County Commissioners	\$ 19.00	\$ 25.52	\$ 26.65	\$ 15.24	\$ 16.32
County Clerk/Elections	\$ 13.99	\$ 17.07	\$ 15.46	\$ 22.02	\$ 17.28
County Treasurer	\$ 16.19	\$ 13.91	\$ 11.11	Net Gain	\$ 13.04
County Assessor	\$ 25.22	\$ 24.09	\$ 27.47	\$ 23.18	\$ 21.62
County Attorney	\$ 16.94	\$ 16.00	\$ 15.73	\$ 16.58	\$ 19.36
Surveyor	\$ .14	\$ .14	\$ .14	\$ .14	\$ .14
Coroner	\$ 3.26	\$ 3.51	\$ 2.90	\$ 2.83	\$ 2.84

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Extension Service	\$ 5.50	\$ 6.09	\$ 8.06	\$ 6.86	\$ 7.93
Clerk of District Court	\$ 14.57	\$ 14.16	\$ 12.55	\$ 11.36	\$ 12.15
Courthouse General	\$ 19.67	\$ 23.69	\$ 16.37	\$ 15.75	\$ 12.85
Information Technology	\$ 14.08	\$ 11.08	\$ 15.48	\$ 9.58	\$ 12.08
County General	\$ 17.93	\$ 18.37	Net Gain	\$ 7.00	\$ 10.46
Victim of Crime Dept	\$ 1.61	\$ 1.49	\$ .45	\$ 1.29	\$ .61
County Planning/ADA	\$ 5.22	\$ 4.02	\$ 4.67	\$ 2.44	\$ 2.06
<b>TOTALS</b>	<b>\$173.44</b>	<b>\$179.12</b>	<b>\$150.00</b>	<b>\$108.27</b>	<b>\$131.56</b>

SERVICE TYPE 2 – PUBLIC SAFETY

1. 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		
<b>Spent</b>	1,223,640	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.
<b>Budgeted 2015/2016</b>	1,321,027	
<b>Revenue Generated</b>	242,158	
<b>Net Department Cost</b>	981,482	
<b>Net Cost per Citizen</b>	74.08	

The Detention Center		
<b>Spent</b>	1,427,199	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, federal and state agencies. Involuntary Placement Services are increasing substantially. A Lieutenant is appointed to oversee the overall operations and sergeants overseeing the daily operations. Staff includes 11 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
<b>Final Budget</b>	1,459,540	
<b>Revenue Generated</b>	274,439	
<b>Net Department Cost</b>	1,152,760	
<b>Net Cost per Citizen</b>	87.01	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<p><b><u>Commissary I Fund</u></b>  <b>Spent</b>  <b>Budgeted 2015/2016</b>  <b>Revenue Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b>  <b>Balance as of 6/30/16</b></p>	<p>17,266  30,000  (16,868)  34,134  2.58  13,152</p>	<p>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.</p> <p><b>Detention Commissary Fund</b> - In conjunction with the Detention Center, the Sheriff's Department maintains this fund which allows inmates to purchase supplies such as toiletries and phone cards. Net proceeds are spent on items that benefit inmates. An accounts receivable write-off of \$41,846 was recognized on this file at year end.</p> <p><b>Detention Commissary II Fund</b> - Is used to track jail residents account balances which was \$284.28 as of 6/30/2016.</p>
<p><b><u>Commissary II Fund</u></b>  <b>Resident Balance as of 6/30/16</b></p>	<p>284.28</p>	

<b>Capital Facility III Detention Fund</b>		
<p><b>Spent</b>  <b>Budgeted 2015/2016</b>  <b>Revenue Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b>  <b>Balance as of 6/30/15</b></p>	<p>5,940  5,940  96  (5,844)  .44  22,029</p>	<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. \$5,940 was spent this year on jail repairs and \$96 in interest earnings was added to the fund this year.</p>

<b>Emergency Management</b>		
<p><b>Spent</b>  <b>Final Budget</b>  <b>Revenue Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b></p>	<p>114,100  119,740  76,205  37,895  2.86</p>	<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 and works closely with law enforcement, the Coroner and the County with the Wyoming State Homeland Security Grants Program.</p>

<b>Fire Warden</b>		
<p><b>Spent</b>  <b>Final Budget</b>  <b>Revenue Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b></p>	<p>88,415  247,542  56,564  31,951  2.41</p>	<p>The County Fire Warden assists with coordinating training efforts for local fire agencies within the county and assisting agencies with needed resources to carry out those training efforts. In addition, when called upon by department or district officers or boards, the Fire Warden will act as an intermediary or clearing house between them and suppliers to purchase necessary equipment. The county fire warden is the point of contact between the Casper Dispatch Center and local departments wishing to send equipment and manpower to Federal Fires, both in and out of state.</p>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Goshen County Fire Fund</b>		
<b>Balance as of 6/30/16</b>	16,221	This fund has two primary sources, Grants and reimbursements for Federal Fires. The express purpose of handing both through the fire fund account is to act as a conduit to reimburse departments and or districts that have been awarded Grants or to reimburse the appropriate fire department(s) for services rendered on fires. Other monies have accumulated through: previous fire activity; the sale of County Owned fire equipment; other miscellaneous donations or activities, and they may be used at the discretion of the Fire Warden and County commissioners to cover training and operational costs of the Warden's Office or specific catastrophic events. There have been no large or unusual expenditures made from the operational account this past fiscal year.

The Following table outlines historical cost of Public Safety Services in total dollars spent.

<b>Public Safety Services Expenses 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
Patrol Division	\$ 1,223,640	\$ 1,056,953	\$ 1,260,041	\$ 1,138,775	\$ 1,291,126
Detention Center	\$ 1,427,199	\$ 1,353,623	\$ 1,364,757	\$ 1,299,566	\$ 1,474,767
Commissary Fund	\$ 17,266	\$ 13,689	\$ 17,597	\$ 15,198	\$ 26,932
Improvement Project	\$ 0	\$ 83,690	\$ 85,080	\$ 85,402	\$ 85,126
Cap Fac III Detention	\$ 5,940	\$ 0	\$ 0	\$ 53,801	\$ 0
Emergency Management	\$ 114,100	\$ 64,402	\$ 68,484	\$ 55,151	\$ 50,566
Fire Warden	\$ 88,415	\$ 79,654	\$ 80,936	\$ 365,653	\$ 111,444
<b>TOTALS</b>	<b>\$ 2,876,561</b>	<b>\$ 2,652,010</b>	<b>\$ 2,876,894</b>	<b>\$ 3,013,547</b>	<b>\$ 3,039,960</b>

The Following table outlines historical net cost of Public Safety Services to the taxpayers reported in net dollars spent per capita. This cost per capita summary is prepared by taking the net tax cost (Total Costs less Revenue and Grants generated) for each department divided by the number of County Citizens, 13,249.

<b>Public Safety Departmental Cost Per Capita 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
Patrol Division	\$ 74.08	\$ 74.44	\$ 80.73	\$ 75.89	\$ 82.51
Detention Center	\$ 87.01	\$ 91.88	\$ 92.96	\$ 91.73	\$ 77.07
Commissary Fund	\$ 2.58	Net Gain	\$ .23	\$ .30	Net Gain
Improvement Project	\$ 0	\$ 6.32	\$ 6.42	\$ 6.45	\$ 6.43
Cap Fac III Detention	\$ .44	Net Gain	Net Gain	\$ 3.98	Net Gain
Emergency Management	\$ 2.86	\$ 2.44	\$ 2.45	\$ 2.26	\$ 2.55
Fire Warden	\$ 2.41	\$ 1.17	\$ 1.66	\$ 2.11	\$ .99
Fire Fund	N/A	N/A	N/A	N/A	N/A
<b>TOTALS</b>	<b>\$ 69.38</b>	<b>\$ 172.54</b>	<b>\$ 184.41</b>	<b>\$ 182.71</b>	<b>\$ 168.98</b>

GOSHEN COUNTY, WYOMING

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		
<b>Spent</b>	1,264,440	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, eleven operators and one office assistant. The department has completed the following projects this past fiscal year. <p style="text-align: center;"><b>Major Projects</b></p> <ul style="list-style-type: none"> <li>• Conducted County wide research for viable gravel resources.</li> <li>• Major Rehabilitation of Kaspere Road and additional oiled roads within the County.</li> <li>• Update and improve Road &amp; Bridge Communications Systems with grant funds.</li> <li>• Rehabilitation of Hawk Springs Streets and Alleys.</li> <li>• Reconstructed &amp; resurfaced various county roads.</li> <li>• Reconstructed &amp; resurfaced various gravel surfaced roads.</li> <li>• Continue to research and build data base for county road easements and ownership.</li> </ul> <p style="text-align: center;"><b>Road and Bridge Anticipated Projects for FY 2016-2017</b></p> <ul style="list-style-type: none"> <li>• Reconstruct &amp; resurface various gravel surfaced roads.</li> <li>• Sheep Creek Road modification through High Risk Rural Road Safety program.</li> <li>• Continue to research and build data base for county road easements and ownership.</li> <li>• Continue rehabilitation of Hawk Springs Streets and Alleys.</li> <li>• Begin to crush, produce and stockpile gravel material from additional sources identified through County wide gravel research project.</li> <li>• Repair/reconstruction of Bridge over Wiley Draw.</li> <li>• Continued negotiations and planning for Bridge EYB.</li> </ul>
<b>Budgeted 2015/2016</b>	1,552,138	
<b>Revenue Generated</b>	56,364	
<b>Net Department Cost</b>	1,208,076	
<b>Net Cost per Citizen</b>	91.18	

County Road County Road Fund																																
<b>Spent</b>	715,522	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. <p style="text-align: center;"><b>Capital Projects</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>CRF 0801 Road Maintenance</td><td style="text-align: right;">70,888.46</td></tr> <tr><td>CRF 34 Survey/Engineering</td><td style="text-align: right;">8,583.00</td></tr> <tr><td>CRF 63 Horse Creek Bridge</td><td style="text-align: right;">128.38</td></tr> <tr><td>CRF 64 Bear Creek Bridge</td><td style="text-align: right;">9.86</td></tr> <tr><td>CRF 68 Gravel Royalty/Purchase</td><td style="text-align: right;">11,192.00</td></tr> <tr><td>CRF 71 Easement Acquisitions</td><td style="text-align: right;">400.50</td></tr> <tr><td>CRF 1302 Gravel Crush</td><td style="text-align: right;">55,673.45</td></tr> <tr><td>CRF 1403 Hawk Springs Roads &amp; Alleys</td><td style="text-align: right;">6,672.00</td></tr> <tr><td>CRF 1405 GoCo Road Rehab</td><td style="text-align: right;">328,021.09</td></tr> <tr><td>CRF 1406 Lone Tree Canyon</td><td style="text-align: right;">27,660.00</td></tr> <tr><td>CRF 1501 Facilities Master Planning</td><td style="text-align: right;">10,761.03</td></tr> <tr><td><b>Total Capital Projects</b></td><td style="text-align: right;"><b>\$519,989.77</b></td></tr> </table> <p style="text-align: center;"><b>Capital Projects - Grants</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Mower</td><td style="text-align: right;">11,671.00</td></tr> <tr><td>Communication System</td><td style="text-align: right;">8,636.25</td></tr> <tr><td><b>Total Capital Projects</b></td><td style="text-align: right;"><b>\$20,307.25</b></td></tr> </table>	CRF 0801 Road Maintenance	70,888.46	CRF 34 Survey/Engineering	8,583.00	CRF 63 Horse Creek Bridge	128.38	CRF 64 Bear Creek Bridge	9.86	CRF 68 Gravel Royalty/Purchase	11,192.00	CRF 71 Easement Acquisitions	400.50	CRF 1302 Gravel Crush	55,673.45	CRF 1403 Hawk Springs Roads & Alleys	6,672.00	CRF 1405 GoCo Road Rehab	328,021.09	CRF 1406 Lone Tree Canyon	27,660.00	CRF 1501 Facilities Master Planning	10,761.03	<b>Total Capital Projects</b>	<b>\$519,989.77</b>	Mower	11,671.00	Communication System	8,636.25	<b>Total Capital Projects</b>	<b>\$20,307.25</b>
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Communication System	8,636.25																															
<b>Total Capital Projects</b>	<b>\$20,307.25</b>																															
Final Budget	1,248,977																															
<b>Revenue Generated</b>	656,059																															
<b>Net Department Cost</b>	59,464																															
<b>Net Cost per Citizen</b>	4.49																															
<b>Balance as of 6/30/16</b>	1,084,040																															

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The Following table outlines historical cost of Public Works Services in total dollars spent.

<b>Public Works Services Expenses 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
County Road & Bridge	\$ 1,264,440	\$ 1,307,368	\$ 1,136,798	\$ 929,880	\$ 1,121,098
County Road Fund	\$ 715,522	\$ 511,855	\$ 653,298	\$ 1,177,762	\$ 4,188,447
<b>TOTALS</b>	<b>\$ 1,979,962</b>	<b>\$ 1,819,223</b>	<b>\$ 1,790,095</b>	<b>\$ 2,107,642</b>	<b>\$ 5,309,545</b>

The Following table outlines historical net cost of Public Works Services to the taxpayers reported in net dollars spent per capita. This cost per capita summary is prepared by taking the net tax cost (Total Costs less Revenue and Grants generated) for each department divided by the number of County Citizens, 13,249.

<b>Public Works Departmental Cost Per Capita 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
County Road & Bridge	\$ 91.18	\$ 96.15	\$ 42.81	\$ 69.40	\$ 82.21
County Road Fund	\$ 4.49	Net Gain	\$ 20.15	\$ 5.06	Net Gain
<b>TOTALS</b>	<b>\$ 95.67</b>	<b>\$ 92.48</b>	<b>\$ 62.96</b>	<b>\$ 74.46</b>	<b>\$ 76.00</b>

**SERVICE TYPE 4 – GENERAL HEALTH AND WELFARE SERVICES**

Provided by Four Departments

<b>Health Officer Department</b>		
<b>Spent</b>	10,800	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.
<b>Budgeted 2015/2016</b>	10,800	
<b>Revenue Generated</b>	9,600	
<b>Net Department Cost</b>	1,200	
<b>Net Cost per Citizen</b>	.09	

<b>Public Health</b>		
<b>Spent</b>	286,451	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 3 F.T. R.N., and 1 P.T. R.N., 1 P.T. grant R.N., 1 P.T. PHRC, and 1 F.T. secretary. This staff provides 179 nursing hrs. /week, 40 clerical hrs. /week, and 24 preparedness hrs. /week. This agency is both state and county funded. All funding goes to provision of public health nursing services, meeting state and county goals for a healthy community.
<b>Final Budget</b>	377,954	
<b>Revenue Generated</b>	174,330	
<b>Net Department Cost</b>	112,121	
<b>Net Cost per Citizen</b>	8.46	

<b>Women Infant Child (WIC)</b>		
<b>Spent</b>	46,864	The WIC Program serves pregnant and postpartum women, infants, and children under the age of 5 in Goshen and Niobrara County who meet income guidelines. Services include nutrition education and counseling, breastfeeding promotion and support, health screening, referrals to medical and social services, and
<b>Budgeted 2015/2016</b>	52,574	
<b>Revenue Generated</b>	46,872	
<b>Net Department Cost</b>	N/A	
<b>Net Cost per Citizen</b>	0	



GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

		<p>supplemental nutritious foods. In 2016, WIC served approximately 350 Goshen and Niobrara County residents, with approximately 250 active WIC participants at any given time. The WIC Program is funded by the U.S. Department of Agriculture, Food &amp; 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 Torrington office is open three days a week and an outreach clinic is held in Lusk once a month. Staff has one nutritionist, one registered nurse, and one WIC technician.</p>
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<b>Goshen County Weed &amp; Pest</b>		
<p><b><u>Weed &amp; Pest</u></b>  <b>Spent</b>  <b>Budgeted 2015/2016</b>  <b>Revenue Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b></p>	<p>386,413                      392,800                      436,559                      172,167                      12.99</p>	<p>Goshen County <b>Weed and Pest</b> controls noxious weeds and pests such as mosquitoes, grasshoppers, and prairie dogs. We sell pesticides to customers for their personal use and also offer commercial application on their land. Our program also services the public by providing technical assistance, informational media outreach, and educational programs. We work in partnership with private, county, state and federal government entities to accomplish our mission. We operate with three 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 noxious weed control and the second mill levy is designated for a Special Management Program, described below. We have sprayed over 40,000 acres for control of listed noxious weeds.</p>
<p><b><u>Leafy Spurge</u></b>  <b>Spent</b>  <b>Budgeted 2015/2016</b>  <b>Revenue Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b></p>	<p>404,243                      468,650                      270,894                      399,402                      30.15</p>	<p>There are 20 land managers in the Special Management Program (SMP) which focuses specifically on the <b>leafy spurge</b> weed and the prairie dog pest. The SMP has 10,000 acres monitored with about 15% of the acres actually sprayed. There are over 100 customers that we service with over-the-counter sales and commercial application.</p>
<p><b><u>CRM</u></b>  <b>Spent</b>  <b>Budgeted 2015/2016</b>  <b>Revenue Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b></p>	<p>76,827                      184,300                      79,749                      (2,922)                      (.22)</p>	<p>We have over 100,000 acres in the Coordinated Resource Management (<b>CRM</b>) area comprised of 6 different areas. Areas 1, 2, 3, and 6 are for general noxious weed control. Area 4 is for Russian olive and salt cedar control. Area 5 is for Dalmatian toadflax control.</p>
<p><b><u>Mosquito</u></b>  <b>Spent</b>  <b>Budgeted 2015/2016</b>  <b>Revenue Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b></p>	<p>101,511                      102,100                      103,040                      4,972                      .38</p>	<p>20,000 acres were sprayed by airplane for <b>Mosquito</b> control. We also have a ground control program which includes using an adulticide through a fogger in heavily populated areas within the county. A very large part of our mosquito program also includes trapping and monitoring for <i>Culex</i> mosquitoes which transmit the West Nile Virus.</p>

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The Following table outlines historical cost of Health & Welfare Services in total dollars spent.

<b>Health &amp; Welfare Services Expenses 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
Health Officer	\$ 10,800	\$ 6,000	\$ 9,900	\$ 11,200	\$ 13,200
Public Health	\$ 286,451	\$ 279,618	\$ 279,318	\$ 317,206	\$ 364,390
Women Infant Child (WIC)	\$ 46,864	\$ 48,655	\$ 46,458	\$ 52,384	\$ 55,219
Weed & Pest General	\$ 386,413	\$ 296,549	\$ 352,387	\$ 383,743	\$ 528,119
Weed & Pest Leafy Spurge	\$ 404,243	\$ 277,146	\$ 143,903	\$ 258,515	\$ 141,654
Weed & Pest CRM	\$ 76,827	\$ 135,160	\$ 139,859	\$ 163,449	\$ 204,914
Weed & Pest Mosquito	\$ 101,511	\$ 100,549	\$ 104,031	\$ 94,003	\$ 156,321
<b>TOTALS</b>	<b>\$ 1,313,108</b>	<b>\$ 1,143,677</b>	<b>\$ 1,075,856</b>	<b>\$ 1,280,500</b>	<b>\$ 1,463,817</b>

The Following table outlines historical net cost of Health & Welfare Services to the taxpayers reported in net dollars spent per capita. This cost per capita summary is prepared by taking the net tax cost (Total Costs less Revenue and Grants generated) for each department divided by the number of County Citizens, 13,249.

<b>Health &amp; Welfare Departmental Cost Per Capita 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
Health Officer	\$ 0.09	Net Gain	\$ .02	\$ 0.09	\$ 0.09
Public Health	\$ 8.46	\$ 9.26	\$ 7.37	\$ 8.79	\$ 4.84
Women Infant Child (WIC)	0	0	0	0	0
Weed & Pest General	\$ 12.99	\$ 6.16	\$ 9.82	\$ 20.48	\$ 13.08
Weed & Pest Leafy Spurge	\$ 30.15	\$ 19.38	\$ 8.59	\$ 12.42	\$ 10.01
Weed & Pest CRM	0	0	0	0	\$ 1.97
Weed & Pest Mosquito	\$ .38	\$ .27	\$ 1.72	\$ 1.04	\$ 3.57
<b>TOTALS</b>	<b>\$ 51.85</b>	<b>\$ 34.35</b>	<b>\$ 27.35</b>	<b>\$ 42.34</b>	<b>\$ 33.55</b>

**SERVICE TYPE 5 – CULTURE AND RECREATION SERVICES**

Provided by the Fair, Library and Recreation Departments

<b>Goshen County Fair</b>		
<b>Fair Grounds Spent</b>	584,174	As of July 1 <sup>st</sup> of 2015 the Fair Grounds has been funded per its requested and approved budget rather than the .7 mill. This change has proven to be very effective in the daily operations at the Fair Grounds. Fair Grounds income is interest from Capital Facility II account, facility generated revenue, which was \$165,000 last year; and \$234,000 which is a combination of 5 <sup>th</sup> Penny and mil levy funds. The Fair Grounds General Manager works with a seven member Board, who are appointed by the County Commissioners to a five year term.
<b>Budgeted 2015/2016</b>	642,150	
<b>Revenue Generated</b>	222,694	
<b>Net Department Cost</b>	361,480	
<b>Net Cost per Citizen</b>	27.28	
<b>Fair Event Spent</b>	87,229	Calendar year 2015 the Fair Grounds was the location for over 1065 Events/Activities with attendance totaling nearly 100,000;

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MANAGEMENT DISCUSSION AND ANALYSIS

<b>Final budget</b>	93,000	57.5% being Goshen County Residents, 42.5% being non Goshen County residents. The Fair Grounds is a key factor in the generation of 5 <sup>th</sup> Penny Tax Dollars. Goshen County receives 44% of those funds. The Fair Grounds received \$100,000 from Consensus Block Grant funds for the perimeter and interior fencing project and continues to work with a County appointed committee on a 3-Phase Campus Drainage Project.
<b>Revenue Generated</b>	74,163	
<b>Net Department Cost</b>	13,066	
<b>Net Cost per Citizen</b>	.99	

<b>Goshen County Library</b>		
<b>Spent</b>	318,230	The library is managed by its director and operated with a staff of five full-time and two part-time employees. Joan Brinkley came on board as the new Library Director on August 3, 2016. The five-member board, appointed by the county commissioners to serve 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.
<b>Final Budget</b>	364,687	
<b>Revenue Generated</b>	10,955	
<b>Net Department Cost</b>	307,275	
<b>Net Cost per Citizen</b>	23.19	

The library is now a budgeted line item in the general county budget. We use these funds to provide full library service with a collection of print, audio and electronic materials for common use by county residents. There are 6,930 registered patrons with 1,967 juvenile patrons. As one of 80 member libraries in the statewide Wyoming Libraries Database (WYLD) consortium, their service area extends throughout Wyoming and to other States in the United States. The library has used the Intuit Enterprise accounting system since 2004, incorporating best business practices recommended by Russell Business Services over the years.

The library staff provided the following services in FY2015-2016:

- Offered direct personal service to 43,125 visiting patrons.
- Served the public 2,207 hours in 303 days Monday through Saturday year round; the library is open 10 a.m. to 6 p.m. Monday-Friday and 10 a.m. to 2 p.m. Saturday.
- Circulated 51,140 books, magazines, audio books, videos using the statewide system as a Wyoming Libraries Database member, including 15,830 juvenile items circulated.
- Loaned 9 pieces of equipment to library patrons.
- Interlibrary loan in-state activity included 371 items borrowed and 474 loaned. Out-of-state activity included 5 items borrowed and 75 items loaned. Total borrowed/loaned activity was 925 items.
- Sent or received Fax transmissions for 579 patrons, Laminated 75 projects resulting from patron requests, used computer access & technical support through county Information & Technology. Provided 781 known uses of wireless service; unable to gather statistics on users accessing wireless service after hours and in the parking lot during business hours. Provided free Internet to 5,319 individuals on 5 public terminals; increased use-time to 60 minutes once a day plus option of 30 more minutes if no one waiting. Assisted 441 patrons with public computer problems. Assisted 459 patrons at the public photocopy machine. Reported total of 6,930 registered patrons on June 30, 2016
- We also offered 58 story time sessions with 733 listeners attending. Made 191 visits to homebound individuals. Purchased and processed new materials, ending the year with 42,949 total copies owned by Goshen County with a total value of \$873,990. Answered 2,480 reference questions. Hosted 14 programs with attendance of 349.
- Family night programs held in the Activity Center demonstrate the library's response to programming about once a month of interest to families. Many programs were designed to appeal especially to youngsters; however, audiences included a wide range of ages.

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The Wyoming State Library manages State and Federal funds for Wyoming, maximizing the benefit to Wyoming libraries. By participating in 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 electronic access.

Centralized Purchasing account for Goshen County Library, maintained at the Wyoming State Library, showed a balance of \$55,119 on June 28, 2016. 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 from library to library in and out of Wyoming.

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, fax machine and the laminator, 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 statement. The Endowment and other Foundation projects are managed for the Goshen County Library Foundation Board of Directors.

The Following table outlines historical cost of Culture and Recreation Services in total dollars spent.

<b>Culture &amp; Recreation Services Expenses 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
Fair Grounds	\$ 584,174	\$ 1,599,751	\$ 606,783	\$ 353,852	\$ 517,442
County Fair Event	\$ 87,229	\$ 95,270	\$ 93,570	\$ 87,843	\$ 96,022
Library	\$ 318,230	\$ 449,427	\$ 375,070	\$ 410,228	\$ 404,667
Recreation Office	N/A	N/A	N/A	\$ 3,431	\$ 49,307
Recreation Dept. Fund	N/A	N/A	N/A	\$ 0	\$ 21,554
<b>TOTALS</b>	<b>\$ 989,633</b>	<b>\$ 2,144,448</b>	<b>\$ 1,075,423</b>	<b>\$ 855,354</b>	<b>\$ 1,088,993</b>

The Following table outlines historical net cost of Culture and Recreational Services to the taxpayers reported in net dollars spent per capita. This cost per capita summary is prepared by taking the net tax cost (Total Costs less Revenue and Grants generated) for each department divided by the number of County Citizens, 13,249.

<b>Culture &amp; Recreation Departmental Cost Per Capita 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
Fair Grounds	\$ 27.28	\$ 22.25	\$ 27.48	\$ 25.54	\$ 13.09
County Fair Event	\$ .99	\$ .60	\$ 2.70	\$ 2.98	\$ .87
Library	\$ 23.19	\$ 26.64	\$ 24.79	\$ 22.22	\$ 21.78
Recreation Office	N/A	N/A	N/A	\$ 5.12	\$ 3.11
Recreation Dept. Fund	N/A	N/A	N/A	\$ .55	Net Gain
<b>TOTALS</b>	<b>\$ 51.46</b>	<b>\$ 49.49</b>	<b>\$ 54.97</b>	<b>\$ 56.52</b>	<b>\$ 38.15</b>

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SERVICE TYPE 6 – HEALTH FACILITY SERVICES

Goshen County's proprietary Health Facility Fund includes Evergreen Court, Care Center & Alzheimer Facility. They are overseen by the Goshen Care Center Joint Powers Board. This is a 7 member Board with 6 members appointed by the County Commissioners and 1 appointed by the Torrington City Council.

Evergreen Court / Goshen Care Center / Goshen Alzheimer Unit		
Spent	1,170,741	<p><b>Goshen Care Center Joint Powers Board</b> maintains ownership and oversight responsibilities for the <b>Goshen Care Center</b>, which includes a 75 bed nursing home and a 28 bed facility for Alzheimer residents.</p> <p>Goshen Care Center Joint Powers Board contracted with Torrington Healthcare I, LLC to be the provider for operations at the Goshen Care Center and Alzheimer Unit beginning August 1, 2014. The Joint Powers Board serves as landlord under a triple net leasing arrangement for a term of five years. The lease agreement provides for five 5-year renewal options. Under the agreement, Torrington Healthcare I, LLC is responsible for all expenses and charges related to the ownership and operation of the property, including upkeep, maintenance, insurance, taxes, utilities, and other charges. The initial monthly lease payment of \$24,000 increases by a minimum of two percent (2%) annually.</p> <p>Construction was completed on the Alzheimer facility in July, 2009. The only debt outstanding on the building at June 30, 2016 is \$72,000 on a zero interest loan, payable to Wyrulec Company as part of a USDA Rural Economic Development program.</p> <p>The Joint Powers Board was awarded a \$1,000,000 Business Ready Community Grant and a loan for \$894,340 through the Wyoming Business Council. These funds will be used for construction of a new kitchen and dining area, as well as providing space for therapy which will be required for the operator to become Medicare certified. The contract for \$2,213,332 was awarded and construction began in January, 2016. The date for substantial completion of the project is set for November 29, 2016. The grant portion has been drawn in full and \$43,546 of the loan has been advanced. The loan will be repaid over five years with interest at two and one-half percent (2.5%) per annum. The loan is secured by a mortgage on the property.</p> <p><b>Evergreen Court</b> is a 23 room boarding home. Goshen County contracted with Welcov Healthcare to be the provider for operations as of August 1, 2014. The County now serves as landlord under a triple net leasing arrangement for a term of five years. The lease agreement provides for five 5-year renewal options. Under the agreement, Welcov is responsible for all expenses and charges related to the ownership and operation of the property, including upkeep, maintenance, insurance, taxes, utilities, and other charges. The monthly lease payment is \$1,020. Services include three meals per day, laundry, housekeeping and basic cable. This generated \$12,180 booked to miscellaneous income within the Treasurers department.</p>
Budgeted	2,649,000	
2015/2016	1,379,548	
Revenue	(208,807)	
Generated	N/A	
Net Department Cost		
Net Cost per Citizen		

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The Following tables outline historical cost of Health Facility Services in dollars spent as well as the historical net cost of Health Facility Services to the taxpayers reported in net dollars spent per capita.

<b>Health Facility Services Expenses 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
TOTAL EXPENSES	\$ 1,170,741	\$ 727,485	\$ 1,230,970	\$ 953,130	\$ 702,422

<b>Health Facility Services Cost Per Capita 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
NET COST TOTALS	Net Gain	\$ 19.95	\$ 13.30	Net Gain	Net Gain

**ALL GOVERNMENT SERVICE TYPES HISTORICAL FINANCIAL SUMMARY**

The table below reports historical cost for Government Services by service type in amount spent.

<b>Government Services Type Expenses - 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
1. General Government	\$ 3,830,745	\$ 4,970,846	\$ 4,414,794	\$ 3,498,087	\$ 3,885,910
2. Public Safety	\$ 2,876,561	\$ 2,652,010	\$ 2,876,894	\$ 3,013,547	\$ 3,039,960
3. Public Works	\$ 1,979,962	\$ 1,819,223	\$ 1,790,095	\$ 2,107,642	\$ 5,309,545
4. Health & Welfare	\$ 1,313,108	\$ 1,143,677	\$ 1,075,856	\$ 1,280,308	\$ 1,463,817
5. Culture & Recreation	\$ 989,633	\$ 2,144,448	\$ 1,075,423	\$ 855,354	\$ 1,088,993
6. Health Facility Fund	\$ 1,170,741	\$ 727,485	\$ 1,230,970	\$ 953,130	\$ 702,422
<b>GRAND TOTALS</b>	<b>\$ 12,160,750</b>	<b>\$ 13,457,689</b>	<b>\$ 12,464,032</b>	<b>\$ 11,708,068</b>	<b>\$ 15,490,647</b>

The following table outlines historical percentage of total budget spent for services by service type.

<b>Government Services Type Percentage of Total Budget Spent - 5 Year Comparison</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
1. General Government	75%	92%	83%	71%	77%
2. Public Safety	90%	89%	93%	92%	90%
3. Public Works	71%	65%	80%	78%	49%
4. Health & Welfare	83%	87%	82%	55%	78%
5. Culture & Recreation	90%	97%	85%	84%	98%
6. Health Facility Fund	44%	87%	77%	36%	71%

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**MANAGEMENT DISCUSSION AND ANALYSIS**

The following table outlines historical cost for General Government Services by service type reported in Net Cost per Capita. This cost per capita summary is prepared by taking the net tax cost (Total Costs less Revenue and Grants generated) for each department divided by the number of County Citizens, 13,249.

<b>Government Services Types Cost Per Capita</b>					
	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
1. General Government	\$ 173.44	\$ 179.12	\$ 150.48	\$ 128.65	\$ 131.56
2. Public Safety	\$ 169.38	\$ 172.54	\$ 184.41	\$ 182.71	\$ 168.98
3. Public Works	\$ 95.67	\$ 92.48	\$ 62.96	\$ 74.46	\$ 76.00
4. Health & Welfare	\$ 51.85	\$ 34.35	\$ 27.35	\$ 42.34	\$ 82.74
5. Culture & Recreation	\$ 51.46	\$ 49.49	\$ 54.96	\$ 40.50	\$ 56.52
6. Health Facility Fund	Net Gain	\$ 19.95	Net Gain	Net Gain	Net Gain
<b>GRAND TOTALS</b>	<b>\$ 526.04</b>	<b>\$ 547.93</b>	<b>\$ 493.45</b>	<b>\$ 441.97</b>	<b>\$ 463.24</b>

**FINANCIAL MANAGEMENT ISSUES  
INCLUDING AREAS OF DISCUSSION AND CONCERN**

**1. Budget Accounting:**

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

**Budgeting and Amendments:**

**Budget Process:**

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

**Budget Amendments:**

**Expenses**

- The expense budget should include all anticipated expenditures and transfers, 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.
- If any departments or entities expenses have exceeded the approved budget, a summary of the proposed budget amendment will be submitted to the appropriate 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.
- 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.

**Income**

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

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2. Factors that significantly impacted the budgets in 2015/2016 were:

**Positive**

- The improved semi-monthly reporting to the commissioners by the county treasurer of cash position greatly improved cash flow management and financial planning.
- No borrowing was needed to meet county obligations and there were no new leases.

**Negative**

- The Wyoming legislature took away Consensus Block Grants.
- Insurance and other cost continue to escalate.

3. Factors that significantly impacted the 2016/2017 approved budgets were:

**Positive**

- The budget was approved with a projected surplus balance.
- A separate cash reserve of \$250,000 was carried forward into this year.

**Negative**

- Ongoing wage and hiring freezes continue to affect employee retention and recruitment.

4. **Potential Liabilities: Pending or Threatened Litigation, Claims, and Assessments**

None as of June 30, 2016

5. **Discussion of Capital Leases & Loans:**

In the past year we paid off four leases and did not add any new leases, however, the Health fund Joint Powers Board entered into a Loan to construct a new kitchen for the facility. We have 9 financing obligations outstanding as of 6/30/2016.

<b>Weed and Pest WAM Lease – L10</b>		
<b>Originator</b>	WAM	This Weed and Pest WAM lease assisted with the remodel of the facility. It calls for Quarterly lease payments of \$1,250. The final 2 payments were made on this lease and it is now -PAID IN FULL.
<b>Payments Due</b>	Qtly- Beginning Sept 2006	
<b>Original Amount</b>	\$50,000.00	
<b>Rate</b>	0%	
<b>Payment Amount</b>	\$5,000.00	
<b>Originated</b>	6/2006	
<b>Maturity</b>	6/2016	
<b>6/30/16 Balance</b>	\$0	
<b>Points West Bank, Energy Lease – L12</b>		
<b>Originator</b>	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 June 1 <sup>st</sup> .
<b>Payments Due</b>	Annually 6/1/11	
<b>Original Amount</b>	\$560,846.00	
<b>Rate</b>	4.97%	
<b>Payment Amount</b>	\$56,126.80	
<b>Originated</b>	9/1/10	
<b>Maturity</b>	6/1/2024	
<b>6/30/16 Balance</b>	\$392,517.58	



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<b>WAM WCDA Energy Lease – L13</b>		
<b>Originator</b>	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 <sup>th</sup> penny revenues.
<b>Payments Due</b>	Quarterly beginning 6/30/2011	
<b>Original Amount</b>	\$100,000.00	
<b>Rate</b>	0%	
<b>Payment Amount</b>	\$2,500.00	
<b>Originated</b>	3/31/2011	
<b>Maturity</b>	3/31/2021	
<b>6/30/16 Balance</b>	\$55,000	
<b>Wyrulec Lease – L14</b>		
<b>Originator</b>	Wyrulec	This lease is a grant through Rural Economic Development between Wyrulec and Goshen Care Center Joint Powers Board. It is a 0% interest rate with a 1% annual administrative fee on the unpaid balance. Annual payments are due November 6th
<b>Payments Due</b>	Annually beginning 11/7/2009	
<b>Original Amount</b>	\$360,000.00	
<b>Admin Fee</b>	1% Annually	
<b>Payment Amount</b>	\$36,000.00	
<b>Originated</b>	11/7/2008	
<b>Maturity</b>	11/7/2018	
<b>6/30/16 Balance</b>	\$72,000	
<b>Sheriff Impala Vehicle Lease #51217 – L17</b>		
<b>Originator</b>	Platte Valley Bank	Sheriff Department lease for one 2013 Chevy Impala. Annual payments of \$3,810.46.  <b>Paid in Full on 5/15/2016.</b>
<b>Payments Due</b>	Annual in May	
<b>Original Amount</b>	\$11,063.00	
<b>Payment Amount</b>	\$3,810.46	
<b>Originated</b>	9/17/2013	
<b>Maturity</b>	5/15/2016	
<b>6/30/16 Balance</b>	\$0	
<b>Road &amp; Bridge 4 Pickups Lease – L18</b>		
<b>Originator</b>	Platte Valley Bank	Road & Bridge lease for four 2014 F-Series Pickups. Total cost of \$87,345. Five annual payments of \$18,548.53 due November 15th until maturity on 11/15/2018.
<b>Payments Due</b>	Annual in November	
<b>Original Amount</b>	\$87,345.00	
<b>Payment Amount</b>	\$18,548.53	
<b>Originated</b>	11/12/2013	
<b>Maturity</b>	11/15/2018	
<b>6/30/16 Balance</b>	\$18,548.53	
<b>Sheriff Yukon Lease #83590 – L19</b>		
<b>Originator</b>	Platte Valley Bank	Sheriff Department lease for one 2014 GMC Yukon. Cost was \$35,634.00. Three annual payments of \$12,244.01 due 5/15/14 until maturity.  <b>Paid in full June 16.</b>
<b>Payments Due</b>	Annual in May	
<b>Original Amount</b>	\$35,634.00	
<b>Payment Amount</b>	\$12,244.01	
<b>Originated</b>	11/13/2013	
<b>Maturity</b>	5/15/2016	
<b>6/30/16 Balance</b>	\$0	
<b>Sheriff Dodge Lease – L20</b>		
<b>Originator</b>	Platte Valley Bank	Sheriff Department lease for one 2014 Dodge Charger and 2 Dodge Rams. Three annual payments of \$26,735.16 due 5/15/14 until maturity.  <b>Paid in full April 2016.</b>
<b>Payments Due</b>	Annual in May	
<b>Original Amount</b>	\$77,988.00	
<b>Payment Amount</b>	\$26,735.16	
<b>Originated</b>	12/24/2013	
<b>Maturity</b>	5/15/2016	
<b>6/30/16 Balance</b>	\$0	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Road &amp; Bridge 6 Maintainers Lease – L21</b>		
<b>Originator</b>	Platte Valley Bank	Road & Bridge lease for six CAT Motor Graders.
<b>Payments Due</b>	Annual in November	Five annual payments of \$139,924.69 due
<b>Original Amount</b>	\$403,392.05	November 15th until maturity on 11/15/2018.
<b>Payment Amount</b>	\$139,924.69	
<b>Originated</b>	3/10/2014	
<b>Maturity</b>	11/15/2018	
<b>6/30/16 Balance</b>	\$403,392.05	
<b>Road &amp; Bridge 2014 Truck w/Snow Plow &amp; Dump Box – L22</b>		
<b>Originator</b>	Platte Valley Bank	Road & Bridge lease one 2014 Tandem Axle
<b>Payments Due</b>	Annual in November	Truck with Dump Box, Salt/Sand Spreader,
<b>Original Amount</b>	\$161,937.00	Snow Plow & miscellaneous accessories. Five
<b>Payment Amount</b>	\$34,130.46	annual payments of \$34,130.46 due November
<b>Originated</b>	3/31/2014	15th until maturity on 11/15/2018.
<b>Maturity</b>	11/15/2018	
<b>6/30/16 Balance</b>	\$98,316.54	
<b>Road &amp; Bridge 1 Maintainer Lease – L23</b>		
<b>Originator</b>	Wyoming Machinery Company	Road & Bridge lease for one Maintainer. First
<b>Payments Due</b>	8/15 & 8/16	payment due 8/15/15 for \$34,773.83, second
<b>Original Amount</b>	\$272,130.00	payment due 8/15/16 for \$34,773.83 with a
<b>Rate</b>	2.10%	balloon payment of \$215,000.00.
<b>Payment Amount</b>	\$34,773.83	
<b>Originated</b>	5/29/2014	This lease is being renegotiated along with a
<b>Maturity</b>	8/15/2016	trade of maintainers.
<b>6/30/16 Balance</b>	\$244,160.48	
<b>Sheriff Radio Lease – L24</b>		
<b>Originator</b>	Platte Valley Bank	Sheriff Department lease for 11 Motorola Digital
<b>Payments Due</b>	Annual in May	Radios and installation. Four annual payments
<b>Original Amount</b>	\$85,457.19	of \$22,435.89 due May 15 <sup>th</sup> until maturity on
<b>Payment Amount</b>	\$22,435.89	5/15/2018.
<b>Originated</b>	5/29/2014	
<b>Maturity</b>	5/15/2018	
<b>6/30/16 Balance</b>	\$43,331.53	
<b>Care Center-Health Fund – L25</b>		
<b>Originator</b>	Wyoming Business Council	Credit Line available totaling \$894,340 to Build
<b>Payments Due</b>	6/30/2017	Care Center Kitchen to be completed by
<b>LOC Orig Amount</b>	\$894,340	6/30/2017.
<b>Rate</b>	2.5%	This will become a 5 Year Term loan with interest
<b>Payment Amount</b>	\$24,000/Mo or \$288,000/Yr.	rate of 2.5% estimated at \$24,000 per month or
<b>Originated</b>	4/9/2015	\$288,000 annually.
<b>Maturity</b>	6/30/2022	
<b>6/30/16 Balance</b>	\$43,546	

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GOSHEN COUNTY, WYOMING

**STATEMENT OF NET POSITION**

June 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,627,555	\$ 299,554	\$ 2,927,109
Investments	1,132,174	875,664	2,007,838
Receivables:			
Taxes	139,450	-	139,450
Accounts	22,908	659,343	682,251
Interest	4,050	-	4,050
Due from other governments	205,825	-	205,825
Inventories	301,550	-	301,550
<b>CAPITAL ASSETS</b>			
Land	1,257,133	225,826	1,482,959
Buildings and improvements	14,065,204	9,692,707	23,757,911
Equipment	8,098,132	435,726	8,533,858
Less: accumulated depreciation	<u>(9,096,350)</u>	<u>(2,367,830)</u>	<u>(11,464,180)</u>
Net capital assets	<u>14,324,119</u>	<u>7,986,429</u>	<u>22,310,548</u>
Total assets	<u>18,757,631</u>	<u>9,820,990</u>	<u>28,578,621</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregate deferred outflows of resources			
related to pensions	<u>1,581,874</u>	<u>-</u>	<u>1,581,874</u>
Total deferred outflows of resources	<u>1,581,874</u>	<u>-</u>	<u>1,581,874</u>
Total assets and deferred outflows of resources	<u>\$ 20,339,505</u>	<u>\$ 9,820,990</u>	<u>\$ 30,160,495</u>

(Continued)

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF NET POSITION**

June 30, 2016

(Continued)

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>LIABILITIES</b>			
Accounts payable	\$ 634,031	\$ 610,494	\$ 1,244,525
Compensated absences	285,116	-	285,116
Accrued interest payable	13,542	-	13,542
Due within one year	488,900	36,000	524,900
Due in more than one year	753,814	79,546	833,360
Aggregate net pension liability	3,642,291	-	3,642,291
Total liabilities	<u>5,817,694</u>	<u>726,040</u>	<u>6,543,734</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregate deferred inflows of resources related to pensions	190,258	-	190,258
Aggregate deferred inflows of resources related to grants	50,765	-	50,765
Total deferred inflows of resources	<u>241,023</u>	<u>-</u>	<u>241,023</u>
Total liabilities and deferred inflows of resources	<u>6,058,717</u>	<u>726,040</u>	<u>6,784,757</u>
<b>NET POSITION</b>			
Invested in capital assets	13,081,405	7,870,883	20,952,288
Restricted	1,123,514	-	1,123,514
Unrestricted	75,869	1,224,067	1,299,936
Total net position	<u>\$ 14,280,788</u>	<u>\$ 9,094,950</u>	<u>\$ 23,375,738</u>

See Notes to Financial Statements.

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GOSHEN COUNTY, WYOMING

**STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2016

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Functions/Programs Activities</b>				
<b>Primary Government</b>				
Governmental activities				
General government	\$ 3,561,571	\$ 311,268	\$ 424,997	\$ 630
Public safety	2,880,398	58,687	353,773	-
Public works	2,400,145	233,690	117,666	-
Health and welfare	393,982	20,512	184,524	-
Culture and recreation	1,179,505	62,749	-	-
Conservation of natural resources	79,077	-	-	-
Interest	27,786	-	-	-
Depreciation - unallocated	721,865	-	-	-
Total governmental activities	<u>11,244,329</u>	<u>686,906</u>	<u>1,080,960</u>	<u>630</u>
Business-type activities				
Enterprise funds	<u>250,141</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>250,141</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 11,494,470</u>	<u>\$ 686,906</u>	<u>\$ 1,080,960</u>	<u>\$ 630</u>

**General Revenues:**

Property taxes  
 Sales taxes  
 Other taxes  
 Licenses and permits  
 Interest and investment revenue  
 Other  
 Rent  
 Intergovernmental  
 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 Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
\$ (2,824,676)	\$ -	\$ (2,824,676)
(2,467,938)	-	(2,467,938)
(2,048,789)	-	(2,048,789)
(188,946)	-	(188,946)
(1,116,756)	-	(1,116,756)
(79,077)	-	(79,077)
(27,786)	-	(27,786)
<u>(721,865)</u>	<u>-</u>	<u>(721,865)</u>
<u>(9,475,833)</u>	<u>-</u>	<u>(9,475,833)</u>
-	<u>(250,141)</u>	<u>(250,141)</u>
-	<u>(250,141)</u>	<u>(250,141)</u>
<u>\$ (9,475,833)</u>	<u>\$ (250,141)</u>	<u>\$ (9,725,974)</u>
\$ 3,189,425	\$ -	\$ 3,189,425
1,654,105	-	1,654,105
972,062	-	972,062
13,400	-	13,400
28,360	4,464	32,824
735,208	911,817	1,647,025
506,863	292,320	799,183
<u>1,983,343</u>	<u>-</u>	<u>1,983,343</u>
9,082,766	1,208,601	10,291,367
<u>715,642</u>	<u>(715,642)</u>	<u>-</u>
<u>9,798,408</u>	<u>492,959</u>	<u>10,291,367</u>
322,575	242,818	565,393
<u>13,958,213</u>	<u>8,852,132</u>	<u>22,810,345</u>
<u>\$ 14,280,788</u>	<u>\$ 9,094,950</u>	<u>\$ 23,375,738</u>



GOSHEN COUNTY, WYOMING

**BALANCE SHEET – GOVERNMENTAL FUNDS**

June 30, 2016

	General Fund	Non-Major Special Revenue Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and temporary investments	\$ 2,777,549	\$ 905,970	\$ 3,683,519
Investments	687,926	444,248	1,132,174
Receivables:			
Taxes	11,347	63,924	75,271
Accounts	-	26,904	26,904
Interest	4,050	-	4,050
Due from other governments	205,825	-	205,825
Inventory	284,824	16,726	301,550
Total Assets	<u>\$ 3,971,521</u>	<u>\$ 1,457,772</u>	<u>\$ 5,429,293</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 524,264	\$ 109,765	\$ 634,029
Due to other governments	1,055,964	-	1,055,964
Accrued compensated absences	40,684	11,142	51,826
Unearned revenue	(4,527)	55,292	50,765
Total Liabilities	<u>1,616,385</u>	<u>176,199</u>	<u>1,792,584</u>
<b>FUND BALANCES</b>			
Fund balances			
Nonspendable	300,221	107,554	407,775
Committed	1,123,514	-	1,123,514
Assigned	319,183	465,708	784,891
Unassigned	612,219	708,310	1,320,529
Total Fund Balances	<u>2,355,137</u>	<u>1,281,572</u>	<u>3,636,709</u>
Total Liabilities and Fund Balances	<u>\$ 3,971,522</u>	<u>\$ 1,457,771</u>	<u>\$ 5,429,293</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

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

June 30, 2016

**Total fund balances - governmental funds** \$ 3,636,709

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

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

Cost of capital assets	23,420,469	
Less accumulated depreciation	<u>(9,096,350)</u>	14,324,119

Deferred outflows of resources used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund financial statements.

Contributions subsequent to measurement date	296,721	
Change in investment earnings	<u>1,285,153</u>	1,581,874

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

Accrued compensated absences	(233,291)	
Long-term debt payable	(1,242,714)	
Accrued interest on long-term debt	(13,543)	
Aggregate net pension liability	<u>(3,642,291)</u>	(5,131,839)

Deferred inflows of resources used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund financial statements.

Change in experience	(65,865)	
Change in proportionate share	<u>(124,393)</u>	(190,258)

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>60,183</u>
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**Total net position - statement of net position (governmental activities)** \$ 14,280,788

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, 2016

	Governmental Funds		Total Governmental Funds
	General Fund	Nonmajor - Special Revenue Funds	
<b>REVENUES</b>			
Taxes	\$ 2,591,195	\$ 478,923	\$ 3,070,118
Other taxes	2,624,686	1,481	2,626,167
Intergovernmental	2,066,696	-	2,066,696
Charges for services	390,467	299,644	690,111
Licenses and permits	13,400	-	13,400
Grant revenue	862,387	117,666	980,053
Interest	23,163	5,197	28,360
Rent income	196,851	310,012	506,863
Miscellaneous	705,028	45,159	750,187
Total revenue	<u>9,473,873</u>	<u>1,258,082</u>	<u>10,731,955</u>
<b>EXPENDITURES</b>			
Current:			
General government	3,484,197	-	3,484,197
Public safety	3,009,585	-	3,009,585
Public works	1,733,424	888,370	2,621,794
Health and welfare	400,469	-	400,469
Culture and recreation	-	1,002,885	1,002,885
Conservation of natural resources	78,959	-	78,959
Capital outlay	-	2,423	2,423
Debt service:			
Principal retirement	320,545	5,000	325,545
Interest	37,870	-	37,870
Total expenditures	<u>9,065,049</u>	<u>1,898,678</u>	<u>10,963,727</u>
Excess (deficiency) of revenues over (under) expenditures	<u>408,824</u>	<u>(640,596)</u>	<u>(231,772)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers	<u>(572,227)</u>	<u>572,227</u>	<u>-</u>
Total other financing sources	<u>(572,227)</u>	<u>572,227</u>	<u>-</u>
Net change in fund balance	(163,403)	(68,369)	(231,772)
Fund balance, beginning	2,518,540	1,349,941	3,868,481
Fund balance, ending	<u>\$ 2,355,137</u>	<u>\$ 1,281,572</u>	<u>\$ 3,636,709</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, 2016

**Total net change in fund balances - governmental funds** \$ (231,772)

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.

Transfer of capital assets from Evergreen Court (net)	715,642	
Expenditures for capital assets	910,967	
Less current year depreciation	<u>(849,257)</u>	777,352

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.

Principal payments on long-term debt	<u>325,545</u>	325,545
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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	24,903	
Change in accrued interest payable	5,084	
Change in pension contributions subsequent to measurement date	18,451	
Pension expense - first year amortization	(99,175)	
Pension expense	<u>(617,120)</u>	(667,857)

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>119,307</u>	<u>119,307</u>
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**Change in net position on statement of activities  
(governmental activities)** \$ 322,575

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

STATEMENT OF NET POSITION – PROPRIETARY FUNDS

June 30, 2016

	Business-Type Activity Enterprise Funds - <u>Combined</u>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 299,554
Investments	875,664
Accounts receivable	<u>659,343</u>
Total Current Assets	<u>1,834,561</u>
Noncurrent Assets	
Land	225,826
Buildings & improvements	9,692,707
Equipment	435,726
Accumulated depreciation	<u>(2,367,830)</u>
Total Noncurrent Assets	<u>7,986,429</u>
Total Assets	<u>\$ 9,820,990</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable	\$ <u>610,494</u>
Total Current Liabilities	<u>610,494</u>
Noncurrent Liabilities	
Due within one year	36,000
Due in more than one year	<u>79,546</u>
Total Noncurrent Liabilities	<u>115,546</u>
Total Liabilities	<u>726,040</u>
<b>NET POSITION</b>	
Invested in capital assets	7,870,883
Unrestricted	<u>1,224,067</u>
Total Net Position	<u>\$ 9,094,950</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, 2016

	Business-Type Activity Enterprise Funds - Combined
	<u>                    </u>
<b>OPERATING REVENUES</b>	
Rent	\$ 292,320
Other income	911,817
Total operating revenue	<u>1,204,137</u>
 <b>OPERATING EXPENSES</b>	
General expenses	11,871
Depreciation	<u>238,270</u>
Total operating expenses	<u>250,141</u>
 Operating Income	 <u>953,996</u>
 <b>NONOPERATING INCOME</b>	
Interest income	 <u>4,464</u>
 Income (loss) before transfers	 958,460
 <b>TRANSFERS</b>	
Transfers (out)	 <u>(715,642)</u>
 Change in net position	 242,818
 Net position at beginning of year	 <u>8,852,132</u>
 Net position at end of year	 <u><u>\$ 9,094,950</u></u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS**

For the Year Ended June 30, 2016

	Business-Type Activity Enterprise Funds - <u>Combined</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating cash receipts	\$ 292,320
Other cash receipts	281,787
Payments to suppliers	<u>279,984</u>
Net cash from operating activities	<u>854,091</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of buildings and equipment	(1,111,999)
Proceeds from sale of buildings and equipment	105,000
Interest income	<u>4,464</u>
Net cash from investing activities	<u>(1,002,535)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Payments on long term debt	<u>7,545</u>
Net cash from financing activities	<u>7,545</u>
Net change in cash	(140,899)
Cash, beginning	<u>440,453</u>
Cash, ending	<u><u>\$ 299,554</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ 953,996
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation expense	238,270
(Increase) or decrease in:	
Accounts receivable	(630,030)
Increase or (decrease) in:	
Accounts payable	<u>291,855</u>
Net cash from operating activities	<u><u>\$ 854,091</u></u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS**

June 30, 2016

ASSETS

Cash and investments	\$ <u>1,055,964</u>
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Total Assets	\$ <u><u>1,055,964</u></u>
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LIABILITIES

Due to other tax units	\$ <u>1,055,964</u>
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Total Liabilities	\$ <u><u>1,055,964</u></u>
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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, 2016:

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. During 2016, Evergreen Court transferred their assets to the County and to the Goshen Care Center and Alzheimer's Unit. The building and related land that was transferred to the County is being leased by a third party under a triple net lease. The lease income is being reported under the Treasurer's department.

### 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.

## NOTES TO FINANCIAL STATEMENTS

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 for in the Fiduciary Funds. Property tax revenue represents the 2015 tax levy, which was collectible during the year ended June 30, 2016.

### 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 \$50,000 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.

### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

### 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.

## NOTES TO FINANCIAL STATEMENTS

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 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.

## NOTES TO FINANCIAL STATEMENTS

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.

### Subsequent Events

Management has evaluated subsequent events through December 6, 2016, 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:

General Fund	Actual	Adjustment to Budget Basis	Budget Basis
<b>Revenues</b>			
Taxes	\$ 2,591,195	\$ 109,823	\$ 2,701,018
Other taxes	2,624,686	48,260	2,672,946
Intergovernmental	2,066,696	(638,847)	1,427,849
Charges for services	390,467	(79,225)	311,242
Licenses and permits	13,400	2,000	15,400
Grant revenue	862,387	109,935	972,322
Interest	23,163	(4,899)	18,264
Rent income	196,851	(186,051)	10,800
Miscellaneous	705,028	721,380	1,426,408
<b>Total revenues</b>	<b><u>\$ 9,473,873</u></b>	<b><u>\$ 82,376</u></b>	<b><u>\$ 9,556,249</u></b>



**NOTES TO FINANCIAL STATEMENTS**

General Fund	Actual	Adjustment to Budget Basis	Budget Basis
<b>Expenditures</b>			
General government	\$ 3,484,197	\$ 346,548	\$ 3,830,745
Public safety	3,009,585	(133,024)	2,876,561
Public works	1,733,424	246,538	1,979,962
Health and welfare	400,469	(56,355)	344,114
Conservation of natural resources	78,959	(78,959)	-
Debt service:			
Principal retirement	320,545	(320,545)	-
Interest	37,870	(37,870)	-
<b>Total expenditures</b>	<b>\$ 9,065,049</b>	<b>\$ (33,667)</b>	<b>\$ 9,031,382</b>

Special Revenue Funds	Actual	Adjustment to Budget Basis	Budget Basis
<b>Revenues</b>			
Taxes	\$ 478,923	\$ 250,097	\$ 729,020
Other taxes	1,481	(1,481)	-
Charges for services	299,644	36,802	336,446
Grant revenue	117,666	3,874	121,540
Interest	5,197	-	5,197
Miscellaneous	310,012	(263,931)	46,081
Rental	45,159	267,073	312,232
<b>Total revenues</b>	<b>\$ 1,258,082</b>	<b>\$ 292,434</b>	<b>\$ 1,550,516</b>

<b>Expenditures</b>			
Public works	\$ 888,370	\$ 78,200	\$ 966,570
Culture and recreation	1,002,885	(14,302)	988,583
Capital outlay	2,423	-	2,423
Debt service:			
Principal retirement	5,000	(5,000)	-
<b>Total expenditures</b>	<b>\$ 1,898,678</b>	<b>\$ 58,898</b>	<b>\$ 1,957,576</b>

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, 2016, 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, 2016, the County had \$113,922 on deposit with the Wyoming State Treasurer. Detailed information on the State Treasurer's pooled cash and investments is available from that office.

#### Investments

As of June 30, 2016, 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	\$ 1,893,916	\$ 1,893,916	0.29
State of Wyoming Investment Pool	113,922	113,922	
Total	\$ 2,007,838	\$ 2,007,838	

## 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:

Investment Type	Fair Value	AAA	Insured	Unrated
Certificates of Deposit	\$ 1,893,916	\$ -	\$ 1,893,916	\$ -
State of Wyoming Investment Pool	113,922	-	-	113,922
 Total	 <u>\$ 2,007,838</u>	 <u>\$ -</u>	 <u>\$ 1,893,916</u>	 <u>\$ 113,922</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, 2016, the County held securities from the following issuers in excess of 5% of the total portfolio:

Points West Bank	\$ 498,015
First State Bank	\$ 480,766
Pinnacle Bank	\$ 252,619
Platte Valley Bank	\$ 662,516
Wyoming Government Investment Fund	\$ 113,922

## NOTES TO FINANCIAL STATEMENTS

### Note 4. Changes in Capital Assets

During the year ended June 30, 2016, changes in capital assets were as follows:

	Balance June 30, 2015	Additions	Deletions	Transfers	Balance June 30, 2016
<b>Governmental Activities</b>					
Land	\$ 1,220,833	\$ -	\$ -	\$ 36,300	\$ 1,257,133
Buildings and improvements	12,416,096	684,208	-	964,900	14,065,204
Equipment	8,921,711	464,890	(1,288,469)	-	8,098,132
 Total governmental	 22,558,640	 1,149,098	 (1,288,469)	 1,001,200	 23,420,469
 Accumulated depreciation	 9,011,873	 849,257	 (1,050,338)	 285,558	 9,096,350
 Net capital assets	 \$ 13,546,767	 \$ 299,841	 \$ (238,131)	 \$ 715,642	 \$ 14,324,119
 <b>Business-Type Activities</b>					
Land	\$ 262,126	\$ -	\$ -	\$ (36,300)	\$ 225,826
Buildings and improvements	9,763,771	1,158,871	(265,035)	(964,900)	9,692,707
Equipment	420,050	15,676	-	-	435,726
 Total business-type	 10,445,947	 1,174,547	 (265,035)	 (1,001,200)	 10,354,259
 Accumulated depreciation	 2,509,207	 238,270	 (94,089)	 (285,558)	 2,367,830
 Net capital assets	 \$ 7,936,740	 \$ 936,277	 \$ (170,946)	 \$ (715,642)	 \$ 7,986,429

Depreciation expense was charged to functions/programs as follows:

Governmental Activities	
General unallocated	\$ 721,865
Fair Board	105,113
Library Board	1,241
Weed and Pest Board	21,038
Total depreciation - governmental activities	\$ 849,257
Business Activities	
Goshen Care Center and Alzheimer's Unit	\$ 238,270
Total depreciation - business activities	\$ 238,270

## 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, 2016:

	Governmental Activities			
	Balance	Additions	Deletions	Balance
	June 30, 2015			June 30, 2016
Compensated absences	\$ 329,129	\$ -	\$ (44,013)	\$ 285,116
Capital lease obligations	1,568,259	-	(325,545)	1,242,714
<b>Total</b>	<b>\$ 1,897,388</b>	<b>\$ -</b>	<b>\$ (369,558)</b>	<b>\$ 1,527,830</b>
	Business Activities			
	Balance	Additions	Deletions	Balance
	June 30, 2015			June 30, 2016
Capital lease obligations	\$ 108,000	\$ -	\$ (36,000)	\$ 72,000
Note payable	-	43,546	-	43,546
<b>Total</b>	<b>\$ 108,000</b>	<b>\$ 43,546</b>	<b>\$ (36,000)</b>	<b>\$ 115,546</b>

As of June 30, 2016, long-term debt consisted of the following:

#### Governmental Activities

Capital lease payable to Platte Valley National Bank due in annual payments of \$18,548 including interest at 2% through November 15, 2018, secured by Road and Bridge equipment.	\$ 53,431
Capital lease payable to Platte Valley National Bank due in annual payments of \$139,925 including interest at 1.96% through November 15, 2018, secured by Road and Bridge equipment.	403,392
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.	356,069
Capital lease payable to Platte Valley National Bank due in annual payments of \$34,130 including interest at 2.00% through November 15, 2018, secured by Road and Bridge equipment.	98,317

## NOTES TO FINANCIAL STATEMENTS

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. 50,000

Capital lease payable to Caterpillar, Inc. due in annual interest payments of \$34,774 at 2.10% beginning in August 2015 and a balloon payment due in August 2016, secured by Road and Bridge equipment. 237,904

Capital lease payable to Platte Valley National Bank due in annual payments of \$22,436 including interest at 2.00% through May 15, 2018 secured by Sheriff equipment. 43,601

Total governmental activities long-term debt \$ 1,242,714

### Business-type 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. \$ 72,000

Construction loan payable to Wyoming Business Council, repaid over 5 years with interest at 2.5%; payments will begin once project is completed, secured by Care Center assets. 43,546

Total business-type activities long-term debt \$ 115,546

### Annual Debt Service Requirements

The annual requirements to amortize all outstanding debt as of June 30, 2016 are as follows:

	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2017	\$ 488,900	\$ 30,981	\$ 519,881	\$ 36,000	\$ -	\$ 36,000
2018	256,347	24,212	280,559	36,000	-	36,000
2019	240,169	18,084	258,253	-	-	-
2020	53,864	12,263	66,127	-	-	-
2021	56,107	10,019	66,126	43,546	-	43,546
Thereafter	<u>147,327</u>	<u>15,651</u>	<u>162,978</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,242,714</u>	<u>\$ 111,210</u>	<u>\$ 1,353,924</u>	<u>\$ 115,546</u>	<u>\$ -</u>	<u>\$ 115,546</u>

## NOTES TO FINANCIAL STATEMENTS

The June 30, 2016 debt issued by the County did not exceed its legal debt margin which is computed as follows:

Assessed valuation	<u>\$ 195,670,472</u>
Debt limit - 2% of total assessed valuation	\$ 3,913,409
Amount of debt applicable to debt limit	<u>-</u>
Legal debt margin	<u>\$ 3,913,409</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, 2016.

### Note 6. Pension Plan

#### ***Description***

All County full-time or regular part-time employees participate in the Wyoming Retirement System (WRS), a multiple-employer public employee retirement system.

#### ***Benefits***

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 statutes.

#### ***Contribution Rates***

The System statutorily requires 16.62% of the covered public employee's salary to be contributed to the plan. For law enforcement employees, the required contribution rate is 17.20%. The total contribution requirement for the years ended June 30, 2016 and 2015 was \$589,539 and \$569,185, respectively.

## NOTES TO FINANCIAL STATEMENTS

Note 7. Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources Related to Pensions

***Pension Liabilities***

As of June 30, 2016, the pension liability recorded for the County represents its proportionate share of the excess of the total pension liability over the pension plan fiduciary net position for the Wyoming Retirement System plans of which the County is a participant. The County reported a pension liability as follows for the fiscal years ended June 30, 2016 and June 30, 2015:

		<u>Proportionate Share of Net Pension Liability as of June 30, 2016</u>		<u>Proportionate Share of Net Pension Liability as of June 30, 2015</u>
Aggregate Net Pension Liability	\$	3,642,291	\$	2,681,511

The measurement date of the Wyoming Retirement System pension plan fiduciary net position was December 31, 2015 and the actuarial determination of the total pension liability was January 1, 2016. The County's proportionate share of the net pension liability was determined per plan by calculating the percentage of the County's total contributions (employer and employee) to the total contributions received by Wyoming Retirement System during the plan measurement period (January 1, 2015 to December 31, 2015). The County's proportionate share of the net pension liability for each plan as of December 31, 2015 and December 31, 2014 is as follows:

		<u>Proportionate Share as of December 31, 2015</u>		<u>Proportionate Share as of December 31, 2014</u>
Public Employee Pension		0.133659%		0.139514%
Law Enforcement Pension		0.704085%		0.745067%

***Pension Expense***

The measurement of pension expense fundamentally changed with the implementation of GASB Statement 68. Pension expense is calculated for the pension plan measurement period and includes changes in the net pension liability and the amortization of specific deferred inflows and outflows of resources. For the fiscal year ended June 30, 2016, the County recognized a total pension expense of \$697,842.



## NOTES TO FINANCIAL STATEMENTS

### ***Deferred Outflows of Resources Related to Pensions***

At June 30, 2016, the County reported the following deferred outflows of resources related to pensions:

	Public Employee Pension	Law Enforcement Pension	Total
<i>Deferred Outflows of Resources</i>			
Proportionate share of differences between the projected and actual earnings on pension plan investments	\$ 951,666	\$ 333,487	\$ 1,285,153
Contributions subsequent to the measurement date	201,512	95,209	296,721
Total Deferred Outflows Related to Pensions	\$ 1,153,178	\$ 428,696	\$ 1,581,874

The \$296,721 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017.

### ***Deferred Inflows of Resources Related to Pensions***

At June 30, 2016, the County reported the following deferred inflows of resources related to pensions:

	Public Employee Pension	Law Enforcement Pension	Total
<i>Deferred Inflows of Resources</i>			
Proportionate share of differences between the projected and actual earnings on pension plan investments	\$ 114,977	\$ 9,416	\$ 124,393
Difference between expected and actual experience	65,865	-	65,865
Total Deferred Inflows Related to Pensions	\$ 180,842	\$ 9,416	\$ 190,258

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

#### Year Ended June 30

2017	\$ 330,225
2018	329,940
2019	181,072
2020	253,658
	\$ 1,094,895

## NOTES TO FINANCIAL STATEMENTS

### *Actuarial Assumptions*

Actuarial valuations are performed annually with the most recent valuation date of January 1, 2016. Actuarial methods and assumptions are disclosed below for the Wyoming Retirement System pension plans in which the County participates. Significant assumptions are based on an experience study that covered a five-year period ending December 31, 2012. More detail about the actuarial methods and assumptions or the experience study can be found on the Wyoming Retirement System website.

	Public Employee Pension	Law Enforcement Pension
Valuation Date	01/01/2016	01/01/2016
Actuarial Cost Method	Individual Entry Age Normal	Individual Entry Age Normal
Amortization Method	Level Percent Open	Level Percent Open
Remaining Amortization Period	30	30
Asset Valuation Method	5 year	5 year
Actual Assumptions:		
Investment Rate of Return	7.75%	7.75%
Projected Salary Increases Includes Inflation	4.25% to 6.00%	4.25% to 8.00%
Assumed Inflation Rate	3.25%	3.25%
Mortality	*	**

\* Mortality Assumptions: Pre-Retirement Mortality  
 RP-2000 Combined Mortality table, fully generational, projected with Scale BB  
     Males: Set back 5 years with multiplier of 104%  
     Females: Set back 4 years with a multiplier of 90%

Healthy Post-Retirement Mortality  
 RP-2000 Combined Mortality table, fully generational, projected with Scale BB  
     Males: Set back 1 years with multiplier of 104%  
     Females: Set back 0 years with a multiplier of 90%

Disabled Mortality  
 RP-2000 Combined Mortality table, fully generational, projected with Scale BB  
     Males: Set forward 5 years with multiplier of 120%  
     Females: Set forward 5 years with a multiplier of 120%

## NOTES TO FINANCIAL STATEMENTS

**\*\*Mortality Assumptions: Pre-Retirement Mortality**

RP-2000 Combined Mortality table, fully generational, projected with Scale BB

Males: Set back 4 years with multiplier of 104%

Females: Set back 3 years with a multiplier of 90%

**Healthy Post-Retirement Mortality**

RP-2000 Combined Mortality table, fully generational, projected with Scale BB

Males: Set back 0 years with multiplier of 104%

Females: Set forward 1 year with a multiplier of 90%

**Disabled Mortality**

RP-2000 Combined Mortality table, fully generational, projected with Scale BB

Males: Set forward 5 years with multiplier of 120%

Females: Set forward 5 years with a multiplier of 120%

## NOTES TO FINANCIAL STATEMENTS

Wyoming Retirement System assumes a 7.75% long term investment rate of return for its pension plans. The long term rate of return is determined through a 4.5% net real rate of return and an inflation rate of 3.25%. For the fiscal year ended December 31, 2015, WRS pension plans saw an annual money-weighted real rate of return, net of expenses, of (0.26)% compared to the 4.5% expected rate of return.

The assumed asset allocation of the WRS pension plan portfolio, the long term expected rate of return for each asset class, and the expected rate of return is presented arithmetic and geometric below.

	30 Year Assumptions - Nominal Arithmetic Return	30 Year Assumptions - Real Arithmetic Return	Policy Allocation	30 Year Assumptions - Nominal Geometric*
<b>Total Plan</b>	<b>8.27%</b>	<b>5.30%</b>	<b>100.00%</b>	<b>7.56%</b>
Inflation - US CPI	2.75%			
<b>US Equity</b>	<b>8.83%</b>	<b>5.92%</b>	<b>25.00%</b>	
Large Cap Equities	8.83%	5.92%	25.00%	
<b>Non-US Equity</b>	<b>10.37%</b>	<b>7.42%</b>	<b>30.00%</b>	
Int'l Equities (Unhedged)	9.89%	6.95%	12.00%	
Int'l Equities (Hedged)	9.79%	6.85%	12.00%	
Emerging Int'l Equities	12.50%	9.49%	6.00%	
<b>Fixed Income</b>	<b>3.86%</b>	<b>1.08%</b>	<b>15.00%</b>	
Global Bonds (Unhedged)	3.09%	0.33%	6.00%	
Global Bonds (Hedged)	2.99%	0.23%	6.00%	
EMD (External)	6.76%	3.90%	1.50%	
EMD (Local Currency)	7.50%	4.62%	1.50%	
<b>Real Estate</b>	<b>7.50%</b>	<b>4.62%</b>	<b>3.00%</b>	
Real Estate (Core)	7.50%	4.62%	3.00%	
<b>Private Markets</b>	<b>10.31%</b>	<b>7.36%</b>	<b>9.00%</b>	
Private Equity	11.72%	8.73%	4.00%	
Private Debt	8.98%	6.07%	3.00%	
Private Real Assets	9.47%	6.54%	2.00%	
<b>Hedge Funds</b>	<b>6.86%</b>	<b>4.00%</b>	<b>8.50%</b>	
Hedge Funds	6.86%	4.00%	8.50%	
<b>GAA</b>	<b>7.17%</b>	<b>4.30%</b>	<b>3.00%</b>	
GMO BFAF	7.17%	4.30%	3.00%	
<b>Risk Parity</b>	<b>6.72%</b>	<b>3.87%</b>	<b>4.00%</b>	
AQR GRP EL 10%	6.72%	3.87%	2.00%	
Bridgewater All Weather	6.72%	3.87%	2.00%	
<b>Cash</b>	<b>3.00%</b>	<b>0.25%</b>	<b>2.50%</b>	
Cash	3.00%	0.25%	2.50%	

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate arithmetic expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These assumptions are converted into nominal assumptions by adding inflation, then combined by weighting them by the target asset

## NOTES TO FINANCIAL STATEMENTS

allocation percentages. Finally, the arithmetic portfolio expected return is converted into geometric expected return using assumed asset class standard deviations and correlations.

\*Geometric return projections by asset class are not presented. Only the aggregate plan level geometric projection is included.

### ***Discount Rate***

The discount rate used to measure the total pension liability for all plans was 7.75%. The projection of cash flows used to determine the discount rate assumed contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Wyoming state statutes. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Plan	Single Discount Rate	Long-Term Expected Rate of Return	Long-Term Municipal Bond Rate	Last year ending December 31 in the 2015 to 2114 projection period for which projected benefit payments are fully funded
Public Employee Pension	7.75%	7.75%	3.57%	2114
Law Enforcement Pension	7.75%	7.75%	3.57%	2114

### ***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage point higher (8.75%) than the current rate.

Pension Plan	1.0% Decrease 6.75%	Current Discount Rate 7.75%	1.0% Decrease 8.75%
Public Employee Pension	\$ 4,469,716	\$ 3,113,383	\$ 1,966,723
Law Enforcement Pension	1,073,143	528,908	79,185

## NOTES TO FINANCIAL STATEMENTS

### Note 8. Fund Balance Classification

Classification of fund balances and descriptions as of June 30, 2016 are as follows:

#### General Fund

Committed for abandoned vehicles	\$ 1,224
Committed for Capital Facility III detention	22,029
Committed for road funds	1,084,040
Committed for fire fund	<u>16,221</u>
Total general fund committed fund balances	<u><u>\$ 1,123,514</u></u>

Assigned for contingency reserve	\$ 250,000
Assigned for insurance deductible	<u>69,183</u>
Total general fund assigned fund balances	<u><u>\$ 319,183</u></u>

#### Special Revenue Funds

##### Fair Board

Assigned for special projects	<u>\$ 268,801</u>
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##### Weed and Pest

Assigned for CRM projects	80,638
Assigned for mosquito projects	<u>2,346</u>
Total weed and pest assigned fund balances	82,984

##### Library

Assigned for special projects	<u>113,923</u>
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Total special revenue funds assigned	<u><u>\$ 465,708</u></u>
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### Note 9. Joint Powers Board

Goshen County is participating in projects that are controlled by joint powers boards. The County does not 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.

## NOTES TO 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 10. 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  
BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS –  
GENERAL FUND**

For the Year Ended June 30, 2016

	General Fund			Variance
	Budget - Original	Budget - Final	Actual (Budgetary Basis)	Positive (Negative)
Revenue				
Taxes	\$ 2,729,496	\$ 2,729,496	\$ 2,701,018	\$ (28,478)
Other taxes	2,513,810	2,513,810	2,672,946	159,136
Intergovernmental	1,633,207	1,633,207	1,427,849	(205,358)
Charges for services	342,069	342,069	311,242	(30,827)
Licenses and permits	17,800	17,800	15,400	(2,400)
Grant revenue	1,507,987	1,507,987	972,322	(535,665)
Interest	2,000	2,000	18,264	16,264
Rent	11,600	11,600	10,800	(800)
Miscellaneous	2,023,338	2,023,338	1,426,408	(596,930)
Total revenue	<u>10,781,307</u>	<u>10,781,307</u>	<u>9,556,249</u>	<u>(1,225,058)</u>
Expenditures				
General government	5,125,200	5,138,679	3,830,745	1,307,934
Public safety	3,047,739	3,183,789	2,876,561	307,228
Public works	2,739,365	2,801,115	1,979,962	821,153
Health and welfare	481,328	441,328	344,114	97,214
Total expenditures	<u>11,393,632</u>	<u>11,564,911</u>	<u>9,031,382</u>	<u>2,533,529</u>
Excess of revenues over expenditures	(612,325)	(783,604)	524,867	1,308,471
Fund balance, beginning	<u>2,518,540</u>	<u>2,518,540</u>	<u>2,518,540</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,906,215</u>	<u>\$ 1,734,936</u>	<u>\$ 3,043,407</u>	<u>\$ 1,308,471</u>

(Continued)

GOSHEN COUNTY, WYOMING

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

For the Year Ended June 30, 2016

(Continued)

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

Revenue:

Actual total revenue budgetary basis	\$ 9,556,249
Differences- Budget to GAAP	
Taxes receivable and accrual differences	<u>(82,376)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	<u>\$ 9,473,873</u>

Expenditures:

Actual total expenditures budgetary basis	\$ 9,031,382
Differences- Budget to GAAP	
Accounts payable and accrual differences	<u>33,667</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	<u>\$ 9,065,049</u>

See Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.

GOSHEN COUNTY, WYOMING

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

For the Year Ended June 30, 2016

**A. Budgetary Basis**

Annual budgets are adopted for all governmental fund types on a basis of accounting that demonstrates compliance with Wyoming State 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 57-58. 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, 2016, the County had no expenditures that exceeded appropriations in the General Fund.

GOSHEN COUNTY, WYOMING

**SCHEDULE OF COUNTY'S SHARE OF THE NET PENSION LIABILITY**

**Public Employee Pension Plan  
Last 10 Fiscal Years\***

	<u>2016</u>	<u>2015</u>
County's portion of the net pension liability*	0.133659%	0.139514%
County's proportionate share of the net pension liability*	\$ 3,113,383	\$ 2,461,987
County's covered-employee payroll	\$ 2,395,203	\$ 2,408,173
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	129.98%	102.23%
Plan fiduciary net position as a percentage of the total pension liability	73.40%	79.08%

**Law Enforcement Pension Plan  
Last 10 Fiscal Years\***

	<u>2016</u>	<u>2015</u>
County's portion of the net pension liability*	0.704085%	0.745067%
County's proportionate share of the net pension liability*	\$ 528,908	\$ 219,527
County's covered-employee payroll	\$ 696,711	\$ 706,757
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	75.91%	31.06%
Plan fiduciary net position as a percentage of the total pension liability	87.49%	94.76%

\* The amounts presented for each fiscal year correspond with the Wyoming Retirement System measurement period, not the County's fiscal year. Only two years of information is currently available.

**GOSHEN COUNTY, WYOMING**

**SCHEDULE OF CONTRIBUTIONS**

**Public Employee Pension Plan  
Last 10 Fiscal Years**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually required contribution	\$ 398,083	\$ 382,177	\$ 355,584	\$ 321,360	\$ 349,085	\$ 267,960	\$ 220,684	\$ 214,880	\$ 202,451	\$ 169,934
Contributions in relation to the contractually required contribution	<u>(398,083)</u>	<u>(382,177)</u>	<u>(355,584)</u>	<u>(321,360)</u>	<u>(349,085)</u>	<u>(267,960)</u>	<u>(220,684)</u>	<u>(214,880)</u>	<u>(202,451)</u>	<u>(169,934)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 2,395,203	\$ 2,408,173	\$ 2,446,740	\$ 2,275,920	\$ 2,472,270	\$ 1,964,866	\$ 1,961,640	\$ 1,910,044	\$ 1,799,566	\$ 1,510,521
Contributions as a percentage of covered-employee payroll	16.62%	15.87%	14.53%	14.12%	14.12%	13.64%	11.25%	11.25%	11.25%	11.25%

**Law Enforcement Pension Plan  
Last 10 Fiscal Years**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually required contribution	\$ 191,456	\$ 187,008	\$ 208,453	\$ 210,785	\$ 228,970	\$ 217,011	\$ 208,515	\$ 225,901	\$ 199,561	\$ 172,641
Contributions in relation to the contractually required contribution	<u>(191,456)</u>	<u>(187,008)</u>	<u>(208,453)</u>	<u>(210,785)</u>	<u>(228,970)</u>	<u>(217,011)</u>	<u>(208,515)</u>	<u>(225,901)</u>	<u>(199,561)</u>	<u>(172,641)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 1,113,117	\$ 1,087,256	\$ 1,211,935	\$ 1,225,496	\$ 1,331,222	\$ 1,261,687	\$ 1,211,611	\$ 1,313,382	\$ 1,160,236	\$ 1,003,728
Contributions as a percentage of covered-employee payroll	17.20%	17.20%	17.20%	17.20%	17.20%	17.20%	17.21%	17.20%	17.20%	17.20%

**OTHER SUPPLEMENTARY INFORMATION**

GOSHEN COUNTY, WYOMING

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

June 30, 2016

	Fair Board	Weed and Pest Board	Library Board	Total Non-major Governmental Funds
<b>ASSETS</b>				
Cash and temporary investments	\$ 8,623	\$ 721,907	\$ 175,440	\$ 905,970
Investments	268,801	61,524	113,923	444,248
Receivables:				
Accounts receivable	6,785	20,119	-	26,904
Taxes	19,574	17,414	26,936	63,924
Inventory	-	16,726	-	16,726
Total assets	<u>\$ 303,783</u>	<u>\$ 837,690</u>	<u>\$ 316,299</u>	<u>\$ 1,457,772</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 53,679	\$ 33,989	\$ 22,097	\$ 109,765
Compensated absences	9,211	-	1,931	11,142
Deferred revenue	-	55,292	-	55,292
Total liabilities	<u>62,890</u>	<u>89,281</u>	<u>24,028</u>	<u>176,199</u>
<b>FUND BALANCES</b>				
Fund balances				
Nonspendable	26,359	54,259	26,936	107,554
Assigned	268,801	82,984	113,923	465,708
Unassigned	(54,267)	611,166	151,411	708,310
Total fund balances	<u>240,893</u>	<u>748,409</u>	<u>292,270</u>	<u>1,281,572</u>
Total liabilities and fund balances	<u>\$ 303,783</u>	<u>\$ 837,690</u>	<u>\$ 316,298</u>	<u>\$ 1,457,771</u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES – NON-MAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2016

	Fair Board	Weed and Pest Board	Library Board	Total Non-major Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 815	\$ 478,108	\$ -	\$ 478,923
Other taxes	-	-	1,481	1,481
Charges for services	55,213	236,895	7,536	299,644
Grant revenue	-	117,666	-	117,666
Interest	1,715	1,650	1,832	5,197
Rent income	310,012	-	-	310,012
Miscellaneous	42,937	634	1,588	45,159
Total revenue	<u>410,692</u>	<u>834,953</u>	<u>12,437</u>	<u>1,258,082</u>
<b>EXPENDITURES</b>				
Public works	-	888,370	-	888,370
Culture and recreation	670,351	-	332,534	1,002,885
Capital outlay	-	2,423	-	2,423
Debt service:				
Principal retirement	-	5,000	-	5,000
Total expenditures	<u>670,351</u>	<u>895,793</u>	<u>332,534</u>	<u>1,898,678</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(259,659)</u>	<u>(60,840)</u>	<u>(320,097)</u>	<u>(640,596)</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital lease obligations	-	-	-	-
Transfers in	249,000	-	323,227	572,227
Total other financing sources	<u>249,000</u>	<u>-</u>	<u>323,227</u>	<u>572,227</u>
Net change in fund balance	(10,659)	(60,840)	3,130	(68,369)
Fund balance, beginning	<u>251,552</u>	<u>809,249</u>	<u>289,140</u>	<u>1,349,941</u>
Fund balance, ending	<u>\$ 240,893</u>	<u>\$ 748,409</u>	<u>\$ 292,270</u>	<u>\$ 1,281,572</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, 2016

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 932,727	\$ 932,727	\$ 729,020	\$ (203,707)
Charges for services	317,600	332,600	336,446	3,846
Grant revenue	222,500	222,500	121,540	(100,960)
Interest	3,275	3,275	5,197	1,922
Rental	175,000	175,000	46,081	(128,919)
Miscellaneous	298,084	298,085	312,232	14,147
Total revenue	<u>1,949,186</u>	<u>1,964,187</u>	<u>1,550,516</u>	<u>(413,671)</u>
Expenditures				
Public works	985,750	1,090,850	966,570	124,280
Culture and recreation	1,083,636	1,098,637	988,583	110,054
Capital outlay	58,200	58,200	2,423	55,777
Total expenditures	<u>2,127,586</u>	<u>2,247,687</u>	<u>1,957,576</u>	<u>290,111</u>
Excess (deficiency) of revenues over (under) expenditures	(178,400)	(283,500)	(407,060)	(123,560)
Fund balance, beginning	<u>1,337,477</u>	<u>1,337,477</u>	<u>1,395,259</u>	<u>57,782</u>
Fund balance, ending	<u>\$ 1,159,077</u>	<u>\$ 1,053,977</u>	<u>\$ 988,199</u>	<u>\$ (65,778)</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, 2016

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 360,500	\$ 360,500	\$ 492,723	\$ 132,223
Charges for services	267,600	267,600	273,697	6,097
Grant revenue	222,500	222,500	121,540	(100,960)
Interest	2,250	2,250	1,649	(601)
Miscellaneous	<u>11,500</u>	<u>11,500</u>	<u>633</u>	<u>(10,867)</u>
Total revenue	<u>864,350</u>	<u>864,350</u>	<u>890,242</u>	<u>25,892</u>
Expenditures				
Public works	985,750	1,090,850	966,570	124,280
Capital outlay	<u>57,000</u>	<u>57,000</u>	<u>2,423</u>	<u>54,577</u>
Total expenditures	<u>1,042,750</u>	<u>1,147,850</u>	<u>968,993</u>	<u>178,857</u>
Excess (deficiency) of revenues over (under) expenditures	(178,400)	(283,500)	(78,751)	204,749
Fund balance, beginning	<u>809,249</u>	<u>809,249</u>	<u>867,031</u>	<u>57,782</u>
Fund balance, ending	<u>\$ 630,849</u>	<u>\$ 525,749</u>	<u>\$ 788,280</u>	<u>\$ 262,531</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, 2016

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 323,227	\$ 323,227	\$ 1,482	\$ (321,745)
Charges for services	10,000	10,000	7,536	(2,464)
Grant revenue	-	-	-	-
Interest	25	25	1,832	1,807
Miscellaneous	<u>31,435</u>	<u>31,435</u>	<u>1,588</u>	<u>(29,847)</u>
Total revenue	<u>364,687</u>	<u>364,687</u>	<u>12,438</u>	<u>(352,249)</u>
Expenditures				
Culture and recreation	363,487	363,487	318,230	45,257
Capital outlay	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total expenditures	<u>364,687</u>	<u>364,687</u>	<u>318,230</u>	<u>46,457</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(305,792)	(305,792)
Fund balance, beginning	<u>268,655</u>	<u>268,655</u>	<u>268,655</u>	<u>-</u>
Fund balance, ending	<u>\$ 268,655</u>	<u>\$ 268,655</u>	<u>\$ (37,137)</u>	<u>\$ (305,792)</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, 2016

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 249,000	\$ 249,000	\$ 234,815	\$ (14,185)
Charges for services	40,000	55,000	55,213	213
Interest	1,000	1,000	1,715	715
Rental	175,000	175,000	46,081	(128,919)
Miscellaneous	<u>255,149</u>	<u>255,150</u>	<u>310,013</u>	<u>54,863</u>
Total revenue	<u>720,149</u>	<u>735,150</u>	<u>647,837</u>	<u>(87,313)</u>
Expenditures				
Culture and recreation	720,149	735,150	670,353	64,797
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>720,149</u>	<u>735,150</u>	<u>670,353</u>	<u>64,797</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(22,516)	(22,516)
Fund balance, beginning	<u>259,573</u>	<u>259,573</u>	<u>259,573</u>	<u>-</u>
Fund balance, ending	<u>\$ 259,573</u>	<u>\$ 259,573</u>	<u>\$ 237,057</u>	<u>\$ (22,516)</u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF NET POSITION  
ENTERPRISE FUNDS**

June 30, 2016

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
<b>ASSETS</b>			
Current Assets			
Cash	\$ -	\$ 299,554	\$ 299,554
Investments	-	875,664	875,664
Accounts receivable	-	659,343	659,343
Total Current Assets	-	1,834,561	1,834,561
Noncurrent Assets			
Land	-	225,826	225,826
Buildings & improvements	-	9,692,707	9,692,707
Equipment	-	435,726	435,726
Accumulated depreciation	-	(2,367,830)	(2,367,830)
Total Noncurrent Assets	-	7,986,429	7,986,429
Total Assets	\$ -	\$ 9,820,990	\$ 9,820,990
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	\$ -	\$ 610,494	\$ 610,494
Total Current Liabilities	-	610,494	610,494
Noncurrent Liabilities			
Due within one year	-	36,000	36,000
Due in more than one year	-	79,546	79,546
Total Noncurrent Liabilities	-	115,546	115,546
Total Liabilities	-	726,040	726,040
<b>NET POSITION</b>			
Invested in capital assets	-	7,870,883	7,870,883
Unrestricted	-	1,224,067	1,224,067
Total Net Position	\$ -	\$ 9,094,950	\$ 9,094,950

GOSHEN COUNTY, WYOMING

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

For the Year Ended June 30, 2016

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>OPERATING REVENUES</b>			
Rent	\$ -	\$ 292,320	\$ 292,320
Other income	-	911,817	911,817
Total operating income	<u>-</u>	<u>1,204,137</u>	<u>1,204,137</u>
<b>OPERATING EXPENSES</b>			
Personal services	-	-	-
Food purchases	-	-	-
General expenses	-	11,871	11,871
Depreciation	<u>-</u>	<u>238,270</u>	<u>238,270</u>
Total operating expenses	<u>-</u>	<u>250,141</u>	<u>250,141</u>
Operating income (loss)	<u>-</u>	<u>953,996</u>	<u>953,996</u>
<b>NONOPERATING INCOME</b>			
Interest income	<u>-</u>	<u>4,464</u>	<u>4,464</u>
Income (loss) before transfers	-	958,460	958,460
<b>TRANSFERS</b>			
Transfers (out)	<u>(886,975)</u>	<u>171,333</u>	<u>(715,642)</u>
Change in net position	(886,975)	1,129,793	242,818
Net position at beginning of year	<u>886,975</u>	<u>7,965,157</u>	<u>8,852,132</u>
Net position at end of year	<u>\$ -</u>	<u>\$ 9,094,950</u>	<u>\$ 9,094,950</u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS**

For the Year Ended June 30, 2016

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating cash receipts	\$ -	\$ 292,320	\$ 292,320
Other cash receipts	-	281,787	281,787
Payments to suppliers	-	279,984	279,984
Payments to employees	-	-	-
Net cash from operating activities	<u>-</u>	<u>854,091</u>	<u>854,091</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of investments	-	(1,111,999)	(1,111,999)
Purchase buildings and equipment	-	105,000	105,000
Interest income	-	4,464	4,464
Net cash from investing activities	<u>-</u>	<u>(1,002,535)</u>	<u>(1,002,535)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments on long term debt	-	7,545	7,545
Net cash from financing activities	<u>-</u>	<u>7,545</u>	<u>7,545</u>
Net change in cash	-	(140,899)	(140,899)
Cash, beginning	-	440,453	440,453
Cash, ending	<u>\$ -</u>	<u>\$ 299,554</u>	<u>\$ 299,554</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ -	\$ 953,996	\$ 953,996
Adjustments to reconcile operating income to net cash from operating activities:			
Depreciation expense	-	238,270	238,270
(Increase) or decrease in:			
Accounts receivable	-	(630,030)	(630,030)
Increase or (decrease) in:			
Accounts payable	-	291,855	291,855
Net cash from operating activities	<u>\$ -</u>	<u>\$ 854,091</u>	<u>\$ 854,091</u>

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**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 *Governement 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, 2016, 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 6, 2016.

**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.

Anton Collins Mitchell LLP

December 6, 2016  
Laramie, Wyoming