

Final Budget

Goshen Care Center Joint Powers Board	
Budget Hearing Information	
P.O. Box 160	Location: Goshen Economic Development Office
Torrington, WY 82240	Date: 7/14/2022
307-534-5185	Time: 10 a.m.
Goshen County	Budget Prepared by: Ron Laher, Treasurer

S-A BUDGET MESSAGE W.S. 16-12-403 (c)

The fiscal year 2023 budget for the Goshen Care Center Joint Powers Board encompasses operations for the Goshen Care Center long-term and Alzheimer's/dementia care units, and Evergreen Court board and care and Evergreen Plaza assisted living facilities located in Torrington, Wyoming. These facilities are currently leased to and professionally managed by Vetras Healthcare (see <https://vetras.com/goshen-healthcare-community/>).

Anticipated operating revenues include lease revenue, grants, interest income, and memorial donations.

Anticipated expenditures are for administration, legal assistance with leasing issues, liability insurance, new and replacement equipment/furnishings, debt service, State of Wyoming intergovernmental transfer requirement for the federal Nursing Home GAP Payment Program, and capital construction costs for renewals of and/or improvements to facilities.

S-B RESERVE DESCRIPTION

Accumulated unspent general funds held by the Goshen Care Center Joint Powers Board are for current and future elder/disabled client care facilities in Goshen County and complementary economic development activities. Reserves are memorial funds and the use is restricted according to donors wishes.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Paul Novak	12/31/24	<input checked="" type="checkbox"/> No
Ron Laher	12/31/25	
Carl Rupp	12/31/23	
Dan Ellis	12/31/22	
Jackie Van Mark	12/31/23	
John Ellis	12/31/24	
Randy Adams	12/31/24	

W.S. 16-12-303(c) requires special districts with office hours less than 20 per week to maintain copies of records at the county clerks office. Record format specified by county clerk.

Where are the minutes of your board meeting available for public review?
 Goshen County Clerk's Office

How and where are the notices of meeting posted for the public?
 Monthly meetings are held each 2nd Thursday at 10:00 a.m.; meeting changes or special meetings are advertised in local newspaper.

Where are the public meetings held?
 Goshen Economic Development Office; 110 W 22nd Avenue; Torrington, WY 82240

FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$7,381,862	\$3,000,755	\$1,561,555	\$1,561,555
S-2	Total Principal to Pay on Debt	\$0	\$0	\$286,864	\$286,864
S-3	Total Change to Restricted Funds	-\$40,356	-\$240,861	\$1,200	\$1,200
S-4	Total General Fund and Forecasted Revenues Available	\$8,820,281	\$4,855,210	\$3,231,462	\$3,231,462
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$1,089,804	\$1,900,978	\$1,863,678	\$1,863,678
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$2,257,831	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$3,513,829	\$995,415	\$2,900	\$2,900
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$6,861,464	\$2,896,393	\$1,866,578	\$1,866,578
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FY 7/1/22-6/30/23 Goshen Care Center Joint Powers Board

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-15	Capital Outlay	\$6,985,156	\$1,851,848	\$733,698	\$733,698
S-16	Interest and Fees On Debt	\$49,291	\$218,250	\$210,867	\$210,867
S-17	Administration	\$1,320	\$3,500	\$7,500	\$7,500
S-18	Operations	\$304,737	\$685,266	\$608,990	\$608,990
S-19	Indirect Costs	\$500	\$500	\$500	\$500
S-20R	Expenditures paid by Reserves	\$40,858	\$241,391	\$0	\$0
S-20	Total Expenditures	\$7,381,862	\$3,000,755	\$1,561,555	\$1,561,555

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$286,864	\$286,864

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$1,958,817	\$1,958,817	\$1,364,884	\$1,364,884

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$296,826	\$256,470	\$15,609	\$15,609
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$296,826	\$256,470	\$15,609	\$15,609
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$502	\$530	\$1,200	\$1,200
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$502	\$530	\$1,200	\$1,200
S-31	Subtotal	\$297,328	\$257,000	\$16,809	\$16,809
S-32	Less Total to be spent	\$40,858	\$241,391	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$256,470	\$15,609	\$16,809	\$16,809

End of Summary

Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/14/2022

DISTRICT ADDRESS: P.O. Box 160
Torrington, WY 82240

PREPARED BY: Ron Laher, Treasurer

DISTRICT PHONE: 307-534-5185

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/4/22 *Form approved by Wyoming Department of Audit, Public Funds Division*

Final Budget

Goshen Care Center Joint Powers Board

FYE 6/30/2023

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001				
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$480,330	\$548,368	\$663,678	\$663,678
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503	\$609,474	\$1,352,610	\$1,200,000	\$1,200,000
R-3.4 Total Operating Revenues		\$1,089,804	\$1,900,978	\$1,863,678	\$1,863,678
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211	\$2,257,831			
R-4.4 Total Grants		\$2,257,831	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$5,205	\$1,850	\$1,900	\$1,900
R-5.2 Other: Specify <u>Memorial Donations</u>	4500	\$170	\$1,000	\$1,000	\$1,000
R-5.3 Other: See Additior <u>See Additional Details</u>		\$3,508,454	\$992,565		
R-5.4 Total Miscellaneous		\$3,513,829	\$995,415	\$2,900	\$2,900
R-5.5 Total Forecasted Revenue		\$6,861,464	\$2,896,393	\$1,866,578	\$1,866,578
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

Goshen Care Center Joint Powers Board

FYE 6/30/2023

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201	\$6,946,463	\$1,570,041	\$733,698	\$733,698
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 Elder Care Equipment	6200	\$38,693	\$281,807	\$0	
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$6,985,156	\$1,851,848	\$733,698	\$733,698

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 _____	7005				
E-2.6 _____	7005				
E-2.7 _____					
E-3 Board Expenses					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 _____	7013	\$240	\$2,000	\$6,000	\$6,000
E-3.5 _____	7013				
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$1,080	\$1,500	\$1,500	\$1,500
E-4.2 Accounting/Auditing	7022				
E-4.3 Other (Specify)					
E-4.4 _____	7023				
E-4.5 _____	7023				
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031				
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 _____	7035				
E-5.7 _____	7035				
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$1,320	\$3,500	\$7,500	\$7,500

Final Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-7 Personnel Services					
E-7.1	Wages--Operations	7202			
E-7.2	Service Contracts	7203			
E-7.3	Other (Specify)				
E-7.4	_____	7204			
E-7.5	_____	7204			
E-7.6	_____				
E-8 Travel					
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
E-9 Operating supplies (List)					
E-9.1	_____	7220			
E-9.2	_____	7220			
E-9.3	_____	7220			
E-9.4	_____	7220			
E-9.5	_____				
E-10 Program Services (List)					
E-10.1	_____	7230			
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	_____				
E-11 Contractual Arrangements (List)					
E-11.1	Nursing Home GAP IGT	7400	\$304,737	\$676,305	\$600,000
E-11.2	WBC Revenue Recapture	7400	\$0	\$8,961	\$8,990
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
E-12 Other operations (Specify)					
E-12.1	_____	7450			
E-12.2	_____	7450			
E-12.3	_____	7450			
E-12.4	_____	7450			
E-12.5	_____				
E-13 TOTAL OPERATIONS			\$304,737	\$685,266	\$608,990

Final Budget

Goshen Care Center Joint Powers Board

FYE 6/30/2023

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$500	\$500	\$500	\$500
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 _____	7505				
E-14.6 _____	7505				
E-14.7 _____					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
E-17 TOTAL INDIRECT COSTS		\$500	\$500	\$500	\$500

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
D-1 Debt Service					
D-1.1 Principal	6401			\$286,864	\$286,864
D-1.2 Interest	6410	\$49,291	\$218,250	\$210,867	\$210,867
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$49,291	\$218,250	\$497,731	\$497,731

Final Budget

Goshen Care Center Joint Powers Board

FYE 6/30/2023

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
C-1	Balances at Beginning of Fiscal Year	2020-2021	2021-2022	2022-2023	Final Approval
	DOA Chart of Accounts	Actual	Estimated	Proposed	
C-1.1	General Fund Checking	\$1,165,441	\$1,165,441	\$1,313,554	\$1,313,554
C-1.2	Savings and Investments	\$793,376	\$793,376	\$51,330	\$51,330
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$256,470	\$256,470	\$16,809	\$16,809
C-1.6	Total Estimated Cash and Investments on Hand	\$2,215,287	\$2,215,287	\$1,381,693	\$1,381,693
C-2 General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE	\$1,023,907	\$1,023,907		
C-2.2	b. Reserves	\$256,470	\$15,609	\$16,809	\$16,809
C-2.3	Total Deductions (a+b)	\$1,280,377	\$1,039,516	\$16,809	\$16,809
C-2.4	Estimated Non-Restricted Funds Available	\$934,910	\$1,175,771	\$1,364,884	\$1,364,884

DOA Chart of Accounts	1070
SINKING & DEBT SERVICE FUNDS	

C-3		2020-2021	2021-2022	2022-2023	Final Approval
		Actual	Estimated	Proposed	
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes:				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes:				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes:				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES	1090
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C-4		2020-2021	2021-2022	2022-2023	Final Approval
		Actual	Estimated	Proposed	
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$296,826	\$256,470	\$15,609	\$15,609
C-4.2	Date of Reserve Approval in Minutes: 7/8/2021				
C-4.3	Amount to be added to the reserve	\$502	\$530	\$1,200	\$1,200
C-4.4	Date of Reserve Approval in Minutes: 7/8/2021				
C-4.5	SUB-TOTAL	\$297,328	\$257,000	\$16,809	\$16,809
C-4.6	Identify the amount and project to be spent				
C-4.7	a. A/E ED Remodel	\$40,858	\$241,391		
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes: 7/8/2021				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$40,858	\$241,391	\$0	\$0
C-4.12	Balance to be retained	\$256,470	\$15,609	\$16,809	\$16,809

BOND FUNDS	1060
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C-5		2020-2021	2021-2022	2022-2023	Final Approval
		Actual	Estimated	Proposed	
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	Date of Reserve Approval in Minutes:				
C-5.3	Amount to be added to the reserve				
C-5.4	Date of Reserve Approval in Minutes:				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$40,858	\$241,391	\$0	\$0