



Goshen County, Wyoming

Financial Statements and Supplementary
Information

For the Year Ended June 30, 2017

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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, 2017, 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, 2017, 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 4-36 and the information presented on pages 71-75 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 4, 2017, 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

Anton Collins Mitchell LLP
Laramie, Wyoming
December 4, 2017

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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, 2017 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 through 2020. The average household income is approximately \$42,600. Primary industries are agriculture, education, health care and government.

Executive Summary

The Goshen County Commissioners Management Highlights for the 2016-2017 fiscal year along with goals and objectives for 2017-2018 are summarized below:

- November 2016, the **Optional 5th Penny Tax** was on the General Election Ballot. The tax is very important to the Towns, City, and County because the proceeds are 100% shared in Goshen County according to population. A vigorous campaign was mounted and over 70% of those who voted supported the tax. This tax will not be up for renewal until 2020. With the loss of Consensus Block Grant money from the State this tax is essential to run local governments. The County Commissioners monitor the County 5th 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 \$674,088. That revenue was utilized to pay the following identified expenses grouped as follows:

- \$278,607 Payments on Vehicles, Equipment & Improvements
 - \$96,500 Outside Consultants and Auditing
 - \$186,503 Local Service Commitments, Fair Support and Mosquito Control
 - \$114,956 Technology, Software and Operations
- The **Goshen Care Center Board** agreed to pay the County General Fund \$5,133.15 per month from their bank account to allow for the discrepancy of financial split that was established when the Care Center was in need of the money. This amounts to \$61,597.80 with a one-year agreement.
 - The new **Paul Novak Kitchen at the Goshen Care Center** was completed. A dedication was held with Paul being honored. Also, a physical therapy room is being completed. The Care Center Fund is in good financial condition.
 - **Health Insurance premiums** are going up \$90,000 for 2017-2018. The County Commissioners agreed to pay the entire increase so employee contributions will remain the same. United Health is the carrier and Cobecon is the insurance consultant we work with.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

- With legislation passed in the 2017 Legislature, we are now able to **House out-of-state prisoners**. We have signed a contract with Scottsbluff County to house their overflow inmates until the addition to their jail is completed. We are optimistic that this will provide added income we need however; there is no guarantee of how many prisoners we will get or how long we will house them.
- We were able to add \$150,000 to our Reserve account bringing the total to \$400,000. We are hoping to monetarily help employees in 2017-2018. We continue to pay 100% of employee retirement benefits with County General employees receiving contributions of 16.62% while Sheriff Department employees receive contributions of 17.20%.
- Work continues on the Courthouse Security System. Cameras have been installed, doors have been replaced and bullet resistant material is now in place to help protect the Circuit Court Judge's bench. Monitors will be installed for the Clerk of the District Court and District Judge's Chambers. There is discussion with contractor Ken Farrier about moving the Circuit Court wall. The wall requires further research. Money is still available from the grant with no immediate deadline for the use of the funds.

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 previous 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 fund each entity belongs to.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

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
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 two health care facilities operated in conjunction with WELCOV. As of August 1, 2014, WELCOV took over the operations of the two facilities: the Goshen Care Center and Goshen Alzheimer Facility.

County Commissioners' Overview

We are managing our budgets focusing on five 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. Management will continue to evaluate and work to increase these reserves:

Entity	Reserve Purpose	Designated			
		Percent of Goal	Reserves as of 6/30/17	Segregated Cash	Three Month Expense Goal
County General	Cash Flow Board Designated Reserve	20%	\$400,000	Yes	\$2,000,000
Abandon Vehicles	Vehicle Removal		\$1,224	No	N/A
Detention	Facility Maintenance		\$21,051	Yes	N/A
CRF County Road	Road Projects & Maintenance	100% +	\$1,489,239	Yes	\$32,730
County Fire Fund	Emergency Fire		\$15,958	No	N/A
Insurance Fund	Insurance Deductible		\$69,495	No	N/A
Fair	\$30,000 Cash Flow Reserve Goal Established	0%	\$0	N/A	\$120,000
Fair-Facility Reserve	Facility Maintenance		\$203,344	Yes	N/A
Library	Cash Flow	100% +	\$70,755	Yes	\$77,500
Library	Depreciation Reserve	100% +	\$43,732	Yes	\$40,000
Weed & Pest	Operating Reserve Required	8%	\$5,074	Yes	\$60,000
Leafy Spurge	Board Elected Reserve	1%	\$582	Yes	\$42,000
Go Care Center/ Alzheimer's Unit/ Evergreen Court	N/A		\$0	No	\$0

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

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 (over & above designated reserves) each entity controls at year end.

Government Fund	Fund Balance	Net Capital Assets	Legally Restricted Funds	Management Restricted Funds	Unassigned Spendable Balance
General Fund	\$ 14,019,258	\$ 11,147,490	\$ 1,511,514	\$ 885,453	\$ 409,450
Fair	\$ 2,870,226	\$ 2,722,143	\$ 203,344	\$ -	\$ (55,260)
Library	\$ 323,836	\$ 38,620	\$ -	\$ 176,866	\$ 108,350
Weed & Pest	\$ 936,091	\$ 180,988	\$ 5,652	\$ -	\$ 749,451
Health Fund	\$ 9,250,659	\$ 8,855,726	\$ -	\$ -	\$ 261,976
Total All Funds	\$ 27,400,070	\$ 22,944,967	\$ 1,720,510	\$ 1,062,319	\$ 1,473,967

Fund Balance Comparisons additional detail
Goshen County General Fund Five year Comparison using June 30th Balances

Description	2017	2016	2015	2014	2013
Fund Balance	\$ 14,019,258	\$ 14,488,552	\$ 14,401,878	\$ 15,077,762	\$ 13,304,096
Capital Assets	\$ 11,147,490	\$ 12,300,391	\$ 12,162,841	\$ 12,485,772	\$ 11,874,573
Balance Excluding Capital Assets	\$ 2,871,768	\$ 2,188,161	\$ 2,239,037	\$ 2,591,990	\$ 1,429,523
Non Spendable- (Detailed below)	\$ 495,188	\$ 550,753	\$ 693,152	\$ 685,500	\$ 473,467
Legally Restricted (Detailed below)	\$ 1,511,514	\$ 1,107,293	\$ 1,164,306	\$ 1,117,423	\$ 941,115
Management Restricted (Includes Contingency) (Detailed below)	\$ 485,453	\$ 335,404	\$ 178,006	\$ 281,917	\$ 12,688
Unassigned Spendable	\$ 409,450	\$ 194,710	\$ 381,579	\$ 789,067	\$ 14,941
1 Yr. Change Unassigned Spendable	\$ 214,740	\$ (186,869)	\$ (407,488)	\$ 774,126	\$ (1,222,772)

The **County General Fund** balance decreased last year by \$86,673 after an operating gain of \$524,992 and \$692,314 being transferred out to fund the Fair & Library. Depreciation was recognized for \$797,110. The unassigned spendable balance is \$809,450 and includes a contingency reserve balance of \$400,000.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The following Table is a historical comparison of County General Funds Balances:

Description	2017	2016	2015	2014	2013
Non Spendable Detail					
Road & Bridge Inventory	\$ 218,479	\$ 284,824	\$ 395,007	\$ 607,377	\$ 360,114
Other Cash Accounts	\$ 18,997	\$ 23,485	\$ 16,364	\$ 20,297	\$ 26,881
Other Assets (Interest due, Taxes & A/R)	\$ 257,711	\$ 242,444	\$ 298,236	\$ 57,826	\$ 86,472
Total Other Liquid Assets	\$ 495,187	\$ 550,753	\$ 709,607	\$ 685,500	\$ 473,467

Legally Restricted Cash Reserves

Abandoned Vehicles	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,224
Detention Fund	\$ 21,051	\$ 22,029	\$ 27,874	\$ 27,770	\$ 112,286
CRF Fund	\$1,489,239	\$1,084,040	\$1,135,208	\$1,088,429	\$ 827,605
Total Legally Restricted	\$1,511,514	\$1,107,293	\$1,164,306	\$1,117,423	\$ 941,115

Management Restricted Cash Reserves

Fire Fund	\$ 15,958	\$ 16,221	\$ 13,892	\$ 16,320	\$ 12,688
Insurance Fund	\$ 69,495	\$ 69,183	\$ 164,114	\$ 265,597	\$ -
Contingency Reserve	\$ 400,000	\$ 250,000	\$ -	\$ -	\$ -
Total Management Restricted	\$ 485,453	\$ 335,404	\$ 178,006	\$ 281,917	\$ 12,688

Special Revenue Fund balances were:

Fund	6/30/2017 Balance	6/30/2016 Balance	1 Year Change
Fair	\$ 2,870,226	\$ 3,017,265	\$ (147,039)
Library	\$ 317,866	\$ 334,059	\$ (16,193)
Weed & Pest	\$ 975,325	\$ 882,254	\$ 93,071
Special Revenue Totals	\$ 4,163,417	\$ 4,233,578	\$ (70,161)

Health Fund balances were:

Fund	6/30/2017 Balance	6/30/2016 Balance	1 Year Change
Health Fund	\$ 9,250,659	\$ 9,143,854	\$ 106,805

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

With approximately \$23 million of property, improvements, 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. We encourage the governing boards and managers to establish annualized budgeted amounts to be either reserved for future capital assets or spent maintaining the quality and functionality of their capital assets.

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 \$335,656 after allowing \$1,459,472 for depreciation or replacement and improvement of assets.

	A	B	C	D	E
Government Fund Year End 6/30/2017	Net Surplus/Loss Before Depreciation	Depreciation	Capital Expenditures	Repair Expense	Net Surplus/Loss After Depreciation
General Fund	\$ 683,202	\$ 797,110	\$ 188,953	\$ 90,389	\$ (113,908)
Fair	\$ (92,658)	\$ 412,319	\$ -	\$ 14,111	\$ (504,977)
Library	\$ (8,383)	\$ 1,241	\$ -	\$ -	\$ (9,624)
Weed & Pest	\$ 124,649	\$ 18,959	\$ 176,017	\$ -	\$ 105,690
Health Fund	\$ 417,006	\$ 229,843	\$ 844,488	\$ -	\$ 187,163
Total All	\$ 1,123,816	\$ 1,459,472	\$ 1,209,458	\$ 104,500	\$ (335,656)

- 3. 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 \$332,785 and total Grant Revenue of \$539,909.

Grant Income by Department - 4 Year History				
	2016-2017	2015-2016	2014-2015	2013-2014
Commissioners	\$ 103,047	\$ 236,614	\$ 118,770	\$ 696,362
Sheriff	\$ 90,809	\$ 207,383	\$ 20,808	\$ 87,932
Clerk/Elections	\$ 88,771	\$ 91,382	\$ 51,275	\$ 57,886
Treasurer	\$ -	\$ -	\$ 32,862	\$ 100,866
Assessor	\$ 5,600	\$ -	\$ -	\$ -
Coroner	\$ -	\$ 14,979	\$ 17,500	\$ -
Courthouse	\$ 21,905	\$ 9,505	\$ 9,615	\$ 11,256
Sheriff/Jail	\$ 1,175	\$ 33,578	\$ 11,338	\$ -
Sheriff/Emergency Mgt.	\$ 29,219	\$ 76,081	\$ 32,450	\$ 35,677
Road & Bridge	\$ 16,541	\$ 56,364	\$ 20,307	\$ 142,895
Road Projects	\$ -	\$ -	\$ -	\$ 370,397
Victims of Crime	\$ 56,202	\$ 30,815	\$ 30,788	\$ 32,657
Public Health	\$ 113,898	\$ 22,673	\$ 94,878	\$ 105,826
Information Technology	\$ 2,742	\$ 70,589	\$ 178,995	\$ 12,773
Fire Warden	\$ 10,000	\$ 22,361	\$ 1,783	\$ -
Total Grant Income	\$ 539,909	\$ 872,324	\$ 621,369	\$ 1,654,527

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

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

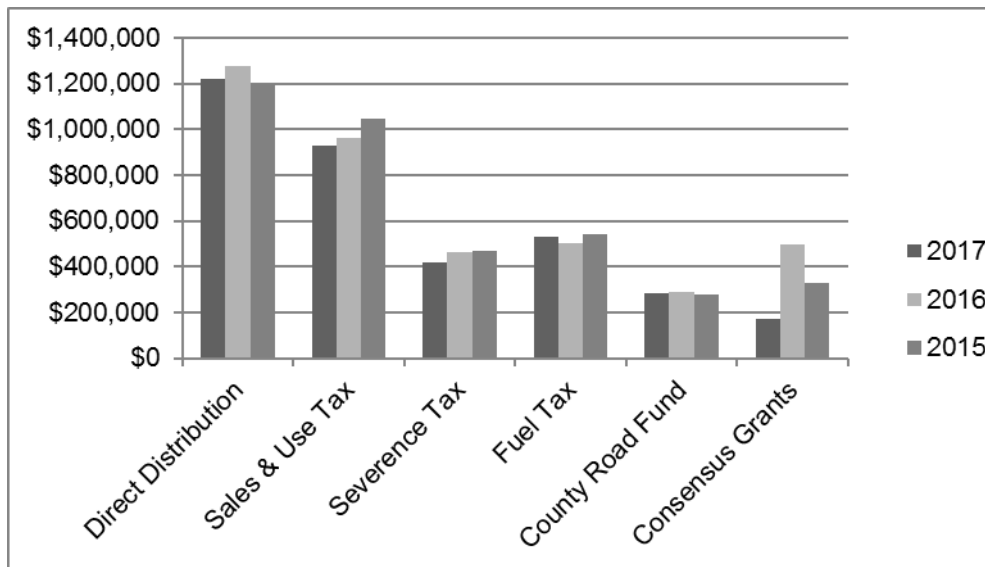
4. **Recognize the importance of our County Work force and structure pay and benefits to retain our trained and experienced Employees.** We have worked to keep salaries competitive allowing us to maintain our exceptional workforce of County employees. Payroll with benefits continues to be the largest single expense line, representing 58% of the counties total expenses over the past year.

Payroll and Benefits County General - 3 Year History			
Expense in dollars	2016-2017	2015-2016	2014-2015
Wages	\$ 3,206,957	\$ 3,244,318	\$ 3,183,952
Payroll Taxes	\$ 305,176	\$ 315,809	\$ 317,018
Health Ins. - (Includes Fair & Library)	\$ 684,885	\$ 689,215	\$ 601,869
Retirement	\$ 529,996	\$ 527,950	\$ 504,344
Total Personnel Expense	\$ 4,727,014	\$ 4,777,292	\$ 4,607,183
Percentage increase or decrease compared to previous year			
Wages	-1.17%	1.90%	-4.00%
Payroll Taxes	-3.48%	-0.38%	-5.95%
Health Ins. - (Includes Fair & Library)	-0.63%	14.51%	-3.20%
Retirement	0.39%	4.68%	0.31%
Total Personnel Expense	-1.06%	3.69%	-2.81%

2016-2017 Fiscal Year Funding Highlights

State & Federal Funding

State & Federal funding provided \$3,555,494 of actual income for FY 2016-17. 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

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 6/30/2017 a balance of \$203,334 of this reserve fund remains available within the Fair fund. The fund earned \$345 in interest and there were \$65,802 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 6/30/2017 a balance of \$21,051 remains available within the fund. The fund increased by a total of \$98 from interest earnings and \$1,076 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 2016-2017 the Treasurer collected and redistributed \$34.5 million dollars.

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, 2017:

Fiduciary Fund Summary Balance Sheet as of June 30, 2017

Assets		Assets	Liabilities
Cash and Equivalents		\$ 1,233,931	
Liabilities		Assets	Liabilities
Cemetery Districts			\$ 6,062
Conservation Districts			\$ 9,024
Donor Funds			\$ 33
Emergency 911			\$ 2,707
Fire Districts			\$ 71,504
Undistributed Protested			\$ 585
Irrigation and Drainage			\$ 1,560
Lodging Tourism 4%			\$ 10,683
Municipal			\$ 28,512
Sanitary Improvement District			\$ 46,374
Eastern Wyoming College			\$ 556,354
Goshen County School District #1			\$ 242,466
Niobrara School District #6			\$ 392
Platte School District #4 & #12D			\$ 681
Auto Sales Tax DOR			\$ 127,578
Sales Tax Interest			\$ 1,075
School Tax DOE			\$ 108,285
State Auto Fees Department of Transportation			\$ 11,945
WY Predatory Animal Fund			\$ 8,111
Totals		\$ 1,233,931	\$ 1,233,931

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Property Tax Revenue Distribution

Property taxes are determined by the assessor, based upon the assessed property values, 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 2016-2017 was \$191,562,523 and the FY 2015-2016 Valuation was \$195,670,472. **This was a decrease in valuation of \$4,107,949.**

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.

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.

Tax Dollars Distributed to Goshen County Government		
Money Distributed to:	Distribution	Explanation
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
Subtotal	\$ 185.92	18.60% of the \$1,000 went to Goshen County

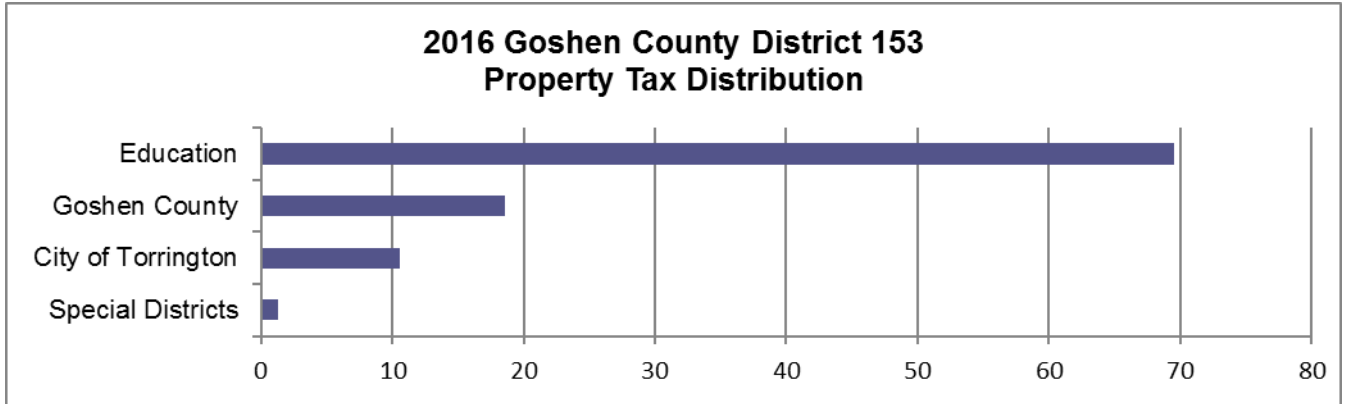
The remaining funds were distributed to agencies outside of the Goshen County government through the fiduciary fund as follows:

Tax Dollars Distributed to Agencies Outside of Goshen County Government		
Money Distributed to:	Amount	Percentage
State School Tax	\$ 159.36	15.94%
Couty 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%
Subtotal	\$ 814.07	81.40%

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

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 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 2016-2017 assessed valuation is \$191,562,523 a decrease of \$4,107,949 from the previous year resulting in a decrease in tax revenue of 289,968.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The 2017 Goshen County valuations, levies and taxes levied for 36 entities are as follows:

Purpose of Levy	Valuation	Mill Grant	Anticipated Taxes
School Foundation Program	\$ 191,562,523	12.000	\$ 2,298,750
Goshen County School District No. 1	\$ 188,162,492	26.500	\$ 4,986,306
Niobrara County School District No. 1	\$ 1,452,840	26.000	\$ 37,774
Platte County School District No. 1	\$ 1,627,876	26.500	\$ 43,139
Platte County School District No. 2	\$ 319,315	26.500	\$ 8,462
Mandatory 6 mill County School Levy and Tax	\$ 191,562,523	6.000	\$ 1,149,375
Community College Dist. (Eastern Wyoming)	\$ 191,562,523	7.800	\$ 1,494,188
Town of Fort Laramie	\$ 1,226,657	8.000	\$ 9,813
Town of Lagrange	\$ 1,168,539	8.000	\$ 9,348
Town of Lingle	\$ 2,943,587	8.000	\$ 23,549
Town of Torrington	\$ 37,115,503	8.000	\$ 296,924
Town of Yoder	\$ 629,143	8.000	\$ 5,033
Chugwater Cemetery District #4	\$ 1,606,542	2.000	\$ 3,213
Fort Laramie Cemetery District #12E	\$ 19,979,406	1.100	\$ 21,977
Lagrange Cemetery District #8	\$ 8,074,927	2.000	\$ 16,150
Lingle/Fort Laramie Conservation District	\$ 40,653,383	1.000	\$ 40,653
North Platte Valley Conservation District	\$ 118,456,188	1.000	\$ 118,456
South Goshen Conservation District	\$ 32,452,952	1.000	\$ 32,453
Torrington Rural Fire District	\$ 43,355,680	3.000	\$ 130,067
Prairie Center Rural Fire District	\$ 21,285,698	3.000	\$ 63,857
Chugwater Rural Fire District	\$ 1,606,542	3.000	\$ 4,820
Yoder Rural Fire District	\$ 10,292,531	3.000	\$ 30,878
Veteran Rural Fire Protection District	\$ 7,558,492	3.000	\$ 22,675
Hawk Springs Rural Fire District	\$ 7,474,407	3.000	\$ 22,423
Huntley Rural Fire District	\$ 10,401,724	3.000	\$ 31,205
Lagrange Rural Fire Protection District	\$ 10,618,162	3.000	\$ 31,854
Lingle Rural Fire Protection District	\$ 13,841,896	3.000	\$ 41,526
Jay Em Rural Fire District	\$ 5,751,002	3.000	\$ 17,253
Fort Laramie Rural Fire District	\$ 16,292,960	3.000	\$ 48,879
South Torrington Water & Sewer District	\$ 3,617,380	8.000	\$ 28,939
West Highway Water & Sewer District	\$ 3,760,176	8.000	\$ 30,081
Hawk Springs Water & Sewer District	\$ 186,007	8.000	\$ 1,488
P V Estates Improvement & Service District	\$ 415,537	8.000	\$ 3,324
Goshen County Weed & Pest - general	\$ 191,562,523	1.000	\$ 191,563
Goshen County Weed & Pest - Leafy Spurge	\$ 191,562,523	1.000	\$ 191,563
Goshen County General	\$ 191,562,523	12.000	\$ 2,298,750
2017 TOTALS	\$ 191,562,523		\$ 13,786,708
2016 TOTALS	\$ 195,670,472		\$ 14,076,676

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Summary of General Fund Revenue

Itemized below are revenues collected for Fiscal Year July 1, 2016 through June 30, 2017. The column headed collected per citizen is the total amount collected, divided by 13,249, the number of Goshen County residents.

Revenue Source / Description	Amount Collected	% of Total	Collected per Citizen
Charges for Services - Fees collected departmental services	\$ 315,448	3.37%	\$ 23.81
Collection Charges - Charges for maintaining fiduciary accts	\$ 65,267	0.70%	\$ 4.93
Interest Income - Interest on County general funds	\$ 19,168	0.20%	\$ 1.45
Intergovernmental - From other Governments	\$2,595,438	27.80%	\$ 195.90
Sales & Use Tax	\$ 931,138	9.97%	\$ 70.28
1% Sales Tax Revenue	\$ 674,086	7.23%	\$ 50.88
License & Permits - Liquor licenses, septic and subdivision permits	\$ 12,975	0.14%	\$ 0.98
Misc. Income - Mobile machinery fees, collection fees, penalties, transportation, leases, State/Fed Medical	\$ 54,936	0.59%	\$ 4.15
Reimbursements - Other entities sharing expenses with us	\$ 377,428	4.05%	\$ 28.49
Rent Income - Rent/fees/Medical/Detention Center housing inmates	\$ 145,210	1.55%	\$ 10.96
Grant Income - Grants received by Goshen County	\$ 539,910	5.79%	\$ 40.76
Sold Equipment - Sale of surplus equipment	\$ 434,096	4.66%	\$ 32.77
Taxes	\$2,883,397	30.90%	\$ 217.64
County Road Fund	\$ 284,038	3.05%	\$ 21.44
Total Income	\$9,332,535	100.00%	\$ 704.44

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 17	June 16	June 15	June 14	June 13
Charges for Services	\$ 315,448	\$ 311,242	\$ 325,760	\$ 297,223	\$ 261,882
Collection Charges	\$ 65,267	\$ 77,225	\$ 74,132	\$ 68,051	\$ 62,789
Interest Income	\$ 19,168	\$ 18,264	\$ 15,637	\$ 7,074	\$ 11,078
Direct Distribution	\$ 1,221,954	\$ 1,274,527	\$ 1,196,358	\$ -	\$ -
Lottery	\$ 15,805	\$ 4,803	\$ -	\$ -	\$ -
Cigarette Tax	\$ 2,298	\$ 3,567	\$ 3,389	\$ 4,608	\$ 5,346
Fuel Tax (Special)	\$ 320,280	\$ 305,971	\$ 348,956	\$ 315,893	\$ 188,018
Other Intergovernmental	\$ 327,323	\$ 143,722	\$ 153,474	\$ 209,319	\$ 456,161
PILT	\$ 72,460	\$ 76,332	\$ 64,123	\$ 70,405	\$ 65,776
Sales Tax	\$ 931,138	\$ 961,441	\$ 1,036,164	\$ 905,346	\$ 900,453
1% Sales Tax - General Purpose	\$ 674,088	\$ 692,664	\$ 741,880	\$ 770,576	\$ 768,505
Gas Tax	\$ 207,921	\$ 195,845	\$ 193,552	\$ 186,285	\$ 117,700
Severance Tax	\$ 417,796	\$ 465,198	\$ 469,607	\$ 1,536,558	\$ 1,391,795
Use Tax	\$ -	\$ -	\$ 11,502	\$ 192,153	\$ 163,452
County Health Officer	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 10,000
Insurance Claims	\$ -	\$ -	\$ 1,284,988	\$ 700,113	\$ -
License & Permits	\$ 12,975	\$ 15,400	\$ 19,975	\$ 19,920	\$ 18,351
Misc. Income	\$ 49,120	\$ 70,949	\$ 76,835	\$ 44,046	\$ 55,446
Reimbursements	\$ 377,428	\$ 789,906	\$ 469,598	\$ 434,725	\$ 425,837
Rent Income & Jail	\$ 145,210	\$ 194,999	\$ 149,021	\$ 133,634	\$ 73,159
Sold Equipment	\$ 434,096	\$ 182	\$ 22,544	\$ 422,852	\$ 3,171
State/Fed Medical	\$ 2,301	\$ 1,852	\$ 17,248	\$ 2,072	\$ 720
Property Taxes	* \$ 2,883,397	* \$ 2,672,946	\$ 2,119,682	\$ 1,928,673	\$ 1,958,141
Grant Income	\$ 539,910	\$ 972,322	\$ 621,369	\$ 1,654,527	\$ 1,212,101
Detention Fund Interest	\$ 98	\$ 96	\$ 104	\$ 564	\$ 1,098
CRF Fund Income	\$ 283,940	\$ 288,631	\$ 280,131	\$ 527,752	\$ 160,187
Transportation	\$ 3,514	\$ 8,567	\$ 1,725	\$ 1,146	\$ 584
Total Revenue	\$ 9,332,535	\$ 9,556,251	\$ 9,707,354	\$ 10,443,115	\$ 8,311,750

* The 2016 & 2017 Property Tax Revenue includes the full 12 Mill assessments of Goshen County taxes while all previous years included on 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. 6 Service categories are included as described below:

Service Category	Funds			
	Total Expenses 2016/2017 Fiscal Year	Generated, Grants and Reimbursement	Net Cost to County Taxpayers	Net Cost Per Citizen
1. General Government	\$ 7,049,746	\$ 1,035,226	\$ 6,014,520	\$ 454
2. Public Safety	\$ 2,705,675	\$ 559,263	\$ 2,146,412	\$ 162
3. Public Works	\$ 1,712,513	\$ 739,372	\$ 973,141	\$ 73
4. Health & Welfare	\$ 1,111,561	\$ 571,208	\$ 540,353	\$ 41
5. Culture & Recreation	\$ 881,885	\$ 273,153	\$ 608,732	\$ 46
6. Health Facility Funds	\$ 22,118	\$ 439,124	\$ (417,006)	\$ (31)
Total All Services	\$ 13,483,498	\$ 3,617,346	\$ 9,866,152	\$ 745

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

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

County Commissioners Department		
Spent	\$265,093	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.
Transfers Out	515,004	
Final Budget	919,872	
Revenue Generated	40	
Net Department Cost	265,053	
Net Cost per Citizen	20.01	
<u>Commissioner Grants</u>		
Spent	\$92,799	The Commissioners utilized 4 separate grants this year.
Final Budget	148,418	The <u>transfers out</u> are a result of changes to Fair & Library funding. The County General Fund now collects all of the 12 Mill tax Levy and transfers out to the Fair \$224,100 and Library \$290,904 as per their approved budgets.
Revenue Generated	103,047	
Net Department Cost	(10,247)	
Net Cost per Citizen	(0.77)	

County Clerk including Elections		
Spent	\$531,593	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 is merged within the Clerk budget. This office operates with a staff of seven including the Clerk. A part time position was eliminated in February due to budget cuts. The Clerk 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. Eight County liquor licenses were issued. This office issued 4722 titles, 89 marriage licenses, 3149 UCC related filings, 32 alcohol permits, and 2839 land recordings. A total of 20,096 pages were filed in this office. Record retention is a main duty of the Clerk's Office. Digital uploads of all recorded documents to the State of Wyoming began June 2016. A pallet of records that were stored in the basement of the courthouse was transferred to State Archives for proper storage. All real property recording remains properly stored in the vault in the County Clerk's Office and has been digitized. Indexing Corner Records and Plats is a focus. A Primary and General Election were held in this fiscal year. Voter turnout set a record. This department is focusing on learning how to code the ballot software. This new skill will provide a cost savings for future elections.
Final Budget	536,245	
Revenue Generated	289,610	
Net Department Cost	241,983	
Net Cost per Citizen	18.26	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

County Treasurer		
Spent	\$310,261	<p>The Treasurer is responsible for the collection of:</p> <ul style="list-style-type: none"> • Real and personal property taxes • Sales tax on vehicles • Motor Vehicle registration fees • Serves as county accountant and head of county treasury. <p>The office operates with a staff of five including the Treasurer. In fiscal year 2016-2017, the Treasurer collected over \$27 Million redistributing funds to 40 separate entities include six state, county agencies and 35 levied entities. In addition, the treasurer's office:</p> <ul style="list-style-type: none"> • Licensed or renewed 24,190 vehicles • Collected County Registration Fees totaling \$3,512,312 • Remitted State Registration Fees to Department of Transportation totaling \$560,775 • Issued 4,073 sales tax receipts – totaling \$1,619,323 • Mailed out 19,737 vehicle renewal postcards • Mailed out 9,972 tax notices • Collected \$14,009,182 in current and delinquent taxes
Final Budget	312,677	
Revenue Generated	148,786	
Net Department Cost	161,475	
Net Cost per Citizen	12.19	

County Assessor		
Spent	\$350,857	<p>The Assessor operates with five full-time employees, including the elected official and one to 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, Plains Marketing 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>
Final Budget	367,590	
Revenue Generated	6,810	
Net Department Cost	344,048	
Net Cost per Citizen	25.97	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

County Attorney		
Spent	\$331,632	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 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.
Final Budget	343,673	
Revenue Generated	83,766	
Net Department Cost	247,866	
Net Cost per Citizen	18.71	

Surveyor		
Spent	\$1,800	Benchmark of Torrington was paid a monthly retainer of \$150 to be available to county officials and residents for questions regarding the county roads and rights-of-way. The office also spends significant time throughout the year coordinating with the Wyoming Department of Transportation on issues such as bridges, mapping and right-of-way for project planning and funding.
Final Budget	1,800	
Revenue Generated	0	
Net Department Cost	1,800	
Net Cost per Citizen	0.14	

Coroner		
Spent	\$36,951	The County Coroner is on call 24/7 to respond to deaths under the Coroners' jurisdiction. He is paid to cover expenses including supplies, facility, equipment, vehicle, continuing education and wages. Any additional autopsy or toxicology expenses are paid through this department to providers of those services.
Final Budget	50,771	
Funds Generated	0	
Net Department Cost	36,951	
Net Cost per Citizen	2.79	

Extension Service		
Spent	\$92,547	University of Wyoming Extension Educators in Goshen County develop and present educational events and courses for citizens of Goshen County utilizing University research. Programming efforts include agriculture and horticulture targeted to the agriculture producer and home gardener, including Master Gardeners. The Cent\$ible Nutrition Program encourages 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 an Administrative Assistant. In addition to educational programs, staff devotes time to answering clientele questions.
Final Budget	98,316	
Revenue Generated	6,000	
Net Department Cost	86,547	
Net Cost per Citizen	6.53	
Fund Balance 6/30/17	\$1,500	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Clerk of the District Court		
Spent	\$221,855	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.
Final Budget	243,391	
Revenue Generated	32,916	
Net Department Cost	188,939	
Net Cost per Citizen	14.26	

Courthouse General		
Spent	\$283,692	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.
Final Budget	285,371	
Revenue Generated	21,945	
Net Department Cost	261,747	
Net Cost per Citizen	19.76	

Information Technology		
Spent	\$459,034	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.
Final Budget	517,645	
Revenue Generated	234,403	
Net Department Cost	224,631	
Net Cost per Citizen	16.95	

County General		
Spent	\$197,535	This department is used to pay general government expenses such as insurance, dues, publishing, and employee benefits.
Final Budget	209,129	
Revenue Generated	42,358	
Net Department Cost	155,177	
Net Cost per Citizen	11.71	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Victim Assistance Office		
Victim of Crime Dept Spent	\$109,118	<p>The mission of Goshen County Victim Assistance is to provide quality services to meet the needs of victims of all crimes, regardless of age, gender, race, or type of crime, through effective associations with cooperating agencies, to encourage compassion, respect, and sensitivity towards victims and their families, and to support victim safety and independence. 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 Office of the Wyoming Attorney General-Wyoming Division of Victim Services and Goshen County Victim Assistance. Goshen County Government is the fiscal agent for this contract. Contract funding for FY 2016-2017: 57% from Victims of Crime Act Grant (VOCA), 28% from the Wyoming Legislature Appropriation for Programs Serving Victims of All Crimes, 6% from the State Surcharge Formula Funds, 6% State Salary Formula Funds, 2% from intergovernmental sources.</p>
Final Budget	109,574	
Revenue Generated	56,202	
Net Department Cost	52,916	
Net Cost per Citizen	3.99	
Victim of Crime Fund Spent	\$1,768	<p>This agency maintains a Goshen County Crime Victims Program checking account for the purpose of emergency financial assistance for victims, donations to the program, and funding expenses not allowed by the federal and state funding limitations and the funding exclusion requirements of the contract with the Wyoming Division of Victim Services.</p>
Final Budget	3,200	
Revenue Generated	6,793	
Net Department Cost	(5,026)	
Net Cost per Citizen	(0.38)	
Fund Balance 6/30/17	\$5,196	

County Planning		
Spent	\$68,541	<p>The Goshen County Planner is charged with 4 basic responsibilities. Coordination of procedures for property subdivisions, coordination and administration of unmapped standards for certain industries, working with the public, the Planning Commission and the County Commissioners, inspection and permitting of septic systems and administration of the Goshen County Americans with Disabilities Act regulations. The department also permits and administers the Goshen County Flood Plain Regulations.</p>
Final Budget	71,584	
Revenue Generated	2,550	
Net Department Cost	65,991	
Net Cost per Citizen	4.98	

Abandoned Vehicles Fund		
Balance as of 6/30/17	\$1,224	<p>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.</p>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

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

General Government Services Expenses 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Commissioners-Grants	\$ 92,800	\$ 238,361	\$ 338,056	\$ 995,850	\$ 202,451
County Commissioners	\$ 265,093	\$ 251,701	\$ 118,770	\$ 380,466	\$ 193,387
County Clerk/Elections	\$ 531,593	\$ 475,714	\$ 496,251	\$ 455,717	\$ 445,838
County Treasurer	\$ 310,261	\$ 313,058	\$ 341,603	\$ 397,897	\$ 289,654
County Assessor	\$ 350,857	\$ 336,433	\$ 321,908	\$ 365,430	\$ 309,105
County Attorney	\$ 331,632	\$ 308,079	\$ 280,708	\$ 276,359	\$ 300,947
Surveyor	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Coroner	\$ 36,951	\$ 58,121	\$ 64,584	\$ 38,357	\$ 39,694
Extension Service	\$ 92,547	\$ 79,317	\$ 80,991	\$ 106,832	\$ 90,902
Clerk of District Court	\$ 221,855	\$ 232,730	\$ 226,638	\$ 204,210	\$ 212,350
Courthouse General	\$ 283,692	\$ 269,555	\$ 324,605	\$ 236,184	\$ 208,619
Information Technology	\$ 459,034	\$ 531,010	\$ 633,328	\$ 444,107	\$ 444,542
County General	\$ 197,535	\$ 556,692	\$ 1,588,385	\$ 687,771	\$ 147,280
Victims of Crime	\$ 109,118	\$ 103,571	\$ 92,750	\$ 84,177	\$ 75,556
Victim of Crime Fund	\$ 1,768	\$ 2,979	\$ 4,942	\$ 2,561	\$ 4,833
County Planning/ADA	\$ 68,541	\$ 71,623	\$ 55,527	\$ 63,954	\$ 33,613
Abandon Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax 5th Penny	\$ -	\$ -	\$ -	\$ -	\$ 477,232
Totals	\$ 3,355,077	\$ 3,830,744	\$ 4,970,846	\$ 4,741,672	\$ 3,477,803

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					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
County Commissioners	\$ 19.24	\$ 19.00	\$ 25.52	\$ 26.65	\$ 15.24
County Clerk/Elections	\$ 18.26	\$ 13.99	\$ 17.07	\$ 15.46	\$ 22.02
County Treasurer	\$ 12.19	\$ 16.19	\$ 13.91	\$ 11.11	Net Gain
County Assessor	\$ 25.97	\$ 25.22	\$ 24.09	\$ 27.47	\$ 23.18
County Attorney	\$ 18.71	\$ 16.94	\$ 16.00	\$ 15.73	\$ 16.58
Surveyor	\$ 0.14	\$ 0.14	\$ 0.14	\$ 0.14	\$ 0.14
Coroner	\$ 2.79	\$ 3.26	\$ 3.51	\$ 2.90	\$ 2.83
Extension Service	\$ 6.53	\$ 5.50	\$ 6.09	\$ 8.06	\$ 6.86
Clerk of District Court	\$ 14.26	\$ 14.57	\$ 14.16	\$ 12.55	\$ 11.36
Courthouse General	\$ 19.76	\$ 19.67	\$ 23.69	\$ 16.37	\$ 15.75
Information Technology	\$ 16.95	\$ 14.08	\$ 11.08	\$ 15.48	\$ 9.58
County General	\$ 11.71	\$ 17.93	\$ 18.37	Net Gain	\$ 7.00
Victim of Crime Dept.	\$ 3.99	\$ 1.61	\$ 1.49	\$ 0.45	\$ 1.29
County Planning/ADA	\$ 4.98	\$ 5.22	\$ 4.02	\$ 4.67	\$ 2.44
Totals	\$ 175.48	\$ 173.32	\$ 179.14	\$ 157.04	\$ 134.27

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

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		
Spent	\$1,001,467	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 eight 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.
Final Budget	1,034,042	
Revenue Generated	128,025	
Net Department Cost	873,442	
Net Cost per Citizen	65.93	

The Detention Center		
Spent	\$1,366,386	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 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 one full time nurse and two part 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.
Final Budget	1,373,861	
Revenue Generated	149,134	
Net Department Cost	1,217,251	
Net Cost per Citizen	91.87	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Commissary I Fund		
Spent	\$26,947	Detention Commissary Fund - 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.
Final Budget	30,000	
Revenue Generated	20,204	
Net Department Cost	6,743	
Net Cost per Citizen	0.51	
Balance as of 6/30/17	\$5,808	
Commissary II Fund		
Resident Balance as of 6/30/17	\$560.06	Detention Commissary II Fund - Is used to track jail residents account balances which was \$560.06 as of 6/30/2017.

Capital Facility III Detention Fund		
Spent	\$1,098	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.
Final Budget	10,000	
Revenue Generated	98	
Net Department Cost	1,000	
Net Cost per Citizen	0.08	
Balance as of 6/30/17	\$21,051	

Emergency Management		
Spent	\$59,037	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, communications and exercising are critical elements in obtaining these objectives. This office also maintains CodeRED Weather Warnings and works closely with law enforcement, fire departments, emergency medical services, the Coroner and the County with the Wyoming State Homeland Security Grants Program.
Final Budget	64,856	
Revenue Generated	29,307	
Net Department Cost	29,730	
Net Cost per Citizen	2.24	

Fire Warden		
Spent	\$250,741	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.
Final Budget	257,456	
Revenue Generated	232,495	
Net Department Cost	18,246	
Net Cost per Citizen	1.38	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Goshen County Fire Fund		
Balance as of 6/30/17	\$15,958	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.

Public Safety Services Expenses 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Patrol Division	\$ 1,001,467	\$ 1,223,640	\$ 1,056,953	\$ 1,260,041	\$ 1,138,775
Detention Center	\$ 1,366,386	\$ 1,427,199	\$ 1,353,623	\$ 1,364,757	\$ 1,299,566
Commissary Fund	\$ 26,947	\$ 17,266	\$ 13,689	\$ 17,597	\$ 15,198
Improvement Project	\$ -	\$ -	\$ 83,690	\$ 85,080	\$ 85,402
Cap Fac III Detention	\$ 1,098	\$ 5,940	\$ -	\$ -	\$ 53,801
Emergency Management	\$ 59,037	\$ 114,100	\$ 64,402	\$ 68,484	\$ 55,151
Fire Warden	\$ 250,741	\$ 88,415	\$ 79,654	\$ 80,936	\$ 365,653
Totals	\$ 2,705,676	\$ 2,876,560	\$ 2,652,011	\$ 2,876,895	\$ 3,013,546

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.

Public Safety Services Cost Per Capita 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Patrol Division	\$ 65.93	\$ 74.08	\$ 74.44	\$ 80.73	\$ 75.89
Detention Center	\$ 91.87	\$ 87.01	\$ 91.88	\$ 92.96	\$ 91.73
Commissary Fund	\$ 0.51	\$ 2.58	Net Gain	\$ 0.23	\$ 0.30
Improvement Project	\$ -	\$ -	\$ 6.32	\$ 6.42	\$ 6.45
Cap Fac III Detention	\$ 0.08	\$ 0.44	Net Gain	Net Gain	\$ 3.98
Emergency Management	\$ 2.24	\$ 2.86	\$ 2.44	\$ 2.45	\$ 2.26
Fire Warden	\$ 1.38	\$ 2.41	\$ 1.17	\$ 1.66	\$ 2.11
Totals	\$ 162.01	\$ 169.38	\$ 176.25	\$ 184.45	\$ 182.72

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		
Spent	\$1,581,592	<p>The Goshen County Road and Bridge Department interacts with the County Engineer, several WYDOT Departments and federal agencies to maintain, repair and construct 1,100 miles of roads, 65 major bridges and numerous smaller structures. Staff is comprised of the superintendent, eleven operators and one office assistant. The department has completed the following projects this past fiscal year.</p> <p>Major Projects</p> <ul style="list-style-type: none"> • Conducted County wide research for viable gravel resources. • Rehabilitation of Hawk Springs Streets and Alleys. • Reconstructed & resurfaced various county roads. • Reconstructed & resurfaced various gravel surfaced roads. • Continue to research and build data base for county road easements and ownership. • Road and Bridge Anticipated Projects for FY 2017-2018 • Reconstruct & resurface various gravel surfaced roads. • Striping various roads in the County with Wyoming Rural Roads Safety Program Funds. • Continue to research and build data base for county road easements and ownership. • Crush, produce and stockpile gravel material from additional sources identified through County wide gravel research project. • Repair/reconstruction of Bridge over Wiley Draw. • Repair/Construction of Bridge EYB on Road 47.
Final Budget	1,859,424	
Revenue Generated	450,550	
Net Department Cost	1,131,042	
Net Cost per Citizen	85.37	

County Road County Road Fund																										
Spent	\$130,922	<p>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> <p>Capital Projects</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">CRF 0801 Road Maintenance</td> <td style="text-align: right;">\$44,194.81</td> </tr> <tr> <td>CRF 34 Survey/Engineering</td> <td style="text-align: right;">41,593.00</td> </tr> <tr> <td>CRF 63 Horse Creek Bridge</td> <td style="text-align: right;">876.58</td> </tr> <tr> <td>CRF 64 Bear Creek Bridge</td> <td style="text-align: right;">14.02</td> </tr> <tr> <td>CRF 71 Easement Acquisitions</td> <td style="text-align: right;">527.50</td> </tr> <tr> <td>CRF 1003 EYB Bridge</td> <td style="text-align: right;">4,541.88</td> </tr> <tr> <td>CRF 1004 HRRRP</td> <td style="text-align: right;">2,832.75</td> </tr> <tr> <td>CRF 1302 Gravel Crush</td> <td style="text-align: right;">18,083.65</td> </tr> <tr> <td>CRF 1403 Hawk Springs Roads & Alleys</td> <td style="text-align: right;">18,284.42</td> </tr> <tr> <td>Total Capital Projects</td> <td style="text-align: right;">\$130,948.61</td> </tr> <tr> <td>Capital Projects - Grants</td> <td></td> </tr> <tr> <td>Fuel System</td> <td style="text-align: right;">\$16,541.00</td> </tr> </table>	CRF 0801 Road Maintenance	\$44,194.81	CRF 34 Survey/Engineering	41,593.00	CRF 63 Horse Creek Bridge	876.58	CRF 64 Bear Creek Bridge	14.02	CRF 71 Easement Acquisitions	527.50	CRF 1003 EYB Bridge	4,541.88	CRF 1004 HRRRP	2,832.75	CRF 1302 Gravel Crush	18,083.65	CRF 1403 Hawk Springs Roads & Alleys	18,284.42	Total Capital Projects	\$130,948.61	Capital Projects - Grants		Fuel System	\$16,541.00
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Total Capital Projects	\$130,948.61																									
Capital Projects - Grants																										
Fuel System	\$16,541.00																									
Final Budget	792,000																									
Revenue Generated	288,822																									
Net Department Cost	(157,901)																									
Net Cost per Citizen	(11.92)																									
Balance as of 6/30/17	\$1,489,239																									

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

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

Public Works Services Expenses 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
County Road & Bridge	\$ 1,581,592	\$ 1,264,440	\$ 1,307,368	\$ 1,136,798	\$ 929,880
County Road Fund	\$ 130,922	\$ 715,522	\$ 511,855	\$ 653,298	\$ 1,177,762
Totals	\$ 1,712,514	\$ 1,979,962	\$ 1,819,223	\$ 1,790,096	\$ 2,107,642

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.

Public Works Services Cost Per Capita 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
County Road & Bridge	\$ 85.37	\$ 91.18	\$ 96.15	\$ 42.81	\$ 69.40
County Road Fund	Net Gain	\$ 4.49	Net Gain	\$ 20.15	\$ 5.06
Totals	\$ 85.37	\$ 95.67	\$ 96.15	\$ 62.96	\$ 74.46

Service Type 4 – General Health and Welfare Services

Provided by Four Departments

Health Officer Department		
Spent	\$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.
Final Budget	10,800	
Revenue Generated	9,600	
Net Department Cost	1,200	
Net Cost per Citizen	0.09	

Public Health		
Spent	\$305,885	Public Health provides comprehensive public health nursing services to all Goshen County residents, insured or uninsured. Programs, including children's and adult immunizations, Flu vaccine clinics, maternal family health, children's special health, disease epidemiology, diabetes empowerment education program, family planning and public health preparedness are offered. This agency is housed in a county owned building. Staff consists of 3 F.T. RNs, 1 P.T. RN, 1 grant RN, 1 P.T. PHRC and 1 F.T. secretary. This staff provides 179 nursing hrs./week, 40 clerical hrs./week, and 29 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.
Final Budget	353,410	
Revenue Generated	163,837	
Net Department Cost	142,048	
Net Cost per Citizen	10.72	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Women Infant Child (WIC)		
Spent	\$35,698	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 supplemental nutritious foods. In 2016 WIC served approximately 450 Goshen and Niobrara County residents. The WIC expenditures are fully reimbursed 2-3 months after they are paid out of the County's General fund. Program is funded by the U.S. 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.
Final Budget	48,897	
Revenue Generated	35,699	
Net Department Cost	(1)	
Net Cost per Citizen	0	

Goshen County Weed & Pest		
<u>Weed & Pest</u>		
Spent	\$364,909	Goshen County Weed and Pest 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 entities to accomplish our mission. We operate with three full time employees and up to eighteen seasonal 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 treated over 40,000 acres for control of listed noxious weeds.
Final Budget	403,150	
Revenue Generated	205,849	
Net Department Cost	159,060	
Net Cost per Citizen	12.01	
<u>Leafy Spurge</u>		
Spent	\$224,718	There are 140 land managers in the Special Management Program (SMP) which focuses specifically on the leafy spurge weed and the prairie dog pest. The SMP has 10,000 acres monitored with about 15% of the acres actually treated. There are nearly 120 customers serviced with over-the-counter sales and commercial application, which treated over 8,000 acres of prairie dogs in the 2016/2017 budget year.
Final Budget	332,600	
Revenue Generated	2,991	
Net Department Cost	221,727	
Net Cost per Citizen	16.74	
<u>CRM</u>		
Spent	\$90,796	There is over 130,000 acres in the Coordinated Resource Management (CRM) 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 and covers nearly 320,000 acres.
Final Budget	102,300	
Revenue Generated	78,391	
Net Department Cost	12,405	
Net Cost per Citizen	0.94	
<u>Mosquito</u>		
Spent	\$78,755	18,773 acres were treated by airplane for mosquito control. A ground control program includes use of an adulticide through a fogger in heavily populated areas within the county. A very large part of our mosquito program focuses on trapping and monitoring for Culex mosquitoes which transmit the West Nile virus.
Final Budget	83,755	
Revenue Generated	74,840	
Net Department Cost	3,914	
Net Cost per Citizen	0.30	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

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

Health & Welfare Services Expenses 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Health Officer	\$ 10,800	\$ 10,800	\$ 6,000	\$ 9,900	\$ 11,200
Public Health	\$ 305,885	\$ 286,451	\$ 279,618	\$ 279,318	\$ 317,206
Women Infant Child (WIC)	\$ 35,698	\$ 46,864	\$ 48,655	\$ 46,458	\$ 52,384
Weed & Pest General	\$ 364,909	\$ 386,413	\$ 296,549	\$ 352,387	\$ 383,743
Weed & Pest Leafy Spurge	\$ 224,718	\$ 404,243	\$ 277,146	\$ 143,903	\$ 258,515
Weed & Pest CRM	\$ 90,796	\$ 76,827	\$ 135,160	\$ 139,859	\$ 163,449
Weed & Pest Mosquito	\$ 78,755	\$ 101,511	\$ 100,549	\$ 104,031	\$ 94,003
Totals	\$ 1,111,561	\$ 1,313,109	\$ 1,143,677	\$ 1,075,856	\$ 1,280,500

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.

Health & Welfare Departmental Cost Per Capita 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Health Officer	\$ 0.09	\$ 0.09	Net Gain	\$ 0.02	\$ 0.09
Public Health	\$ 10.72	\$ 8.46	\$ 9.26	\$ 7.37	\$ 8.79
Women Infant Child (WIC)	\$ -	\$ -	\$ -	\$ -	\$ -
Weed & Pest General	\$ 12.01	\$ 12.99	\$ 6.16	\$ 9.82	\$ 20.48
Weed & Pest Leafy Spurge	\$ 16.74	\$ 30.15	\$ 19.38	\$ 8.59	\$ 12.42
Weed & Pest CRM	\$ 0.94	\$ -	\$ -	\$ -	\$ -
Weed & Pest Mosquito	\$ 0.30	\$ 0.38	\$ 0.27	\$ 1.72	\$ 1.04
Totals	\$ 40.80	\$ 52.07	\$ 35.07	\$ 27.52	\$ 42.82

Service Type 5 – Culture and Recreation Services

Provided by the Fair, Library and Recreation Departments

Goshen County Fair		
<u>Fair Grounds</u>		
Spent	\$478,587	Fair Grounds income is interest from Capital Facility II account, facility generated revenue, which was \$174,000 last year (increase of 9 % from previous year); and \$200,600 which is a combination of 5th Penny and mil levy funds.
Final Budget	480,000	
Revenue Generated	203,855	
Net Department Cost	274,732	
Net Cost per Citizen	20.74	The Fair Grounds General Manager works with a seven member Board, who are appointed by the County Commissioners to a five year term.
<u>Fair Event</u>		
Spent	\$98,300	Calendar year 2016 the Fair Grounds was the location for over 1268 Events/Activities with attendance totaling nearly 100,000. The Fair Grounds is a key factor in the generation of 5th Penny Tax Dollars. Goshen County receives 44% of those funds.
Budgeted 2016/2017	105,000	
Revenue Generated	64,286	
Net Department Cost	34,014	
Net Cost per Citizen	2.57	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Goshen County Library		
Spent	\$312,193	The library is managed by its director and operated with a staff of five full-time and two part-time employees. Joan Brinkley is the Library Director. 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.
Final Budget	323,840	
Revenue Generated	5,013	
Net Department Cost	307,180	
Net Cost per Citizen	23.19	

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

Culture & Recreation Services Expenses 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Fair Grounds	\$ 478,587	\$ 584,174	\$ 1,599,751	\$ 606,783	\$ 353,852
County Fair Event	\$ 98,300	\$ 87,229	\$ 95,270	\$ 93,570	\$ 87,843
Library	\$ 312,193	\$ 318,230	\$ 449,427	\$ 375,070	\$ 410,228
Recreation Office	N/A	N/A	N/A	N/A	\$ 3,431
Totals	\$ 889,080	\$ 989,633	\$ 2,144,448	\$ 1,075,423	\$ 855,354

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.

Culture & Recreation Departmental Cost Per Capita 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Fair Grounds	\$ 20.74	\$ 27.28	\$ 22.25	\$ 27.48	\$ 25.54
County Fair Event	\$ 2.57	\$ 0.99	\$ 0.60	\$ 2.70	\$ 2.98
Library	\$ 23.19	\$ 23.19	\$ 26.64	\$ 24.79	\$ 22.22
Recreation Office	N/A	N/A	N/A	N/A	\$ 5.12
Totals	\$ 46.50	\$ 51.46	\$ 49.49	\$ 54.97	\$ 55.86

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	\$22,118	Goshen Care Center Joint Powers Board maintains ownership and oversight responsibilities for the Goshen Care Center, which includes a 75 bed nursing home and a 28 bed facility for Alzheimer residents. 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
Final Budget	2,358,752	
Revenue Generated	439,124	
Net Department Cost	(417,006)	
Net Cost per Citizen	(31.47)	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<p>Continued- Evergreen Court / Goshen Care Center / Goshen Alzheimer Unit</p>		<p>monthly lease payment is currently \$24,480. Construction was completed on the Alzheimer facility in July, 2009. The only debt outstanding on the building at June 30, 2017 is \$36,000 on a zero interest loan, payable to Wyrulec Company as part of a USDA Rural Economic Development program. Construction was completed on an approximately 5,600 square foot kitchen and dining area annex in January 2017. Funding for the project was through a \$1,000,000 Business Ready Community Grant and a loan for \$894,340 through the Wyoming Business Council, as well as nearly \$795,000 in reserve funds. This addition in turn provided space for therapy which was required for the operator to become Medicare certified. The grant agreement between the Wyoming Business Council and the Joint Powers Board specifies that a percentage of the revenue generated by the new construction be returned to the Wyoming Business Council for a period of ten years. The revenue recaptured will help achieve community and economic development goals for expanded health care, senior care, and/or recreation opportunities. The loan will be repaid over five years with interest at two and one-half percent (2.5%) per annum beginning in January, 2018. The loan is secured by a mortgage on the property. Evergreen Court is a 23 room boarding home. Goshen County contracted with Welcov Healthcare to be the provider for operations as of August 1, 2014. The lease agreement is 5 years and 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 was increased for Fiscal year 2017-2018 to be \$6,020 or \$72,240 for the year. Services include three meals per day, laundry, housekeeping and basic cable. For the 2016–2017 fiscal year this generated \$12,180 booked to income within the Treasurers department.</p>
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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.

Health Facility Services Expenses 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Total Expenses	\$ 22,118	\$ 1,170,741	\$ 727,485	\$ 1,230,970	\$ 953,130

Health Facility Services Cost Per Capita 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Net Cost Totals	Net Gain	Net Gain	\$ 19.95	\$ 13.30	Net Gain

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

All Government Service Types Historical Financial Summary

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

Government Services Type Expenses - 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
1. General Government	\$ 3,355,075	\$ 3,830,745	\$ 4,970,846	\$ 4,414,794	\$ 3,498,087
2. Public Safety	\$ 2,705,675	\$ 2,876,561	\$ 2,652,010	\$ 2,876,894	\$ 3,013,547
3. Public Works	\$ 1,712,513	\$ 1,979,962	\$ 1,819,223	\$ 1,790,095	\$ 2,107,642
4. Health & Welfare	\$ 1,111,561	\$ 1,313,108	\$ 1,143,677	\$ 1,075,856	\$ 1,280,308
5. Culture & Recreation	\$ 889,080	\$ 989,633	\$ 2,144,448	\$ 1,075,423	\$ 855,354
6. Health Facility Fund	\$ 22,118	\$ 1,170,741	\$ 727,485	\$ 1,230,970	\$ 953,130
Grand Totals	\$ 9,796,022	\$ 12,160,750	\$ 13,457,689	\$ 12,464,032	\$ 11,708,068

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

Government Services Type Percentage of Total Budget Spent - 5 Year Comparison					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
1. General Government	80%	75%	92%	83%	71%
2. Public Safety	98%	90%	89%	93%	92%
3. Public Works	65%	71%	65%	80%	78%
4. Health & Welfare	83%	83%	87%	82%	55%
5. Culture & Recreation	98%	90%	97%	85%	84%
6. Health Facility Fund	1%	44%	87%	77%	36%

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.

Government Services Type Cost Per Capita					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
1. General Government	\$ 175.10	\$ 173.44	\$ 179.12	\$ 150.48	\$ 128.65
2. Public Safety	\$ 162.01	\$ 169.38	\$ 172.54	\$ 184.41	\$ 182.71
3. Public Works	\$ 73.45	\$ 95.67	\$ 92.48	\$ 62.96	\$ 74.46
4. Health & Welfare	\$ 40.78	\$ 51.85	\$ 34.35	\$ 27.35	\$ 42.34
5. Culture & Recreation	\$ 46.49	\$ 51.46	\$ 49.49	\$ 54.96	\$ 40.50
6. Health Facility Fund	Net Gain	Net Gain	\$ 19.95	Net Gain	Net Gain
Grand Totals	\$ 497.83	\$ 541.80	\$ 547.93	\$ 480.16	\$ 468.66

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

**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 1st 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.

2. Factors that significantly impacted the budgets in 2016/2017 were:

Positive

- No borrowing was needed to meet county obligations and there were no new leases.

Negative

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

3. Factors that significantly impacted the 2017/2018 approved budgets were:

Positive

- The Care Center Board has also agreed to give the County an increased share of the rent received from the Evergreen Court and Care Center lease.
- The budget was approved with a projected surplus balance.
- A separate cash reserve of \$400,000 was carried forward into this year.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Negative

- The County Valuation is down over 2.2%. Legislation was passed allowing counties to contract with another state to house prisoners. This culminated in a contract between Goshen County and Scotts Bluff County, Nebraska to house prisoners. It is a timely economic boost to Goshen County but may only last a year.
- Employee health insurance continues to increase yearly. This fiscal year held an \$89,000 increase which was absorbed by the County.

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

- None as of June 30, 2017

5. **Discussion of Capital Leases & Loans:** In the past year we paid off two leases and added one new lease. The Health fund Joint Powers Board entered into a Loan to construct a new kitchen for the facility. We have nine financing obligations outstanding as of 6/30/2017. They are detailed as follows:

Points West Bank, Energy Lease – L12		
Originator	Points West Bank	This lease was used to fund a portion of the 2010/2011 County facility energy improvement project that improved the energy efficiency of 9 County owned facilities. Repayment of this lease will come from the energy savings realized by each of the facilities estimated at \$58,500 annually. Payments Due June 1 st .
Payments Due	Annually 6/1/11	
Original Amount	\$560,846.00	
Rate	4.97%	
Payment Amount	\$56,126.80	
Originated	9/1/2010	
Maturity	6/1/2024	
6/30/17 Balance	\$316,765.79	

WAM WCDA Energy Lease – L13		
Originator	WAM Assoc of Municipalities	This lease was used to fund a portion of the 2010/2011 County facility energy improvement project that improved the energy efficiency of 9 County owned facilities. Repayment of this lease will come from 5 th penny revenues.
Payments Due	Quarterly beginning 6/30/2011	
Original Amount	\$100,000.00	
Rate	0%	
Payment Amount	\$2,500.00	
Originated	3/31/2011	
Maturity	3/31/2021	
6/30/17 Balance	\$45,000	

Wyrulec Lease – L14		
Originator	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
Payments Due	Annually beginning 11/7/2009	
Original Amount	\$360,000.00	
Admin Fee	1% Annually	
Payment Amount	\$36,000.00	
Originated	11/7/2008	
Maturity	11/7/2018	
6/30/17 Balance	\$36,000.00	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Road & Bridge 4 Pickups Lease – L18		
Originator	Platte Valley Bank	Road & Bridge lease for four 2014 F-Series Pickups. Total cost of \$87,345.
Payments Due	Annual in November	Five annual payments of \$18,548.53 due November 15th until maturity on 11/15/2018.
Original Amount	\$87,345.00	
Payment Amount	\$18,548.53	
Originated	11/12/2013	
Maturity	11/15/2018	
6/30/17 Balance	\$35,986.96	

Road & Bridge 6 Maintainers Lease – L21		
Originator	Platte Valley Bank	Paid in full 9/30/2016
Payments Due	Annual in November	Two Graders were traded in on 3 new graders that were financed under a new lease L26.
Original Amount	\$403,392.05	
Payment Amount	\$139,924.69	
Originated	3/10/2014	
Maturity	11/15/2018	
6/30/17 Balance	\$0	

Road & Bridge 2014 Truck w/Snow Plow & Dump Box – L22		
Originator	Platte Valley Bank	Road & Bridge lease one 2014 Tandem Axle Truck with Dump Box, Salt/Sand Spreader, Snow Plow & miscellaneous accessories. Five annual payments of \$34,130.46 due November 15th until maturity on 11/15/2018.
Payments Due	Annual in November	
Original Amount	\$161,937.00	
Payment Amount	\$34,130.46	
Originated	3/31/2014	
Maturity	11/15/2018	
6/30/17 Balance	\$66,217.95	

Road & Bridge 1 Maintainer Lease – L23		
Originator	Wyoming Machinery Company	This lease was paid by surrendering one Road Grader for the remaining lease balance of \$244,160.48.
Payments Due	8/15 & 8/16	
Original Amount	\$272,130.00	
Rate	2.10%	
Payment Amount	\$34,773.83	
Originated	5/29/2014	
Maturity	8/15/2016	
6/30/17 Balance	\$0	

Sheriff Radio Lease – L24		
Originator	Platte Valley Bank	Sheriff Department lease for 11 Motorola Digital Radios and installation. Four annual payments of \$22,435.89 due May 15 th until maturity on 5/15/2018.
Payments Due	Annual in May	
Original Amount	\$85,457.19	
Payment Amount	\$22,435.89	
Originated	5/29/2014	
Maturity	5/15/2018	
6/30/17 Balance	\$21,764.63	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Care Center-Health Fund – L25		
Originator	Wyoming Business Council	Credit Line available totaling \$894,340 to Build Care Center Kitchen to be completed by 6/30/2017.
Payments Due	6/30/2017	
LOC Orig Amount	\$894,340	This will become a 5 Year Term loan with interest rate of 2.5% estimated at \$24,000 per month or \$288,000 annually.
Rate	2.5%	
Payment Amount	\$24,000/Mo or \$288,000/Yr.	
Originated	4/9/2015	
Maturity	6/30/2022	
6/30/17 Balance	\$43,546	

Road & Bridge 3 Maintainers Lease – L26		
Originator	Platte Valley Bank	Road & Bridge lease for three CAT Motor Graders. The Lease balance of \$785,730 with 6 payts beginning Sept 2018 of \$121,498.30. The September 2017 payment was made in June of 2017 leaving 5 remaining payments as of 6/30/2017.
Payments Due	Annual in September	
Original Amount	\$785,730.00	
Payment Amount	\$121,498.30	
Originated	9/21/16	
Maturity	9/15/2023	
6/30/17 Balance	\$676,978.00	

GOSHEN COUNTY, WYOMING

STATEMENT OF NET POSITION

June 30, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,069,309	\$ 1,078,891	\$ 4,148,200
Investments	1,562,888	113,424	1,676,312
Receivables:			
Taxes	61,305	-	61,305
Accounts	28,710	-	28,710
Interest	2,417	-	2,417
Due from other governments	224,458	-	224,458
Inventories	240,167	-	240,167
CAPITAL ASSETS			
Land	1,257,133	225,826	1,482,959
Buildings and improvements	14,087,109	10,924,750	25,011,859
Equipment	8,591,567	435,726	9,027,293
Less: accumulated depreciation	(9,846,664)	(2,597,673)	(12,444,337)
Net capital assets	<u>14,089,145</u>	<u>8,988,629</u>	<u>23,077,774</u>
Total assets	<u>19,278,399</u>	<u>10,180,944</u>	<u>29,459,343</u>
DEFERRED OUTFLOWS OF RESOURCES			
Aggregate deferred outflows of resources related to pensions	<u>1,226,259</u>	<u>-</u>	<u>1,226,259</u>
Total deferred outflows of resources	<u>1,226,259</u>	<u>-</u>	<u>1,226,259</u>
Total assets and deferred outflows of resources	<u>\$ 20,504,658</u>	<u>\$ 10,180,944</u>	<u>\$ 30,685,602</u>

(Continued)

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

STATEMENT OF NET POSITION

June 30, 2017

(Continued)

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 773,322	\$ -	\$ 773,322
Compensated absences	303,807	-	303,807
Accrued interest payable	2,281	-	2,281
Due within one year	227,604	206,046	433,650
Due in more than one year	930,100	724,294	1,654,394
Aggregate net pension liability	3,843,194	-	3,843,194
Total liabilities	<u>6,080,308</u>	<u>930,340</u>	<u>7,010,648</u>
DEFERRED INFLOWS OF RESOURCES			
Aggregate deferred inflows of resources related to pensions	108,397	-	108,397
Aggregate deferred inflows of resources related to grants	79,388	-	79,388
Total deferred inflows of resources	<u>187,785</u>	<u>-</u>	<u>187,785</u>
Total liabilities and deferred inflows of resources	<u>6,268,093</u>	<u>930,340</u>	<u>7,198,433</u>
NET POSITION			
Invested in capital assets	12,931,441	8,264,335	21,195,776
Restricted	1,527,472	-	1,527,472
Unrestricted	(222,348)	986,269	763,921
Total net position	<u>\$ 14,236,565</u>	<u>\$ 9,250,604</u>	<u>\$ 23,487,169</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Functions/Programs Activities				
Primary Government				
Governmental activities				
General government	\$ 3,155,689	\$ 304,760	\$ 230,626	\$ -
Public safety	2,960,948	54,661	180,919	-
Public works	1,954,631	174,034	104,840	-
Health and welfare	387,256	22,619	149,597	-
Culture and recreation	1,036,006	55,315	-	-
Conservation of natural resources	92,547	-	-	-
Interest	32,172	-	-	-
Depreciation - unallocated	797,110	-	-	-
Total governmental activities	<u>10,416,359</u>	<u>611,389</u>	<u>665,982</u>	<u>-</u>
Business-type activities				
Enterprise funds	<u>251,961</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>251,961</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 10,668,320</u>	<u>\$ 611,389</u>	<u>\$ 665,982</u>	<u>\$ -</u>

General Revenues:

Property taxes
 Sales taxes
 Other taxes
 Licenses and permits
 Interest and investment revenue
 Other
 Rent
 Intergovernmental
 Total general revenues

Change in net position

Net position - beginning of year, restated

Net position - end of year

See Notes to Financial Statements.

<u>Net (Expense) Revenue and Changes in Net Position</u>		
<u>Primary Government</u>		
<u>Governmental</u>	<u>Business-Type</u>	<u>Total</u>
<u>Activities</u>	<u>Activities</u>	
\$ (2,620,303)	\$ -	\$ (2,620,303)
(2,725,368)	-	(2,725,368)
(1,675,757)	-	(1,675,757)
(215,040)	-	(215,040)
(980,691)	-	(980,691)
(92,547)	-	(92,547)
(32,172)	-	(32,172)
(797,110)	-	(797,110)
<u>(9,138,988)</u>	<u>-</u>	<u>(9,138,988)</u>
<u>-</u>	<u>(251,961)</u>	<u>(251,961)</u>
<u>-</u>	<u>(251,961)</u>	<u>(251,961)</u>
<u>\$ (9,138,988)</u>	<u>\$ (251,961)</u>	<u>\$ (9,390,949)</u>
\$ 3,331,074	\$ -	\$ 3,331,074
1,605,226	-	1,605,226
948,669	-	948,669
11,650	-	11,650
40,624	3,699	44,323
840,777	67,532	908,309
253,436	293,760	547,196
<u>2,063,309</u>	<u>-</u>	<u>2,063,309</u>
<u>9,094,765</u>	<u>364,991</u>	<u>9,459,756</u>
(44,223)	113,030	68,807
<u>14,280,788</u>	<u>9,137,574</u>	<u>23,418,362</u>
<u>\$ 14,236,565</u>	<u>\$ 9,250,604</u>	<u>\$ 23,487,169</u>

GOSHEN COUNTY, WYOMING

BALANCE SHEET – GOVERNMENTAL FUNDS

June 30, 2017

	General Fund	Non-Major Special Revenue Funds	Total Governmental Funds
ASSETS			
Cash and temporary investments	\$ 3,277,034	\$ 1,044,018	\$ 4,321,052
Investments	1,386,863	379,585	1,766,448
Receivables:			
Taxes	10,406	28,283	38,689
Accounts	-	28,710	28,710
Interest	2,417	-	2,417
Due from other governments	224,458	-	224,458
Inventory	218,479	21,686	240,165
Total Assets	<u>\$ 5,119,657</u>	<u>\$ 1,502,282</u>	<u>\$ 6,621,939</u>
LIABILITIES			
Accounts payable	\$ 534,977	\$ 238,299	\$ 773,276
Due to other governments	1,455,294	-	1,455,294
Accrued compensated absences	36,141	23,717	59,858
Unearned revenue	33,091	46,297	79,388
Total Liabilities	<u>2,059,503</u>	<u>308,313</u>	<u>2,367,816</u>
FUND BALANCES			
Fund balances			
Nonspendable	231,302	78,679	309,981
Committed	1,527,472	-	1,527,472
Assigned	469,495	389,371	858,866
Unassigned	831,885	725,919	1,557,804
Total Fund Balances	<u>3,060,154</u>	<u>1,193,969</u>	<u>4,254,123</u>
Total Liabilities and Fund Balances	<u>\$ 5,119,657</u>	<u>\$ 1,502,282</u>	<u>\$ 6,621,939</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

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

June 30, 2017

Total fund balances - governmental funds \$ 4,254,123

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	23,935,809	
Less accumulated depreciation	<u>(9,846,664)</u>	14,089,145

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	301,503	
Change in experience	57,700	
Change in investment earnings	<u>867,056</u>	1,226,259

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

Accrued compensated absences	(243,949)	
Long-term debt payable	(1,157,704)	
Accrued interest on long-term debt	(2,281)	
Aggregate net pension liability	<u>(3,843,194)</u>	(5,247,128)

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		(108,397)
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Long-term receivables applicable to governmental activities are not due and collectible in the current period and therefore are not reported in fund balance in the governmental funds.

Accounts receivable		<u>22,563</u>
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Total net position - statement of net position (governmental activities) \$ 14,236,565

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, 2017

	Governmental Funds		Total Governmental Funds
	General Fund	Nonmajor - Special Revenue Funds	
REVENUES			
Taxes	\$ 2,884,189	\$ 484,370	\$ 3,368,559
Other taxes	2,553,521	374	2,553,895
Intergovernmental	2,146,954	-	2,146,954
Charges for services	382,040	228,241	610,281
Licenses and permits	11,650	-	11,650
Grant revenue	473,810	109,657	583,467
Interest	35,071	5,532	40,603
Rent income	147,511	105,849	253,360
Miscellaneous	701,540	139,313	840,853
Total revenue	<u>9,336,286</u>	<u>1,073,336</u>	<u>10,409,622</u>
EXPENDITURES			
Current:			
General government	3,001,915	-	3,001,915
Public safety	2,868,254	-	2,868,254
Public works	846,023	757,394	1,603,417
Health and welfare	386,760	-	386,760
Culture and recreation	-	891,751	891,751
Conservation of natural resources	91,548	-	91,548
Capital outlay	5,600	26,798	32,398
Other	1,992	-	1,992
Debt service:			
Principal retirement	870,740	-	870,740
Interest	43,433	-	43,433
Total expenditures	<u>8,116,265</u>	<u>1,675,943</u>	<u>9,792,208</u>
Excess (deficiency) of revenues over expenditures	<u>1,220,021</u>	<u>(602,607)</u>	<u>617,414</u>
OTHER FINANCING SOURCES			
Transfers in (out)	<u>(515,004)</u>	<u>515,004</u>	<u>-</u>
Total other financing sources	<u>(515,004)</u>	<u>515,004</u>	<u>-</u>
Net change in fund balance	705,017	(87,603)	617,414
Fund balance, beginning	<u>2,355,137</u>	<u>1,281,572</u>	<u>3,636,709</u>
Fund balance, ending	<u>\$ 3,060,154</u>	<u>\$ 1,193,969</u>	<u>\$ 4,254,123</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, 2017

Total net change in fund balances - governmental funds \$ 617,414

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

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

Expenditures for capital assets	686,394	
Less current year depreciation	<u>(921,371)</u>	(234,977)

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.

Proceeds from capital leases	(785,730)	
Principal payments on long-term debt	<u>870,740</u>	85,010

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	(10,789)	
Change in accrued interest payable	11,261	
Change in pension contributions subsequent to measurement date	(4,782)	
Pension expense - first year amortization	(19,936)	
Pension expense	<u>(449,939)</u>	(474,185)

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>(37,485)</u>	<u>(37,485)</u>
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Change in net position on statement of activities (governmental activities) \$ (44,223)

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

STATEMENT OF NET POSITION – PROPRIETARY FUNDS

June 30, 2017

	Business-Type Activity <u>Enterprise Funds</u>
ASSETS	
Current Assets	
Cash	\$ 1,078,891
Investments	<u>113,424</u>
Total Current Assets	<u>1,192,315</u>
Noncurrent Assets	
Land	225,826
Buildings & improvements	10,924,750
Equipment	435,726
Accumulated depreciation	<u>(2,597,673)</u>
Total Noncurrent Assets	<u>8,988,629</u>
Total Assets	<u>\$ 10,180,944</u>
LIABILITIES	
Current Liabilities	
Notes payable, current portion	\$ <u>206,046</u>
Total Current Liabilities	<u>206,046</u>
Noncurrent Liabilities	
Notes payable	<u>724,294</u>
Total Noncurrent Liabilities	<u>724,294</u>
Total Liabilities	<u>930,340</u>
NET POSITION	
Invested in capital assets	8,264,335
Unrestricted	<u>986,269</u>
Total Net Position	<u>\$ 9,250,604</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, 2017

	Business-Type Activity <u>Enterprise Funds</u>
OPERATING REVENUES	
Rent	\$ 293,760
Other income	<u>67,532</u>
Total operating revenue	<u>361,292</u>
OPERATING EXPENSES	
General expenses	22,118
Depreciation	<u>229,843</u>
Total operating expenses	<u>251,961</u>
Operating Income	<u>109,331</u>
NONOPERATING INCOME	
Interest income	<u>3,699</u>
Change in net position	113,030
Net position at beginning of year, restated	<u>9,137,574</u>
Net position at end of year	<u>\$ 9,250,604</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS

For the Year Ended June 30, 2017

	Business-Type Activity <u>Enterprise Funds</u>
CASH FLOW FROM OPERATING ACTIVITIES	
Operating cash receipts	\$ 293,760
Other cash receipts	726,875
Payments to suppliers	<u>(632,612)</u>
Net cash from operating activities	<u>388,023</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of buildings and equipment	(1,232,043)
Proceeds from maturity of certificates of deposit	762,240
Interest income	<u>3,699</u>
Net cash from investing activities	<u>(466,104)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from long-term debt	850,794
Payments on long-term debt	<u>(36,000)</u>
Net cash from financing activities	<u>814,794</u>
Net change in cash	736,713
Cash, beginning as restated	<u>342,178</u>
Cash, ending	<u><u>\$ 1,078,891</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES	
Operating income (loss)	\$ 109,331
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation expense	229,843
(Increase) or decrease in:	
Accounts receivable	659,343
Increase or (decrease) in:	
Accounts payable	<u>(610,494)</u>
Net cash from operating activities	<u><u>\$ 388,023</u></u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS

June 30, 2017

ASSETS

Cash and investments	\$ <u>1,455,294</u>
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Total Assets	\$ <u><u>1,455,294</u></u>
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LIABILITIES

Due to other tax units	\$ <u>1,455,294</u>
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Total Liabilities	\$ <u><u>1,455,294</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, 2017:

- 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 the Goshen Care Center and Alzheimer's Unit. The building and related land that was transferred to the County in fiscal year 2016 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 accounts for the activity related to the taxes collected for other taxing districts that will be distributed to 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. Property taxes are recognized as revenues in the year for which they are levied.

NOTES TO FINANCIAL STATEMENTS

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 2016 tax levy, which was collectible during the year ended June 30, 2017.

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 4, 2017, 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
Revenues			
Taxes	\$ 2,884,189	\$ (235,359)	\$ 2,648,830
Other taxes	2,553,521	329,876	2,883,397
Intergovernmental	2,146,954	(595,120)	1,551,834
Charges for services	382,040	(66,592)	315,448
Licenses and permits	11,650	1,325	12,975
Grant revenue	473,810	66,100	539,910
Interest	35,071	(15,903)	19,168
Rent income	147,511	(136,711)	10,800
Miscellaneous	701,540	648,633	1,350,173
Total revenues	<u>\$ 9,336,286</u>	<u>\$ (3,751)</u>	<u>\$ 9,332,535</u>

NOTES TO FINANCIAL STATEMENTS

General Fund	Actual	Adjustment to Budget Basis	Budget Basis
Expenditures			
General government	\$ 3,001,915	\$ 353,160	\$ 3,355,075
Public safety	2,868,254	(162,579)	2,705,675
Public works	846,023	866,490	1,712,513
Health and welfare	386,760	(34,377)	352,383
Conservation of natural resources	91,548	(91,548)	-
Capital outlay	5,600	(5,600)	-
Other	1,992	(1,992)	-
Debt service:			
Principal retirement	870,740	(870,740)	-
Interest	43,433	(43,433)	-
Total expenditures	\$ 8,116,265	\$ 9,381	\$ 8,125,646
Special Revenue Funds			
Special Revenue Funds	Actual	Adjustment to Budget Basis	Budget Basis
Revenues			
Taxes	\$ 484,370	\$ 492,020	\$ 976,390
Other taxes	374	(374)	-
Charges for services	228,241	70,047	298,288
Grant revenue	109,657	-	109,657
Interest	5,532	-	5,532
Miscellaneous	105,849	6,411	112,260
Rental	139,313	(65,071)	74,242
Total revenues	\$ 1,073,336	\$ 503,033	\$ 1,576,369
Expenditures			
Public works	\$ 757,394	\$ (25,014)	\$ 732,380
Culture and recreation	891,751	(2,671)	889,080
Capital outlay	26,798	-	26,798
Total expenditures	\$ 1,675,943	\$ (27,685)	\$ 1,648,258

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, 2017, 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, 2017, the County had \$114,271 on deposit with the Wyoming Government Investment Fund (WGIF). Detailed information on WGIF pooled cash and investments is available from that office.

Investments

As of June 30, 2017, 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	\$ 1,562,041	\$ 1,562,041	0.58
WGIF	114,271	114,271	
Total	\$ 1,676,312	\$ 1,676,312	

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	\$ 1,562,041	\$ -	\$ 1,562,041	\$ -
WGIF	114,271	-	-	114,271
 Total	 <u>\$ 1,676,312</u>	 <u>\$ -</u>	 <u>\$ 1,562,041</u>	 <u>\$ 114,271</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, 2017, the County held securities from the following issuers in excess of 5% of the total portfolio:

Points West Bank	\$ 799,968
First State Bank	\$ 411,003
Pinnacle Bank	\$ 200,432
Platte Valley Bank	\$ 150,638
Wyoming Government Investment Fund	\$ 114,271

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in Capital Assets

During the year ended June 30, 2017, changes in capital assets were as follows:

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2017</u>
Governmental Activities				
Land	\$ 1,257,133	\$ -	\$ -	\$ 1,257,133
Buildings and improvements	14,065,204	21,905	-	14,087,109
Equipment	<u>8,098,132</u>	<u>1,081,896</u>	<u>(588,461)</u>	<u>8,591,567</u>
 Total governmental	 23,420,469	 1,103,801	 (588,461)	 23,935,809
 Accumulated depreciation	 <u>9,096,350</u>	 <u>921,371</u>	 <u>(171,057)</u>	 <u>9,846,664</u>
 Net capital assets	 <u>\$ 14,324,119</u>	 <u>\$ 182,430</u>	 <u>\$ (417,404)</u>	 <u>\$ 14,089,145</u>
 Business-Type Activities				
Land	\$ 225,826	\$ -	\$ -	\$ 225,826
Buildings and improvements	9,692,707	1,232,043	-	10,924,750
Equipment	<u>435,726</u>	<u>-</u>	<u>-</u>	<u>435,726</u>
 Total business-type	 10,354,259	 1,232,043	 -	 11,586,302
 Accumulated depreciation	 <u>2,367,830</u>	 <u>229,843</u>	 <u>-</u>	 <u>2,597,673</u>
 Net capital assets	 <u>\$ 7,986,429</u>	 <u>\$ 1,002,200</u>	 <u>\$ -</u>	 <u>\$ 8,988,629</u>

Depreciation expense was charged to functions/programs as follows:

<u>Governmental Activities</u>	
General unallocated	\$ 797,110
Fair Board	104,061
Library Board	1,241
Weed and Pest Board	<u>18,959</u>
Total depreciation - governmental activities	<u>\$ 921,371</u>
 <u>Business-Type Activities</u>	
Goshen Care Center and Alzheimer's Unit	<u>\$ 229,843</u>
Total depreciation - business-type activities	<u>\$ 229,843</u>

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, 2017:

	Governmental Activities			
	Balance	Additions	Deletions	Balance
	June 30, 2016			June 30, 2017
Compensated absences	\$ 285,116	\$ 18,691	\$ -	\$ 303,807
Capital lease obligations	1,242,714	785,730	(870,740)	1,157,704
Total	\$ 1,527,830	\$ 804,421	\$ (870,740)	\$ 1,461,511
	Business-Type Activities			
	Balance	Additions	Deletions	Balance
	June 30, 2016			June 30, 2017
Capital lease obligations	\$ 72,000	\$ -	\$ (36,000)	\$ 36,000
Note payable	43,546	850,794	-	894,340
Total	\$ 115,546	\$ 850,794	\$ (36,000)	\$ 930,340

As of June 30, 2017, 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.	\$ 35,987
Capital lease payable to Platte Valley Bank due in annual payments of \$121,498 including interest at 2.0% through September 15, 2023, secured by Road and Bridge equipment.	676,978
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.	316,757
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.	66,218
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 March 31, 2021, secured by energy efficient equipment.	40,000

NOTES TO FINANCIAL STATEMENTS

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. 21,764

Total governmental activities long-term debt \$ 1,157,704

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. \$ 36,000

Line of credit payable to Wyoming Business Council, repaid over 5 years with interest at 2.5%; monthly payments of \$24,000, through June 30, 2022, secured by Care Center assets. 894,340

Total business-type activities long-term debt \$ 930,340

Annual Debt Service Requirements

The annual requirements to amortize all outstanding debt as of June 30, 2017 are as follows:

	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 227,604	\$ 34,904	\$ 262,508	\$ 206,046	\$ 22,640	\$ 228,686
2019	213,777	26,445	240,222	174,351	18,335	192,686
2020	166,505	21,120	187,625	178,726	13,960	192,686
2021	170,949	16,676	187,625	183,289	9,397	192,686
2022	165,546	12,078	177,624	187,928	4,758	192,686
Thereafter	<u>213,323</u>	<u>9,745</u>	<u>223,068</u>	-	-	-
	<u>\$ 1,157,704</u>	<u>\$ 120,968</u>	<u>\$ 1,278,672</u>	<u>\$ 930,340</u>	<u>\$ 69,090</u>	<u>\$ 999,430</u>

The June 30, 2017 debt issued by the County did not exceed its legal debt margin, which is computed as follows:

Assessed valuation	<u>\$ 191,562,523</u>
Debt limit - 2% of total assessed valuation	\$ 3,831,250
Amount of debt applicable to debt limit	<u>-</u>
Legal debt margin	<u>\$ 3,831,250</u>

NOTES TO FINANCIAL STATEMENTS

Line of Credit

The County has a line of credit with Pinnacle Bank of Wyoming, which is secured by a warrant agreement with the County. The County's available line of credit is \$700,000, with interest at 0.25% less than the Wall Street Journal U.S. Prime Rate. The County had no drawings on this line as of June 30, 2017. The line of credit matures on June 30, 2018, at which time a lump-sum payment is due on any outstanding balance.

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, 2017.

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, 2017 and 2016 was \$604,639 and \$589,539, 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, 2017, 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, 2017 and June 30, 2016:

	Proportionate Share of Net Pension Liability as of June 30, 2017	Proportionate Share of Net Pension Liability as of June 30, 2016
Aggregate Net Pension Liability	\$ 3,843,194	\$ 3,642,291

The measurement date of the Wyoming Retirement System pension plan fiduciary net position was December 31, 2016 and the actuarial determination of the total pension liability was January 1, 2017. 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, 2016 to December 31, 2016). The County's proportionate share of the net pension liability for each plan as of December 31, 2016 and December 31, 2015 is as follows:

	Proportionate Share as of December 31, 2016	Proportionate Share as of December 31, 2015
Public Employee Pension	0.136844%	0.133659%
Law Enforcement Pension	0.708688%	0.704085%

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, 2017, the County recognized a total pension expense of \$474,657.

NOTES TO FINANCIAL STATEMENTS

Deferred Outflows of Resources Related to Pensions

At June 30, 2017, 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	\$ 611,968	\$ 255,088	\$ 867,056
Changes in proportion	54,953	2,747	57,700
Contributions subsequent to the measurement date	209,345	92,158	301,503
Total Deferred Outflows Related to Pensions	\$ 876,266	\$ 349,993	\$ 1,226,259

The \$301,503 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, 2018.

Deferred Inflows of Resources Related to Pensions

At June 30, 2017, 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 expected and actual experience	\$ 88,683	\$ 19,714	\$ 108,397
Total Deferred Inflows Related to Pensions	\$ 88,683	\$ 19,714	\$ 108,397

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows for the years ended June 30:

2018	\$	200,573
2019		200,573
2020		198,448
2021		216,765
	\$	816,359

NOTES TO FINANCIAL STATEMENTS

Actuarial Assumptions

Actuarial valuations are performed annually with the most recent valuation date of January 1, 2017. 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, 2011. 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	01/01/2017	01/01/2017
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: Healthy 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

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 4.25% net real rate of return and an inflation rate of 3.25%. For the fiscal year ended December 31, 2016, WRS pension plans saw an annual money-weighted real rate of return, net of expenses, of 7.60% compared to the 4.25% 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 arithmetically and geometrically below over a 20 year time frame.

	Target Allocation	Arithmetic		Geometric	
		Arithmetic Real Return	Nominal Return	Geometric Real Return	Nominal Return
Tactical Cash	0.00%	-0.2%	2.3%	-0.2%	2.3%
Fixed Income	20.00%	2.0%	4.5%	1.4%	3.9%
Core Plus	7.50%	1.2%	3.7%	1.1%	3.6%
US Government	10.00%	1.9%	4.4%	1.1%	3.6%
Opportunistic Credit	2.50%	4.4%	6.9%	3.7%	6.2%
Equity	45.00%	7.7%	10.2%	5.7%	8.2%
US Equity	22.50%	7.0%	9.5%	5.3%	7.8%
Developed International	17.50%	7.6%	10.1%	5.6%	8.1%
Emerging Markets	5.00%	11.5%	14.0%	8.0%	10.5%
Marketable Alternatives	17.50%	3.7%	6.2%	3.0%	5.5%
Opportunistic/Directional	0.0-10.0%	4.6%	7.1%	4.0%	6.5%
Absolute Return	5.0-15.0%	3.7%	6.2%	3.1%	5.6%
Enhanced Fixed Income	0.0-10.0%	2.8%	5.3%	2.3%	4.8%
Global Asset Allocation	2.5-12.0%	3.3%	5.8%	2.5%	5.0%
Private Markets	17.50%	7.1%	9.6%	5.1%	7.6%
Private Real Assets	0.0-7.5%	7.0%	9.5%	5.1%	7.6%
Real Estate	2.5-7.5%	4.2%	6.7%	3.4%	5.9%
Private Debt	2.5-7.5%	7.7%	10.2%	4.8%	7.3%
Private Equity	2.5-12.5%	9.8%	12.3%	6.9%	9.4%
Total	100.00%	5.77%	8.27%	4.28%	6.78%

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 asset class. These assumptions are converted into geometric forecasts by subtracting corresponding volatility drags which depend on forecasted standard deviation. Real returns are then generated by subtracting a constant inflation forecast, which in this case is 2.5%.

NOTES TO FINANCIAL STATEMENTS

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 payment 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 2016 to 2115 projection period for which projected benefit payments are fully funded
Public Employee Pension	7.75%	7.75%	3.78%	2115
Law Enforcement Pension	7.75%	7.75%	3.78%	2115

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	\$ 4,751,668	\$ 3,308,192	\$ 2,095,809
Law Enforcement Pension	\$ 1,110,946	\$ 535,002	\$ 59,387

NOTES TO FINANCIAL STATEMENTS

Note 8. Fund Balance Classification

Classification of fund balances and descriptions as of June 30, 2017 are as follows:

General Fund

Committed for abandoned vehicles	\$ 1,224
Committed for Capital Facility III detention	21,051
Committed for road funds	1,489,239
Committed for fire fund	<u>15,958</u>
Total general fund committed fund balances	<u>\$ 1,527,472</u>

Assigned for contingency reserve	\$ 400,000
Assigned for insurance deductible	<u>69,495</u>
Total general fund assigned fund balances	<u>\$ 469,495</u>

Special Revenue Funds

Fair Board

Assigned for special projects	<u>\$ 203,344</u>
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Weed and Pest

Assigned for CRM projects	68,233
Assigned for mosquito projects	<u>3,307</u>
Total weed and pest assigned fund balances	71,540

Library

Assigned for special projects	<u>114,487</u>
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Total special revenue funds assigned	<u>\$ 389,371</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.

As of June 30, 2017, the County is subject to a civil lawsuit for the alleged wrongful imprisonment of two to three individuals. In April through July, 2017, these individuals were allegedly wrongfully imprisoned for conduct that was not contrary to Wyoming Statutes. The potential for litigation is moderate. The County Attorney has taken action to mitigate damages by correcting deficiencies in the review of warrants and/or the filing of documents in support of arrest warrants. The potential damages are unknown but could be as high as \$100,000 for each instance. The Goshen County Attorney's liability is fairly certain and the County would likely seek settlement with the complainants in this matter. In the event of an unfavorable outcome, the likely estimate of damages is \$100,000 for each instance. Any settlement amounts will be covered by the County's commercial insurance.

Note 11. Net Position Restatement

Beginning net position has been restated by \$42,624 due to a bank account related to the Goshen County Care Center Memorial Fund that was inadvertently omitted in the prior period. The net effect of this restatement is an increase in beginning business-type cash and cash equivalents and beginning net position of \$42,624.

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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, 2017

	General Fund			Variance
	Budget - Original	Budget - Final	Actual (Budgetary Basis)	Positive (Negative)
Revenue				
Taxes	\$ 2,664,588	\$ 2,664,588	\$ 2,648,830	\$ (15,758)
Other taxes	2,855,010	2,855,010	2,883,397	28,387
Intergovernmental	1,586,821	1,586,821	1,551,834	(34,987)
Charges for services	335,000	335,000	315,448	(19,552)
Licenses and permits	13,450	13,450	12,975	(475)
Grant revenue	898,297	898,297	539,910	(358,387)
Interest	4,050	4,050	19,168	15,118
Rent	12,300	12,300	10,800	(1,500)
Miscellaneous	<u>1,419,750</u>	<u>1,419,750</u>	<u>1,350,173</u>	<u>(69,577)</u>
Total revenue	<u>9,789,266</u>	<u>9,789,266</u>	<u>9,332,535</u>	<u>(456,731)</u>
Expenditures				
General government	4,063,731	4,219,256	3,355,075	864,181
Public safety	2,687,366	2,770,215	2,705,675	64,540
Public works	2,224,528	2,651,424	1,712,513	938,911
Health and welfare	<u>389,698</u>	<u>413,107</u>	<u>352,383</u>	<u>60,724</u>
Total expenditures	<u>9,365,323</u>	<u>10,054,002</u>	<u>8,125,646</u>	<u>1,928,356</u>
Excess of revenues over expenditures	423,943	(264,736)	1,206,889	1,471,625
Fund balance, beginning	<u>2,355,137</u>	<u>2,355,137</u>	<u>2,355,137</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,779,080</u>	<u>\$ 2,090,401</u>	<u>\$ 3,562,026</u>	<u>\$ 1,471,625</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, 2017

(Continued)

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

Revenue:

Actual total revenue budgetary basis	\$ 9,332,535
Differences- Budget to GAAP	
Taxes receivable and accrual differences	<u>3,751</u>

Total revenues as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	<u>\$ 9,336,286</u>
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Expenditures:

Actual total expenditures budgetary basis	\$ 8,125,646
Differences- Budget to GAAP	
Accounts payable and accrual differences	<u>(9,381)</u>

Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	<u>\$ 8,116,265</u>
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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, 2017

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 56-57. 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, 2017, 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>2017</u>	<u>2016</u>	<u>2015</u>
County's portion of the net pension liability*	0.136844%	0.133659%	0.139514%
County's proportionate share of the net pension liability*	\$ 3,308,192	\$ 3,113,383	\$ 2,461,987
County's covered-employee payroll	\$ 2,504,083	\$ 2,395,203	\$ 2,408,173
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	132.11%	129.98%	102.23%
Plan fiduciary net position as a percentage of the total pension liability	73.42%	73.40%	79.08%

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's portion of the net pension liability*	0.708688%	0.704085%	0.745067%
County's proportionate share of the net pension liability*	\$ 535,002	\$ 528,908	\$ 219,527
County's covered-employee payroll	\$ 1,095,698	\$ 1,113,117	\$ 1,087,256
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	48.83%	47.52%	20.19%
Plan fiduciary net position as a percentage of the total pension liability	88.11%	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 three years of information is currently available.

GOSHEN COUNTY, WYOMING

SCHEDULE OF CONTRIBUTIONS

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 416,179	\$ 398,083	\$ 382,177	\$ 355,584	\$ 321,360	\$ 349,085	\$ 267,960	\$ 220,684	\$ 214,880	\$ 202,451
Contributions in relation to the contractually required contribution	<u>(416,179)</u>	<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>
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	\$ 2,504,083	\$ 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
Contributions as a percentage of covered-employee payroll	16.62%	16.62%	15.87%	14.53%	14.12%	14.12%	13.64%	11.25%	11.25%	11.25%

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 188,460	\$ 191,456	\$ 187,008	\$ 208,453	\$ 210,785	\$ 228,970	\$ 217,011	\$ 208,515	\$ 225,901	\$ 199,561
Contributions in relation to the contractually required contribution	<u>(188,460)</u>	<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>
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	\$ 1,095,698	\$ 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
Contributions as a percentage of covered-employee payroll	17.20%	17.20%	17.20%	17.20%	17.20%	17.20%	17.20%	17.21%	17.20%	17.20%

OTHER SUPPLEMENTARY INFORMATION

GOSHEN COUNTY, WYOMING

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

June 30, 2017

	Fair Board	Weed and Pest Board	Library Board	Total Non-major Governmental Funds
ASSETS				
Cash and temporary investments	\$ 26,227	\$ 831,623	\$ 186,168	\$ 1,044,018
Investments	203,344	61,754	114,487	379,585
Receivables:				
Taxes	8,500	19,783	-	28,283
Accounts receivable	4,300	24,410	-	28,710
Inventory	-	21,686	-	21,686
Total assets	<u>\$ 242,371</u>	<u>\$ 959,256</u>	<u>\$ 300,655</u>	<u>\$ 1,502,282</u>
LIABILITIES				
Accounts payable	\$ 81,040	\$ 141,972	\$ 15,287	\$ 238,299
Compensated absences	7,635	14,150	1,932	23,717
Deferred revenue	-	46,297	-	46,297
Total liabilities	<u>88,675</u>	<u>202,419</u>	<u>17,219</u>	<u>308,313</u>
FUND BALANCES				
Fund balances				
Nonspendable	12,800	65,879	-	78,679
Assigned	203,344	71,540	114,487	389,371
Unassigned	(62,448)	619,418	168,949	725,919
Total fund balances	<u>153,696</u>	<u>756,837</u>	<u>283,436</u>	<u>1,193,969</u>
Total liabilities and fund balances	<u>\$ 242,371</u>	<u>\$ 959,256</u>	<u>\$ 300,655</u>	<u>\$ 1,502,282</u>

GOSHEN COUNTY, WYOMING

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

For the Year Ended June 30, 2017

	Fair Board	Weed and Pest Board	Library Board	Total Non-major Governmental Funds
REVENUES				
Taxes	\$ 249	\$ 484,121	\$ -	\$ 484,370
Other taxes	-	-	374	374
Charges for services	48,376	172,925	6,940	228,241
Grant revenue	-	109,657	-	109,657
Interest	1,656	1,643	2,233	5,532
Rent income	105,849	-	-	105,849
Miscellaneous	112,260	24,274	2,779	139,313
Total revenue	<u>268,390</u>	<u>792,620</u>	<u>12,326</u>	<u>1,073,336</u>
EXPENDITURES				
Public works	-	757,394	-	757,394
Culture and recreation	579,687	-	312,064	891,751
Capital outlay	-	26,798	-	26,798
Total expenditures	<u>579,687</u>	<u>784,192</u>	<u>312,064</u>	<u>1,675,943</u>
Excess (deficiency) of revenues over expenditures	<u>(311,297)</u>	<u>8,428</u>	<u>(299,738)</u>	<u>(602,607)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>224,100</u>	-	<u>290,904</u>	<u>515,004</u>
Total other financing sources	<u>224,100</u>	-	<u>290,904</u>	<u>515,004</u>
Net change in fund balance	(87,197)	8,428	(8,834)	(87,603)
Fund balance, beginning	<u>240,893</u>	<u>748,409</u>	<u>292,270</u>	<u>1,281,572</u>
Fund balance, ending	<u>\$ 153,696</u>	<u>\$ 756,837</u>	<u>\$ 283,436</u>	<u>\$ 1,193,969</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, 2017

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 526,379	\$ 526,379	\$ 976,390	\$ 450,011
Charges for services	334,600	334,600	298,288	(36,312)
Grant revenue	108,880	108,880	109,657	777
Interest	2,500	2,500	5,532	3,032
Rental	164,000	164,000	112,260	(51,740)
Miscellaneous	93,436	93,436	74,242	(19,194)
Total revenue	<u>1,229,795</u>	<u>1,229,795</u>	<u>1,576,369</u>	<u>346,574</u>
Expenditures				
Public works	875,555	791,800	732,380	59,420
Culture and recreation	817,240	907,240	889,080	18,160
Capital outlay	47,850	47,850	26,798	21,052
Total expenditures	<u>1,740,645</u>	<u>1,746,890</u>	<u>1,648,258</u>	<u>98,632</u>
Excess (deficiency) of revenues over expenditures	(510,850)	(517,095)	(71,889)	445,206
Fund balance, beginning	<u>1,276,637</u>	<u>1,276,637</u>	<u>988,200</u>	<u>(288,437)</u>
Fund balance, ending	<u>\$ 765,787</u>	<u>\$ 759,542</u>	<u>\$ 916,311</u>	<u>\$ 156,769</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, 2017

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 19,875	\$ 19,875	\$ 484,283	\$ 464,408
Charges for services	272,600	272,600	242,972	(29,628)
Grant revenue	108,880	108,880	109,657	777
Interest	2,100	2,100	1,643	(457)
Miscellaneous	<u>9,000</u>	<u>9,000</u>	<u>(34,386)</u>	<u>(43,386)</u>
Total revenue	<u>412,455</u>	<u>412,455</u>	<u>804,169</u>	<u>391,714</u>
Expenditures				
Public works	875,555	791,800	732,380	59,420
Capital outlay	<u>46,250</u>	<u>46,250</u>	<u>26,798</u>	<u>19,452</u>
Total expenditures	<u>921,805</u>	<u>838,050</u>	<u>759,178</u>	<u>78,872</u>
Excess (deficiency) of revenues over expenditures	(509,350)	(425,595)	44,991	470,586
Fund balance, beginning	<u>748,409</u>	<u>748,409</u>	<u>788,280</u>	<u>39,871</u>
Fund balance, ending	<u>\$ 239,059</u>	<u>\$ 322,814</u>	<u>\$ 833,271</u>	<u>\$ 510,457</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, 2017

	<u>Budget Original</u>	<u>Budget Final</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
Revenue				
Taxes	\$ 290,904	\$ 290,904	\$ 291,258	\$ 354
Charges for services	7,000	7,000	6,940	(60)
Interest	-	-	2,233	2,233
Miscellaneous	<u>25,936</u>	<u>25,936</u>	<u>2,779</u>	<u>(23,157)</u>
Total revenue	<u>323,840</u>	<u>323,840</u>	<u>303,210</u>	<u>(20,630)</u>
Expenditures				
Culture and recreation	322,240	322,240	312,193	10,047
Capital outlay	<u>1,600</u>	<u>1,600</u>	<u>-</u>	<u>1,600</u>
Total expenditures	<u>323,840</u>	<u>323,840</u>	<u>312,193</u>	<u>11,647</u>
Excess (deficiency) of revenues over expenditures	-	-	(8,983)	(8,983)
Fund balance, beginning	<u>268,655</u>	<u>268,655</u>	<u>(37,137)</u>	<u>(305,792)</u>
Fund balance, ending	<u>\$ 268,655</u>	<u>\$ 268,655</u>	<u>\$ (46,120)</u>	<u>\$ (314,775)</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, 2017

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 215,600	\$ 215,600	\$ 200,849	\$ (14,751)
Charges for services	55,000	55,000	48,376	(6,624)
Interest	400	400	1,656	1,256
Rental	164,000	164,000	112,260	(51,740)
Miscellaneous	<u>58,500</u>	<u>58,500</u>	<u>105,849</u>	<u>47,349</u>
Total revenue	<u>493,500</u>	<u>493,500</u>	<u>468,990</u>	<u>(24,510)</u>
Expenditures				
Culture and recreation	<u>495,000</u>	<u>585,000</u>	<u>576,887</u>	<u>8,113</u>
Total expenditures	<u>495,000</u>	<u>585,000</u>	<u>576,887</u>	<u>8,113</u>
Excess (deficiency) of revenues over expenditures	(1,500)	(91,500)	(107,897)	(16,397)
Fund balance, beginning	<u>259,573</u>	<u>259,573</u>	<u>237,057</u>	<u>(22,516)</u>
Fund balance, ending	<u>\$ 258,073</u>	<u>\$ 168,073</u>	<u>\$ 129,160</u>	<u>\$ (38,913)</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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Goshen County, Wyoming, as of and for the year ended June 30, 2017, 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 4, 2017.

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

Anton Collins Mitchell LLP

December 4, 2017

Laramie, Wyoming