

- A. CALL TO ORDER
- B. PUBLIC COMMENT
- C. INTRODUCTIONS
- D. ADDITIONS TO AGENDA
- E. READING OF MINUTES

- I. January Board Minutes

Documents:

[JANUARY MINUTES.PDF](#)

- F. OLD BUSINESS
- G. NEW BUSINESS
- H. Region XIII Preschool Developmental Disabilities Services
 - I. Kindergarten Transition

Documents:

[KINDERGARTEN TRANSITION.PDF](#)

- II. Age Eligible List

Documents:

[AGE ELIGIBLE LIST.PDF](#)

- I. Early Education/Child Care

- I. Data Policy

Documents:

[DATA USE POLICY AND PROCEDURE.PDF](#)

- II. Teaching Strategies Gold

Documents:

[TEACHING STRATEGIES GOLD.PDF](#)

- J. Early Head Start

- I. Information Memorandum - Inclusion Of Children With Disabilities

Documents:

[ACF-IM-HS-20-01 INCLUSION OF CHILDREN WITH DISABILITIES.PDF](#)

K. BUDGET

I. Capital Requests

L. OTHER NEW BUSINESS

I. County Financial Audit

Documents:

[CAMPBELL COUNTY AUDIT FY ENDING JUNE 2019.PDF](#)

M. DIRECTOR'S REPORT

I. February Director Report

Documents:

[DIRECTOR REPORT FEBRUARY 2020 .PDF](#)

N. TREASURER'S REPORT

I. January Financial Report

Documents:

[FEBRUARY FINANCIALS.PDF](#)

O. STATISTICAL REPORT

I. January Statistical Report

Documents:

[JANUARY STATISTICAL REPORT.PDF](#)

P. NEXT MEETING DATE:

March 25, 2020

Q. ADJOURN

Children's Developmental Services of Campbell County
Board of Director's Meeting
January 29, 2020

1801 South 4-J Road
Gillette, WY 82718
phone 307.682.2392
fax 307.682.8463
<http://www.ccgov.net/cds>

MEETING PLACE:

The Children's Developmental Services of Campbell County Board of Directors met in a regular meeting January 29, 2020 at the Children's Developmental Services of Campbell County.

CALL TO ORDER:

The meeting was called to order by Chairwoman Wendy Balo at 6:59p.m.

PUBLIC COMMENT:

There was no Public Comment.

INTRODUCTIONS:

Board members present were: Wendy Balo, Carol Yonkee, Bertine Bahige, Cindy Reardon, and Tyler Watts. EHS Liaison Shelly Hagen. Artic Classroom Staff: Vicky Eisenbraun and Gwen Barstad. Early Head Start Coordinator Stephanie Stevens, Early Childhood Coordinator Tausha Edmonds, Early Intervention Coordinator Trena Bauder, Senior Financial Specialist Carol Curtis, and Senior Administrative Assistant Melissa Kline.

ADDITIONS TO AGENDA:

There were no additions to the agenda.

READING OF MINUTES:

Cindy Reardon made a motion to approve the December 2019 minutes as submitted. Carol Yonkee seconded. With a unanimous vote, the motion carried.

OLD BUSINESS:

There was no old business.

NEW BUSINESS:

REGION XIII PDDS:

Data Drill Down:

Trena Bauder shared a trend report for Region 13 Part B and Part C data. The data represented in the report is what the Behavioral Health Division sends to the Federal government as part of the State Performance Plan (SPP). The Child Outcome Summary (COS) process has had significant procedural changes over the past 2-3 years which has



resulted in a significant data shift. Some of the SPP Indicator targets may be reset by the State as new data is gathered.

EARLY CHILDHOOD EDUCATION:

Arctic Presentation:

Vicky Eisenbraun and Gwen Barstad shared details of a Family Night that their classroom hosted in December. The event was a success with a total of 17 families attending.

Department of Family Services – Variance:

Tausha Edmonds shared that the response from DFS on the variance request made in December was approved.

EARLY HEAD START:

Training – ERSEA:

Stephanie Stevens shared an ERSEA report with the board. Stephanie shared that ERSEA is the guide for eligibility, recruitment, selection, and enrollment, and attendance.

School Readiness Data – Teaching Strategies Gold:

Stephanie Stevens shared data from the December 31, 2019 checkpoint.

BUDGET:

2020-2021 Budget Message and Timeline:

The budget message and timeline were presented. Wendy Balo, Carol Yonkee, and Bertine Bahige are members of the Budget Committee. Capital request will include the West Playground Slide that is currently not in compliance.

OTHER NEW BUSINESS:

There was no other new business.

DIRECTOR'S REPORT:

Trena Bauder provided a verbal report for January.

TREASURER'S REPORT:

December's Financial Report:

Carol Curtis presented the December Financial Report to the Board.

50% of the year expended

52% of income received

47% expended

Bertine Bahige made a motion to accept the December Treasurer's Report as submitted. Cindy Reardon seconded. With a unanimous vote, the motion carried.

EHS Quarterly Federal Financial Report:

Carol Curtis presented the EHS Quarterly Federal Financial Report.

Carol Yonkee made a motion to accept the EHS Quarterly Federal Financial Report. Bertine Bahige seconded. With a unanimous vote, the motion carried.

OTHER NEW BUSINESS:

There was no new business.

STATISTICAL REPORT:

The December statistical reports were reviewed.

ADJOURN:

There being no further business, Cindy Reardon made a motion to adjourn. Bertine Bahige seconded. With a unanimous vote, the motion carried. Meeting adjourned at pm.

NEXT MEETING DATE:

The next scheduled meeting for Children's Developmental Services of Campbell County Board of Directors is February 26, 2020 7:00 P.M. at the Children's Developmental Services of Campbell County.

Respectfully Submitted,

Cindy Reardon, Secretary
CDS -CC Board of Directors

Wendy Balo, Chairwoman
CDS -CC Board of Directors

**KINDERGARTEN TRANSITION PROCEDURES FOR CHILDREN’S DEVELOPMENTAL SERVICES OF
CAMPBELL COUNTY (CDS-CC) AND CAMPBELL COUNTY SCHOOL DISTRICT (CCSD)**

for students with disabilities in order to:

-  Develop positive working relationships with families
-  Meet compliance requirements
-  Provide a continuity of services

Month	CDS-CC	CCSD
December	<p>Case managers compile a list of children who could potentially go to Kindergarten in the Fall.</p> <p>Staff begins talking to parents about Kindergarten transition procedures</p> <p>Staff obtains permission to Obtain/Release Information from CDS-CC to CCSD and the Consent to Invite CCSD to Transition Meeting/s</p>	
January	<p>Case managers obtain home school information from parent</p> <p>Case managers prepare progress narratives and Teaching Strategies GOLD reports for each student</p> <p>Case managers make recommendations on children who may need further evaluation to assist with placement options</p> <p>CDS-CC Transition Coordinator will meet with CCSD regarding students who may need further assessment to assist with placement options</p>	<p>CCSD Transition Coordinator will meet with CDS-CC staff to discuss students who may need different program placement options, thus needing an evaluation</p> <p>The CCSD Transition Coordinator will work with CDS-CC staff to gain consent to evaluate and conduct a parent interview</p>
February	<p>CDS-CC will prepare Transition Booklet</p> <p>CDS-CC will gain consent to evaluate children who are being recommended for observation or further evaluation by CCSD</p> <p>CDS-CC staff will give parents information and support regarding Kindergarten Registration which may include a recommendation for exemption from kindergarten screening for those being evaluated by CCSD or for other appropriate reasons as</p>	<p>CCSD will choose days in May for IEP meetings</p> <p>CCSD staff including: OT, PT, SLP, Kindergarten Resource Teacher, Jr. Kindergarten Teacher, Case Manager, and CCSD Transition Coordinator will attend informational meetings at CDS-CC as scheduled</p> <p>All children in Campbell County must register with their elementary school and schedule a screening visit</p>

KINDERGARTEN TRANSITION PROCEDURES FOR CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY (CDS-CC) AND CAMPBELL COUNTY SCHOOL DISTRICT (CCSD)

for students with disabilities in order to:

- ✚ Develop positive working relationships with families
- ✚ Meet compliance requirements
- Provide a continuity of services

	<p>determined by the Transition Coordinators</p> <p>CDS-CC staff will meet with kindergarten teachers prior to screening so they are informed about the children coming through the screening process</p>	
March	<p>CDS-CC staff will assist CCSD staff in the assessment process for those needing additional assessments</p>	<p>Kindergarten Screening will take place at the child's resident elementary school. Recommendations are made for Jr. Kindergarten consideration</p> <p>CCSD will complete additional assessments and observations</p>
April	<p>CDS-CC staff will meet with Jr. Kindergarten staff to discuss children who may be appropriate placements in Jr. Kindergarten.</p> <p>CDS-CC OT's will meet with CCSD OT's regarding children receiving or being considered for OT services.</p> <p>CDS-CC SLP's will meet with CCSD SLP's regarding children receiving articulation only services.</p>	
February through April	<p>CDS-CC will continue to hold IEP reviews for children as needed and will invite CCSD staff</p> <p>CDS-CC will be responsible for completing IEP paperwork</p> <p>CDS-CC will work with families to schedule IEP meetings far enough in advance in order for CCSD staff to be able to schedule and prepare to write CCSD IEP</p>	<p>IEP meetings will be held for students being evaluated by CCSD. CCSD will work with CDS-CC to schedule the meetings. CCSD will be responsible for the Eligibility and IEP paperwork and assessment reports. IEP's will be initiated the first day of Kindergarten</p> <p>When invited to an annual review by CDS-CC, CCSD will be responsible for also completing IEP paperwork. IEP's will be initiated the first day of Kindergarten</p>

KINDERGARTEN TRANSITION PROCEDURES FOR CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY (CDS-CC) AND CAMPBELL COUNTY SCHOOL DISTRICT (CCSD)

for students with disabilities in order to:

-  Develop positive working relationships with families
-  Meet compliance requirements
- Provide a continuity of services

<p>April through May</p>	<p>CDS-CC staff will work with families and CCSD to schedule IEP meetings.</p> <p>CDS-CC staff will make copies of all IEP legal documents. The original documents are given to CCSD at the IEP meeting.</p>	<p>IEP meetings will be held for students transitioning to kindergarten at CDS-CC. CCSD will be responsible for the IEP paperwork. IEP's will be initiated the first day of kindergarten</p>
<p>June through August</p>	<p>CDS-CC staff will work with families to keep updated on kindergarten plans (i.e. home school changes, decisions on going or not)</p> <p>Exit process of CDS-Kindergarteners continue through the summer and all will have an exit by July 31</p>	
<p>August</p>	<p>CDS-CC will Transfer requested paperwork electronically</p>	<p>CCSD Transition Coordinator will ensure that the staff at the school where the student will be attending Kindergarten has all the necessary special education information</p>

No changes - going as is to Kindergarten on an IEP	68		# Age Eligible Started Process	117	3	120
Eval to change Elig -WILL GO to Kinder on IEP	17		# CCSD IEP's or ISP's scheduled	85		
Tested off services prior kindergarten - Return to Regular Ed	15		Junior Kindergarten	32		
Age Eligible but did not transition to CCSD - OTHER REASON	20		Individual Service Plan home school	2		

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY
POLICY AND PROCEDURE ON
DATA USE

Policy:

It is the policy of Children's Developmental Services of Campbell County (CDS-CC) to collect, maintain, and use data to inform decisions regarding child learning and share with key stakeholders. All data collected will be managed in a manner to effectively support the availability, usability, integrity, and security of such data. The privacy of child and family records will be maintained in compliance of FERPA.

Purpose:

Children's Developmental Services of Campbell County is a professional learning community who maintains a culture of learning for all who are associated with the program. Data will be used to inform decisions about children's learning, staff development, and demonstrating program success to our community.

Procedure:

1. We will utilize initial screening data to establish a baseline of child performance. **See Initial Screening procedures.**
2. We will utilize GOLD to track student outcomes. **See GOLD procedures.**
3. Checkpoints will be completed three times a year for birth to three programs: by April 30th, August 31st and December 31st and twice a year for 3-5-year-old children enrolled in CDS-C C: by December 31st and April 30th.
4. COS (Child Outcome Summary) Data will be gathered on students with an IEP or an IFSP based on state requirements. The CC4L data committee will utilize this information by August. **See Child Outcome Summary (COS) procedures.**
5. School readiness goals will be used to determine preparedness for preschool and kindergarten. **See School Readiness goals.**
6. Attendance data will be collected and used by the CC4L data committee. **See Attendance procedures.**

Procedures for Developmental Screening

Screening Procedures:

1. All children (EHS, Part C, Preschool) participating in CDS programming will receive a full screening, prior to their start day, or within 45 days of their enrollment date.
2. A complete screening must consist of a developmental, hearing, and vision screening.
3. A developmental screening will be conducted using the Brigance III.
4. A hearing screening will consist of Otoacoustic Emissions (OAE), Tympanogram, and Pure Tones when appropriate. It is expected to attempt Pure Tones on students over the age of three.
5. A vision screening will consist of the following as appropriate for the child's age: PlusOptix or Spot screening, stereopsis, tracking, color, and acuity testing.
6. Full hearing and vision screenings are expected to be completed on a yearly basis. All hearing and vision screenings need to be tracked in the referral log, located in the Hearing/Vision rooms.
7. Screening results will be tracked using the appropriate "Referral Tracking" log on the S: drive.
8. Results of the screening will be discussed with the parent(s).
 - a. If the screening process resulted in no concerns – The child will participate in regular education and staff will monitor development through an on-going assessment process.
 - b. If the screening results are unclear and don't indicate a "pass or fail" – The child will participate in regular education and staff will monitor through ongoing child assessments using GOLD. Parents and staff closely observe the child's development over time to decide if they should re-screen or evaluate the child.

If the screening results indicate there are developmental concerns – The child participates in regular education and staff will work with the parents to refer the child to the Early Intervention program for a full evaluation. The person completing the screening needs to complete a blue referral form and return to Early Intervention Coordinator.

Definitions: As defined by ECTAC

Screening – a first line check of a child's development using a developmental screening tool. A developmental screening tool is a formal instrument that asks questions about a child's development, including language, motor, cognitive, social and emotional development. A screening does not provide a diagnosis, rather, it indicates if a child is on track developmentally and if a closer look by a specialist is needed.

Evaluation and Assessment

- **Part C** requires a timely, comprehensive, multidisciplinary evaluation of each child, birth through age two. If the child is determined eligible, a child assessment is conducted. Evaluation and assessment are considered processes that have different purposes under Part C. Evaluation is defined as the "procedures used by appropriate qualified personnel to determine a child's initial and continuing eligibility, consistent with the state definition of infants and toddlers with disabilities. " Assessment is defined as "the ongoing procedures used by qualified personnel to identify the child's unique strengths and needs and the services appropriate to meet those needs and includes the assessment of the child and the assessment of the child's family." A family-directed assessment is conducted to identify the resources, priorities, concerns and the

supports, and services necessary to enhance the family's capacity to meet the needs of their child. Qualified personnel must use informed clinical opinion and multiple procedures when conducting evaluations and assessments. While a "child's medical or other records may be used to establish eligibility (if those records indicate that the child's level of functioning in one or more of the developmental areas constitutes a developmental delay or that the child otherwise meets the criteria for an infant or toddler with a disability)", an assessment still must be conducted.

- **Part B** defines evaluation as the procedures used in accordance with Sec. 300.304 through 300.311 to determine whether a child has a disability and the nature and extent of the special education and related services that the child needs. Evaluation and assessment are not defined as separate processes.

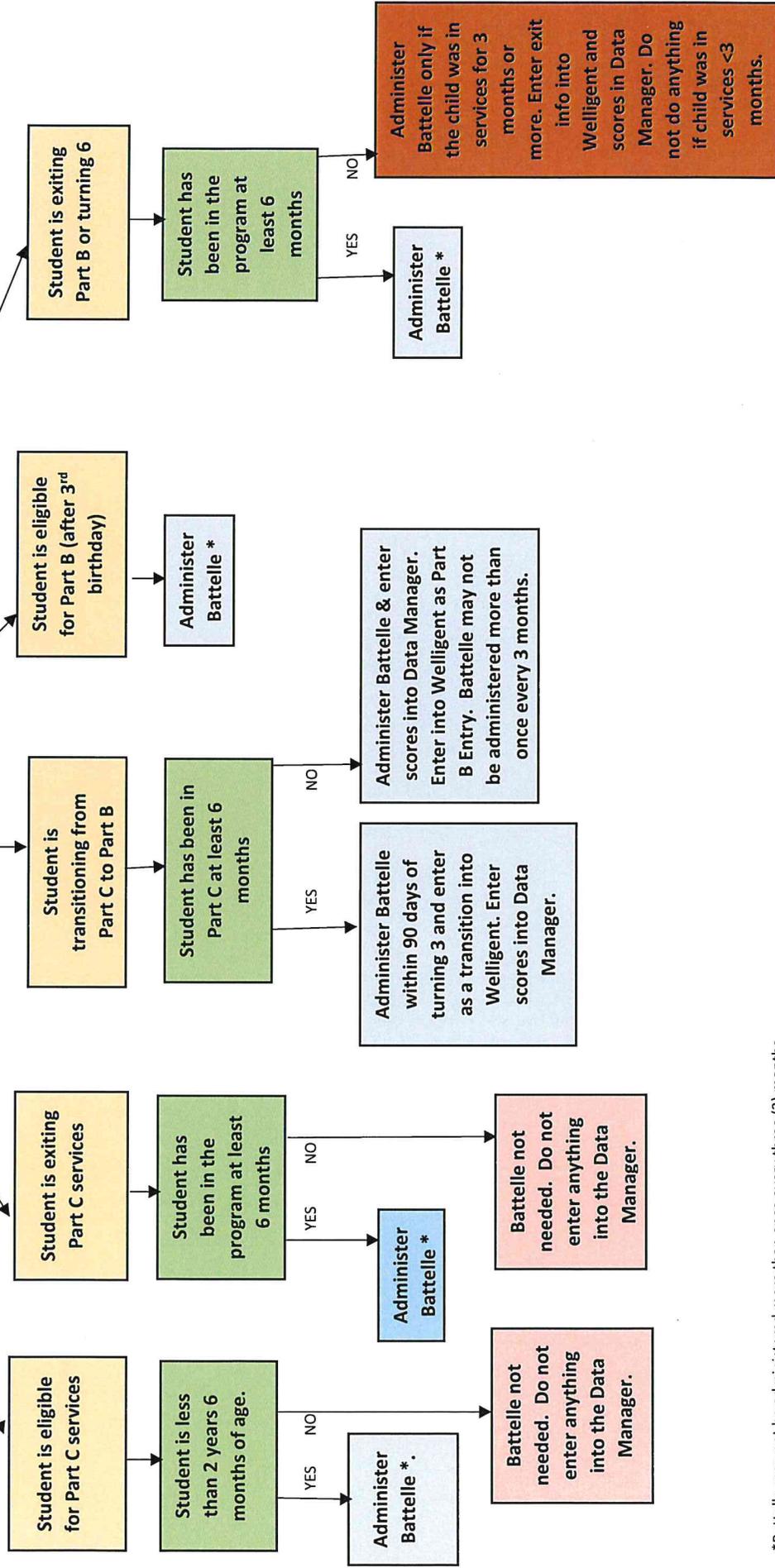
On-going Assessment – Ongoing Child Assessment is a process in which the teaching staff systematically observe and record information about the child's level of development and/or knowledge, skills, and attitudes; in order to make a determination about what has been learned, improve teaching, and support children's progress.

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY
PROCEDURE ON
DATA USE- GOLD Tracking

GOLD Tracking Procedure:

1. Within two weeks of the child's first day of attendance, students will be entered into Teaching Strategies GOLD. All demographic information needs to be inputted accurately. Criteria for entering Demographic information is attached. The expectation is that ongoing assessment begins as soon as a child begins attending.
2. Teams will establish a system for how data will be gathered. Data includes but is not limited to work samples, anecdotal notes, GOLD documentation, preliminary rankings and unfinalized checkpoints, attendance, etc. Teams are expected to gather and review data on an ongoing basis to track student performance and guide instruction, inform planning, and be used at Student Outcome Collaboration (SOC) meetings when appropriate.
3. Checkpoints will be completed three times a year for birth to three programs: by April 30th, August 31st and December 31st and twice a year for 3-5-year-old children enrolled in CDS-C C: by December 31st and April 30th.
4. GOLD Reports will be provided for families twice or three times a year, following each checkpoint. It is expected to use the Report Card for students unless the Development and Learning report is more appropriate for individual child or family circumstances.

Administration of Battelle for Child Outcomes



* Battelle may not be administered more than once every three (3) months.

Each time the Battelle is administered, enter relevant information into Welligent and enter scores into the Data Manager.

Procedures: Attendance Data Collection

1. Data will be collected monthly via ProCare, EHS and Part C Stat sheets
2. EHS and Part C staff will complete monthly stat sheets and enter data into stat forms located on the Share Drive (S:).
3. Part B staff will complete weekly attendance sheets and turn into Bel by end the of day Friday of each week.
4. Teams will refer to attendance data to determine our ability to accurately rate students on GOLD checkpoints.
5. Senior administrative assistant will aggregate monthly attendance data for all programs at CDS-CC.
6. Data will be analyzed monthly.

- CDS

Winter 2019/2020

	Below		Meeting		Exceeding	
Social-Emotional	124	40.66%	152	49.84%	29	9.51%
Physical	69	22.62%	215	70.49%	21	6.89%
Language	125	40.98%	163	53.44%	17	5.57%
Cognitive	128	42.11%	168	55.26%	8	2.63%
Literacy	131	43.67%	162	54%	7	2.33%
Mathematics	122	43.88%	144	51.8%	12	4.32%
Spanish Language	0	0%	0	0%	0	0%
Spanish Literacy	0	0%	0	0%	0	0%

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-20-01	2. Issuance Date: 01/22/2020
	3. Originating Office: Office of Head Start	
	4. Key Word: Head Start; Children with Disabilities; Inclusion	

TO: All Head Start and Early Head Start Agencies and Delegate Agencies

SUBJECT: Inclusion of Children with Disabilities

ABSTRACT:

This Information Memorandum (IM) highlights requirements in the Head Start Program Performance Standards (HSPPS) related to the inclusion of children with disabilities and delays. It includes a list of free resources for grantees' use in implementation efforts.

BACKGROUND:

Head Start and Early Head Start programs are required to ensure that at least 10% of enrollment slots are occupied by children with disabilities. In fact, Head Start's founders and early pioneers recognized that both children with and without disabilities would benefit from participating together in the same classrooms. Since 1972, over 3 million children with disabilities have fully participated in Head Start.

The 2016 HSPPS provide additional specificity regarding the inclusion of children with disabilities within Head Start and Early Head Start programs. Additionally, at [45 CFR §§1302.62](#) and [1302.60](#), the HSPPS explicitly require that every effort be made to include and provide services to children identified with delays or suspected delays, even if they are not eligible for services under Individuals with Disabilities Education Act (IDEA).

Section [640\(d\)\(1\)](#) of the Head Start Act defines the term "child with a disability" as:

- A child with a disability, as defined in section 602(3) of IDEA
- An infant or toddler with a disability, as defined in section 632(5) of such Act

Information

Grantees often have questions regarding the requirement that 10% of slots be occupied by children with disabilities. The following information reminds grantees of specific HSPPS requirements for services to children with disabilities.

Enrollment of Children with Disabilities

Each Head Start grant must include a minimum of 10% of all slots occupied by children with disabilities. This requirement helps ensure programs recruit children who are already identified as eligible for IDEA services prior to entering Head Start or Early Head Start, and accurately

screen and refer for evaluation any children who may benefit from early intervention, special education, or related services. If a child is found eligible for services under IDEA, they are counted as a Head Start child with a disability even if they have not begun receiving the special education or related services for which they were determined eligible.

When a Head Start agency operates two different Head Start or Early Head Start grants in adjoining counties, or enrolls children from birth to 5, it should be vigilant in analyzing data. The grantee must ensure, across its programs and grants, that all children with potential disabilities are being identified and evaluated so that early intervention, special education, or related services are being provided as necessary.

For example, a birth to 5 program could report that 12% of enrolled children are children with disabilities, with none of the enrolled infants and toddlers receiving IDEA services. Such a program would need to consider the recruiting, screening, and referral process for infants and toddlers to identify the cause of this difference and ensure that at least 10% of its enrolled infants and toddlers are eligible for services under IDEA.

Many programs will find that significantly more than 10% of enrolled children are eligible for services under IDEA. If, however, after exhaustive efforts, programs cannot meet the requirement, they may request a waiver from their Regional Office.

Timing

Nearly half of the children with disabilities in Head Start and Early Head Start are diagnosed after they enroll in the program. This usually occurs through Head Start and Early Head Start screening or the ongoing assessment and referral process. It takes time to refer children to the agency responsible for conducting evaluations under IDEA, schedule Individualized Family Service Plan (IFSP) and Individualized Education Plan (IEP) meetings, and identify providers. Therefore, the Office of Head Start expects that programs may be midway through the program year (January, for many programs) before reaching the 10% requirement.

If programs are monitored prior to the mid-point, data from the previous year is reviewed. If it is past the middle of the program year and determinations are still pending for children who were referred for evaluation, monitoring teams will look at the number of evaluations pending and when the referrals were made in determining compliance.

Engaging Parents

Head Start programs must work with parents to ensure they understand their right to obtain an evaluation, the benefit of receiving services as early as possible, and their ability to participate in decisions about their children including where services should be delivered. Engaging parents early on and empowering them to advocate for their child's services is imperative to obtaining services during Head Start or Early Head Start enrollment and as the child transitions to kindergarten and beyond.

Children may need to receive IDEA services at another site. When this occurs, careful planning of the child's transition to and from each program is established. The time away from Head Start or Early Head Start is minimized to ensure receipt of comprehensive services.

Distribution of Children with Disabilities throughout the Program

There is no regulation stipulating the number of children with disabilities who should be in each classroom. The following elements can all influence how many children with disabilities are in a particular room:

- Children's needs
- Staff capacity
- Availability of early intervention, special education, and related service providers
- Number of children identified as having disabilities after enrollment

Programs must ensure staffing is sufficient to ensure safe, nurturing environments and individualized teaching and learning for all children.

Settings need to be inclusive. If the classroom is predominantly comprised of children with disabilities, it may be a de facto special education classroom rather than a classroom inclusive of children with and without disabilities.

Children with Delays Not Eligible Under IDEA

Children with a suspected delay who are referred for evaluation may not always qualify for services under IDEA even though they have a developmental delay in one or more areas. These children are not counted as part of the program's 10% as they do not meet the statutory requirement as children eligible for services under IDEA. However, Head Start and Early Head Start programs must ensure the individualized needs of all children are being met and all children have access to and are able to fully participate in the full range of activities and services. In some situations, program funds may be used to provide additional support, materials, or accommodations. Individualized services and support may also be available through the child's health insurance.

504 Plans

Section 504 of the Rehabilitation Act requires a "504 Plan" be established by the local education agency responsible for implementing IDEA for an eligible child. A 504 Plan defines, in writing, the protection from discrimination and necessary accommodations or services for children who have special needs but who do not qualify under IDEA. A child who scores within typical ranges but needs physical accommodations, such as a weighted spoon or a standing table to fully access the program, could be an example. Other frequent accommodations under a 504 Plan are the ability to stand while working, sit near the teacher, or take more breaks. It is different than an IEP or an IFSP, which always includes specific special education and related services, such as speech or occupational therapy or itinerant special education services in addition to accommodations.

Head Start programs must protect all children from discrimination and make accommodations as necessary to fully include them in the program. 504 Plans are not required to implement these requirements. If a child enters Head Start with an established 504 Plan, or one is obtained during the child's enrollment, the program must ensure the plan is fully implemented.

While Head Start programs are expected to provide such supports to all children in need, it can be helpful for eligible children to have 504 Plans established as they transition to kindergarten to ensure continued success.

For All Children

Programs are required to screen children, conduct ongoing assessment, partner with families to support them as advocates for their own children, consult with specialists as necessary, help children and families obtain additional services as appropriate, and take all possible steps to ensure each child's full participation in the program.

Resources for Including Children with Disabilities or Delays

- [Inclusion Webinars](#)
- [Supporting Interactions for Children with Disabilities or Suspected Delays](#)
- [SpecialQuest: Including Infants and Toddlers with Disabilities](#)
- [Children with Disabilities](#)
- [Infographic: Young Children with Special Needs](#)

If you have any questions regarding inclusion, please contact your Regional Office. Thank you for all you do to serve the most vulnerable children and families.

/ Dr. Deborah Bergeron /

Dr. Deborah Bergeron
Director
Office of Head Start
Office of Early Childhood Development

CAMPBELL COUNTY, WYOMING
FINANCIAL AND COMPLIANCE REPORT
FOR THE FISCAL
YEAR ENDED JUNE 30, 2019

CAMPBELL COUNTY, WYOMING

TABLE OF CONTENTS

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT	1-3
------------------------------	-----

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements:

Statement of Net Position	4
Statement of Activities	5

Fund Financial Statements:

Balance Sheet - Governmental Funds	6
Reconciliation of the Balance Sheet of Governmental Funds to the Government-Wide Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities	9-10
Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual General Fund	11-12

Internal Service Fund:

Statement of Net Position	13
Statement of Revenues, Expenses and Change in Net Position	14
Statement of Cash Flows	15
Statement of Fiduciary Net Position - Fiduciary Fund Statement of Changes in Fiduciary Net Position - Fiduciary Fund	16 17
Notes to the Basic Financial Statements	18-54

Required Supplementary Information:

Schedule of Changes in Campbell County's Total OPEB Liability and Related Ratios	55
---	----

CAMPBELL COUNTY, WYOMING

TABLE OF CONTENTS

FINANCIAL SECTION (Continued)

Schedule of Campbell County's Proportionate Share of Net Pension Liability Public Employees' Pension Plan	55
Schedule of Campbell County's Proportionate Share of Net Pension Liability Law Enforcement Pension Plan	55
Schedule of Campbell County Joint Powers Fire Board's Proportionate Share of Net Pension Liability Public Employees' Pension Plan	56
Schedule of Campbell County Joint Powers Fire Board's Proportionate Share of Net Pension Liability Volunteer Firemen's Pension Plan	56
Schedule of Campbell County Joint Powers Fire Board's Proportionate Share of Net Pension Liability Paid Firemen's Pension Plan A	57
Schedule of Campbell County Joint Powers Fire Board's Proportionate Share of Net Pension Liability Paid Firemen's Pension Plan B	57
Schedule of Campbell County Joint Powers Land Board's Proportionate Share of Net Pension Liability Public Employees' Pension Plan	58
Schedule of Campbell County Senior Citizens' Center's Proportionate Share of Net Pension Liability Public Employees' Pension Plan	58
Schedule of Campbell County Weed and Pest Board's Proportionate Share of Net Pension Liability Public Employees' Pension Plan	59
Schedule of Campbell County Conservation District's Proportionate Share of Net Pension Liability Public Employees' Pension Plan	59
Schedule of Campbell County's Contributions Public Employees' Pension Plan	60
Schedule of Campbell County's Contributions Law Enforcement Pension Plan	60
Schedule of Campbell County's Joint Powers Fire Board's Contributions Public Employees' Pension Plan	61
Schedule of Campbell County's Joint Powers Fire Board's Contributions Volunteer Firemen's Pension Plan	61
Schedule of Campbell County's Joint Powers Fire Board's Contributions Paid Firemen's Pension Plan A	62
Schedule of Campbell County's Joint Powers Fire Board's Contributions Paid Firemen's Pension Plan B	62
Schedule of Campbell County's Joint Powers Land Board's Contributions Public Employees' Pension Plan	63
Schedule of Campbell County's Senior Citizens' Center's Contributions Public Employees' Pension Plan	63
Schedule of Campbell County Weed and Pest Board's Contributions Public Employees' Pension Plan	64
Schedule of Campbell County's Conservation District's Contributions Public Employees' Pension Plan	64
Notes to Required Supplementary Information	65

CAMPBELL COUNTY, WYOMING

TABLE OF CONTENTS

FINANCIAL SECTION (Continued)

SUPPLEMENTARY INFORMATION

Capital Projects Funds:	66
Combining Balance Sheet - Nonmajor Capital Projects Funds	67
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Nonmajor Capital Projects Funds	68-69
Schedule of Revenues, Expenditures and Change in Fund Balance - Budget and Actual Capital Replacement Major Capital Projects Fund	70
Discretely Presented Component Units:	71
Combining Statement of Net Position - Nonmajor Discretely Presented Component Units	72
Combining Statement of Activities - Nonmajor Discretely Presented Component Units	73
Statement of Net Position - Senior Citizens' Center	74
Statement of Activities - Senior Citizens' Center	75
Combining Balance Sheet - Discretely Presented Component Units	76
Combining Balance Sheet Joint Powers Public Land Board	77
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Discretely Presented Component Units	78-80
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Joint Powers Public Land Board	81
Schedule of State Financial Assistance	82-83

COMPLIANCE AUDIT SECTION

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	84-85
Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required By the Uniform Guidance	86-87
Schedule of Expenditures of Federal Awards	88-92
Notes to the Schedule of Expenditures of Federal Awards	93

CAMPBELL COUNTY, WYOMING

T A B L E O F C O N T E N T S

COMPLIANCE SECTION (Continued)

Schedule of Findings and Questioned Costs	94-100
Summary Schedule of Prior Audit Findings	101-102
Independent Auditor's Report on Compliance With Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance in Accordance with Requirements Issued by the Federal Aviation Administration	103-104
Schedule of Passenger Facility Charges Collected and Expended	105
Notes to the Schedule of Passenger Facility Charges Collected and Expended	106
Schedule of Passenger Facility Charge Program Findings and Questioned Costs	107-108
Summary Schedule of Prior Audit Findings and Corrective Action Plan - Passenger Facility Charge Program	109
Exhibit I: Corrective Action Plans	

BENNETT, WEBER & HERMSTAD, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Tamara J. Hermstad, CPA
Ryan J. Gemar, CPA
Richard L. Klein, CPA
Paula S. Steiger, CPA
Jennifer Besich, CPA, EA

sbw@sbwcpas.com
www.gilletteaccountant.com

319 S. Gillette Avenue, Suite 200
P.O. Box 2256
Gillette, WY 82717-2256
Telephone (307) 682-5250
Fax (307) 682-6938

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Campbell County, Wyoming
Gillette, Wyoming

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Campbell County, Wyoming (County)** as of and for the year ended June 30, 2019, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Campbell County, Wyoming**, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund 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 Schedule of Changes in Campbell County's Total OPEB Liability and Related Ratios, the Schedules of Campbell County's and Campbell County's Discretely Presented Component Units' Proportionate Shares of the Net Pension Liability-Pension Plans and the Schedules of Campbell County and Campbell County's Discretely Presented Component Units' Contributions-Pension Plans on pages 55 through 64, and the Notes to the Required Supplementary Information on page 65 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the **County's** basic financial statements. The combining and individual nonmajor fund financial statements, the discretely presented component unit statements and schedules, and the schedule of state financial assistance, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The Schedule of Passenger Facility Charges Collected and Expended is also presented for purposes of additional analysis as specified in the Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration, and is also not a required part of the basic financial statements.

The combining statements and individual nonmajor fund schedules, the discretely presented component unit statements and schedules, the Schedules of State Financial Assistance, Expenditures of Federal Awards, and Passenger Facility Charges Collected and Expended 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 statements and individual nonmajor fund schedules, the discretely presented component unit statements and schedules, the Schedules of State Financial Assistance, Expenditures of Federal Awards, and Passenger Facility Charges Collected and Expended 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 January 14, 2020, on our consideration of **Campbell 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 solely 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 the effectiveness of the **County's** 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 **Campbell County, Wyoming's** internal control over financial reporting and compliance.

Bennett, Weber & Hermstad, LLP

Gillette, Wyoming
January 14, 2020

CAMPBELL COUNTY, WYOMING

STATEMENT OF NET POSITION

June 30, 2019

	Primary Government	Discretely Presented Component Units					Total Discretely Presented Component Units
		Governmental Activities	Joint Powers Fire Board	Joint Powers Public Land Board	Recreation Project Joint Powers Board	Nonmajor Component Units	
ASSETS							
Cash	\$ 12,266,453	\$ 474,559	\$ 570,488	\$ -	\$ 1,752,057	\$ 2,797,104	
Restricted cash - passenger facility charges	167,990	-	-	-	-	-	
Investments	233,900,664	-	11,049,495	-	2,300,043	13,349,538	
Restricted investments	-	-	-	-	1,702,248	1,702,248	
Taxes receivable (net of allowance for uncollectibles)	52,014,145	-	-	-	862,854	862,854	
Other taxes receivable	1,544,995	-	-	-	-	-	
Other accounts receivable	1,692,563	7,264	165,797	-	48,398	221,459	
Due from other governments	5,052,272	4,724,538	363,793	-	360,681	5,449,012	
Inventories	1,681,760	-	-	-	168,717	168,717	
Prepaid expenses	-	-	50,966	-	42,643	93,609	
Note receivable	181,575	-	-	-	-	-	
Beneficial interest in assets held by Wyoming Community Foundation	-	-	-	-	21,262	21,262	
Capital assets:							
Non-depreciable capital assets	28,910,010	1,357,950	1,380,892	-	244,052	2,982,894	
Depreciable capital assets, net	245,995,524	19,236,527	42,574,753	-	510,688	62,321,968	
Total assets	\$ 583,407,951	\$ 25,800,838	\$ 56,156,184	\$ -	\$ 8,013,643	\$ 89,970,665	
DEFERRED OUTFLOWS OF RESOURCES							
Relating to OPEB	\$ 40,914	\$ -	\$ -	\$ -	\$ -	\$ -	
Relating to pensions	16,467,167	2,640,505	685,709	-	456,838	3,783,052	
Total deferred outflows of resources	\$ 16,508,081	\$ 2,640,505	\$ 685,709	\$ -	\$ 456,838	\$ 3,783,052	
LIABILITIES							
Accounts payable	\$ 4,462,068	\$ 203,259	\$ 156,593	\$ -	\$ 17,243	\$ 377,095	
Contracts and retainage payable	3,395,643	-	161,881	-	-	161,881	
Estimated claims payable	870,000	-	-	-	-	-	
Accrued liabilities	4,167,774	201,539	278,124	-	116,076	595,739	
Due to other governments	-	-	-	-	940,745	940,745	
Advance payments received on grants	408,650	-	175,686	-	20,000	195,686	
Ticket revenue received prior to event	-	-	13,767	-	-	13,767	
Noncurrent liabilities:							
Due within one year	229,440	-	-	-	-	-	
Due within more than one year	74,132,184	4,530,866	2,840,102	-	1,782,510	9,153,478	
Total liabilities	\$ 87,665,759	\$ 4,935,664	\$ 3,626,153	\$ -	\$ 2,876,574	\$ 11,438,391	
DEFERRED INFLOWS OF RESOURCES							
Taxes levied for subsequent years	\$ 50,074,700	\$ -	\$ -	\$ -	\$ 831,500	\$ 831,500	
Relating to OPEB	33,971	-	-	-	-	-	
Relating to pensions	2,847,845	2,610,896	313,980	-	119,732	3,044,608	
Total deferred inflows of resources	\$ 52,956,516	\$ 2,610,896	\$ 313,980	\$ -	\$ 951,232	\$ 3,876,108	
NET POSITION							
Net investment in capital assets	\$ 270,735,161	\$ 20,594,477	\$ 43,793,764	\$ -	\$ 754,740	\$ 65,142,981	
Restricted for:							
Passenger facility projects	167,990	-	-	-	-	-	
Enhanced 911 services	358,755	-	-	-	-	-	
Capital projects	111,033,005	-	-	-	-	-	
Road construction	3,461,777	-	-	-	-	-	
Vehicle replacement	-	4,678,374	-	-	-	4,678,374	
Children's series	-	-	59,330	-	-	59,330	
Operations	-	-	1,688,811	-	-	1,688,811	
Wyoming Center repairs and maintenance	-	-	2,794,258	-	-	2,794,258	
Library projects	-	-	-	-	822,386	822,386	
Unrestricted	73,537,069	(4,378,068)	4,565,597	-	3,065,549	3,253,078	
Total net position	\$ 459,293,757	\$ 20,894,783	\$ 52,901,760	\$ -	\$ 4,642,675	\$ 78,439,218	

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

STATEMENT OF ACTIVITIES

Year Ended June 30, 2019

	Expenses	Program Revenues			Net (Expense)/Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Discretely Presented Component Units
Primary Government						
Governmental Activities:						
General government	\$ 31,080,278	\$ 1,286,900	\$ 130,090	\$ -	\$ (29,663,288)	\$ -
Public safety	22,824,046	974,832	586,695	314,616	(20,947,903)	-
Public works	15,613,526	4,674,565	213,683	4,250,069	(6,475,209)	-
Health, welfare, culture and recreation	25,446,479	3,783,276	4,551,360	900,000	(16,211,843)	-
Debt service:						
Interest on long term debt	22,443	-	-	-	(22,443)	-
Total governmental activities/ primary government	\$ 94,986,772	\$10,719,573	\$ 5,481,828	\$ 5,464,685	\$ (73,320,686)	\$ -
Component Units:						
Joint Powers Fire Board	\$ 6,326,294	\$ 16,219	\$ 5,000	\$ 152,005	\$ -	\$ (6,153,070)
Joint Powers Public Land Board	6,716,935	1,456,425	1,330,795	-	-	(3,929,715)
Recreation Project Joint Powers Board	1,187,583	-	-	-	-	(1,187,583)
Nonmajor Component Units	4,206,918	573,274	1,216,155	83,606	-	(2,333,883)
Total discretely presented component units	\$ 18,437,730	\$ 2,045,918	\$ 2,551,950	\$ 235,611	\$ -	\$ (13,604,251)
General Revenues:						
Taxes:						
Taxes, levied for general purposes				\$ 45,839,792	\$ -	-
Taxes, levied for Weed and Pest District				-	-	805,111
Taxes, interest and penalties				164,496	-	-
Motor vehicle taxes				2,497,158	-	-
Sales and use taxes				19,288,244	-	-
Gasoline taxes				3,082,905	-	-
Severance taxes				463,836	-	-
Other taxes				1,651,691	-	-
Grants and contributions not restricted to specific programs				289,653	-	-
Federal payments in lieu of taxes				947,766	-	-
Other local revenue				-	-	10,946,645
Investment income				9,289,611	-	578,902
Miscellaneous				2,132,893	-	138,464
Gain on sale of capital assets				-	-	24,497
Total general revenues				\$ 85,648,045	\$ 12,493,619	
Income (loss) before special items				\$ 12,327,359	\$ (1,110,632)	
Special item - conveyance of assets, intergovernmental				47,698,902	(47,698,902)	
Change in net position				\$ 60,026,261	\$ (48,809,534)	
Net Position, Beginning July 1				\$394,247,180	\$ 123,604,180	
Prior Period Adjustment				5,020,316	3,644,572	
Net Position, Beginning July 1, As Restated				\$399,267,496	\$ 127,248,752	
Net Position, Ending June 30				\$459,293,757	\$ 78,439,218	

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2019

	General Fund	Capital Replac- ment Fund	Nonmajor Govern- mental Funds	Total Govern- mental Funds
ASSETS				
Cash	\$ 11,638,904	\$ -	\$ -	\$ 11,638,904
Restricted cash - passenger facility charges	167,990	-	-	167,990
Investments	115,327,726	92,834,504	21,646,246	229,808,476
Receivables:				
Property and production taxes (net of allowance for uncollectibles)	52,014,145	-	-	52,014,145
Other taxes	1,544,995	-	-	1,544,995
Accounts	840,924	-	-	840,924
Due from other governments	5,013,240	-	39,032	5,052,272
Inventories	1,681,760	-	-	1,681,760
Total assets	\$ 188,229,684	\$ 92,834,504	\$ 21,685,278	\$ 302,749,466
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 4,437,068	\$ -	\$ 25,000	\$ 4,462,068
Contracts and retainage payable	3,395,643	-	-	3,395,643
Accrued liabilities	4,167,774	-	-	4,167,774
Advance payments received on grants	408,650	-	-	408,650
Due to other funds	702,879	-	-	702,879
Total liabilities	\$ 13,112,014	\$ -	\$ 25,000	\$ 13,137,014
DEFERRED INFLOWS OF RESOURCES				
Unavailable taxes	\$ 51,771,700	\$ -	\$ -	\$ 51,771,700
FUND BALANCES				
Nonspendable	\$ 1,681,760	\$ -	\$ -	\$ 1,681,760
Restricted	526,745	92,834,504	21,660,278	115,021,527
Committed	12,663,326	-	-	12,663,326
Assigned	17,897,659	-	-	17,897,659
Unassigned	90,576,480	-	-	90,576,480
Total fund balances	\$ 123,345,970	\$ 92,834,504	\$ 21,660,278	\$ 237,840,752
Total liabilities, deferred inflows of resources and fund balances	\$ 188,229,684	\$ 92,834,504	\$ 21,685,278	\$ 302,749,466

See Notes to Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

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

June 30, 2019

Total Governmental Fund Balances		\$ 237,840,752
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Property and production taxes are not available to pay for current-period expenditures, and therefore, are deferred in the funds.		1,697,000
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Non-depreciable capital assets	\$ 28,910,010	
Depreciable assets	395,725,691	
Less: accumulated depreciation	(149,730,167)	
Total capital assets		274,905,534
An Internal Service Fund is used by the County to charge the cost of the County's self-insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position. Internal service fund net position is:		5,404,255
Long-term assets applicable to the County's governmental activities are not reported as fund assets. All assets both current and long-term are reported in the Statement of Net Position.		
Note Receivable		181,575
Long-term liabilities applicable to the County's governmental activities are not reported as fund liabilities. All liabilities both current and long-term are reported in the Statement of Net Position.		
Capital leases payable	\$ (885,017)	
Business Ready Community loan	(181,575)	
Estimated landfill closure and post closure care costs	(20,390,000)	
Total OPEB liability	(1,469,596)	
Net pension liability	(51,435,436)	
Total noncurrent liabilities		(74,361,624)
Deferred outflows and inflows or resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 16,467,167	
Deferred outflows of resources related to OPEB	40,914	
Deferred inflows of resources related to pensions	(2,847,845)	
Deferred inflows of resources related to OPEB	(33,971)	
		13,626,265
Net Position of Governmental Activities		\$ 459,293,757

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2019

	General Fund	Capital Replac- ment Fund	Nonmajor Govern- mental Funds	Total Govern- mental Funds
REVENUES				
Taxes	\$ 73,799,059	\$ -	\$ 842,063	\$ 74,641,122
Charges for goods and services	10,719,573	-	-	10,719,573
Intergovernmental	12,209,871	-	-	12,209,871
Investment income	3,941,169	4,383,223	848,089	9,172,481
Miscellaneous	2,132,893	-	-	2,132,893
Total revenues	\$ 102,802,565	\$ 4,383,223	\$ 1,690,152	\$ 108,875,940
EXPENDITURES				
Current:				
General government	\$ 23,498,186	\$ -	\$ -	\$ 23,498,186
Public safety	20,760,522	-	-	20,760,522
Public works	11,127,291	-	-	11,127,291
Health, welfare, culture and recreation	23,838,712	-	-	23,838,712
Capital outlay	18,541,423	-	77,344	18,618,767
Debt service:				
Principal	206,438	-	-	206,438
Interest	22,443	-	-	22,443
Total expenditures	\$ 97,995,015	\$ -	\$ 77,344	\$ 98,072,359
Excess of revenues over expenditures	\$ 4,807,550	\$ 4,383,223	\$ 1,612,808	\$ 10,803,581
OTHER FINANCING SOURCES				
Transfers in	\$ 102,525	\$ 1,000,000	\$ 1,300,000	\$ 2,402,525
Transfers (out)	(2,300,000)	-	-	(2,300,000)
Proceeds from capital lease	967,990	-	-	967,990
Sale of general capital assets	14,611	-	-	14,611
Total other financing sources (uses)	\$ (1,214,874)	\$ 1,000,000	\$ 1,300,000	\$ 1,085,126
Net changes in fund balances	\$ 3,592,676	\$ 5,383,223	\$ 2,912,808	\$ 11,888,707
FUND BALANCE, BEGINNING JULY 1	\$ 118,852,170	\$ 87,451,281	\$ 18,747,470	\$ 225,050,921
Prior period adjustment	901,124	-	-	901,124
FUND BALANCE, BEGINNING JULY 1, as restated	\$ 119,753,294	\$ 87,451,281	\$ 18,747,470	\$ 225,952,045
FUND BALANCE, ENDING JUNE 30	\$ 123,345,970	\$ 92,834,504	\$ 21,660,278	\$ 237,840,752

See Notes to Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2019

(Page 1 of 2)

Net Change in Fund Balances - Total Governmental Funds	\$ 11,888,707
Amounts reported for governmental activities in the Statement of Activities are different because:	
Timing differences for the recognition of property and production tax revenues between revenues reported in the funds and revenues reported in the Statement of Activities.	(1,653,000)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital outlays	\$ 27,060,233
Depreciation	<u>(21,839,426)</u>
	5,220,807
Governmental funds recognize gain on sale of capital assets as the sales proceeds received. However, in the Statement of Activities, this amount is reduced by the remaining net book value of the disposed assets. This is the amount of the net book value of the disposed assets.	(164,701)
Conveyance of assets due to dissolution of Recreation Project Joint Powers Board during the fiscal year ended June 30, 2019. Capital assets are not financial resources and are not reported in the funds.	47,698,902
An Internal Service Fund is used by the County to charge the cost of the County's self-insurance to individual funds. The net (loss) of the Internal Service Fund is reported with governmental activities.	(500,317)
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets.	(967,990)
Repayment of note receivable is revenue in the governmental funds, but the repayment reduces assets in the Statement of Net Position.	(25,939)
Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	180,499
Repayment of Business Ready Community loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	25,939

(Continued)

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2019

(Page 2 of 2)

Net decrease in estimated landfill closure and post closure care costs payable in the Statement of Activities is not reflected in the funds. The net decrease was a result of a change in the estimated costs and not an actual repayment of the non-current liability.		\$ 3,890,000
Governmental funds report County OPEB payments as expenditures. However, in the Statement of Activities, the cost of OPEB benefits earned net of retiree payments is reported as OPEB expense.		
Retiree payments	\$ 201,809	
Cost of benefits earned	<u>(139,183)</u>	62,626
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
County pension contributions	\$ 2,590,540	
Cost of benefits earned net of employee contributions	<u>(8,219,812)</u>	(5,629,272)
		\$ 60,026,261
Change in Net Position of Governmental Activities		\$ 60,026,261

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
 FUND BALANCE - BUDGET AND ACTUAL
 GENERAL FUND

Year Ended June 30, 2019

(Page 1 of 2)

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes:				
Property and production	\$ 49,629,006	\$ 49,629,006	\$ 47,657,288	\$ (1,971,718)
Motor vehicle	2,466,401	2,466,401	2,497,158	30,757
Sales and use	14,457,337	14,457,337	19,288,244	4,830,907
Gasoline	2,946,722	2,946,722	3,082,905	136,183
Severance	444,415	444,415	463,836	19,421
Other taxes	595,459	595,459	809,628	214,169
Total taxes	\$ 70,539,340	\$ 70,539,340	\$ 73,799,059	\$ 3,259,719
Other:				
Charges for goods and services:				
Landfill	\$ 3,000,000	\$ 3,000,000	\$ 4,044,014	\$ 1,044,014
Other goods and services	6,159,624	6,159,624	6,675,559	515,935
Intergovernmental	14,954,250	14,977,250	12,209,871	(2,767,379)
Investment income	250,351	250,351	3,941,169	3,690,818
Miscellaneous	827,949	827,949	2,132,893	1,304,944
Total other	\$ 25,192,174	\$ 25,215,174	\$ 29,003,506	\$ 3,788,332
Total revenues	\$ 95,731,514	\$ 95,754,514	\$ 102,802,565	\$ 7,048,051
EXPENDITURES				
Current:				
General Government:				
Extension	\$ 428,438	\$ 428,438	\$ 378,440	\$ 49,998
Assessor	1,130,285	1,137,748	1,113,761	23,987
Attorney	3,789,760	4,223,377	3,500,488	722,889
Custodial	3,041,662	3,124,398	2,811,689	312,709
Clerk	2,853,025	2,853,025	2,567,455	285,570
Commissioners	10,186,338	9,518,921	6,487,393	3,031,528
Coroner	298,628	298,628	332,533	(33,905)
Information technology services	2,316,965	2,316,965	2,213,869	103,096
District court	1,546,019	1,546,019	1,466,871	79,148
Elections	311,851	311,851	203,315	108,536
Juvenile probation	1,195,180	1,288,756	1,170,089	118,667
Treasurer	1,280,265	1,280,265	1,252,283	27,982
Total general government	\$ 28,378,416	\$ 28,328,391	\$ 23,498,186	\$ 4,830,205
Public Safety:				
Sheriff	\$ 9,604,268	\$ 9,604,268	\$ 9,129,689	\$ 474,579
Courthouse and jail	8,040,678	8,040,678	7,464,239	576,439
Emergency management	167,915	403,919	176,704	227,215
Joint powers fire board discretely presented component unit	3,546,433	3,546,433	3,421,626	124,807
Enhanced 911 fees	570,000	570,000	568,264	1,736
Total public safety	\$ 21,929,294	\$ 22,165,298	\$ 20,760,522	\$ 1,404,776

(Continued)

CAMPBELL COUNTY, WYOMING

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

Year Ended June 30, 2019

(Page 2 of 2)

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Public Works:				
County airport	\$ 1,451,989	\$ 1,451,989	\$ 1,401,196	\$ 50,793
Engineer	4,180,075	4,184,906	3,651,710	533,196
Road and bridge	5,876,166	5,876,166	5,692,053	184,113
1% sales tax fund	638,857	638,857	382,332	256,525
Total public works	\$ 12,147,087	\$ 12,151,918	\$ 11,127,291	\$ 1,024,627
Health, Welfare, Culture and Recreation:				
Children's developmental services	\$ 5,944,641	\$ 5,944,641	\$ 5,631,914	\$ 312,727
County fair	515,534	515,534	489,979	25,555
County library	3,778,047	3,778,047	3,628,641	149,406
County museum	502,568	502,568	477,707	24,861
Health department	2,863,593	3,026,016	2,589,177	436,839
Parks and recreation	6,046,340	6,046,340	5,810,009	236,331
1% sales tax fund	1,697,552	1,697,552	1,509,539	188,013
Joint powers land board discretely presented component unit	3,032,128	3,032,128	3,009,281	22,847
Senior citizens' center discretely presented component unit	435,000	435,000	402,465	32,535
Conservation district discretely presented component unit	290,000	290,000	290,000	-
Total health, welfare, culture and recreation	\$ 25,105,403	\$ 25,267,826	\$ 23,838,712	\$ 1,429,114
Capital outlay	\$ 19,359,848	\$ 25,948,418	\$ 18,541,423	\$ 7,406,995
Debt Service:				
Principal	\$ 206,438	\$ 206,438	\$ 206,438	\$ -
Interest	22,443	22,443	22,443	-
Total debt service	\$ 228,881	\$ 228,881	\$ 228,881	\$ -
Total expenditures	\$ 107,148,929	\$ 114,090,732	\$ 97,995,015	\$ 16,095,717
Excess (deficiency) of revenues over (under) expenditures	\$ (11,417,415)	\$ (18,336,218)	\$ 4,807,550	\$ 23,143,768
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ 102,525	\$ 102,525
Transfers (out)	(2,740,055)	(3,095,737)	(2,300,000)	795,737
Proceeds from capital lease	-	-	967,990	967,990
Sale of general capital assets	4,725	4,725	14,611	9,886
Total other financing sources (uses)	\$ (2,735,330)	\$ (3,091,012)	\$ (1,214,874)	\$ 1,876,138
Net change in fund balance	\$ (14,152,745)	\$ (21,427,230)	\$ 3,592,676	\$ 25,019,906
FUND BALANCE, BEGINNING JULY 1	\$ 118,852,170	\$ 118,852,170	\$ 118,852,170	\$ -
Prior period adjustment	901,124	901,124	901,124	-
FUND BALANCE, BEGINNING JULY 1, as restated	\$ 119,753,294	\$ 119,753,294	\$ 119,753,294	\$ -
FUND BALANCE, ENDING JUNE 30	\$ 105,600,549	\$ 98,326,064	\$ 123,345,970	\$ 25,019,906

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

**STATEMENT OF NET POSITION
INTERNAL SERVICE FUND**

June 30, 2019

	Self-Insurance Health Fund
ASSETS	
CURRENT ASSETS	
Cash	\$ 627,549
Investments	4,092,188
Accounts receivable	851,639
Due from other funds	702,879
<hr/>	
Total assets	\$ 6,274,255
<hr/>	
LIABILITIES	
CURRENT LIABILITIES	
Estimated claims payable	\$ 870,000
<hr/>	
NET POSITION	
Unrestricted	\$ 5,404,255

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENSES AND
CHANGE IN NET POSITION
INTERNAL SERVICE FUND
Year Ended June 30, 2019**

	Self-Insurance Health Fund
OPERATING REVENUES	\$ 10,530,300
OPERATING EXPENSES	
Claims and contractual services	11,045,222
Operating (loss)	\$ (514,922)
NONOPERATING REVENUES	
Investment income	117,130
(Loss) before transfers	\$ (397,792)
Transfers (out)	(102,525)
Change in net position	\$ (500,317)
NET POSITION, BEGINNING JULY 1	5,904,572
NET POSITION, ENDING JUNE 30	\$ 5,404,255

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

**STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUND**

Year Ended June 30, 2019

	Self-Insurance Health Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 10,717,925
Payments for goods and services	(11,247,222)
Net cash (used in) operating activities	\$ (529,297)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers (out)	\$ (102,525)
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	\$ 109,550
Proceeds from maturities of investments	84,734
Purchase of investments	(85,492)
Net cash provided by investing activities	\$ 108,792
Net (decrease) in cash	\$ (523,030)
Cash:	
Beginning July 1	1,150,579
Ending June 30	\$ 627,549
Reconciliation of Operating (Loss) to Net Cash (Used in)	
Operating Activities	
Operating (loss)	\$ (514,922)
(Increase) Decrease in Assets and (Decrease) in Liabilities:	
Accounts receivable	890,504
Due from other funds	(702,879)
Estimated claims payable	(202,000)
Net cash (used in) operating activities	\$ (529,297)
NONCASH INVESTING ACTIVITIES	
Net increase in fair value of investments	\$ 7,580

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND

June 30, 2019

	Custodial Fund
ASSETS	
Cash	\$ 14,675,380
Investments	37,358
Receivables:	
Property and production taxes (net of allowance for uncollectibles)	7,608,463
Other taxes	43,726
Total assets	\$ 22,364,927
LIABILITIES	
Taxes due to other entities	\$ 9,919,623
DEFERRED INFLOWS OF RESOURCES	
Taxes collected in advance	\$ 7,700,902
NET POSITION	
Restricted for:	
Governmental organizations	\$ 4,744,402

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND**

Year Ended June 30, 2019

	Custodial Fund
ADDITIONS	
Contributions:	
Special escrow taxes	\$ 8,428,329
Investment Earnings:	
Interest - special escrow taxes	99,576
Interest - taxes paid in protest	3,394
Total Additions	\$ 8,531,299
DEDUCTIONS	
Special escrow taxes paid to local governments	\$ 17,062,089
Refunded taxes paid in protest	639,447
Total Deductions	\$ 17,701,536
Net (Decrease) in Fiduciary Net Position	\$ (9,170,237)
Net Position, Beginning, July 1	13,914,639
Net Position, Ending, June 30	\$ 4,744,402

See Notes to the Basic Financial Statements.

**CAMPBELL COUNTY, WYOMING
NOTES TO THE BASIC FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

Campbell County, Wyoming (the “County”) is a political subdivision of the State of Wyoming governed by an elected Board of five Commissioners. As required by accounting principles generally accepted in the United States of America, these financial statements present the County and its component units, entities for which the County is considered to be financially accountable. A component unit is included in the County’s reporting entity if it is both fiscally dependent upon the County (the primary government) and there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the County. In addition, legally separate, tax-exempt entities are included as component units if: 1) the economic resources received or held are done entirely or almost entirely for the direct benefit of the County, its component units or its constituents; 2) the County, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization, and 3) the economic resources received or held by an individual organization that the County, or its component units, is entitled to, or has the ability to otherwise access, are significant to the County. The County is required to consider other organizations for which the nature and significance of their relationship with the County are such that an exclusion would cause the County’s financial statements to be misleading or incomplete. Because none of the component units function as a integral part of the County, all component units are presented discretely. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the County. Each discretely presented component unit has a June 30, 2019 year end except the Senior Citizens' Center Foundation, Inc. which is combined with the Senior Citizens' Center. The Senior Citizens' Center Foundation, Inc. had a September 30, 2018 year end.

Discretely Presented Component Units

Joint Powers Fire Board Joint Powers Public Land Board Campbell County Recreation Project Joint Powers Board Campbell County Library Foundation, Inc. Campbell County Senior Citizens' Center Campbell County Weed and Pest Board Conservation District Campbell County CARE Board

The Joint Powers Fire Board (the “Fire Board”) is responsible for the fire protection and prevention for Campbell County. The Board of Directors is composed of seven appointed members. Four of the members are appointed by the Board of County Commissioners. The Fire Board is funded jointly by the County, the City of Gillette, and the Town of Wright.

The Joint Powers Public Land Board (the “Public Land Board”) is responsible for the promotion, management, and services of CAM-PLEX, a multi-purpose events facility. The Board of Directors is composed of seven members. Five of the members are appointed by the Board of County Commissioners. The Public Land Board is funded jointly by the County and the City of Gillette. The Public Land Board has also established the Multi-Events Center Special Revenue Fund. This fund was established to account for a capital facilities tax for the repairs and maintenance of the Wyoming Center, a component of the CAM-PLEX. This fund now accounts for excess monies generated by a capital facilities tax. This tax has expired and is no longer being levied.

The Campbell County Recreation Project Joint Powers Board (the “Recreation Board”) was established under a Joint Powers Agreement dated November 6, 2007, entered into by and between Campbell County, the City of Gillette, and Campbell County School District No. 1. The purpose of the Recreation Board is to provide an efficient, orderly, and economically feasible method of financing a recreation center and a sports facility for tennis, track and soccer, which is of service to and for the benefit of the participating agencies and their residents. The Recreation Center was completed during the fiscal year ended June 30, 2010. See Note 3G for a description of the remaining debt on this facility. The Recreation Board is governed by a five-member Board of Directors. Two of the directors are appointed by the County Commissioners. The remaining debt was retired during the year ended June 30, 2019 and the Recreation Board was dissolved June 26, 2019. The County retained ownership of the capital facilities and is responsible for their continued maintenance.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

The Campbell County Library Foundation, Inc. (the "Library Foundation") is a nonprofit foundation established to receive, hold and expend gifts and contributions for the enhancement of the Campbell County Library System. The Library Foundation supports purchases and activities that enhance the quality of the library services available and cannot reasonably be done with tax monies. In accordance with Governmental Accounting Standards Board Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, the Library Foundation has been determined to be a component unit and is presented as a discretely presented component unit in the County's financial statements. The Library Foundation holds donor-restricted investments of \$1,702,248. These investments are permanently restricted endowments. Net appreciation of \$450,027 on these investments is available for expenditure and is reported as unrestricted net position in the Statement of Net Position. The investment of the assets is to emphasize total return, that is, the aggregate return from capital appreciation and interest income.

The Campbell County Senior Citizens' Center (the "Senior Citizens' Center") is a private, non profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It aids senior citizens in arranging for health services, home care, meals, transportation and recreation throughout Campbell County. The Center is governed by a seven-member Board of Directors. Four of the directors are appointed by the Board of County Commissioners. The Senior Citizens' Center is fiscally dependent upon the County because the County provides a significant portion of the Center's total funding. The County also provides the Senior Citizens' Center with a multi-purpose building.

The Senior Citizens' Center Foundation, Inc. (the "Senior Foundation") is a legally separate, tax-exempt component unit of the Senior Citizens' Center. The Senior Foundation acts primarily to secure gifts, endowments, memorials and to sponsor functions for buildings and financial support of the Senior Citizens' Center, or any other programs to be of benefit to the elderly. The seven-member board of the Senior Foundation is elected by the general membership of the Senior Citizens' Center. Although the Senior Citizens' Center does not control the timing or amount of receipts from the Senior Foundation, the majority of resources, or income thereon, that the Senior Foundation holds and invests are designated to the activities of the Senior Citizens' Center and elderly programs. Because these resources held by the Senior Foundation can be used by, or for the benefit of, the Senior Citizens' Center and elderly programs, the Senior Foundation is considered a component unit of the Senior Citizens' Center and is combined with the Senior Citizens' Center.

The fiscal year of operation for the Senior Foundation is October 1 through September 30. Financial information included is as of and for the year ended September 30, 2018. During the fiscal year ended September 30, 2018, the Senior Foundation distributed \$13,300 to the Senior Citizens' Center. During the fiscal year ended June 30, 2019 the Senior Citizens' Center received \$12,025 from the Senior Foundation. Due to having different fiscal year ends, interfund activity between the two entities has not been eliminated.

The Campbell County Weed and Pest Board (the "District") was established through the enactment of the Wyoming Weed and Pest Control Act of 1973. The District is responsible for the implementation and monitoring of an effective program for the control of declared and designated weeds and pests. The District's Board of Directors is composed of five members, all appointed by the Board of County Commissioners. The District is funded through a discrete levy of property taxes.

The Weed and Pest, Fire, and Public Land Boards serve all of the citizens of Campbell County. The rates for user charges and bond issuance authorizations are approved by the County's Board of Commissioners and legal liability for the general obligation debt of these discretely presented component units remains with the County. The Campbell County Commissioners approve each of the Boards' budgets and allocate taxes to fund these budgets.

The Conservation District is responsible for the promotion, protection and management of natural resources through education, conservation practices and cooperative interaction with land users within Campbell County. The Conservation District is governed by five supervisors, who are independently elected. However, the Conservation District is fiscally dependent upon the County because the County provides most of the Conservation District's total funding.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

The Campbell County CARE Board (the “CARE Board”) facilitates funding opportunities to help low income individuals become more self-sufficient; provide low income individuals with a stake in their community; achieve partnerships among supporters and providers of services to low income individuals; increase the capacity of agencies to achieve results; and strengthen family and other supportive systems to help low income individuals (especially vulnerable populations) achieve their potential. The CARE Board is comprised of nine appointed and elected members which are approved by the Campbell County Commissioners.

No separate audited financial statements for each component unit have been prepared, however, complete financial information for each component unit may be obtained from the County’s administrative offices located at 500 S. Gillette Ave., Gillette, Wyoming.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items properly not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and the fiduciary fund, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property and production taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property and production taxes, interest and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales taxes collected and held by the state at year end on behalf of the County are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

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

The County reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources and transactions of the general government except those required to be accounted for in other funds.

The *Capital Replacement Fund* was established by the County in accordance with Wyoming Statutes. The statutes allow the County to establish reserves for capital improvements and for the purpose of purchasing or replacing specified equipment or a depreciation reserve for equipment. This capital replacement fund is being funded by transfers from the general fund.

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Following are the descriptions of nonmajor capital projects funds:

The *State-County Road Fund* is a capital projects fund established by the County in accordance with Wyoming Statutes. The statutes state a fund must be established to be used solely for the construction of county roads, bridges and culverts with the exception of an allowance of up to \$50,000 annually for maintenance. This road construction fund is being funded by state gasoline and severance taxes.

The *Campus Maintenance Reserve Fund* is a capital projects fund established by the County in accordance with Wyoming Statutes to account for repairs and maintenance to the Gillette College campus. This capital projects fund was originally funded by transfers from the general fund and a capital facilities fund.

The *Recreation Center Maintenance Reserve Fund* is a capital projects fund established by the County in accordance with Wyoming Statutes to account for repairs and maintenance for the Gillette recreation center and sports facility. This capital projects fund was initially funded by Campbell County and Campbell County School District No. 1. Additional funding will come from these same two sources in accordance with a written agreement between these two entities.

The *Tech Center Maintenance Reserve Fund* is a capital projects fund established by the County in accordance with Wyoming Statutes to account for repairs and maintenance for the Gillette College Technical Education Center. This capital projects fund was originally funded by transfers from the general fund and payments by Northern Wyoming Community College District. Additional funding will come from these same two sources.

The *Wright Recreation Center Maintenance Reserve Fund* is a capital projects fund established by the County in accordance with Wyoming Statutes to account for repairs and maintenance for the Wright recreation center and sports facility. This capital projects fund is being funded by Campbell County and the Town of Wright in accordance with a written agreement between these two entities.

The *Pronghorn Center Maintenance Reserve Fund* is a capital projects fund established by the County in accordance with Wyoming Statutes to account for structural repairs and maintenance to the Pronghorn Center located on the Gillette College Campus. This capital projects fund is being funded by Campbell County and the Northern Wyoming Community College District in accordance with a written agreement between these two entities. During the year ended June 30, 2019 the fund was created with a transfer from the general fund.

Additionally, the County reports the following fund types:

Proprietary Funds focus on the determination of the changes in net position, financial position and cash flows. The County's proprietary fund is an internal service fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

The Internal Service Fund accounts for operations that provide services to other funds of the County on a cost-reimbursement basis. The County uses the internal service fund to account for the financing and operations of the County's self-insurance health plan.

Fiduciary funds hold assets for the benefit of organizations in situations where the government does not have administrative control over the assets, and the assets are not derived from governmental sources. The County's fiduciary fund is a custodial fund.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are amounts which finance the self-insurance health plan; operating expenses are the payments of claims and contractual services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

1. Cash and Investments

The County's cash is considered to be cash on hand and demand deposit accounts.

The County Treasurer is authorized and limited to invest in those types of securities as allowed by Wyoming State law (W.S. 9-4-831). There is no limitation on the asset mix as long as investments meet the guidelines imposed by law.

Investments for the County, as well as for its component units, are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The County's restricted cash consists of passenger facility charges collected which are restricted for use as detailed in the PFC applications submitted to and approved by the Federal Aviation Administration.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds". All other outstanding balances between funds are referred to as due to/from other funds. These amounts are eliminated in the statement of net position. Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Property is annually valued and assessed January 1. Taxes are levied on or about August 1 and payable in two installments on September 1 and March 1. If not paid, property taxes attach as an enforceable lien on property as of May 11. Property tax revenues are recognized when levied to the extent that they result in current receivables, which means when collected within the current period or expected to be collected within 60 days of the fiscal year end to be used to pay liabilities of the current period on the financial statements. Property taxes which are not current receivables are offset by deferred inflows of resources.

3. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid expenses and are accounted for on the consumption method.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

4. Inventories

On government-wide and fund financial statements, inventories are valued at average cost, which is not in excess of market, using the first-in/first-out method. Inventory in the General Fund consists of expendable supplies held for consumption and are accounted for using the "consumption" method, whereby the costs are recorded as an expenditure at the time the individual inventory items are used.

5. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due From Other Funds/Due To Other Funds". These amounts are eliminated in the governmental activities column of the statement of net position.

6. Capital Assets

Capital assets, which include land, improvements, infrastructure, buildings, machinery and equipment, vehicles, art work, and construction in progress are reported in the applicable governmental activities columns in the government-wide financial statements. Generally furniture, fixtures and equipment with an individual cost of less than \$5,000 are not capitalized, vehicles with an individual cost of less than \$10,000 are not capitalized, and buildings with an individual cost of less than \$100,000 are not capitalized. Improvements and public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and other assets with individual costs of less than \$200,000 are not capitalized. All purchased capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at their acquisition value at date of receipt. Donated capital assets acquired prior to July 1, 2015 are stated at fair value as of the date of donation.

Improvements are capitalized; the costs 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.

All reported capital assets except land, art work and construction in progress are depreciated. Depreciation is computed using the straight-line method over the following useful lives:

Description	Lives
Improvements	20 years
Infrastructure	20-50 years
Buildings	50 years
Machinery and Equipment	5-30 years
Vehicles	8-15 years

7. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means, such as payment for unused accumulated vacation leave upon termination of services. The County records a liability for accumulated unused vacation time when earned for all eligible employees. The amount due for unused vacation leave is included in accrued liabilities in the government-wide statements. The County anticipates that this amount will be liquidated using current available resources. Therefore, the entire amount is included in accrued liabilities in the governmental fund financial statements.

8. Accrued Liabilities and Long-Term Obligations

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, claims and judgments that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. In general, liabilities that mature or come due for payment during the fiscal year are considered to have been made with current available financial resources. Notes payable, long-term capital leases, the County's estimated landfill closure and post closure costs, the total OPEB liability and the County's proportionate share of the long-term net pension liability of the Wyoming Retirement System's pension plans are only recognized as liabilities in the government-wide financial statements.

9. Defined Benefit Obligations

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, benefit payments are recognized when due and payable in accordance with the benefit terms.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Wyoming Retirement System Public Employees' Pension Plan, Law Enforcement Pension Plan, Volunteer Firemen's Pension Plan, Paid Firemen's Pension Plan A and Paid Firemen's Pension Plan B (Plans) and additions to/deductions from the Plans' fiduciary net positions have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Fund Balance

The County reports fund balance in its governmental funds based on hierarchy of classifications that are primarily based on the extent to which the County is bound to honor constraints on the specific purpose for which amounts can be spent. The fund balance classifications used by the County's governmental funds are as follows:

Nonspendable fund balances - Those balances representing amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to remain intact. The not in spendable form criteria includes items that are not expected to be converted to cash. The amounts reported as nonspendable fund balances are determined before classifying the amounts as restricted, committed, or assigned.

Restricted fund balances - Those balances representing amounts that are externally restricted by creditors, grantors, contributors, or laws or regulations of other governments. Restrictions can also be imposed through laws, constitutional provisions, or enabling legislation. Restricted fund balances are reported by the County's governmental funds.

Committed fund balances - Those balances representing amounts that can only be used for specified purposes as imposed by formal actions of the County's highest level of decision making authority, the Board of Commissioners. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use through the same formal action.

Assigned fund balances - Those balances representing amounts that are constrained by the County to be used for a specified purpose. These amounts are neither restricted nor committed. The authority for making or changing an assignment of fund balance resides with department heads and elected officials other than the Commissioners. Assigned fund balances represent all remaining amounts that are reported in all the governmental funds except for the General Fund. Assigned fund balances are not classified as nonspendable and are neither restricted or committed.

Unassigned fund balances - Those fund balances representing the remaining classification for the General Fund. This balance represents the fund balance of the general fund that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the general fund. If expenditures incurred for specified purposes exceed the amounts restricted, committed, or assigned for those purposes, a negative unassigned fund balance may be reported.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

11. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

12. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the General and, when expenditures are anticipated during the fiscal year, Capital Projects Funds and the Discretely Presented Component Units. All annual appropriations lapse at fiscal year end.

On or before May 1 of each year, all agencies of the County submit requests for appropriation to the Clerk's office so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

Before May 15, the proposed budget is presented to the Board of Commissioners for review. The Commissioners hold public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the Clerk's office, or the revenue estimates must be changed by an affirmative vote of the majority of the Board of Commissioners.

Unexpended budgeted amounts lapse at the end of the budget year. Spending control is established at the fund level for the General and Capital Projects Funds and the Discretely Presented Component Units. Management control is exercised at the budgetary line item level. The County may amend its budget after it is approved using the same procedures necessary to approve the original budget. Over the course of the year, the County revised the annual budget once. The amounts reported as the original and final budgeted amounts in the budgetary statements reflect appropriation in the first complete appropriated budget and the final appropriation amounts, including all supplemental appropriations.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 2. Stewardship, Compliance and Accountability (Continued)

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2019 the following department of the General Fund overexpended its budget:

Coroner	\$ 33,905
---------	-----------

Note 3. Detailed Notes on All Funds

A. Deposits, Investments and Beneficial Interest

Deposits - Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's policy requires all acceptable securities pledged as collateral must have a fair market value equal to or exceeding 102 percent of total deposits, including any accrued interest, less the amount of Federal Deposit Corporation Insurance (FDIC), unless an exception is specifically granted by the Board of Commissioners or an authorized representative of the Board.

Deposits of the primary government and all discretely presented component units, except the Library Foundation and the Senior Citizens' Center (including its Foundation), were covered in their entirety by federal depository insurance and collateral held by the County's agent under a joint custody receipt in the County's name at June 30, 2019. The Senior Citizens' Center, Senior Foundation and Library Foundation do not have collateralization requirements as required by the Wyoming State Statutes. Management does not anticipate a loss as a result of this situation.

Investments - The County is authorized by its governing board to invest in obligations of the U.S. Treasury, notes and bonds, agencies of all the U.S. Government that are backed by the full faith and credit of the United States Government, Government National Mortgage Association mortgage-backed pass-through certificates, which are all authorized by Wyoming State Statute 9-4-831.

Investments of the County are reported at fair value. The Wyoming State Treasurer Asset Reserve (WYO-STAR) and Wyoming Government Investment Fund (WGIF) operate in accordance with applicable laws and regulations. The WYO-STAR and WGIF investment portfolios administer the short-term cash deposits made with the State by local entities. The investments are administered to provide liquid cash reserves, placing the majority portion in cash portfolio and the rest in an extended cash portfolio. Specified State of Wyoming elected officials are responsible for regulatory oversight of WYO-STAR. The weighted average maturity of WYO-STAR is 224 days, but the weighted average maturity of this fund for the County is 1 day at June 30, 2019. WGIF is sponsored by the Wyoming Association of Municipalities and the Wyoming School Board Association and is governed by a board elected by the depositors. The weighted average maturity of WGIF liquid asset series is 53 days, but the weighted average maturity of this fund for the County is 1 day at June 30, 2019. The weighted average maturity of WGIF fixed-rate/fixed-term pools is 870 days at June 30, 2019. The investments of the Library Foundation are held by First Interstate Bank Wealth Management. The weighted average maturity of this fund is 1 day at June 30, 2019.

Fair Value of Investments - The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data, for substantially the full term of the assets or liabilities.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets or liabilities.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

The County and its component units have the following recurring fair value measurements as of June 30, 2019:

	June 30, 2019	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Primary Government				
Investments by Fair Value Level				
WYO-STAR	\$ 62,788,548	\$ -	\$ 62,788,548	\$ -
Wyoming Government Investment Fund Fixed-rate/Fixed-term pools	152,101,428	-	152,101,428	-
Total primary government investments measured by fair value level	\$ 214,889,976	\$ -	\$ 214,889,976	\$ -
Primary Government				
Investments Measured at Net Asset Value (NAV)				
Wyoming Government Investment Fund Liquid Asset Series	\$ 19,010,688			
Total primary government investments	\$ 233,900,664			
Fiduciary Fund				
Investments by Fair Value Level				
WYO-STAR	\$ 37,358	\$ -	\$ 37,358	\$ -
Component Units				
Investments by Fair Value Level				
Weed and Pest Board - WYO-STAR	\$ 594,928	\$ -	\$ 594,928	\$ -
Joint Powers Public Land Board - WYO-STAR	9,281,545	-	9,281,545	-
Total component units' investments measured by fair value level	\$ 9,876,473	\$ -	\$ 9,876,473	\$ -
Component Unit				
Investments Measured at Net Asset Value (NAV)				
Conservation District Wyoming Government Investment Fund Liquid Asset Series	\$ 113,011			
Joint Powers Public Land Board Wyoming Government Investment Fund Liquid Asset Series	1,767,950			
Total component units' investments measured by net asset value	\$ 1,880,961			
Total Component Units' investments	\$ 11,757,434			

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Investments classified in Level 2 are valued using the following approaches:

WYO-STAR funds are valued, by applying the June 30, 2019 fair value factor, by the Wyoming State Treasurer's office and represent the County's and its discretely presented component units' interests in the pool based on the County and its discretely presented component units' cash balances as percentages of the total cash balance of the pool (Level 2 input). The Fund is comprised of short-term bonds and cash only, and the County is eligible to redeem these funds at any time, with no redemption notice period required.

Values for funds invested in Wyoming Government Investment Fund Fixed-rate/Fixed-term pools are valued by WGIF using the prices quoted for identical securities in markets that are not active (Level 2 inputs). Those funds are invested through maturity date of the underlying asset, and no investment made in a Fixed-rate/Fixed-term Series may be withdrawn from that Series prior to its stated maturity date unless a minimum of 100,000 shares is withdrawn, with at least one business day notice given. The redemption value per share on the termination date of a Fixed-Term Series will be equal to the original purchase price for such share, plus dividends thereon, less such share's allocation of any losses incurred by the Series other than losses resulting from premature redemption of shares of a Series.

Investments valued using the net asset value (NAV) per share (or its equivalent) are assets being reported according to GASB No. 79 requirements following amortized cost by the Wyoming Government Investment Fund. Entities are eligible to redeem the funds in the Liquid Asset Series at any time, with no redemption notice period required.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The County's investment policy states that the County's investment portfolio will be designed to obtain a reasonable rate of return during budgetary and economic cycles, taking into account the County's investment risk constraints and cash flow needs. The County's investment strategy is active and will generally purchase instruments with the intent of holding the investments until maturity. The benchmark the Treasurer uses to determine whether reasonable yields are being achieved is if the rate of return on all average cash and investment balances is within 100 basis points (1 percentage point) below the lower of 1) the average ninety day T-Bill rate, or 2) the average annual earnings rate of the WYO-STAR Local Government Investment Pool, as defined by Wyoming Statute 9-1-416.

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. Investing is performed in accordance with investing policies adopted by the governing board complying with State Statutes. The investments held by the Wyoming Government Investment Fund are rated by Standard & Poors.

Investments - As of June 30, 2019 the County had the following investments:

Investment Type	Fair Value or NAV	Credit Quality Ratings ⁽¹⁾	Weighted Average Maturity (Days)	Specific Identification Maturity
Primary Government				
WYO-STAR Local Government Investment Pool	\$ 62,788,548	N/A	1	-
Wyoming Government Investment Fund - Liquid Asset Series	19,010,688	AAAm	1	-
Wyoming Government Investment Fund - Fixed-rate/Fixed-term Pools	152,101,428	AA+	870	-
Total Primary Government	\$ 233,900,664			
Fiduciary Funds				
WYO-STAR Local Government Investment Pool	\$ 37,358	N/A	1	-

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Investment Type	Fair Value or NAV	Credit Quality Ratings ⁽¹⁾	Weighted Average Maturity (Days)	Specific Identification Maturity
Component Units				
Weed and Pest Board WYO-STAR Local Government Investment Pool	\$ 594,928	N/A	1	-
Joint Powers Public Land Board Wyoming Government Investment Fund - Liquid Asset Series	1,767,950	AAAm	1	-
WYO-STAR Local Government Investment Pool	9,281,545	N/A	1	-
Conservation District Wyoming Government Investment Fund - Liquid Asset Series	113,011	AAAm	1	-
Total Component Units	\$ 11,757,434			
Total Investments	\$ 245,695,456			

⁽¹⁾Ratings are provided where applicable to indicate associated credit risk. N/A indicates not applicable.

Investments of the Senior Citizens' Center Foundation, Inc. and Library Foundation, Inc. are not included above because these entities are legally separate tax-exempt entities and are not regulated by Wyoming State Statutes. The Senior Citizens' Center Foundation, Inc. and Library Foundation, Inc. are not essential when considering their relationships with the primary government.

For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in open-end mutual funds and external investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form, and therefore, the County is not exposed to custodial credit risk related to these types of investments.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from the concentration of credit risk requirements. The County's investment policy related to concentration of credit risk is to diversify the County's investments by security type and institute in order to reduce overall portfolio risks while attaining market average rates of return.

B. Taxes Receivable

Taxes receivable as of year end for the County's general fund, including the applicable allowance for uncollectible accounts, is as follows:

Taxes Receivable for 2018 and prior years	\$ 2,793,751
Estimated Taxes Receivable for 2019	50,074,700
Less allowance for uncollectibles	(854,306)
Taxes Receivable, net	\$52,014,145

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Net taxes receivable of \$52,014,145 for the primary government and \$862,854, for the Weed and Pest discretely presented component unit on the statement of net position includes \$50,074,700 and \$831,500 of 2019 taxes respectively. These amounts represent estimated taxes based on the 2019 assessed valuation. 2019 taxes are not levied until the first Monday of August, but the County has an enforceable legal claim to the taxes as of the lien date, defined as the January 1 preceding the start of the fiscal year for which the taxes are levied. These 2019 taxes are included in deferred inflows of resources on the statement of net position and in the fund statements.

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred inflows of resources reported in the general fund were as follows:

	Unavailable
Unavailable Taxes, 2018 and prior years	\$ 1,697,000
Unavailable Taxes, 2019	50,074,700
Total Deferred Inflows of Resources for Governmental Funds	\$51,771,700

C. Other Assets

In prior years, the Library Foundation transferred funds to the Wyoming Community Foundation to establish an investment in an agency endowment fund and named the Library Foundation as beneficiary. Under the terms of the agreement, the Library Foundation can receive a distribution representing a reasonable rate of return on investment of the assets. Variance power has been granted to the Wyoming Community Foundation to make distributions from the fund in accordance with its Articles of Incorporation and in accordance with the Library Foundation's expressed intent.

Beneficial interest in assets held by the Wyoming Community Foundation: the fair value for the beneficial interest is estimated by using the historical cost plus (less) realized and unrealized gains, dividends and interest, and annual distributions and investment fees to calculate the change in fair value, in accordance with Accounting Standards Codification (ASC) 958-30-35-10. At June 30, 2019 this interest is estimated to be valued at \$21,262.

D. Capital Assets

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

	Balance June 30, 2018	Additions/ Transfers	Deductions/ Transfers	Balance June 30, 2019
Governmental Activities				
Nondepreciable Capital Assets:				
Land	\$ 17,937,326	\$ 4,361,846	\$ -	\$ 22,299,172
Art work	188,985	-	-	188,985
Construction in progress	2,326,086	5,570,318	(1,474,551)	6,421,853
Total nondepreciable capital assets	\$ 20,452,397	\$ 9,932,164	\$ (1,474,551)	\$ 28,910,010
Depreciable Capital Assets:				
Improvements	\$ 14,928,437	\$ 159,548	\$ -	\$ 15,087,985
Infrastructure	83,365,872	1,490,000	-	84,855,872
Buildings	186,308,449	59,569,804	-	245,878,253
Machinery and equipment	34,769,190	4,137,225	(1,597,273)	37,309,142
Vehicles	11,830,564	944,945	(181,070)	12,594,439
Total depreciable capital assets	\$ 331,202,512	\$ 66,301,522	\$ (1,778,343)	\$ 395,725,691

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

	Balance June 30, 2018	Additions/ Transfers	Deductions/ Transfers	Balance June 30, 2019
Less Accumulated Depreciation For:				
Improvements	\$ (4,321,759)	\$ (541,294)	\$ -	\$ (4,863,053)
Infrastructure	(46,258,531)	(3,461,896)	-	(49,720,427)
Buildings	(45,414,336)	(13,919,201)	-	(59,333,537)
Machinery and equipment	(25,633,484)	(2,976,706)	1,450,723	(27,159,467)
Vehicles	(7,876,273)	(940,329)	162,919	(8,653,683)
Total accumulated depreciation	\$(129,504,383)	\$(21,839,426)	\$ 1,613,642	\$(149,730,167)
Total depreciable capital assets, net	\$ 201,698,129	\$ 44,462,096	\$ (164,701)	\$ 245,995,524
Governmental activities capital assets, net	\$ 222,150,526	\$ 54,394,260	\$ (1,639,252)	\$ 274,905,534
Discretely Presented Component Units				
Nondepreciable Capital Assets:				
Land	\$ 5,508,669	\$ -	\$ (3,063,559)	\$ 2,445,110
Art work	189,037	3,051	-	192,088
Construction in progress	7,447	392,353	(54,104)	345,696
Total nondepreciable capital assets	\$ 5,705,153	\$ 395,404	\$ (3,117,663)	\$ 2,982,894
Depreciable Capital Assets:				
Improvements	\$ 4,899,413	\$ -	\$ -	\$ 4,899,413
Infrastructure	3,496,313	354,916	(1,490,000)	2,361,229
Buildings	127,102,826	203,546	(53,150,972)	74,155,400
Machinery and equipment	10,019,124	343,865	(1,763,207)	8,599,782
Vehicles	12,315,427	343,000	(216,664)	12,441,763
Total depreciable capital assets	\$ 157,833,103	\$ 1,245,327	\$(56,620,843)	\$ 102,457,587
Less Accumulated Depreciation For:				
Improvements	\$ (2,161,737)	\$ (188,412)	\$ -	\$ (2,350,149)
Infrastructure	(1,868,470)	(128,446)	670,500	(1,326,416)
Buildings	(27,909,145)	(2,547,237)	10,130,087	(20,326,295)
Machinery and equipment	(6,630,761)	(467,519)	942,916	(6,155,364)
Vehicles	(9,525,406)	(668,653)	216,664	(9,977,395)
Total accumulated depreciation	\$ (48,095,519)	\$(4,000,267)	\$ 11,960,167	\$ (40,135,619)
Total depreciable capital assets	\$ 109,737,584	\$ (2,754,940)	\$(44,660,676)	\$ 62,321,968
Discretely presented component units capital assets, net	\$ 115,442,737	\$ (2,359,536)	\$(47,778,339)	\$ 65,304,862

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Depreciation expense was charged to functions/programs of the primary government and component units as follows:

Governmental Activities:	
General government	\$ 13,109,842
Public safety	1,680,148
Public works	5,808,487
Health, welfare, culture and recreation	1,240,949
Total depreciation expense-governmental activities	\$ 21,839,426
Discretely Presented Component Units:	
Joint Powers Fire Board	\$ 1,181,590
Joint Powers Public Land Board	1,509,119
Recreation Project Joint Powers Board	1,232,515
Campbell County Library Foundation, Inc.	1,257
Senior Citizens' Center	58,844
Weed and Pest Board	16,942
Total depreciation expense-discretely presented component units	\$ 4,000,267

The construction in progress in the governmental activities represents construction related to construction projects for multiple landfill projects, tennis courts, soccer fields, airport taxiway relocations, and upgrading roads. Actual signed contracts, not including time and materials costs, for these projects approximate \$18,277,000 and will be funded by General Fund revenues and taxes.

The construction in progress in the discretely presented component units represents building remodels and two fire engine chassis.

E. Interfund Receivables, Payables and Transfers

The composition of due to/from other funds as of June 30, 2019 is as follows:

	Receivables	Payables
Major Funds:		
General Fund	\$ -	\$ 702,879
Internal Service Fund	\$ 702,879	\$ -
Total	\$ 702,879	\$ 702,879

The above interfund balances are a reflection of the County's June 30, 2019 health insurance payable.

	General Fund	Capital Replacement Fund	Pronghorn Center Maintenance Reserve Fund	Internal Service Fund	Total
Transfers in	\$ 102,525	\$ 1,000,000	\$ 1,300,000	\$ -	\$ 2,402,525
Transfers (out)	(2,300,000)	-	-	(102,525)	(2,402,525)
Net interfund transfers	\$ (2,197,475)	\$ 1,000,000	\$ 1,300,000	\$ (102,525)	\$ -

The primary purpose of material interfund transfers from the General Fund to the Capital Replacement Fund and the Pronghorn Center Maintenance Reserve Fund were for reserve of future fixed asset replacement and repair. The purpose of interfund transfers from the Internal Service Fund to the General Fund is to reimburse the General Fund for funding the wellness program.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

F. Compensated Absences

Vested accrued vacation payable at June 30, 2019 totaling approximately \$2,416,000, has been recorded within the accrued liabilities in the general fund, and vacation payable totaling approximately \$285,000, has been recorded within the accrued liabilities in the discretely presented component units.

Generally the County allows its employees one day of sick leave for each month of employment, with the employees allowed to accumulate sick leave up to ninety days. Days in excess of ninety days are lost by the employees. No unused sick leave is paid to an employee upon termination or retirement. The accumulated unpaid sick leave at June 30, 2019 approximates \$4,067,000 for the governmental activities and \$550,000 for the component units.

G. Long-Term Debt

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

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Governmental Activities:					
Capital leases payable	\$ 97,526	\$ 967,990	\$ (180,499)	\$ 885,017	\$ 203,501
Business ready community loan	207,514	-	(25,939)	181,575	25,939
Estimated landfill closure and postclosure care costs	24,280,000	-	(3,890,000)	20,390,000	-
Total OPEB liability	1,488,932	119,847	(139,183)	1,469,596	-
Total pension liability	33,891,207	25,764,041	(8,219,812)	51,435,436	-
Total governmental activities	\$ 59,965,179	\$ 26,851,878	\$ (12,455,433)	\$ 74,361,624	\$ 229,440

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Discretely Presented Component Units:					
Campbell County Recreation Projects					
Joint Powers Board					
Lease revenue bonds	\$ 800,000	\$ -	\$ (800,000)	\$ -	\$ -
Campbell County Joint Powers Fire Board					
Net pension liability	\$ 5,555,505	\$ -	\$ (1,024,639)	\$ 4,530,866	\$ -
Campbell County Joint Powers Land Board					
Net pension liability	\$ 2,236,366	\$ 926,828	\$ (323,092)	\$ 2,840,102	\$ -
Campbell County Senior Citizens' Center					
Net pension liability	\$ 771,555	\$ 348,868	\$ (119,073)	\$ 1,001,350	\$ -
Campbell County Weed and Pest Board					
Net pension liability	\$ 311,059	\$ 166,726	\$ (62,602)	\$ 415,183	\$ -
Campbell County Conservation District					
Net pension liability	\$ 256,284	\$ 176,501	\$ (66,808)	\$ 365,977	\$ -

Capital Leases Payable

The County has entered into lease agreements for financing the acquisition of various equipment. These lease agreements provide for the transfer of title to the County at the end of the leases, and therefore qualify as capital leases for accounting purposes. The leases have been recorded at the present value of the future minimum lease payments as of the inception dates. The leases are cancelable should monies not be appropriated in future years.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

The assets acquired through capital leases are as follows:

	Governmental Activities
Equipment	\$ 961,110
Less accumulated depreciation	(111,324)
	\$ 849,786

Payments on these obligations are being made by the General Fund. Annual debt service requirements as of June 30, 2019 are presented below:

Year Ending June 30,	Obligation Under Capital Lease
2020	\$ 233,812
2021	213,605
2022	213,605
2023	213,605
2024	83,951
Total lease payments	\$ 958,578
Less interest portion	(73,561)
Present value of net minimum lease payments	\$ 885,017

Business Ready Community Loan

On April 12, 2016, the County entered into a long-term loan agreement with the Wyoming Business Council, the Business Ready Community (BRC Loan) for \$259,392 as pass-through monies to a local economic development corporation. The term of repayment of the loan is ten years at zero percent interest and a one-time loan fee of \$1,250, which was paid at closing. Annual payments of \$25,939 are due through 2026. This note is secured by land and buildings. The County is ultimately responsible for the debt, but there is a corresponding receivable from the corporation at June 30, 2019 of \$181,575, as the corporation is making the required payments to the County for the repayment of this loan.

Annual debt service requirements as of June 30, 2019 are presented below:

Year Ending June 30,	Obligation Under BRC Loan
2020	\$ 25,939
2021	25,939
2022	25,939
2023	25,939
2024	25,939
2025-2026	51,880
Total payments	\$ 181,575

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Estimated Landfill Closure and Postclosure Care Costs

The County operates three landfills which are governed under guidelines issued by the Wyoming Department of Environmental Quality - Solid and Hazardous Waste Division. The \$20,390,000 reported as estimated landfill closure and postclosure care costs and recorded as a non-current liability at June 30, 2019 represents the estimated costs based on the remaining requirements to reclaim and monitor each landfill until the wastes have stabilized. Landfill No. 1 is a landfill site currently in the process of being closed. Landfill No. 2 is a five-phase landfill, and the County is currently operating in phase three. Landfill No. 2 has a remaining life expectancy of thirty-five years, and use to date is approximately twenty-nine percent of its estimated capacity. Landfill No. 3 received a major permit amendment from the Wyoming Department of Environmental Quality in 2012, increasing its capacity to dispose of construction debris, and use to date is approximately fifty-one percent with a remaining life of ten years. The County will incur monitoring costs over an estimated 30-year period for each landfill once the landfills are totally closed. The estimated amounts are based on what it would cost to perform all closure and postclosure care in 2019. Estimated costs for closure are estimated by an external consultant. The decrease in total liability at June 30, 2019 is due to ongoing reclamation at Landfill 1. Landfill closure and post closure care costs are to be funded by the General Fund. As of June, 2019 for Landfill 1 the County is in a Landfill Remediation Program agreement with Wyoming Department of Environmental Quality. Under this program the State will reimburse the County for 75% of the closure costs.

Lease Revenue Bonds

Campbell County Recreation Project Joint Powers Board (a discretely presented component unit) had previously issued lease revenue bonds for the purpose of paying for the construction of a recreation center and sport facility. The original amount of these bonds was \$47,400,000. The bonds' interest rates vary from 2% to 4% and matured June 15, 2019. The County's portion of the bonds were previously paid in full; as of June 30, 2019 the Joint Powers Board was dissolved because during the year ended June 30, 2019 Campbell County School District No. 1 made the final payment to complete their commitment. Ownership of the building was transferred to Campbell County.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Conduit Debt

The County has participated in several issues of industrial revenue bonds, issued for the purpose of constructing privately operated facilities within the County. These bonds are not direct or contingent liabilities of the County. Revenues from lease agreements and property purchased with the bond proceeds are pledged for the total payment of principal and interest on the bonds, and bondholders can look only to these sources for repayment.

The County approved a promissory note, loan agreement and assignment and pledge of revenues as required by the Wyoming State Loan and Investment Board for a "Clean Water State Revolving Loan" on behalf of the South Douglas Highway Water and Sewer District in the amount not to exceed \$5,631,500 for a sanitary sewer collection system project. In the event of default on the loan by the South Douglas Highway Water and Sewer District, the County would be liable. All payments on the loan are to be made from a special assessment imposed by the South Douglas Highway Water and Sewer District. The balance of the revolving loan is approximately \$1,945,000 at June 30, 2019.

Legal Debt Margin

The Wyoming Constitution provides that the County shall not create any general obligation indebtedness exceeding 2% of the assessed value of the property therein. At June 30, 2019, the County's assessed valuation was \$4,428,276,932, and the County had no general obligation debt.

H. Classifications of Fund Balance

A summary of classifications of fund balance at June 30, 2019, not disclosed elsewhere and not apparent from the description in the fund statements, is presented as follows:

	Governmental Funds	Discretely Presented Component Units
Nonspendable:		
Inventory	\$ 1,681,760	
Restricted for:		
Passenger Facility Projects	\$ 167,990	
Enhanced 911 Services	358,755	
Legislative Requirements:		
Capital Replacement Fund	92,834,504	
Campus Maintenance Reserve Fund	4,059,873	
Tech Center Maintenance Reserve Fund	2,522,551	
State - County Road Fund	3,461,777	
Outside agreements - Recreation Center Maintenance Reserve Fund	8,673,605	
Outside agreements - Wright Recreation Center Maintenance Reserve Fund	1,638,325	
Outside agreements - Pronghorn Center Maintenance Reserve Fund	1,304,147	
Total Restricted Fund Balance	<u>\$ 115,021,527</u>	
Committed for:		
Capital projects through signed contracts	<u>\$ 12,663,326</u>	
Assigned for:		
Fire Department expenses	\$ 1,217,007	
Fleet Replacement	958,027	
Short-term Future Capital Construction	15,156,325	
Road Machinery and Equipment	500,000	
Wellness	66,300	
Total Assigned Fund Balance	<u>\$ 17,897,659</u>	

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

	Governmental Funds	Discretely Presented Component Units
Unassigned Fund Balance	\$ 90,576,480	
Total Fund Balance	<u>\$ 237,840,752</u>	
Nonspendable:		
Inventory and prepaid expenses-Weed & Pest Board		\$ 146,890
Prepaid expenses - Joint Powers Public Land Board		50,966
Inventory and prepaid expenses - Senior Citizens' Center		59,070
Prepaid expenses - Conservation District		5,400
Restricted for:		
Vehicle replacement - Joint Powers Fire Board		\$ 4,678,374
Children's Series - Joint Powers Public Land Board		59,330
Operations - Joint Powers Public Land Board		1,688,811
Wyoming Center - Joint Powers Public Land Board		2,794,258
Special Projects - Library Foundation		822,386
Committed for:		
Future Operations - Joint Powers Public Land Board		\$ 4,839,870
Future Operations - Senior Citizens' Center		222,658
Future Operations - Senior Citizens' Center Foundation		400,000
Special Projects - Library Foundation		436,481
Assigned for:		
Future Operations - Joint Powers Public Land Board		\$ 13,949

I. Tax Revenue

A summary of the tax revenues for the year ended June 30, 2019 is presented below:

	General Fund	Nonmajor Funds	Total
Property and production taxes	\$ 47,657,288	\$ -	\$ 47,657,288
Motor vehicle taxes	2,497,158	-	2,497,158
Sales and use taxes	19,288,244	-	19,288,244
Gasoline taxes	3,082,905	-	3,082,905
Severance taxes	463,836	-	463,836
Other taxes	809,628	842,063	1,651,691
	<u>\$ 73,799,059</u>	<u>\$ 842,063</u>	<u>\$ 74,641,122</u>

The majority of tax revenue is property and production taxes as well as sales and use taxes which are approximately 65% and 26% respectively of total tax revenue. Property and production taxes are based on assessed valuations and the value of minerals extracted which may vary from year to year. Approximately 84% of property and production taxes for the year ended June 30, 2019 represents production taxes. Sales and use taxes vary from year to year based on the economy in Campbell County, which is heavily reliant on the mineral extraction industry.

J. Special Item - Conveyance of Assets, Intergovernmental

The conveyance of assets recorded in the governmental fund and the loss on the disposal of operations recorded in the Discretely Presented Component Units represent the conveyance of land, infrastructure, and capital assets to the General Fund by the Recreation Project Joint Powers Board during the fiscal year ended June 30, 2019. As described in Note 3G, the lease revenue bonds held by the Recreation Project Joint Powers Board were paid off during the year and the Board was dissolved June 26, 2019. The Board's total capital assets of \$47,698,902 were transferred to the General Fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information

A. 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; injuries to employees; and natural disasters. The County purchased standard commercial insurance for claims and risk of loss through One Beacon’s Government Risks Division. The coverages for significant items and the related deductibles are as follows:

Type of Claim	Amount of Coverage	Deductible
Property	\$210,556,887	\$ 25,000
Business income and extra expense	\$ 1,100,000	\$ 25,000
Accounts receivable	\$ 10,000,000	\$ 25,000
Valuable papers	\$ 1,000,000	\$ 1,000
Newly acquired property building	\$ 2,000,000	\$ 25,000
Newly acquired personal property	\$ 1,000,000	\$ 25,000
Electronic data processing	\$ 4,428,197	\$ 1,000
Inland marine		
Contractors equipment	\$ 5,738,481	\$ 2,500
Fine arts/museum collection	\$ 1,289,200	\$ 5,000
Scheduled property	\$ 1,304,092	\$ 1,000
Crime	\$ 250,000	\$ 2,500
General liability		
Bodily injury/property damage *	\$ 2,000,000	\$ 50,000
Annual aggregate	\$ 2,000,000	\$ 50,000
Personal injury/advertising	\$ 2,000,000	\$ 50,000
Products/completed operations	\$ 2,000,000	\$ 50,000
Stop gap liability	\$ 1,000,000	\$ -
Employee benefit liability	\$ 2,000,000	\$ 1,000
Law enforcement liability *	\$ 2,000,000	\$ 25,000
Public entity management	\$ 2,000,000	\$ 25,000
Employment practices liability	\$ 2,000,000	\$ 25,000
Automobile liability *	\$ 2,000,000	\$ 1,000
Uninsured motorist	\$ 2,000,000	\$ -
Umbrella	\$ 3,000,000	\$ -
Excess errors and omissions liability	\$ 3,000,000	\$ -
Airport board errors and omissions	\$ 2,000,000	\$ 25,000
Non-owned aircraft liability	\$ 10,000,000	\$ -
Airport tower liability	\$ 10,000,000	\$ -
Airport general liability	\$ 10,000,000	\$ -
Medical professional liability	\$ 1,000,000	\$ 5,000
Educator's legal liability	\$ 1,000,000	\$ 5,000
Pollution coverage	\$ 3,000,000	\$ -

* \$500,000 limit for claims falling under State tort limits.

Settled claims have not exceeded commercial coverage in any of the past three fiscal years. In addition, there have been no significant reductions in insurance coverage from the prior year in any of the past three years.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

The County has elected to provide employee medical, dental and life insurance benefits through a self-insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides two medical plans, one with a \$500 deductible for single and \$1,000 family, and one with a \$1,350 deductible for single and \$2,700 family. In accordance with the Affordable Care Act, prescription costs under a high deductible plan are applied to the insured’s deductible. As of January 1, 2017, the County changed its plan for employees utilizing the low deductible plan to meet new federal requirements, namely, including an annual out-of-pocket maximum of \$2,500 per person/ \$5,000 per family for prescription drugs. The dental plan provides no deductible for preventive checkups, \$45 deductible per person per year and \$90 deductible per family per year for all other dental claims. The life insurance benefits provide up to \$50,000 life insurance and up to \$50,000 per employee in accidental death and dismemberment insurance. A third party administrator reviews all claims which the County then pays. The County purchases stop-loss coverage of \$200,000 per single occurrence per employee. This premium is paid by the fund that pays the salary for the employee and is based on historic cost information. The long term disability benefits provide up to \$5,000 per month per employee based on the monthly benefit percentage of 60% of covered earnings.

The liability for unpaid claims cost of \$870,000, as estimated by the third party administrator based upon claims filed subsequent to year end and historical experience, which is reported in the Internal Service Fund at June 30, 2019, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims, including incurred but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
June 30, 2018 to June 30, 2019	\$1,072,000	\$10,183,600	\$10,385,600	\$ 870,000
June 30, 2017 to June 30, 2018	\$1,049,000	\$11,056,302	\$11,033,302	\$1,072,000

The County contributes to the Wyoming Workers’ Compensation Insurance program. Substantially all County Employees are covered by Wyoming Workers’ Safety and Compensation.

B. Contingencies

Campbell County participates in numerous state and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at June 30, 2019 may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

The County receives money from an additional 1% sales tax levy which is subject to renewal every four years by the voters at a general election. This levy was last approved by the voters in 2018. The 1% optional sales tax generated approximately \$8,400,000 during the year ended June 30, 2019. If this levy is not approved by the voters in the future, it may have a significant effect on the County’s operations.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

C. Pension Obligations

Plan Description

The County contributes to the Wyoming Retirement System Public Employees' Pension Plan and the Law Enforcement Pension Plan, ("Plans") which are state-wide cost sharing multiple employer defined benefit pension plans administered by the Wyoming Retirement System (WRS). The Joint Powers Fire Board participates in four state-wide cost sharing multiple employer defined benefit pension plans which are administered by the Wyoming Retirement System: Public Employees' Pension Plan, Volunteer Firemen's Pension Plan, Paid Firemen's Pension Plan A and Paid Firemen's Pension Plan B. The Weed and Pest Board, Joint Powers Land Board, Conservation District and Senior Citizens' Center all contribute to the Wyoming Retirement System Public Employees' Pension Plan. All regular full-time and regular part-time employees of the County's participating entities are eligible to participate in the system immediately upon employment. The authority to establish and amend benefits and contribution rates rests with the Legislature of the State of Wyoming. WRS is granted the authority to administer the Plans by Wyoming State Statutes 9-3-401 through 432. WRS issues a publicly available financial report that can be obtained at <http://retirement.state.wy.us/home/index.html>.

Employee membership data related to the Plans, as of June 30, 2019 were as follows:

The three classes of covered employees in the Plans include: retirees and beneficiaries currently receiving benefits, terminated employees entitled to but not yet receiving benefits, and active plan members.

Benefits provided

The determination of retirement benefits is dependent upon the employee's initial employment date.

Public Employees' Pension Plan

Service Retirement Tier 1: Full retirement at age 60 or qualifies for the Rule of 85. Early retirement is permitted at age 50 or 25 years of service. Formula for retirement equals 2.125% times the number of years of service times the three years highest average salary for the first fifteen years and 2.25% times the number of years of service times the three year highest average over fifteen years.

Service Retirement Tier 2: Full retirement at age 65 or qualifies for Rule of 85. Early retirement is permitted at age 55 or 25 years of service. Formula for retirement equals 2% times the number of years of service times the five year highest average salary.

Disability Benefits: Partial or total disability retirement is available to any member who becomes incapacitated, mentally or physically, and cannot continue in the performance of his/her duties. To qualify, the member must have at least 10 years of service and must be "in service" at the time of application for disability retirement. Upon retirement for a partial disability, the member receives a monthly disability retirement benefit for the period of his/her disability equal to 50% of the normal benefit payable to the member, as if the member was eligible for normal retirement benefits. Upon retirement for a total disability, the member receives a monthly disability benefit equal to 100% of his service retirement benefit as if the member was eligible for normal retirement benefits. Disability benefits are payable for the life of the member or until death.

Survivor's Benefits: Certain surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased, as well as the benefit option selected by the member at the date of retirement.

For the year ended June 30, 2019, the County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's total payroll for all employees under the Public Employees' Pension Plan was approximately \$25,425,000, \$307,000, \$1,926,000, \$814,000, \$317,000, and \$214,000, respectively. Total covered payroll was approximately \$23,138,000, \$299,000, \$1,722,000, \$597,000, \$245,000, and \$211,000, respectively. Covered payroll refers to all compensation paid by the County to active employees covered by the Plan.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Law Enforcement Pension Plan

The Plan statutorily provides retirement, disability and death benefits according to predetermined amounts determined by salary, age and years of service of the participant. Any cost of living adjustment provided to retirees must be granted by the State Legislature. In addition a cost of living adjustment will not be approved by the legislature unless the Plan is 100% funded after the cost of living adjustment is awarded. Participants may withdraw from the Plan at any time and receive refunds of participant contributions plus accumulated interest.

Law Enforcement Retirement Benefits: Benefits are based on a formula involving years of service, highest average salary, and age at retirement. Currently, the benefit formula entitles retirees to 2.5% of the highest average salary for each year of service with a ceiling on the benefit at 75% of the highest average salary.

Law Enforcement Disability Benefits: Partial or total disability requirement is available to any member who becomes incapacitated, mentally or physically, and cannot continue in the performance of his/her duties from an individual and specific act incurred while employed. To qualify for duty disability requirement, there is no age or service requirement, and the member receives a monthly disability retirement benefit for the period of his/her disability equal to 62.5% of final salary. To qualify for non-duty disability retirement, the member must have at least 10 years of service, and the member receives a monthly disability benefit for the period of his/her disability equal to 50% of final salary.

Law Enforcement Survivor's Benefits: Surviving spouse receives benefits dependent on if the member was on-duty at time of death. Additional benefits are available for additional qualified dependents.

For the year ended June 30, 2019, the County's total payroll and total covered payroll for all employees under the Law Enforcement Pension Plan was approximately \$7,898,000. Covered payroll refers to all compensation paid by the County to active employees covered by the Plan.

Fire Board Volunteer Firemen's Pension Plan

The Plan provides retirement and death benefits according to predetermined amounts primarily determined by entry age and years of service of the participant. Participants may withdraw from the Plan at any time and receive refunds of participant contributions plus accumulated interest.

For the year ended June 30, 2019, the Fire Board's total payroll for all volunteers was approximately \$128,000.

Fire Board Paid Firemen's Pension Plan A

The Plan statutorily provides retirement, disability and death benefits according to a percentage of a fireman first class salary. The Plan also statutorily provides for an annual percentage increase in the benefit amounts beginning in the year following twelve (12) months of payments, by at least 3%. Participants may withdraw from the Plan at any time and receive refunds of participant contributions without interest.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Fire Board Paid Firemen's Pension Plan B

The Plan provides retirement, disability and death benefits according to predetermined formulas. Any cost of living adjustment provided to retirees is granted by the State Legislature. In addition a cost of living adjustment will not be approved by the legislature unless the Plan is 100% funded after the cost of living adjustment is awarded. Participants may withdraw from the Plan at any time and receive refunds of participant contributions without interest.

For the year ended June 30, 2019, the Fire Board's total payroll for all employees was approximately \$1,785,000. Total covered payroll was approximately \$1,501,000. Covered payroll refers to all compensation paid by the Fire Board to active employees covered by the Plan.

Contributions

Per Title 9-3-412 and 413 of Wyoming State Statutes, member contributions of the Public Employees' Pension Plan were required to be 8.25% of compensation and employer contributions were required to be 8.37% of compensation from July 1, 2018 through August 31, 2018. From September 1, 2018 through June 30, 2019 the required member contribution rate increased to 8.50% of compensation and the required employer contribution rate increased to 8.62% of compensation. In accordance with Title 9-3-412(c)(ii) of State Statutes, the County, Fire Board, Land Board, Senior Citizens' Center, and Weed and Pest Board have elected to pay all the members' contributions in addition to the employer's contributions. For the first year of employment, employees of the Conservation District pay the members' portion; in subsequent years the Conservation District has elected to pay all the members' contributions in addition to the employer's contribution. Total contributions to the pension plan from the County, Fire Board, Land Board, Senior Citizens' Center, Weed and Pest Board and Conservation District were approximately \$3,940,000, \$51,000, \$293,000, \$102,000, \$42,000, and \$32,000 for the year ended June 30, 2019, respectively.

Per Title 9-3-401 through 432 of Wyoming State Statutes, for the year ended June 30, 2019, member contributions of the Law Enforcement Pension Plan were required to be 8.6% of compensation and employer contributions were required to be 8.6% of compensation. In accordance with Title 9-3-412(c)(ii) of State Statutes, the County has elected to pay all of the members' contributions in addition to the employer's contributions. Total contributions to the pension plan from the County were approximately \$1,358,000 for the year ended June 30, 2019.

Per Title 35-9-601 through 35-9-615 of Wyoming State Statutes, for the year ended June 30, 2019, if a volunteer attends a minimum of six (6) scheduled meetings per year and a minimum of twelve (12) training opportunities per year, member contributions of the Volunteer Fireman's Pension Plan require \$15/month be paid into the Plan by either the member or the employer. In accordance with Title 9-3-412(c)(ii) of State Statutes, the County has elected to pay all of the contributions for members who meet the requirements. Volunteers who do not meet the minimum requirements are still able to pay the cost themselves as long as they remain a member of the department. Total contributions to the pension plan from the Fire Board were approximately \$14,000 for the year ended June 30, 2019.

Per Title 15-5-201 through 15-5-210 of Wyoming State Statutes, for the year ended June 30, 2019, no member contributions of the Paid Fireman's Pension Plan A are required. The Plan contributions were suspended in 1997 as the Plan had been actuarially determined to be over-funded. The Plan is being reviewed to determine appropriate measures to take to ensure this plan is adequately funded, as it is a closed Plan.

Per Title 15-5-401 through 15-5-422 to Wyoming State Statutes, for the year ended June 30, 2019, member contributions of the Paid Fireman's Pension Plan B were required to be 9.245% of compensation and employer contributions were required to be 12% of compensation. The Fire Board has elected to pay 5.2% of the members' contributions in addition to the employer's contributions. Total contributions to the pension plan from the Fire Board were approximately \$258,000 for the year ended June 30, 2019.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

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

At June 30, 2019 the County, Fire Board, Land Board, Senior Citizens' Center, Weed and Pest Board and Conservation District reported a liability of \$51,435,436, \$4,530,866, \$2,840,102, \$1,001,350, \$415,183 and \$365,977, respectively for their proportionate shares of the net pension liabilities. The net pension liabilities were measured as of December 31, 2018, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of January 1, 2019. The County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's proportions of the net pension liabilities were based on the relationship of the County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's, total contributions to their respective plans for the year ended December 31, 2018 to the contributions of all participating employers for the same period. At December 31, 2018, the County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's proportions were as follows:

	Entity's Percentage of the Net Pension Liability At December 31, 2018	Increase (Decrease) From Proportion At December 31, 2017
County:		
Public Employees' Pension Plan	1.3120638%	.0049 %
Law Enforcement Pension Plan	4.7420870%	(.0195)%
Fire Board:		
Public Employees' Pension Plan	0.0165587%	(.0005)%
Volunteer Firemen's Pension Plan	3.5386501%	(.3416)%
Paid Firemen's Pension Plan A	0.7299565%	.0039 %
Paid Firemen's Pension Plan B	5.2907785%	(.6092)%
Land Board:		
Public Employees' Pension Plan	0.0932621%	(.0049)%
Senior Citizens' Center:		
Public Employees' Pension Plan	0.0328819%	(.0010)%
Weed and Pest Board:		
Public Employees' Pension Plan	0.0136336%	(.00001)%
Conservation District:		
Public Employees' Pension Plan	0.0120178%	.0008 %

For the year ended June 30, 2019, the County, Fire Board, Land Board, Senior Citizens' Center, Weed and Pest Board, and Conservation District, respectively, recognized pension expense of approximately \$8,220,000, \$1,025,000, \$323,000, \$119,000, \$63,000 and \$67,000. At June 30, 2019, the County, Fire Board, Land Board, Senior Citizens' Center, Weed and Pest Board, and Conservation District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
County:		
Differences between expected and actual experience	\$ 16,801	\$ 1,531,126
Net differences between projected and actual earnings on Plan investments	8,055,375	-
Change in proportion and differences between employer contributions and proportionate share of contributions	167,126	1,316,719
Change in assumption	6,893,568	-
Contributions subsequent to the measurement date	1,334,297	-
Total	\$ 16,467,167	\$ 2,847,845
Fire Board:		
Differences between expected and actual experience	\$ 3,592	\$ 522,778
Net differences between projected and actual earnings on Plan investments	782,944	-
Change in proportion and differences between employer contributions and proportionate share of contributions	271,983	663,469
Change in assumption	1,472,141	1,424,649
Contributions subsequent to the measurement date	109,845	-
Total	\$ 2,640,505	\$ 2,610,896
Land Board:		
Differences between expected and actual experience	\$ -	\$ 74,172
Net differences between projected and actual earnings on Plan investments	433,118	-
Change in proportion and differences between employer contributions and proportionate share of contributions	28,788	239,808
Change in assumption	149,281	-
Contributions subsequent to the measurement date	74,522	-
Total	\$ 685,709	\$ 313,980
Senior Citizens' Center:		
Differences between expected and actual experience	\$ -	\$ 25,760
Net differences between projected and actual earnings on Plan investments	155,815	-
Change in proportion and differences between employer contributions and proportionate share of contributions	6,455	70,150
Change in assumption	51,502	-
Contributions subsequent to the measurement date	25,350	-
Total	\$ 239,122	\$ 95,910
Weed and Pest Board:		
Differences between expected and actual experience	\$ -	\$ 10,409
Net differences between projected and actual earnings on Plan investments	61,512	-
Change in proportion and differences between employer contributions and proportionate share of contributions	5,532	492
Change in assumption	20,764	-
Contributions subsequent to the measurement date	21,239	-
Total	\$ 109,047	\$ 10,901

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Conservation District:		
Differences between expected and actual experience	\$ -	\$ 8,838
Net differences between projected and actual earnings on Plan investments	54,567	-
Change in proportion and differences between employer contributions and proportionate share of contributions	27,707	4,083
Change in assumption	17,107	-
Contributions subsequent to the measurement date	9,288	-
Total	\$ 108,669	\$ 12,921

The \$1,334,297, \$109,845, \$74,522, \$25,350, \$21,239, and \$9,288, respectively, of deferred outflows of resources related to pensions resulting from the County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending June 30,	County	Discretely Presented Component Units				
		Fire Board	Land Board	Senior Citizen's Center	Weed and Pest Board	Conservation District
2020	\$ 4,402,688	\$ 194,159	\$ 127,645	\$ 41,760	\$ 32,147	\$ 35,081
2021	2,608,274	(5,089)	18,696	16,765	16,176	20,561
2022	2,164,604	(3,142)	11,474	9,971	8,001	12,442
2023	3,109,459	209,720	139,392	49,366	20,583	18,376
2024	-	(138,052)	-	-	-	-
2025-2027	-	(337,832)	-	-	-	-
	\$12,285,025	\$ (80,236)	\$ 297,207	\$ 117,862	\$ 76,907	\$ 86,460

Actuarial Assumptions

The total pension liabilities in the January 1, 2019 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurements:

Public Employees' Pension Plan

Inflation	2.25%
Salary increases	4.75% - 8.75%, including inflation
Payroll growth rate	2.5%
Investment rate of return	7.0%, net of Pension Plan investment expense

Volunteer Firefighter and EMT Pension Plan

Inflation	2.25%
Salary increases	0.00%
Investment rate of return	7.0%, net of Pension Plan investment expense

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Paid Firefighter A Pension Plan

Inflation	2.25%
Salary increases	4.50%, including inflation
Cost of living increase	3.00%
Investment rate of return	7.0%, net of Pension Plan investment expense

Paid Firefighter B Pension Plan

Inflation	2.25%
Salary increases	4.50% - 7.50%, including inflation
Payroll growth rate	2.5%
Investment rate of return	7.0%, net of Pension Plan investment expense

Law Enforcement Pension Plan

Inflation	2.25%
Salary increases	4.75% - 8.75%, including inflation
Payroll growth rate	2.5%
Investment rate of return	7.0%, net of Pension Plan investment expense

Mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table, for males or females, as appropriate, with adjustment for mortality improvements based on Scale MP-2017.

Long-term expected rate of return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric and arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return	Long-Term Expected Arithmetic Real Rate of Return
Fixed Income	20.00%	1.50%	2.00%
Equity	49.00%	6.00%	7.40%
Market Alternatives	19.00%	3.10%	3.50%
Private Markets	12.00%	5.20%	7.00%
Cash	0.00%	0.30%	0.30%
Total	100.00%		

Experience Analysis

An experience study was conducted on behalf of all WRS' plans covering the five-year period ended December 31, 2016. That study provided a detailed analysis concerning the development of the long-term inflation rate, real rate of return and discount rate. The study also analyzed each major actuarial assumption (e.g., mortality, salary increases, retirement, termination and disability) and proposed assumptions consistent with the findings.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Discount Rate

The discount rate used to measure the total pension liability as of December 31, 2018 was 7.0%, which did not change from the December 31, 2017 percentage for Public Employees’ and Volunteer Firemen’s Pension Plans. At December 31, 2017 the discount rates for the Law Enforcement Pension Plan, Paid Firemen’s Pension Plan A, and the Paid Firemen’s Pension Plan B were 7.0%, 3.75% and 5.65%, respectively. As of December 31, 2018, the discount rates for the Law Enforcement Pension Plan, the Paid Firemen’s Pension Plan A, and the Paid Firemen’s Pension Plan B were changed to 5.92%, 4.01% and 7.0%, respectively. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the current contribution rate. Based on those assumptions, the Pension Plans’ fiduciary net positions were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s, Fire Board’s, Land Board’s, Senior Citizens’ Center’s, Weed and Pest Board’s, and Conservation District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County’s, Fire Board’s, Land Board’s, Senior Citizens’ Center’s, Weed and Pest Board’s, and Conservation District’s proportionate shares of the net pension liabilities calculated using the discount rates of 7.0%, 4.01% and 5.92%, as well as what their respective proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.0%, 3.01%, and 4.92%) or 1-percentage-point higher (8.0%, 5.01%, and 6.92%) than the current rate:

	1% Decrease 6.0%	Current Single Discount Rate Assumption 7.0%	1% Increase 8.0%
County:			
Public Employees’ Pension Plan	\$ 55,413,808	\$ 39,956,159	\$ 27,056,897
Fire Board:			
Public Employees’ Pension Plan	\$ 699,341	\$ 504,261	\$ 341,467
Volunteer Firemen’s Pension Plan	\$ 1,747,165	\$ 1,259,427	\$ 856,375
Paid Firemen’s Pension Plan B	\$ 2,312,766	\$ 1,110,175	\$ 112,640
Land Board:			
Public Employees’ Pension Plan	\$ 3,938,839	\$ 2,840,102	\$ 1,923,217
Senior Citizens’ Center:			
Public Employees’ Pension Plan	\$ 1,388,737	\$ 1,001,350	\$ 678,078
Weed and Pest Board:			
Public Employees’ Pension Plan	\$ 575,803	\$ 415,183	\$ 281,147
Conservation District:			
Public Employees’ Pension Plan	\$ 507,561	\$ 365,977	\$ 247,827

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

	1% Decrease 3.01%	Current Single Discount Rate Assumption 4.01%	1% Increase 5.01%
Fire Board:			
Paid Firemen's Pension Plan A	\$ 2,003,643	\$ 1,657,003	\$ 1,377,578

	1% Decrease 4.92%	Current Single Discount Rate Assumption 5.92%	1% Increase 6.92%
County:			
Law Enforcement Pension Plan	\$ 17,283,095	\$ 11,479,277	\$ 6,774,097

Plan Fiduciary Net Position

Detailed information about the Pension Plans' fiduciary net positions are available in the separately issued WRS financial report available from the Wyoming Retirement System, 6101 Yellowstone Road, Cheyenne, Wyoming 82002 or at <http://retirement.state.wy.us/home/index.html>.

D. Corrections of Errors

Net position of the governmental activities of the County as of July 1, 2018, has been restated as follows for the inclusion of landfill capital projects previously expensed and amounts due from the Library Foundation; net position of the Discretely Presented Component Units of the County as of July 1, 2018, has been restated for the inclusion of the Library Foundation's permanently restricted endowment (which was granted to the County but is held by the Foundation as due to the General Fund), the Library Foundation's art collection and the Fire Board's vehicle replacement account held by the City of Gillette:

	Governmental Activities	Discretely Presented Component Units
Net Position, as previously reported, June 30, 2018	\$394,247,180	\$123,604,180
Prior Period Adjustment:		
Capitalized landfill contracts, June 30, 2018	4,119,192	-
Library Foundation endowment, June 30, 2018	901,124	(901,124)
Library Foundation art collection, June 30, 2018	-	68,585
Fire Board vehicle replacement account, June 30, 2018	-	4,477,111
Net Position, as restated, July 1, 2018	\$399,267,496	\$127,248,752

Fund balance of the governmental activities of the County and the Discretely Presented Component Units of the County as of July 1, 2018, has been restated for the Library Foundation's permanently restricted endowment due to the General Fund and the Fire Board's vehicle replacement account:

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

	Governmental Activities	Discretely Presented Component Units
Fund balance, as previously reported, June 30, 2018	\$118,852,170	\$ 16,752,163
Prior Period Adjustment:		
Library Foundation's endowment, June 30, 2018	901,124	(901,124)
Fire Board vehicle replacement account, June 30, 2018	-	4,477,111
Fund Balance, as restated, July 1, 2018	\$119,753,294	\$ 20,328,150

E. Impact of Recently Issued and Adopted Accounting Principles

Recently Issued and Adopted:

In January, 2017 the GASB issued GASB Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement is effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The impact of adopting this update is reflected in the County's financial statements.

Recently Issued Accounting Pronouncements:

In June, 2017 the GASB issued GASB Statement No. 87, *Leases*. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This Statement is effective for reporting periods beginning after December 15, 2019, and earlier application is encouraged. Management is currently evaluating the impact of the adoption of this statement on the County's financial statements.

F. Postemployment Benefits Other Than Pensions (OPEB)

General Information About the OPEB Plan

Plan Description - As of June 30, 2019, an actuarial valuation was performed that has updated the June 30, 2018 actuarial valuation to the new measurement date of June 30, 2019. The update was a roll forward of the 2018 valuation and not a new valuation. The County's defined benefit OPEB plan as of June 30, 2019, the actuarial date, is a medical/prescription drug plan. The criteria for eligibility is as follows: As of July 1, 2013 any County retiree must have a total of eighty-five years when adding the employees age and years of service to Campbell County to be eligible to continue under this Plan. Any County employee who would have been eligible under the previous requirements (been with the County for seventeen or more years, ten of which must be continuous employment immediately prior to retirement, and is at least 60 years of age upon retirement) will be "grandfathered" for three years. Benefits under these retiree programs cease for the employee and spouse once an employee or spouse becomes eligible for Medicare. An employee and/or covered spouse must exhaust all COBRA benefits prior to being eligible for this retiree benefit program. Eligible retirees receive a medical/prescription drug benefit. The projection of the sharing of benefit-related costs is based on an established pattern of practice. The Plan is a single employer plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The Plan does not issue separate financial statements, however, a summary of the Plan provisions may be obtained at the County's human resources offices located at 500 S. Gillette Avenue, Gillette, Wyoming. The retiree health care plan is established and may be amended by the County. The following table provides a summary of participant information at June 30, 2019.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

At June 30, 2019, the following employees were covered by the benefit terms:

Actives (fully eligible)	21
Actives (not fully eligible)	583
Retirees	19
Total participants	623

Funding Policy - The contribution requirements of plan members and the County are established and may be amended by the County's Board of Commissioners. Contribution amounts differ depending on the selected plan. Based on the plan selected, members receiving benefits contribute \$760 per month for retiree only coverage and \$1,520 per month for retiree and spouse coverage.

Total OPEB Liability - The County's total OPEB liability of \$1,469,596 was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

<i>Salary increases</i> -	3.5% per annum
<i>Discount rate</i> -	3.5% per annum

The discount rate was based on the Bond Buyer 20-Bond GO Index.

Healthcare Cost Trend Rates - 6.0% for 2019, decreasing .5% per year to an ultimate rate of 4.5% for 2022 and later years.

Retirees' Share of Benefit Related Costs - Retirees are required to contribute the full premium rates for retiree and dependent coverage.

Marriage Rate - The assumed number of eligible dependents is based on the current proportions of single and family contracts in the census provided, which is 35% for retirees.

Spouse Age - Spousal dates of birth were provided by the County. Where this information is missing, male spouses are assumed to be three years older than female spouses.

Medicare Eligibility - All current and future retirees are assumed to be eligible for Medicare at age 65.

Actuarial Cost Method - Entry age normal based on level of percentage of projected salary.

Amortization Method - Experience/assumptions gains and losses are amortized over a closed period of 16.3 years starting on July 1, 2018, equal to the average remaining service of active and inactive plan members (who have no future service).

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Plan Participation Percentage - The participation percentage is the assumed rate of future eligible retirees who elect to continue health coverage at retirement. It is assumed that 30% of all employees and their dependents who are eligible for early retiree benefits will participate in the retiree medical plan. This assumes that a one-time irrevocable election to participate is made at retirement.

Per Capita Health Claim Costs - Expected retiree claim costs were developed using 24 months of historical claim experience through December, 2015. The annual age 60 and 70 claim costs for retirees and their spouses is \$13,900.

Non-Claim Expenses - Non-claim expenses are based on the current amounts charged per retired employee. Expenses as of January 1, 2016 are as follows:

Administrative Fee	\$ 45
Specific Stop Loss Fee	\$ 112
Aggregate Stop Loss Fee	\$ 213

Age Based Morbidity - The assumed per capita health claim costs are adjusted to reflect expected increases related to age and gender. These increases are based on a 2013 Society of Actuaries study, and are assumed to be the following:

Age	Male	Female
45	4.6%	1.6%
50	6.2%	4.2%
55	5.4%	2.4%
60	4.7%	3.6%
65	1.7%	2.4%
70	1.8%	2.0%
75	1.2%	1.3%
80	.8%	1.1%

Retirement Age - The probabilities of retirement were developed from the State of Wyoming Retirement System Valuation as of January 1, 2018. Sample retirement ages and associated probabilities are as follows:

Age	Unreduced Rates	Reduced Rates
<50	15%	1.0%
50-54	15%	.5%
55-56	17%	1.0%
57-59	15%	1.0%
60-61	13%	2.5%
62	18%	2.5%
63-64	15%	2.5%
65	25%	- %
66	30%	- %
67	28%	- %
68-69	25%	- %
70-79	15%	- %
80	100%	- %

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Termination - The rates of withdrawal were developed from the State of Wyoming Retirement System Valuation as of January 1, 2018. Sample retirement probabilities are provided below:

Service	Withdrawal	
	First Five Years	
	Male	Female
1	22%	25%
2	18%	21%
3	14%	15%
4	13%	15%
5	13%	14%

Age	Withdrawal	
	After 5 Years of Service	
	Male	Female
20	11%	10%
25	11%	10%
30	6%	6%
35	5%	5%
40	4%	5%
45	4%	5%
50	3%	4%
55	3%	4%
60	3%	4%

Valuation of Excise Tax - An active/retiree blended pre-65 claim cost is projected at health care cost trend and compared to the excise tax cost threshold beginning in 2022 and continuing thereafter. The County will be liable for 40% of the difference between plan costs and the cost threshold, when the plan costs are greater than the cost threshold. Excise tax is not applied to Medicare retiree coverage.

Excise Tax Threshold - The 2018 annual threshold costs for excise tax are as follows and are trended by CPI to 2022:

Pre-65 Retiree Single	\$ 11,850
Pre-65 Retiree Family	\$ 30,950

On January 22, 2018, a bill was signed delaying the excise tax for two years from 2020. The above threshold will soon be updated to reflect this two-year delay. The retiree threshold is assumed to increase at health CPI trend each year.

Mortality rates were based on the RP-2014 generational table scaled using MP-17 and applied on a gender-specific basis.

The actuarial assumptions used in the June 30, 2019 valuation were based on census data provided as of June, 2018.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2018	\$ 1,488,932
Changes for the year:	
Service cost	\$ 20,536
Interest cost	55,723
Changes of benefit terms	-
Difference between expected and actual experience	-
Changes in assumptions or other inputs	43,588
(Other changes, separately identified if significant)	-
Contributions - employer	-
Net investment income	-
Benefit payments	(139,183)
Administrative expense	-
Net changes	\$ (19,336)
Balance at June 30, 2019	\$ 1,469,596

Changes of assumptions and other inputs reflect a change in the discount rate from 3.87% in 2018 to 3.5% in 2019.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the approximate total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.5%) or one percentage point higher (4.5%) than the current discount rate:

Discount Rate	Total OPEB Liability
1% decrease (2.5%)	\$ 1,594,000
Current discount rate	\$ 1,470,000
1% increase (4.5%)	\$ 1,354,000

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates - The following presents the approximate total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.0% decreasing to 3.5%) or one percentage point higher (7.0% decreasing to 5.5%) than the current healthcare trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (5.0% decreasing to 3.5%)	\$ 1,404,000
Current healthcare cost trend rate (6.0% decreasing to 4.5%)	\$ 1,470,000
1% increase (7.0% decreasing to 5.5%)	\$ 1,520,000

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2019, the County recognized a reduction in OPEB expense of \$62,626 due to changes in the actuarial valuation. At June 30, 2019 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB of \$40,914 and \$33,971, respectively, due to changes of assumptions or other inputs. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30,

2020	\$	298
2021	\$	298
2022	\$	298
2023	\$	298
2024	\$	298
Thereafter	\$	5,453

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CHANGES IN CAMPBELL COUNTY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS***

June 30, 2019

	2018	2019
Total OPEB Liability		
Service Cost	\$ 19,771	\$ 20,536
Interest Cost	59,963	55,723
Changes in Assumptions or Other Inputs	(38,723)	43,588
Benefit Payments	(163,733)	(139,183)
Net Change in Total OPEB Liability	\$ (122,722)	\$ (19,336)
Total OPEB Liability - Beginning	1,611,654	1,488,932
Total OPEB Liability - Ending	\$ 1,488,932	\$ 1,469,596
Covered Payroll	\$ 33,406,309	\$ 34,576,000
Total OPEB Liability as a Percentage of Covered Payroll	4.457%	4.250%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of June 30.

**SCHEDULE OF CAMPBELL COUNTY'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES' PENSION PLAN***

	County's Percentage Of Net Pension Liability	County's Proportionate Share Of Net Pension Liability	County's Covered Payroll	County's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	1.441049346%	\$ 21,909,720	\$ 24,080,000	90.99%	- %
2014	1.412477468%	\$ 24,925,880	\$ 24,546,000	101.55%	79.08%
2015	1.414732776%	\$ 32,954,047	\$ 25,253,000	130.50%	73.40%
2016	1.379784800%	\$ 33,356,301	\$ 24,679,000	135.16%	73.42%
2017	1.307138500%	\$ 29,794,137	\$ 22,974,000	129.69%	76.35%
2018	1.312063800%	\$ 39,956,159	\$ 22,878,000	174.65%	69.17%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

**SCHEDULE OF CAMPBELL COUNTY'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAW ENFORCEMENT PENSION PLAN***

	County's Percentage Of Net Pension Liability	County's Proportionate Share Of Net Pension Liability	County's Covered Payroll	County's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	5.193806779%	\$ 948,353	\$ 7,872,000	12.05%	- %
2014	5.129324732%	\$ 1,511,287	\$ 8,083,000	18.70%	94.76%
2015	5.045890192%	\$ 3,790,470	\$ 8,311,000	45.61%	87.49%
2016	4.993282900%	\$ 3,769,525	\$ 8,277,000	45.54%	88.11%
2017	4.761574900%	\$ 4,097,070	\$ 7,724,000	53.04%	87.99%
2018	4.742087000%	\$ 11,479,277	\$ 7,698,000	149.12%	71.22%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY JOINT POWERS FIRE BOARD'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES' PENSION PLAN***

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.019798990%	\$ 301,024	\$ 339,000	88.80%	- %
2014	0.020634384%	\$ 364,134	\$ 358,000	101.71%	79.08%
2015	0.019304060%	\$ 449,659	\$ 344,000	130.71%	73.40%
2016	0.020301100%	\$ 490,779	\$ 363,000	135.20%	73.42%
2017	0.017037800%	\$ 388,349	\$ 299,000	129.88%	76.35%
2018	0.016558700%	\$ 504,261	\$ 288,000	175.09%	69.17%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

**SCHEDULE OF CAMPBELL COUNTY JOINT POWERS FIRE BOARD'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
VOLUNTEER FIREMEN'S PENSION PLAN***

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	4.916665447%	\$ 134,460	\$ -	- %	- %
2014	4.976818998%	\$ 176,403	\$ -	- %	95.35%
2015	4.334882552%	\$ 1,373,800	\$ -	- %	69.16%
2016	4.265635900%	\$ 1,354,159	\$ -	- %	69.99%
2017	3.880267700%	\$ 1,109,962	\$ -	- %	74.11%
2018	3.538650100%	\$ 1,259,427	\$ -	- %	68.18%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY JOINT POWERS FIRE BOARD'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
PAID FIREMEN'S PENSION PLAN A***

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.692483139%	\$ 406,366	\$ -	- %	- %
2014	0.702199290%	\$ 1,155,733	\$ -	- %	45.95%
2015	0.449924332%	\$ 834,405	\$ -	- %	40.05%
2016	0.722238200%	\$ 1,325,110	\$ -	- %	38.91%
2017	0.726039100%	\$ 1,624,359	\$ -	- %	34.28%
2018	0.729956500%	\$ 1,657,003	\$ -	- %	29.99%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

**SCHEDULE OF CAMPBELL COUNTY JOINT POWERS FIRE BOARD'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
PAID FIREMEN'S PENSION PLAN B***

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	7.058179136%	\$ (254,584)	\$ 1,634,000	(15.58)%	- %
2014	6.413574181%	\$ (72,128)	\$ 1,711,000	(4.22)%	100.98%
2015	5.723553750%	\$ 1,749,953	\$ 1,563,000	111.96%	79.33%
2016	6.485110800%	\$ 2,046,788	\$ 1,822,000	112.34%	80.16%
2017	5.899952700%	\$ 2,432,835	\$ 1,587,000	153.30%	77.98%
2018	5.290778500%	\$ 1,110,175	\$ 1,480,000	75.01%	87.07%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY JOINT POWERS LAND BOARD'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES' PENSION PLAN***

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.118146471%	\$ 1,796,299	\$ 2,026,000	88.66%	- %
2014	0.110073465%	\$ 1,942,458	\$ 1,812,000	107.20%	79.08%
2015	0.108934895%	\$ 2,537,473	\$ 1,944,000	130.53%	73.40%
2016	0.107708900%	\$ 2,603,863	\$ 1,927,000	135.13%	73.42%
2017	0.098114600%	\$ 2,236,366	\$ 1,724,000	129.72%	76.35%
2018	0.093262100%	\$ 2,840,102	\$ 1,623,000	174.99%	69.17%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

**SCHEDULE OF CAMPBELL COUNTY SENIOR CITIZENS' CENTER'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES' PENSION PLAN***

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.040260948%	\$ 612,128	\$ 694,000	88.20%	- %
2014	0.037296199%	\$ 658,163	\$ 691,000	95.25%	79.08%
2015	0.039521420%	\$ 920,591	\$ 718,000	128.22%	73.40%
2016	0.036218700%	\$ 875,587	\$ 648,000	135.12%	73.42%
2017	0.033849900%	\$ 771,555	\$ 595,000	129.67%	76.35%
2018	0.032881900%	\$ 1,001,350	\$ 570,000	175.68%	69.17%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY WEED AND PEST BOARD'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES' PENSION PLAN***

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.011550134%	\$ 175,608	\$ 163,000	107.73%	- %
2014	0.012551928%	\$ 221,503	\$ 218,000	101.61%	79.08%
2015	0.012968064%	\$ 302,071	\$ 231,000	130.77%	73.40%
2016	0.013412400%	\$ 324,245	\$ 240,000	135.10%	73.42%
2017	0.013646900%	\$ 311,059	\$ 249,000	124.92%	76.35%
2018	0.013633600%	\$ 415,183	\$ 239,000	173.72%	69.17%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

**SCHEDULE OF CAMPBELL COUNTY CONSERVATION DISTRICT'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES' PENSION PLAN***

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.010587891%	\$ 160,978	\$ 182,000	88.45%	- %
2014	0.008629559%	\$ 152,285	\$ 158,000	96.38%	79.08%
2015	0.009964074%	\$ 232,098	\$ 178,000	130.39%	73.40%
2016	0.010747800%	\$ 259,828	\$ 193,000	134.63%	73.42%
2017	0.011243800%	\$ 256,284	\$ 198,000	129.44%	76.35%
2018	0.012107800%	\$ 365,977	\$ 205,000	178.53%	69.17%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the measurement date of December 31.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY'S CONTRIBUTIONS
PUBLIC EMPLOYEES' PENSION PLAN***

Fiscal Year Ended June 30,	Statutorily Required Contributions	County's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	County's Covered Payroll	Statutorily Required County's Contributions As a Percentage of County's Covered Payroll
2014	\$ 1,729,000	\$ 1,729,000	\$ -	\$ 24,278,000	7.12%
2015	\$ 1,902,000	\$ 1,902,000	\$ -	\$ 24,957,000	7.62%
2016	\$ 2,125,000	\$ 2,125,000	\$ -	\$ 25,388,000	8.37%
2017	\$ 1,976,200	\$ 1,976,200	\$ -	\$ 23,610,000	8.37%
2018	\$ 1,906,400	\$ 1,906,400	\$ -	\$ 22,776,000	8.37%
2019	\$ 1,980,600	\$ 1,980,600	\$ -	\$ 23,138,000	8.56%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

**SCHEDULE OF CAMPBELL COUNTY'S CONTRIBUTIONS
LAW ENFORCEMENT PENSION PLAN***

Fiscal Year Ended June 30,	Statutorily Required Contributions	County's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	County's Covered Payroll	Statutorily Required County's Contributions As a Percentage of County's Covered Payroll
2014	\$ 685,000	\$ 685,000	\$ -	\$ 7,968,000	8.60%
2015	\$ 683,700	\$ 683,700	\$ -	\$ 7,950,000	8.60%
2016	\$ 721,000	\$ 721,000	\$ -	\$ 8,380,000	8.60%
2017	\$ 688,200	\$ 688,200	\$ -	\$ 8,002,000	8.60%
2018	\$ 654,800	\$ 654,800	\$ -	\$ 7,614,000	8.60%
2019	\$ 679,200	\$ 679,200	\$ -	\$ 7,898,000	8.60%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY'S JOINT POWERS FIRE BOARD'S CONTRIBUTIONS
PUBLIC EMPLOYEES' PENSION PLAN***

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 23,900	\$ 23,900	\$ -	\$ 335,000	7.12%
2015	\$ 27,100	\$ 27,100	\$ -	\$ 356,000	7.62%
2016	\$ 30,500	\$ 30,500	\$ -	\$ 364,000	8.37%
2017	\$ 28,100	\$ 28,100	\$ -	\$ 336,000	8.37%
2018	\$ 23,600	\$ 23,600	\$ -	\$ 282,000	8.37%
2019	\$ 25,600	\$ 25,600	\$ -	\$ 299,000	8.56%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

**SCHEDULE OF CAMPBELL COUNTY'S JOINT POWERS FIRE BOARD'S CONTRIBUTIONS
VOLUNTEER FIREMEN'S PENSION PLAN***

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ -	\$ -	\$ -	\$ -	- %
2015	\$ -	\$ -	\$ -	\$ -	- %
2016	\$ -	\$ -	\$ -	\$ -	- %
2017	\$ -	\$ -	\$ -	\$ -	- %
2018	\$ -	\$ -	\$ -	\$ -	- %
2019	\$ -	\$ -	\$ -	\$ -	- %

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY'S JOINT POWERS FIRE BOARD'S CONTRIBUTIONS
PAID FIREMEN'S PENSION PLAN A***

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ -	\$ -	\$ -	\$ -	- %
2015	\$ -	\$ -	\$ -	\$ -	- %
2016	\$ -	\$ -	\$ -	\$ -	- %
2017	\$ -	\$ -	\$ -	\$ -	- %
2018	\$ -	\$ -	\$ -	\$ -	- %
2019	\$ -	\$ -	\$ -	\$ -	- %

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

**SCHEDULE OF CAMPBELL COUNTY'S JOINT POWERS FIRE BOARD'S CONTRIBUTIONS
PAID FIREMEN'S PENSION PLAN B***

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 194,400	\$ 194,400	\$ -	\$ 1,620,000	12.00%
2015	\$ 199,800	\$ 199,800	\$ -	\$ 1,665,000	12.00%
2016	\$ 201,700	\$ 201,700	\$ -	\$ 1,681,000	12.00%
2017	\$ 208,000	\$ 208,000	\$ -	\$ 1,733,000	12.00%
2018	\$ 186,800	\$ 186,800	\$ -	\$ 1,557,000	12.00%
2019	\$ 180,100	\$ 180,100	\$ -	\$ 1,501,000	12.00%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY'S JOINT POWERS LAND BOARD'S CONTRIBUTIONS
PUBLIC EMPLOYEES' PENSION PLAN***

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 139,600	\$ 139,600	\$ -	\$ 1,960,000	7.12%
2015	\$ 138,500	\$ 138,500	\$ -	\$ 1,817,000	7.62%
2016	\$ 163,500	\$ 163,500	\$ -	\$ 1,953,000	8.37%
2017	\$ 155,900	\$ 155,900	\$ -	\$ 1,863,000	8.37%
2018	\$ 132,600	\$ 132,600	\$ -	\$ 1,584,000	8.37%
2019	\$ 147,400	\$ 147,400	\$ -	\$ 1,722,000	8.56%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

**SCHEDULE OF CAMPBELL COUNTY SENIOR CITIZENS' CENTER'S CONTRIBUTIONS
PUBLIC EMPLOYEES' PENSION PLAN***

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 49,600	\$ 49,600	\$ -	\$ 697,000	7.12%
2015	\$ 53,200	\$ 53,200	\$ -	\$ 698,000	7.62%
2016	\$ 56,700	\$ 56,700	\$ -	\$ 677,000	8.37%
2017	\$ 53,000	\$ 53,000	\$ -	\$ 633,000	8.37%
2018	\$ 47,900	\$ 47,900	\$ -	\$ 572,000	8.37%
2019	\$ 51,100	\$ 51,100	\$ -	\$ 597,000	8.56%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAMPBELL COUNTY WEED AND PEST BOARD'S CONTRIBUTIONS
PUBLIC EMPLOYEES' PENSION PLAN***

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 14,400	\$ 14,400	\$ -	\$ 202,000	7.12%
2015	\$ 17,800	\$ 17,800	\$ -	\$ 233,000	7.62%
2016	\$ 19,800	\$ 19,800	\$ -	\$ 237,000	8.37%
2017	\$ 20,100	\$ 20,100	\$ -	\$ 240,000	8.37%
2018	\$ 20,600	\$ 20,600	\$ -	\$ 246,000	8.37%
2019	\$ 21,000	\$ 21,000	\$ -	\$ 245,000	8.56%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

**SCHEDULE OF CAMPBELL COUNTY CONSERVATION DISTRICT'S CONTRIBUTIONS
PUBLIC EMPLOYEES' PENSION PLAN***

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 13,200	\$ 13,200	\$ -	\$ 186,000	7.12%
2015	\$ 10,700	\$ 10,700	\$ -	\$ 141,000	7.62%
2016	\$ 15,700	\$ 15,700	\$ -	\$ 187,000	8.37%
2017	\$ 16,200	\$ 16,200	\$ -	\$ 193,000	8.37%
2018	\$ 17,000	\$ 17,000	\$ -	\$ 203,000	8.37%
2019	\$ 18,100	\$ 18,100	\$ -	\$ 211,000	8.56%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the County will present information for those years for which information is available. Years presented are as of the contribution date of June 30.

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Total OPEB Liability

No assets are accumulated in a trust that meets the criteria in Paragraph 4 of Statement 75.

Changes in benefit terms

There were no changes in benefit terms between the June 30, 2018 measurement date and the June 30, 2019 measurement date.

Changes in assumptions

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

Discount Rate

2018	3.87%
2019	3.50%

Healthcare Cost Trend Rates

2018	6.5%
2019	6.0%

Total Pension Liability

Changes in benefit terms

There were no changes in benefit terms between the December 31, 2017 measurement date and the December 31, 2018 measurement date.

Changes in assumptions

There were no changes in assumptions between the December 31, 2017 measurement date and the December 31, 2018 measurement date for the Public Employee's Pension Fund, however, the discount rate was changed from 7.0%, 3.75% and 5.65%, respectively for the Law Enforcement Pension Plan, the Paid Firemen's Pension Plan A and the Paid Firemen's Pension Plan B to 5.92%, 4.01% and 7.0%, respectively between the December 31, 2017 measurement date and the December 31, 2018 measurement date.

CAPITAL PROJECTS FUNDS

CAMPBELL COUNTY, WYOMING

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

June 30, 2019

	State-County Road Fund	Campus Maint- enance Reserve Fund	Recreation Center Maint- enance Reserve Fund	Tech Center Maint- enance Reserve Fund	Wright Recreation Center Maint- enance Reserve Fund	Pronghorn Center Maint- enance Reserve Fund	Totals
ASSETS							
Investments	\$ 3,422,745	\$ 4,059,873	\$ 8,673,605	\$ 2,547,551	\$ 1,638,325	\$ 1,304,147	\$ 21,646,246
Due from other governments	39,032	-	-	-	-	-	39,032
Total assets	\$ 3,461,777	\$ 4,059,873	\$ 8,673,605	\$ 2,547,551	\$ 1,638,325	\$ 1,304,147	\$ 21,685,278
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
FUND BALANCES							
Restricted	\$ 3,461,777	\$ 4,059,873	\$ 8,673,605	\$ 2,522,551	\$ 1,638,325	\$ 1,304,147	\$ 21,660,278
Total liabilities and fund balances	\$ 3,461,777	\$ 4,059,873	\$ 8,673,605	\$ 2,547,551	\$ 1,638,325	\$ 1,304,147	\$ 21,685,278

CAMPBELL COUNTY, WYOMING

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS

Year Ended June 30, 2019

(Page 1 of 2)

	State-County Road Fund			Campus Maintenance Reserve Fund			Recreation Center Maintenance Reserve Fund			Tech Center Maintenance Reserve Fund		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES												
Taxes	\$ -	\$ 842,063	\$ 842,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	80,017	80,017	200,000	192,096	(7,904)	114,000	405,867	291,867	50,000	121,921	71,921
Total revenues	\$ -	\$ 922,080	\$ 922,080	\$ 200,000	\$ 192,096	\$ (7,904)	\$ 114,000	\$ 405,867	\$ 291,867	\$ 50,000	\$ 121,921	\$ 71,921
EXPENDITURES												
Capital outlay	\$ -	\$ -	\$ -	\$ 200,000	\$ 17,250	\$ 182,750	\$ 114,000	\$ 15,503	\$ 98,497	\$ 50,000	\$ 44,591	\$ 5,409
Excess of revenues over expenditures	\$ -	\$ 922,080	\$ 922,080	\$ -	\$ 174,846	\$ 174,846	\$ -	\$ 390,364	\$ 390,364	\$ -	\$ 77,330	\$ 77,330
OTHER FINANCING SOURCES												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Net changes in fund balances	\$ -	\$ 922,080	\$ 922,080	\$ -	\$ 174,846	\$ 174,846	\$ -	\$ 390,364	\$ 390,364	\$ -	\$ 77,330	\$ 77,330
FUND BALANCE,												
BEGINNING JULY 1	2,539,697	2,539,697	-	3,885,027	3,885,027	-	8,283,241	8,283,241	-	2,445,221	2,445,221	-
FUND BALANCE,												
ENDING JUNE 30	\$ 2,539,697	\$ 3,461,777	\$ 922,080	\$ 3,885,027	\$ 4,059,873	\$ 174,846	\$ 8,283,241	\$ 8,673,605	\$ 390,364	\$ 2,445,221	\$ 2,522,551	\$ 77,330

(Continued)

89

CAMPBELL COUNTY, WYOMING

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS

Year Ended June 30, 2019

(Page 2 of 2)

	Wright Recreation Center Maintenance Reserve Fund			Pronghorn Center Maintenance Reserve Fund			Totals		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 842,063	\$ 842,063
Investment income	-	44,041	44,041	-	4,147	4,147	364,000	848,089	484,089
Total revenues	\$ -	\$ 44,041	\$ 44,041	\$ -	\$ 4,147	\$ 4,147	\$ 364,000	\$ 1,690,152	\$ 1,326,152
EXPENDITURES									
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,000	\$ 77,344	\$ 286,656
Excess of revenues over expenditures	\$ -	\$ 44,041	\$ 44,041	\$ -	\$ 4,147	\$ 4,147	\$ -	\$ 1,612,808	\$ 1,612,808
OTHER FINANCING SOURCES									
Transfers In	-	-	-	-	1,300,000	1,300,000	-	1,300,000	1,300,000
Net changes in fund balances	\$ -	\$ 44,041	\$ 44,041	\$ -	\$ 1,304,147	\$ 1,304,147	\$ -	\$ 2,912,808	\$ 2,912,808
FUND BALANCE, BEGINNING JULY 1	1,594,284	1,594,284	-	-	-	-	18,747,470	18,747,470	-
FUND BALANCE, ENDING JUNE 30	\$ 1,594,284	\$ 1,638,325	\$ 44,041	\$ -	\$ 1,304,147	\$ 1,304,147	\$ 18,747,470	\$ 21,660,278	\$ 2,912,808

CAMPBELL COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL REPLACEMENT MAJOR CAPITAL PROJECTS FUND
Year Ended June 30, 2019**

	Final Budget	Actual	Variance With Final Budget
REVENUES			
Investment income	\$ -	\$ 4,383,223	\$ 4,383,223
Excess of revenues over expenditures	\$ -	\$ 4,383,223	\$ 4,383,223
OTHER FINANCING SOURCES			
Transfers in	-	1,000,000	1,000,000
Net change in fund balance	\$ -	\$ 5,383,223	\$ 5,383,223
FUND BALANCE, BEGINNING JULY 1	87,451,281	87,451,281	-
FUND BALANCE, ENDING JUNE 30	\$ 87,451,281	\$ 92,834,504	\$ 5,383,223

DISCRETELY PRESENTED COMPONENT UNITS

CAMPBELL COUNTY, WYOMING

COMBINING STATEMENT OF NET POSITION
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2019

	Library Foundation	Senior Citizen's Center	Weed and Pest Board	Conser- vation District	CARE Board	Total
ASSETS						
Cash	\$ 155,792	\$ 1,407,204	\$ 135,156	\$ 53,905	\$ -	\$ 1,752,057
Investments	756,601	835,503	594,928	113,011	-	2,300,043
Restricted investments	1,702,248	-	-	-	-	1,702,248
Taxes receivable, (net of allowance for uncollectibles)	-	-	862,854	-	-	862,854
Other accounts receivable	-	-	45,363	3,035	-	48,398
Due from other governments	-	304,455	-	13,598	42,628	360,681
Inventories	-	29,560	139,157	-	-	168,717
Prepaid expenses	-	29,510	7,733	5,400	-	42,643
Beneficial interest in assets held by Wyoming Community Foundation	21,262	-	-	-	-	21,262
Capital assets:						
Non-depreciable capital assets	71,636	172,416	-	-	-	244,052
Depreciable capital assets, net	18,090	384,777	107,821	-	-	510,688
Total assets	\$ 2,725,629	\$ 3,163,425	\$ 1,893,012	\$ 188,949	\$ 42,628	\$ 8,013,643
DEFERRED OUTFLOWS OF RESOURCES						
Relating to pensions	\$ -	\$ 239,122	\$ 109,047	\$ 108,669	\$ -	\$ 456,838
LIABILITIES						
Accounts payable	\$ 919	\$ 14,676	\$ 1,537	\$ 111	\$ -	\$ 17,243
Accrued liabilities	-	50,370	52,128	13,578	-	116,076
Due to other governments	901,124	-	-	-	39,621	940,745
Advance payments received on grants	-	-	-	20,000	-	20,000
Noncurrent liabilities: Due within more than one year	-	1,001,350	415,183	365,977	-	1,782,510
Total liabilities	\$ 902,043	\$ 1,066,396	\$ 468,848	\$ 399,666	\$ 39,621	\$ 2,876,574
DEFERRED INFLOWS OF RESOURCES						
Taxes levied for subsequent years	\$ -	\$ -	\$ 831,500	\$ -	\$ -	\$ 831,500
Relating to pensions	-	95,910	10,901	12,921	-	119,732
Total deferred inflows of resources	\$ -	\$ 95,910	\$ 842,401	\$ 12,921	\$ -	\$ 951,232
NET POSITION						
Net investment in capital assets	\$ 89,726	\$ 557,193	\$ 107,821	\$ -	\$ -	\$ 754,740
Restricted for:						
Library projects	822,386	-	-	-	-	822,386
Unrestricted	911,474	1,683,048	582,989	(114,969)	3,007	3,065,549
Total net position	\$ 1,823,586	\$ 2,240,241	\$ 690,810	\$ (114,969)	\$ 3,007	\$ 4,642,675

CAMPBELL COUNTY, WYOMING

COMBINING STATEMENT OF ACTIVITIES

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

Year Ended June 30, 2019

	Library Foundation	Senior Citizens' Center	Weed and Pest Board	Conservation District	CARE Board	Total
EXPENSES	\$ 55,982	\$ 2,203,058	\$ 1,126,520	\$ 572,534	\$ 248,824	\$ 4,206,918
PROGRAM REVENUES						
Charges for Services	\$ 9,699	\$ 270,153	\$ 274,870	\$ 18,552	\$ -	\$ 573,274
Operating Grants and Contributions	21,483	749,301	34,929	161,618	248,824	1,216,155
Capital Grants and Contributions	-	83,606	-	-	-	83,606
Total Program Revenues	\$ 31,182	\$ 1,103,060	\$ 309,799	\$ 180,170	\$ 248,824	\$ 1,873,035
Net (Expense)	\$ (24,800)	\$ (1,099,998)	\$ (816,721)	\$ (392,364)	\$ -	\$ (2,333,883)
GENERAL REVENUES						
Taxes, Levied for Weed and Pest District	\$ -	\$ -	\$ 805,111	\$ -	\$ -	\$ 805,111
Other Local Revenue	-	1,266,625	-	291,200	-	1,557,825
Investment Income	136,345	25,926	10,379	2,420	-	175,070
Miscellaneous	-	103,529	-	3,244	-	106,773
Total General Revenues	\$ 136,345	\$ 1,396,080	\$ 815,490	\$ 296,864	\$ -	\$ 2,644,779
Changes in net position	\$ 111,545	\$ 296,082	\$ (1,231)	\$ (95,500)	\$ -	\$ 310,896
Net Position, Beginning July 1	\$ 2,544,580	\$ 1,944,159	\$ 692,041	\$ (19,469)	\$ 3,007	\$ 5,164,318
Prior Period Adjustment	(832,539)	-	-	-	-	(832,539)
Net Position, Beginning July 1 As Restated	\$ 1,712,041	\$ 1,944,159	\$ 692,041	\$ (19,469)	\$ 3,007	\$ 4,331,779
Net Position, Ending June 30	\$ 1,823,586	\$ 2,240,241	\$ 690,810	\$ (114,969)	\$ 3,007	\$ 4,642,675

CAMPBELL COUNTY, WYOMING

STATEMENT OF NET POSITION
SENIOR CITIZENS' CENTER

Senior Citizens' Center June 30, 2019 and Senior Citizens' Center Foundation, Inc. September 30, 2018

	Senior Citizens' Center	Component Unit Senior Citizens' Center Foundation, Inc.	Total
ASSETS			
Cash	\$ 1,346,358	\$ 60,846	\$ 1,407,204
Investments	-	835,503	835,503
Due from governments	304,455	-	304,455
Inventories	29,560	-	29,560
Prepaid expenses	29,510	-	29,510
Capital assets:			
Non-depreciable capital assets	172,416	-	172,416
Depreciable capital assets, net	384,777	-	384,777
Total assets	\$ 2,267,076	\$ 896,349	\$ 3,163,425
DEFERRED OUTFLOWS OF RESOURCES			
Relating to pensions	\$ 239,122	\$ -	\$ 239,122
LIABILITIES			
Accounts payable	\$ 14,586	\$ 90	\$ 14,676
Accrued liabilities	50,370	-	50,370
Noncurrent liabilities:			
Due within more than one year	1,001,350	-	1,001,350
Total liabilities	\$ 1,066,306	\$ 90	\$ 1,066,396
DEFERRED INFLOWS OF RESOURCES			
Relating to pensions	\$ 95,910	\$ -	\$ 95,910
NET POSITION			
Net investment in capital assets	\$ 557,193	\$ -	\$ 557,193
Unrestricted	786,789	896,259	1,683,048
Total net position	\$ 1,343,982	\$ 896,259	\$ 2,240,241

CAMPBELL COUNTY, WYOMING

**STATEMENT OF ACTIVITIES
SENIOR CITIZENS' CENTER**

Senior Citizens' Center Year Ended June 30, 2019 and
Senior Citizens' Center Foundation, Inc., Year Ended September 30, 2018

	Senior Citizens' Center	Component Unit Senior Citizens' Center Foundation, Inc.	Total
EXPENSES	\$ 2,178,389	\$ 24,669	\$ 2,203,058
PROGRAM REVENUES			
Charges for Services	\$ 216,759	\$ 53,394	\$ 270,153
Operating Grants and Contributions	749,301	-	749,301
Capital Grants and Contributions	83,606	-	83,606
Total Program Revenues	\$ 1,049,666	\$ 53,394	\$ 1,103,060
Net Revenue (Expense)	\$ (1,128,723)	\$ 28,725	\$ (1,099,998)
GENERAL REVENUES			
Other Local Revenue	\$ 1,266,625	\$ -	\$ 1,266,625
Investment Income	2,975	22,951	25,926
Miscellaneous	102,510	1,019	103,529
Total General Revenues	\$ 1,372,110	\$ 23,970	\$ 1,396,080
Changes in Net Position	\$ 243,387	\$ 52,695	\$ 296,082
NET POSITION, BEGINNING, JULY 1, 2018	1,100,595	-	
NET POSITION, BEGINNING, OCTOBER 1, 2017	-	843,564	
NET POSITION, ENDING, JUNE 30, 2019	<u>\$ 1,343,982</u>		
NET POSITION, ENDING, SEPTEMBER 30, 2018		<u>\$ 896,259</u>	

CAMPBELL COUNTY, WYOMING
COMBINING BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNITS
June 30, 2019

	Joint Powers Fire Board	Joint Powers Public Land Board	Recreation Project Joint Powers Board	Library Foundation	Senior Citizens' Center	Senior ' Citizens' Center Foundation	Weed and Pest Board	Conservation District	CARE Board	Total
ASSETS										
Cash	\$ 474,559	\$ 570,488	\$ -	\$ 155,792	\$ 1,346,358	\$ 60,846	\$ 135,156	\$ 53,905	\$ -	\$ 2,797,104
Investments	-	11,049,495	-	756,601	-	835,503	594,928	113,011	-	13,349,538
Restricted investments	-	-	-	1,702,248	-	-	-	-	-	1,702,248
Taxes receivable, (net of allowance for uncollectibles)	-	-	-	-	-	-	862,854	-	-	862,854
Other accounts receivable	7,264	165,797	-	-	-	-	45,363	3,035	-	221,459
Due from other governments	4,724,538	363,793	-	-	304,455	-	-	13,598	42,628	5,449,012
Inventories	-	-	-	-	29,560	-	139,157	-	-	168,717
Prepaid expenses	-	50,966	-	-	29,510	-	7,733	5,400	-	93,609
Beneficial interest in assets held by Wyoming Community Foundation	-	-	-	21,262	-	-	-	-	-	21,262
Total assets	\$ 5,206,361	\$ 12,200,539	\$ -	\$ 2,635,903	\$ 1,709,883	\$ 896,349	\$ 1,785,191	\$ 188,949	\$ 42,628	\$ 24,665,803
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE										
LIABILITIES										
Accounts payable	\$ 203,259	\$ 156,593	\$ -	\$ 919	\$ 14,586	\$ 90	\$ 1,537	\$ 111	\$ -	\$ 377,095
Contracts and retainage payable	-	161,881	-	-	-	-	-	-	-	161,881
Accrued liabilities	201,539	278,124	-	-	50,370	-	52,128	13,578	-	595,739
Due to other governments	-	-	-	901,124	-	-	-	-	39,621	940,745
Advance payments received on grants	-	175,686	-	-	-	-	-	20,000	-	195,686
Ticket revenue received prior to event	-	13,767	-	-	-	-	-	-	-	13,767
Total liabilities	\$ 404,798	\$ 786,051	\$ -	\$ 902,043	\$ 64,956	\$ 90	\$ 53,665	\$ 33,689	\$ 39,621	\$ 2,284,913
DEFERRED INFLOWS OF RESOURCES										
Taxes levied for subsequent years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 859,142	\$ -	\$ -	\$ 859,142
FUND BALANCE										
Nonspendable	\$ -	\$ 50,966	\$ -	\$ -	\$ 59,070	\$ -	\$ 146,890	\$ 5,400	\$ -	\$ 262,326
Restricted	4,678,374	4,542,399	-	822,386	-	-	-	-	-	10,043,159
Committed	-	4,839,870	-	436,481	222,658	400,000	-	-	-	5,899,009
Assigned	-	13,949	-	-	-	-	-	-	-	13,949
Unassigned	123,189	1,967,304	-	474,993	1,363,199	496,259	725,494	149,860	3,007	5,303,305
Total fund balance	\$ 4,801,563	\$ 11,414,488	\$ -	\$ 1,733,860	\$ 1,644,927	\$ 896,259	\$ 872,384	\$ 155,260	\$ 3,007	\$ 21,521,748
Total liabilities, deferred inflows of resources and fund balance	\$ 5,206,361	\$ 12,200,539	\$ -	\$ 2,635,903	\$ 1,709,883	\$ 896,349	\$ 1,785,191	\$ 188,949	\$ 42,628	\$ 24,665,803

CAMPBELL COUNTY, WYOMING

COMBINING BALANCE SHEET

JOINT POWERS PUBLIC LAND BOARD DISCRETELY PRESENTED COMPONENT UNIT

June 30, 2019

	General Fund	Multi-Events Center Special Revenue Fund	Total
ASSETS			
Cash	\$ 570,488	\$ -	\$ 570,488
Investments	8,255,237	2,794,258	11,049,495
Accounts receivable	165,797	-	165,797
Due from other governments	363,793	-	363,793
Prepaid expenses	50,966	-	50,966
Total assets	\$ 9,406,281	\$ 2,794,258	\$12,200,539
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 156,593	\$ -	\$ 156,593
Contracts and retainage payable	161,881	-	161,881
Accrued liabilities	278,124	-	278,124
Advance payments received on grants	175,686	-	175,686
Ticket revenue received prior to event	13,767	-	13,767
Total liabilities	\$ 786,051	\$ -	\$ 786,051
FUND BALANCES			
Nonspendable	\$ 50,966	\$ -	\$ 50,966
Restricted for:			
Children's series	59,330	-	59,330
Operations	1,688,811	-	1,688,811
Wyoming Center repairs and maintenance	-	2,794,258	2,794,258
Committed for future operations	4,839,870	-	4,839,870
Assigned for future operations	13,949	-	13,949
Unassigned	1,967,304	-	1,967,304
Total fund balances	\$ 8,620,230	\$ 2,794,258	\$11,414,488
Total liabilities and fund balances	\$ 9,406,281	\$ 2,794,258	\$12,200,539

CAMPBELL COUNTY, WYOMING
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNITS

Year Ended June 30, 2019

(Page 1 of 3)

	Joint Powers Fire Board			Joint Powers Public Land Board			Recreation Project Joint Powers Board			Library Foundation*		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	16,464	16,219	(245)	1,239,366	1,456,425	217,059	-	-	-	9,650	9,699	49
Intergovernmental	-	-	-	1,358,458	1,307,845	(50,613)	-	-	-	-	-	-
Federal and state grants	122,060	157,005	34,945	9,000	22,950	13,950	-	-	-	-	-	-
Investment income	1,000	111,586	110,586	19,050	292,025	272,975	-	221	221	61,700	136,345	74,645
Other local revenue	5,734,533	5,523,345	(211,188)	3,033,628	3,041,696	8,068	824,000	823,779	(221)	-	-	-
Miscellaneous	105,000	4,790	(100,210)	17,700	26,901	9,201	-	-	-	27,800	21,483	(6,317)
Total revenues	\$ 5,979,057	\$ 5,812,945	\$ (166,112)	\$ 5,677,202	\$ 6,147,842	\$ 470,640	\$ 824,000	\$ 824,000	\$ -	\$ 99,150	\$ 167,527	\$ 68,377
EXPENDITURES												
Current:												
Public safety	\$ 5,118,789	\$ 4,702,961	\$ 415,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health, welfare, culture and recreation	-	-	-	4,921,232	4,880,306	40,926	-	-	-	96,395	59,926	36,469
Capital outlay	860,268	649,670	210,598	1,043,553	995,296	48,257	-	-	-	-	-	-
Debt service:												
Principal	-	-	-	-	-	-	800,000	800,000	-	-	-	-
Interest	-	-	-	-	-	-	24,000	24,000	-	-	-	-
Total expenditures	\$ 5,979,057	\$ 5,352,631	\$ 626,426	\$ 5,964,785	\$ 5,875,602	\$ 89,183	\$ 824,000	\$ 824,000	\$ -	\$ 96,395	\$ 59,926	\$ 36,469
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 460,314	\$ 460,314	\$ (287,583)	\$ 272,240	\$ 559,823	\$ -	\$ -	\$ -	\$ 2,755	\$ 107,601	\$ 104,846
Other Financing Sources												
Sale of general capital assets	-	49,830	49,830	-	-	-	-	-	-	-	-	-
Net changes in fund balances	\$ -	\$ 510,144	\$ 510,144	\$ (287,583)	\$ 272,240	\$ 559,823	\$ -	\$ -	\$ -	\$ 2,755	\$ 107,601	\$ 104,846
FUND BALANCE,												
BEGINNING JULY 1	\$ (185,692)	\$ (185,692)	\$ -	\$ 11,142,248	\$ 11,142,248	\$ -	\$ -	\$ -	\$ -	\$ 2,527,383	\$ 2,527,383	\$ -
Prior period adjustment	4,477,111	4,477,111	-	-	-	-	-	-	-	(901,124)	(901,124)	-
FUND BALANCE,												
BEGINNING JULY 1, AS RESTATED	\$ 4,291,419	\$ 4,291,419	\$ -	\$ 11,142,248	\$ 11,142,248	\$ -	\$ -	\$ -	\$ -	\$ 1,626,259	\$ 1,626,259	\$ -
FUND BALANCE,												
ENDING JUNE 30	\$ 4,291,419	\$ 4,801,563	\$ 510,144	\$ 10,854,665	\$ 11,414,488	\$ 559,823	\$ -	\$ -	\$ -	\$ 1,629,014	\$ 1,733,860	\$ 104,846

(Continued)

* Budgeted amounts are for informational purposes only; budget is not required to be approved by the County Commissioners.

78

CAMPBELL COUNTY, WYOMING
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 DISCRETELY PRESENTED COMPONENT UNITS

Year Ended June 30, 2019

(Page 2 of 3)

	Senior Citizens' Center			Senior Citizens' Center Foundation**			Weed and Pest Board		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823,054	\$ 820,271	\$ (2,783)
Charges for goods and services	218,660	216,759	(1,901)	-	53,394	53,394	167,300	274,870	107,570
Intergovernmental	-	-	-	-	-	-	-	-	-
Federal and state grants	808,400	832,907	24,507	-	-	-	26,000	34,929	8,929
Investment income	-	2,975	2,975	-	22,951	22,951	1,100	10,379	9,279
Other local revenue	1,183,000	1,266,625	83,625	-	-	-	-	-	-
Miscellaneous	70,500	102,510	32,010	-	1,019	1,019	-	-	-
Total revenues	\$ 2,280,560	\$ 2,421,776	\$ 141,216	\$ -	\$ 77,364	\$ 77,364	\$ 1,017,454	\$ 1,140,449	\$ 122,995
EXPENDITURES									
Current:									
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health, welfare, culture and recreation	2,244,078	2,043,559	200,519	-	24,669	(24,669)	1,265,604	1,065,548	200,056
Capital outlay	75,000	104,790	(29,790)	-	-	-	51,850	50,976	874
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 2,319,078	\$ 2,148,349	\$ 170,729	\$ -	\$ 24,669	\$ (24,669)	\$ 1,317,454	\$ 1,116,524	\$ 200,930
Excess (deficiency) of revenues over (under) expenditures	\$ (38,518)	\$ 273,427	\$ 311,945	\$ -	\$ 52,695	\$ 52,695	\$ (300,000)	\$ 23,925	\$ 323,925
Other Financing Sources									
Sale of general capital assets	-	-	-	-	-	-	-	-	-
Net changes in fund balances	\$ (38,518)	\$ 273,427	\$ 311,945	\$ -	\$ 52,695	\$ 52,695	\$ (300,000)	\$ 23,925	\$ 323,925
FUND BALANCE, BEGINNING JULY 1	\$ 1,371,500	\$ 1,371,500	\$ -	\$ 843,564	\$ 843,564	\$ -	\$ 848,459	\$ 848,459	\$ -
Prior period adjustment	-	-	-	-	-	-	-	-	-
FUND BALANCE, BEGINNING JULY 1, AS RESTATED	\$ 1,371,500	\$ 1,371,500	\$ -	\$ 843,564	\$ 843,564	\$ -	\$ 848,459	\$ 848,459	\$ -
FUND BALANCE, ENDING JUNE 30	\$ 1,332,982	\$ 1,644,927	\$ 311,945	\$ 843,564	\$ 896,259	\$ 52,695	\$ 548,459	\$ 872,384	\$ 323,925

(Continued)

** Annual budgets are not prepared for the Senior Citizens' Center Foundation; budget is not required to be approved by the County Commissioners.

79

CAMPBELL COUNTY, WYOMING

COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNITS

Year Ended June 30, 2019

(Page 3 of 3)

	Conservation District			CARE Board			Totals		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823,054	\$ 820,271	\$ (2,783)
Charges for goods and services	22,000	18,552	(3,448)	-	-	-	1,673,440	2,045,918	372,478
Intergovernmental	-	9,220	9,220	296,080	248,824	(47,256)	1,654,538	1,565,889	(88,649)
Federal and state grants	136,742	152,398	15,656	-	-	-	1,102,202	1,200,189	97,987
Investment income	1,000	2,420	1,420	-	-	-	83,850	578,902	495,052
Other local revenue	291,200	291,200	-	-	-	-	11,066,361	10,946,645	(119,716)
Miscellaneous	4,000	3,244	(756)	-	-	-	225,000	159,947	(65,053)
Total revenues	\$ 454,942	\$ 477,034	\$ 22,092	\$ 296,080	\$ 248,824	\$ (47,256)	\$ 16,628,445	\$ 17,317,761	\$ 689,316
EXPENDITURES									
Current:									
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,118,789	\$ 4,702,961	\$ 415,828
Health, welfare, culture and recreation	628,492	522,811	105,681	296,080	248,824	47,256	9,451,881	8,845,643	606,238
Capital outlay	1,250	657	593	-	-	-	2,031,921	1,801,389	230,532
Debt service:									
Principal	-	-	-	-	-	-	800,000	800,000	-
Interest	-	-	-	-	-	-	24,000	24,000	-
Total expenditures	\$ 629,742	\$ 523,468	\$ 106,274	\$ 296,080	\$ 248,824	\$ 47,256	\$ 17,426,591	\$ 16,173,993	\$ 1,252,598
Excess (deficiency) of revenues over (under) expenditures	\$ (174,800)	\$ (46,434)	\$ 128,366	\$ -	\$ -	\$ -	\$ (798,146)	\$ 1,143,768	\$ 1,941,914
Other Financing Sources									
Sale of general capital assets	-	-	-	-	-	-	-	49,830	49,830
Net changes in fund balances	\$ (174,800)	\$ (46,434)	\$ 128,366	\$ -	\$ -	\$ -	\$ (798,146)	\$ 1,193,598	\$ 1,991,744
FUND BALANCE,									
BEGINNING JULY 1	\$ 201,694	\$ 201,694	\$ -	\$ 3,007	\$ 3,007	\$ -	\$ 16,752,163	\$ 16,752,163	\$ -
Prior period adjustment	-	-	-	-	-	-	3,575,987	3,575,987	-
FUND BALANCE,	\$ 201,694	\$ 201,694	\$ -	\$ 3,007	\$ 3,007	\$ -	\$ 20,328,150	\$ 20,328,150	\$ -
BEGINNING JULY 1, AS RESTATED									
FUND BALANCE,	\$ 26,894	\$ 155,260	\$ 128,366	\$ 3,007	\$ 3,007	\$ -	\$ 19,530,004	\$ 21,521,748	\$ 1,991,744
ENDING JUNE 30									

CAMPBELL COUNTY, WYOMING

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
JOINT POWERS PUBLIC LAND BOARD

Year Ended June 30, 2019

	General Fund	Multi-Events Center Special Revenue Fund	Total
REVENUES			
Charges for goods and services	\$ 1,456,425	\$ -	\$ 1,456,425
Intergovernmental	1,307,845	-	1,307,845
Federal and state grants	22,950	-	22,950
Investment income	213,177	78,848	292,025
Other local revenue	3,041,696	-	3,041,696
Miscellaneous	26,901	-	26,901
Total revenues	\$ 6,068,994	\$ 78,848	\$ 6,147,842
EXPENDITURES			
Current:			
Health, welfare, culture and recreation	\$ 4,880,306	\$ -	\$ 4,880,306
Capital outlay	995,296	-	995,296
Total expenditures	\$ 5,875,602	\$ -	\$ 5,875,602
Excess of revenues over expenditures	\$ 193,392	\$ 78,848	\$ 272,240
OTHER FINANCING SOURCES (USES)			
Transfer from other funds	\$ 250,191	\$ -	\$ 250,191
Transfer (to) other funds	-	(250,191)	(250,191)
Total other financing sources (uses)	\$ 250,191	\$ (250,191)	\$ -
Net changes in fund balances	\$ 443,583	\$ (171,343)	\$ 272,240
FUND BALANCES, BEGINNING JULY 1	8,176,647	2,965,601	11,142,248
FUND BALANCES, ENDING JUNE 30	\$ 8,620,230	\$ 2,794,258	\$ 11,414,488

CAMPBELL COUNTY, WYOMING

SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended June 30, **2019**

(Page 1 of 2)

State Grantor Program Title	Grant Number	Expenditures
<u>Wyoming Department of Agriculture</u>		
Noxious Weeds and Pests	149352	\$ 21,725
Water Quality Funding	N/A	396
Conservation District Base Funding	N/A	8,824
Total Wyoming Department of Agriculture		\$ 30,945
<u>Wyoming Forestry Division</u>		
State Bark and Beetle	N/A	\$ 40,000
State Horse Creek	N/A	48,622
Total Wyoming Forestry Division		\$ 88,622
<u>Wyoming Office of the Attorney General</u>		
Salary Supplement	N/A	\$ 4,595
Controlled Substances Act	N/A	2,316
Total Wyoming Office of the Attorney General		\$ 6,911
<u>Wyoming Department of Family Services</u>		
Childcare Development Block Grant	N/A	\$ 14,542
Supplemental Security Income	N/A	69
Social Security	N/A	183
Wyoming Child Enrollment Fund	N/A	12,462
Wyoming Juvenile Services	N/A	50,258
Total Wyoming Department of Family Services		\$ 77,514
<u>Wyoming Department of Environmental Quality</u>		
Landfill Remediation Program	LRP001	\$ 3,760,548
<u>Wyoming Cultural Trust Fund</u>		
Cultural Trust Fund	N/A	\$ 10,000
<u>Wyoming Department of Education</u>		
Data - Based Individualization	N/A	\$ 10,000
<u>Wyoming Arts Council</u>		
Community Support Grant	39795579	\$ 12,950

(Continued)

CAMPBELL COUNTY, WYOMING

SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2019

(Page 2 of 2)

State Grantor Program Title	Grant Number	Expenditures
<u>Wyoming Department of Health</u>		
Community Based In-Home Service	N/A	\$ 91,597
End Stage Renal Dialysis	N/A	280
Title III B	N/A	2,382
Title III C1	N/A	6,108
Title III C2	N/A	1,615
Wyoming Senior Services Board Funding	N/A	191,215
Maternal and Child Health Services Block Grant	N/A	29,165
Communicable Disease	N/A	25,340
Prevention Management	N/A	89,903
Juvenile Drug Court	N/A	83,576
Adult Drug Court	N/A	265,229
Medical Assistance Programs	N/A	128,205
Medical Assistance Programs	N/A	66,360
FY19 Preschool State Part B	N/A	1,882,345
FY19 DDD Part C	N/A	726,327
Total Wyoming Department of Health		\$ 3,589,647
<u>Wyoming Office of State Land and Investments</u>		
Weed and Pest Program	N/A	\$ 4,006
Consensus Revenue Funding - Landfill Remediation	CWC-15404	208,461
Consensus Revenue Funding - Landfill Remediation	CWC-15435	22,355
Transportation Enterprise Account - ADA Compliant Transportation	TEA-19001	48,800
Transportation Enterprise Account - ADA Compliant Transportation	TEA-19001	46,400
Total Wyoming Office of State Land and Investments		\$ 330,022
<u>Wyoming Department of Transportation</u>		
Navigation Aid Maintenance	AGC008X/AGCC68X	\$ 25,248
Marketing/Promotions	AGC007X/AGC010X	28,015
Reconstruct Taxiways - Design	AGCC69A	13,831
Reconstruct Taxiways - Construction	AGCC69B	87
Total Wyoming Department of Transportation		\$ 67,181
Total State Financial Assistance		\$ 7,984,340

Note 1. Loans Outstanding

The County received loan proceeds from the State of Wyoming in a prior year. Following is the balance of the State portion of the loan at June 30, 2019.

Program

Wyoming Business Council Business Ready Community Grant and Loan Program (Intertech Property)	\$ 181,575
--	------------

BENNETT, WEBER & HERMSTAD, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Tamara J. Hermstad, CPA
Ryan J. Gemar, CPA
Richard L. Klein, CPA
Paula S. Steiger, CPA
Jennifer Besich, CPA, EA

sbw@sbwcpas.com
www.gilletteaccountant.com

319 S. Gillette Avenue, Suite 200
P.O. Box 2256
Gillette, WY 82717-2256
Telephone (307) 682-5250
Fax (307) 682-6938

INDEPENDENT AUDITOR'S 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*

County Commissioners
Campbell County, Wyoming
Gillette, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Campbell County, Wyoming (County)** as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise **Campbell County, Wyoming's** basic financial statements and have issued our report thereon dated January 14, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Campbell 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 the **County's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **County's** internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001 to be a material weakness.

A *significant deficiency* is a deficiency, or 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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2019-002, 2019-003, and 2019-004 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Campbell 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 required to be reported under *Government Auditing Standards*.

Campbell County, Wyoming's Response to Findings

Campbell County, Wyoming's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. **Campbell County, Wyoming's** responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Bennett, Weber & Hermstad, LLP

Gillette, Wyoming
January 14, 2020

BENNETT, WEBER & HERMSTAD, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Tamara J. Hermstad, CPA
Ryan J. Gemar, CPA
Richard L. Klein, CPA
Paula S. Steiger, CPA
Jennifer Besich, CPA, EA

sbw@sbwcpas.com
www.gilletteaccountant.com

319 S. Gillette Avenue, Suite 200
P.O. Box 2256
Gillette, WY 82717-2256
Telephone (307) 682-5250
Fax (307) 682-6938

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

County Commissioners
Campbell County, Wyoming
Gillette, Wyoming

Report on Compliance for Each Major Federal Program

We have audited **Campbell County, Wyoming's (County)** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the **County's** major federal programs for the year ended June 30, 2019. The **County's** major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the **County's** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **County's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the **County's** compliance.

Opinion on Each Major Federal Program

In our opinion, the **County** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the **County** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the **County's** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the **County's** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We did identify certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2019-002 and 2019-006 that we consider to be significant deficiencies.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2019-001 and 2019-005 that we consider to be material weaknesses.

The **County's** response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The **County's** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bennett, Weber & Hermsstad, LLP

Gillette, Wyoming
January 14, 2020

CAMPBELL COUNTY, WYOMING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

(Page 1 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
<u>Department of Agriculture</u>				
Direct Awards:				
Forest Service Schools and Roads Cluster				
Schools and Roads - Grants to Counties	10.666	N/A	-	\$ 99,594
Passed through State of Wyoming Department of Health				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children				
	10.557	2018I8W100343	-	\$ 308,062
Passed through Wyoming Office of State Lands and Investments				
Cooperative Forestry Assistance	10.664	SFA	-	\$ 5,000
Cooperative Forestry Assistance	10.664	18-DG-11240	-	10,000
Cooperative Forestry Assistance	10.664	N/A	-	2,000
Total Passed through Wyoming Office of State Lands and Investments				\$ 17,000
Passed through State of Wyoming Department of Family Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	10.561	N/A	-	\$ 5,859
Total Pass through Awards				\$ 330,921
Total Department of Agriculture				\$ 430,515
<u>Department of the Interior</u>				
Direct Award:				
Fish, Wildlife and Plant Conservation Resource Management				
	15.231	N/A	-	\$ 16,063
Passed through Wyoming State Treasurer's Office				
Distribution of Receipts to State and Local Governments				
	15.227	N/A	\$ 40,570	\$ 40,570
Passed through Wyoming State Bureau of Land Management				
Invasive and Noxious Plant Management				
	15.230	L15AC00058	-	\$ 9,198
Total Pass through Awards				\$ 40,570 \$ 49,768
Total Department of the Interior				\$ 40,570 \$ 65,831
<u>Department of Justice</u>				
Direct Awards:				
Bulletproof Vest Partnership Program				
	16.607	N/A	-	\$ 4,420
Passed through Volunteers of America Northern Rockies				
Juvenile Justice and Delinquency Prevention				
	16.540	2015-JF-FX-K001	\$ 15,861	\$ 15,861

(Continued)

The accompanying notes are an integral part of this schedule.

CAMPBELL COUNTY, WYOMING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

(Page 2 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
Passed through State of Wyoming Attorney General's Office				
Missing Children's Assistance	16.543	N/A	-	\$ 146
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	-	42,366
Total Passed through State of Wyoming Attorney General's Office				\$ 42,512
Total Pass through Awards			\$ 15,861	\$ 58,373
Total Department of Justice			\$ 15,861	\$ 62,793
<u>Department of Transportation</u>				
Passed through Wyoming Department of Transportation				
Airport Improvement Program	20.106	3-56-0012-44	-	\$ 345,814
Airport Improvement Program	20.106	3-56-0012-45	-	2,179
Total Airport Improvement Program				\$ 347,993
Highway Planning and Construction Cluster	20.205	CM16404	-	\$ 108,238
Highway Planning and Construction Cluster	20.205	CM17405	-	80,197
Total Highway Planning and Construction Cluster				\$ 188,435
Formula Grants for Rural Areas and Tribal Transit Program	20.509	FT18005	-	\$ 33,943
Formula Grants for Rural Areas and Tribal Transit Program	20.509	FT19005	-	135,775
Total Formula Grants for Rural Areas				\$ 177,562
Enhanced Mobility of Seniors and Individuals With Disabilities	20.513	5310-18-FTA- SLIB-59	-	\$ 5,800
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Program	20.526	5339-19-FTA-52	-	\$ 31,406
Total Passed through Wyoming Department of Transportation			-	\$ 743,352
Passed through Wyoming Independent Living Rehabilitation, Inc.				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	N/A	-	\$ 7,844
Passed through Wyoming Association of Sheriffs and Chiefs of Police				
Alcohol Open Container Requirements	20.607	N/A	-	\$ 6,216
Highway Safety Cluster National Priority Safety Programs	20.616	N/A	-	35,263
Total Passed through Wyoming Association of Sheriffs and Chiefs of Police				\$ 41,479
Total Department of Transportation				\$ 792,675

The accompanying notes are an integral part of this schedule.

(Continued)

CAMPBELL COUNTY, WYOMING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

(Page 3 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
<u>Environmental Protection Agency</u>				
Passed through Wyoming Department of Environmental Quality				
Nonpoint Source Implementation Grants	66.460	NPS2017A	-	\$ 47,713
<u>Department of Education</u>				
Passed through State of Wyoming Education Division of Developmental Disabilities Special Education Cluster (IDEA)				
Special Education Preschool Grants	84.173	N/A	-	\$ 46,388
Special Education Grants to States	84.027	N/A	-	76,379
Total Special Education Cluster (IDEA)				\$ 122,767
Special Education - Grants for Infants and Families	84.181	N/A	-	\$ 114,305
Total Department of Education				\$ 237,072
<u>Department of Health and Human Services</u>				
Direct Award:				
Head Start	93.600	N/A	-	\$ 324,296
Passed through State of Wyoming Department of Health Aging Cluster				
Special Programs for the Aging				
Title III, Part B, Grants for Supportive Services and Senior Centers				
	93.044	N/A	-	\$ 29,543
Special Programs for the Aging				
Title III, Part C, Nutrition Services				
	93.045	N/A	-	\$ 89,119
Title III, Part C, Nutrition Services				
	93.045	N/A	-	23,176
Total Title III Part C				\$ 112,295
Nutrition Services Incentive Program	93.053	N/A	-	\$ 33,672
Total Aging Cluster				\$ 175,510
Special Programs for the Aging, National Family Caregiver Support, Title III, Part E				
	93.052	N/A	-	\$ 36,671
Public Health Emergency Preparedness				
	93.069	N/A	-	\$ 98,599
Community Services Block Grant	93.569	170985	\$ 78,791	\$ 78,791
Community Services Block Grant	93.569	011346	170,033	170,033
Total Community Services Block Grant			\$ 248,824	\$ 248,824

(Continued)

The accompanying notes are an integral part of this schedule.

CAMPBELL COUNTY, WYOMING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

(Page 4 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	-	\$ 52,286
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	-	\$ 65,330
Maternal and Child Health Service Block Grant to the States	93.994	N/A	-	\$ 1,810
Temporary Assistance for Needy Families Cluster	93.558	N/A	-	\$ 19,483
Total Passed through State of Wyoming Department of Health			\$ 248,824	\$ 698,513
Passed through State of Wyoming Department of Family Services				
TANF Cluster				
Temporary Assistance for Needy Families/CPI	93.558	N/A	\$ 110,024	\$ 110,024
Temporary Assistance for Needy Families	93.558	N/A	-	5,789
Total TANF			\$ 110,024	\$ 115,813
Total TANF Cluster			\$ 110,024	\$ 135,296
CCDF Cluster				
Child Care Mandatory and Matching Funds of the Child Care And Development Fund	93.596	N/A	-	\$ 14,348
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	\$ 508
Foster Care Title IV-E	93.658	N/A	-	\$ 6,743
Social Services Block Grant	93.667	N/A	-	\$ 4,913
Total Passed through State of Wyoming Department of Family Services			\$ 110,024	\$ 142,325
Total Department of Health and Human Services			\$ 358,848	\$ 1,165,134
<u>Executive Office of the President</u>				
Passed through State of Wyoming Attorney General's Office				
High Intensity Drug Trafficking Areas Program	95.001	G18RM0012A	-	\$ 46,326
High Intensity Drug Trafficking Areas Program	95.001	G19RM0012A	-	45,933
Total Executive Office of the President			\$	92,259
<u>Department of Homeland Security - Federal Emergency Management Agency</u>				
Passed through State of Wyoming Office of Homeland Security				
Emergency Management Performance Grants	97.042	18-EMPG-CAM- GCF18	-	\$ 35,000

(Continued)

The accompanying notes are an integral part of this schedule.

CAMPBELL COUNTY, WYOMING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

(Page 5 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
Homeland Security Grant Program	97.067	17-GPD-RR1- RR-HRT17	-	\$ 71,368
Homeland Security Grant Program	97.067	18-SHSP-RR1- RR-HRT18	-	43,045
Homeland Security Grant Program	97.067	18-SHSP-RR1- RR-HEM18	-	23,556
Total Homeland Security Grant Program				\$ 137,969
Total Passed through State of Wyoming Office of Homeland Security - Federal Emergency Management Agency				\$ 172,969
Total Department of Homeland Security				\$ 172,969
Total Expenditures of Federal Awards			\$ 415,279	\$ 3,066,961

The accompanying notes are an integral part of this schedule.

CAMPBELL COUNTY, WYOMING

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

Note 1. Basis of Presentation

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

Note 2. Summary of Significant Accounting Policies

- (A) Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (B) Pass through identifying numbers are presented where available.
- (C) Campbell County, Wyoming did not elect to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

(Page 2 of 7)

Section II. Financial Statement Findings

A. Internal Control Findings

2019-001 - Segregation of Duties in Discretely Presented Component Units

Criteria

A good system of internal control contemplates an adequate segregation of duties so that no one individual handles a transaction from its inception to its completion.

Condition

The Discretely Presented Component Units (excluding the Campbell County Recreation Projects Joint Powers Board, Campbell County Senior Citizens' Center, Library Foundation and Campbell County Joint Powers Fire Board), do not have adequate internal accounting control due to inadequate segregation of duties. This lack of segregation of duties does not allow management to detect and correct a material misstatement if present. Due to the size of the Discretely Presented Component Units' staff it is anticipated that this will be an ongoing finding.

Cause

The Discretely Presented Component Units (excluding the Campbell County Recreation Joint Powers Board, Campbell County Senior Citizens' Center, Library Foundation and Campbell County Joint Powers Fire Board) do not have adequate internal accounting control due to inadequate segregation of duties, which results from a small staff size.

Effect

The lack of segregation of duties does not allow management to detect and correct a material misstatement, if present.

Context

The Discretely Presented Component Units (excluding the Company County Recreation Projects Joint Powers Board, Campbell County Senior Citizens' Center, Library Foundation and Campbell County Joint Powers Fire Board) each have limited employees; the small staff size does not provide adequate segregation of duties.

Repeat Finding

This finding was reported in the immediately prior audit as Finding 2018-001.

Recommendation

In our judgement, management and those charged with governance need to understand the importance of this communication. However, due to the lack of resources available to management to correct this weakness of segregation of duties, we recommend management mitigate this weakness with compensating controls such as close supervision and monitoring by management of the Governing Boards of these entities.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

(Page 3 of 7)

Section II. Financial Statement Findings (Continued)

2019-002 - Reporting of the County and Discretely Presented Component Units' Capital Assets

Criteria

The control deficiency exists as County personnel did not properly account for all changes to the capital asset and depreciation listing, which were significant to the County's financial statements prepared in accordance with GAAP.

Condition

In our judgement, the County's accounting personnel in the course of their assigned duties are not accurately including capital asset additions and deletions on the County's capital asset and depreciation listing. At June 30, 2019, capital asset and related accumulated depreciation beginning balances did not agree to prior year ending balances, depreciation on assets transferred and disposed of in the current year was incorrectly calculated, formulas in the spreadsheet were incorrect leading to incorrect depreciation amounts and totals, and construction in progress was not properly tracked on projects funded with federal grants.

Cause

In our judgment, the County personnel, and those charged with governance in the course of their assigned duties, failed to accurately update and review the capital asset and depreciation listing and failed to maintain an accurate construction in progress listing.

Effect

A possibility exists that a material misstatement may be present and not corrected due to the County not accurately preparing the capital asset and depreciation listing and construction in progress listing.

Context

During the course of the audit, the auditor recommended material adjustments to the capital asset and depreciation listing and the construction in progress listing for both the County and its discretely presented component units.

Repeat Finding

This finding was reported in the immediately prior audit as finding 2018-002.

Recommendation

It is our recommendation that the County's capital asset listing be reviewed at least annually at the end of the year by Department Heads and Discretely Presented Component Unit personnel. These individuals should verify that all assets included in their portion of the listing are still in service and relay any necessary changes to the department and individual in charge of compiling the County's capital asset and depreciation listing. Any construction projects being funded through grants should also be reviewed to ensure that all applicable projects are included on the construction in progress listing.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

(Page 4 of 7)

Section II. Financial Statement Findings (Continued)

2019-003 - Certain Accounts are not Adjusted at Year End in the County and its Discretely Presented Component Units

Criteria

The control deficiency exists as County personnel did not identify all necessary adjusting journal entries, which were significant to the County's financial statements prepared in accordance with GAAP.

Condition

The County, Weed and Pest Board, and Conservation District accounting personnel, in the course of their assigned duties, did not properly record certain material adjusting entries at year end. This does not allow management to detect and correct a material misstatement, if present. The County, Weed and Pest Board, and Conservation District's accounting personnel failed to properly account for the following transactions:

The County Treasurer's office did not properly adjust current year taxes receivable and amounts due to other taxing entities. The books required a \$20,148,462 journal entry to correct the account balances.

Inventory was not adjusted on the Weed and Pest Board to the correct balance at year end. The books required a \$94,437 journal entry to correct the inventory balance.

Deferred revenue was not adjusted on the Conservation District to the correct balance at year end. The books required a \$88,622 journal entry to correct the deferred revenue balance.

Cause

In our judgment, the County, Weed and Pest Board and Conservation District's personnel, and those charged with governance in the course of their assigned duties, failed to accurately adjust property tax receivables, amounts due to other taxing entities, inventory balance and deferred revenues to actual at year end, which a thorough review process would have discovered.

Effect

A possibility exists that a material misstatement may be present and not corrected due to the County, Weed and Pest Board and Conservation District not properly adjusting these accounts at year end.

Context

During the course of the audit, the auditor recommended material adjustments to correctly state property tax receivables, amounts due to other taxing entities, inventory and deferred revenues.

Recommendation

We recommend that care be taken by the accounting personnel to ensure that all information of the County, Weed and Pest Board, and Conservation District is properly recorded to agree to underlying records at year end, and that supporting documentation be reviewed and agreed to the general ledger before presenting information for audit.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

(Page 5 of 7)

Section II. Financial Statement Findings (Continued)

2019-004 - Internal Controls Over Cash Receipts

Criteria

A good system of internal control contemplates management approval of changes made subsequent to original receipt of cash, which would prevent employees of the County from having the ability to edit portions of receipts without management approval.

Condition

The County did not have adequate internal accounting control due to inadequate controls over cash receipted into the County. This lack of controls allowed an employee with knowledge of the system to manipulate the system to their advantage.

Cause

The County did not have adequate internal accounting control due to inadequate controls over cash, which resulted from a lack of knowledge about the risks associated with cash receipts.

Effect

The breakdown of internal controls allowed an employee to steal \$37,157.

Context

The County did not have effective policies in place to prevent an employee from manipulating the cash receipt system.

Recommendation

It is our recommendation that the County immediately place appropriate controls over the cash receipt process. The editing of receipts after the original receipt of cash should always require sign-off of management.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

B. Compliance Findings

There were no compliance findings.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

(Page 6 of 7)

Section III. Federal Award Findings and Questioned Costs

2019-001 - Segregation of Duties in Discretely Presented Component Units

The lack of segregation of duties in the Discretely Presented Component Units (excluding the Campbell County Recreation Projects Joint Powers Board, Campbell County Senior Citizen's Center, Library Foundation and the Campbell County Joint Powers Fire Board) affects the entity as a whole, including its federal awards. See Finding 2019-001 in Section II for detailed information on this finding and the views of responsible officials and planned corrective actions.

2019-002 - Reporting of the County and Discretely Presented Component Units' Capital Assets

The inaccurate reporting of capital assets affects the entity as a whole, including assets purchased with federal awards. See Finding 2019-002 in Section II for detailed information on this finding and the views of responsible of officials and planned corrective actions.

2019-005 - Uniform Guidance Procurement Standards

Criteria

One significant provision of the Uniform Guidance that affects Campbell County and its Discretely Presented Component Units (excluding the Campbell County Recreation Projects Joint Powers Board, Campbell County Senior Citizens' Center Foundation, and Campbell County Library Foundation because they are not likely to ever receive Federal funds) is the requirement to follow prescribed procurement standards under 2 CFR sections 200.318 through 200.326. Under the new procurement standards, the County and its Discretely Presented Component Units are required to have a documented purchasing policy, which at a minimum, incorporates the provisions of the Uniform Guidance.

Condition

The Office of Management and Budget (OMB) revised regulations applicable to federally funded programs. The new regulations are contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Uniform Guidance includes not only protocols for program management and administration, but also updated compliance regulations for federal awards. Currently, the County and its Discretely Presented Component Units do not have a formal written procurement policy that incorporates all provisions of the Uniform Guidance procurement standards.

Cause

Lack of oversight, awareness, or understanding of all of the specific requirements under the Uniform Guidance and applicable CFR sections resulted in the use of a procurement policy which did not include all elements required under Uniform Guidance.

Effect

A lack of documented policies increases the overall risk of noncompliance as it relates to federal procurement.

Context

Although the County and its Discretely Presented Component Units did not have policies in place in conformity with all of the federal Uniform Guidance criteria, they did follow their own procedures as it relates to the contracts under the procurements applicable to the County's major programs. Their procurement policy incorporated the majority of the required elements.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

(Page 7 of 7)

Section III. Federal Award Findings and Questioned Costs (Continued)

Recommendation

We recommend that management establish a written policy that addresses all of the procurement requirements for federal programs as identified in 2 CFR sections 200.318 through 200.326 and maintain adequate supporting documentation and records the document history and methods of procurement and the procedures performed by complying with these CFR sections.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

2019-006 - Subrecipient Monitoring - Community Services Block Grant, CFDA 93.569

Criteria

2 CFR Part 200.331 contains the requirements for pass-through entities. Organizations are required to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

Condition

The County does not have documented policies or procedures for evaluating potential subgrantees' risk of noncompliance prior to award of subgrants for purposes of determining the appropriate subrecipient monitoring.

Cause

The County was not aware of the requirements of Uniform Guidance related to pass-through entities' responsibility to perform and retain written risk assessment as part of subrecipient monitoring.

Effect

The County has failed to comply with Uniform Guidance requirements with respect to evaluating the risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for each recipient. Therefore, the subrecipient monitoring performed during the year was not tailored to the risks present in their subrecipient entities.

Context

The County did not have policies in place in conformity with the Federal Uniform Guidance criteria relating to evaluating the risk of noncompliance, prior to awarding subgrants.

Recommendation

We recommend that the County implement risk assessment procedures as part of the subgrant process so that subrecipients can be monitored as required by 2 CFR 200.331. Written documentation of the subrecipient's risk of noncompliance should be completed and maintained prior to award approval.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

**OFFICE**

500 South Gillette Avenue
Suite 1100
Gillette, Wyoming 82716
(307) 682-7283
(307) 687-6325 FAX
www.ccgov.net

Carol J. Seeger, Commissioners
Administrative Director

BOARD OF COMMISSIONERS

D. G. Reardon, Chairman
Rusty Bell
Robert Maul
Del Shelstad

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2018**Financial Statement Findings:****2018-001**

Condition/Context: The Discretely Presented Component Units (excluding the Campbell County Recreation Projects Joint Powers Board, Campbell County Senior Center, Library Foundation and Campbell County Joint Powers Fire Board) do not have adequate internal accounting control due to inadequate segregation of duties. This lack of segregation of duties does not allow management to detect and correct a material misstatement if present. Due to the size of the Discretely Presented Component Units' staff, it is anticipated that this will be an ongoing finding. The Discretely Presented Component Units (excluding the Campbell County Recreation Projects Joint Powers Board, Campbell County Senior Center, Library Foundation and Campbell County Joint Powers Fire Board) each have limited employees; the small staff does not provide adequate segregation of duties.

Status: As referenced above, this is an ongoing finding as the size of the organization is a significant contributor to this finding and the size of the organization has not and will not likely change. There are, however, processes in place to mitigate this finding. As stated in previous audits, the following are provided:

1. The Directors and Governing Boards review and approve all purchase orders, invoices and warrants.
2. Budget variance reports are reviewed and approved by the Directors and Governing Boards on a monthly basis.
3. Bank statements and cancelled checks are reconciled and reviewed by Directors and Governing Boards on a monthly basis.
4. Reports to taxing authorities, as well as compliance reports, are reviewed and approved by the Directors and Governing Boards on a timely basis.
5. Direct and daily involvement and oversight by the respective Governing Boards.

2018-002

Condition/Context: In our judgment, the County's accounting personnel in the course of their assigned duties are not accurately including capital asset addition and deletions on the County's capital asset and depreciation listing. At June 30, 2018, capital asset and related accumulated depreciation beginning balances did not agree to prior year ending balances, depreciation on assets transferred and disposed of in the current year was incorrectly calculated, assets purchased subsequent to year end were added to the listing as of June 30, 2018 and formulas in the spreadsheet were incorrect leading to incorrect depreciation amounts and totals. In addition, assets moved to component units were displayed as transfers rather than as deletions and additions. During the course of the audit, the auditor recommended adjustments to the capital asset and depreciation listing.

Status: Please refer to Management’s response to this finding last year. As referenced in last year’s response, the County is undergoing a massive transition in its capital asset accounting and financial reporting functions through the implementation of a new software program. New policies and procedures will be implemented through this process. The County has engaged the services of a governmental accounting firm to assist in this transition. At the time of this writing, they are working on our asset management and depreciation methods. Implementation of this project will be phased in with the first phase currently scheduled to for July of 2020.

2018-003

Condition/Context: Several ACH amounts that had been deposited into the bank account prior to June 30, were noted on a June 2018 bank reconciliation as reductions in order for the reconciliation to agree to the balance sheet. This occurred because the items were not receipted into the proper accounts until subsequent to June 30. There were also multiple transfers between the funds recorded on the County’s books at June 30. These transfers were not actually made between the investment accounts for each fund until subsequent year end. The transfers should not have been recorded until the actual transfers took place.

Status: As indicated in last year’s response, the unexpected loss of critical personnel contributed to this finding. Key personnel have been replaced and trained.

2018-004

Condition/Context: The County was not aware that the invoices expended prior to June 30, 2017 eligible for reimbursement under this grant had not been requested for reimbursement until subsequent to June 30, 2018. Amounts were incorrectly excluded from the receivables at June 30, 2017. The County was not in compliance with the reporting requirements explicitly stated in the grant agreement, including filing quarterly reports, although subsequent to year end the grantor agency rescinded the reporting requirements. While testing the compliance of grants received under CFDA 97.067, it was noted that the receivable amount recorded at June 30, 2017 was understated by \$72,397.

Status: As indicated in last year’s response, the duties and responsibilities for grant administration were divided between County Boards and Departments and the Grant Specialist. Now, the administration of all county grants is centralized through the Grant Specialist.

Federal Audit Findings and Questioned Costs

2018-001

See Finding 2018-001 above.

2018-002

See Finding 2018-002 above.

2018 -003

See Finding 2018-003 above.

2018-004

See Finding 2018-004 above.

BENNETT, WEBER & HERMSTAD, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Tamara J. Hermstad, CPA
Ryan J. Gemar, CPA
Richard L. Klein, CPA
Paula S. Steiger, CPA
Jennifer Besich, CPA, EA

sbw@sbwcpas.com
www.gilletteaccountant.com

319 S. Gillette Avenue, Suite 200
P.O. Box 2256
Gillette, WY 82717-2256
Telephone (307) 682-5250
Fax (307) 682-6938

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO THE PASSENGER FACILITY
CHARGE PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH REQUIREMENTS ISSUED
BY THE FEDERAL AVIATION ADMINISTRATION**

County Commissioners
Campbell County, Wyoming
Gillette, Wyoming

Report on Compliance of Passenger Facility Charges

We have audited **Campbell County, Wyoming's (County)**, compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (the Guide), issued by the Federal Aviation Administration, that could have a direct and material effect on the **County's** passenger facility charge program for the year ended June 30, 2019.

Management's Responsibility

Management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations and contracts applicable to the passenger facility charge program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the **County's** passenger facility charge program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the **County's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the passenger facility charge program. However, our audit does not provide a legal determination on the **County's** compliance.

Opinion on Compliance for Passenger Facility Charge Program

In our opinion, the **County** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the **County** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the **County's** internal control over compliance with the types of requirements that could have a direct and material effect on the passenger facility charge program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the passenger facility charge program and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the **County's** internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

Bennett, Weber & Hermsstad, LLP

Gillette, Wyoming
January 14, 2020

CAMPBELL COUNTY, WYOMING

**SCHEDULE OF PASSENGER FACILITY CHARGES (PFCs)
COLLECTED AND EXPENDED (AS REPORTED TO FAA)**

Year Ended June 30, 2019

	Quarter Ended September 30, 2018	Quarter Ended December 31, 2018	Quarter Ended March 31, 2019	Quarter Ended June 30, 2019	Year Ended June 30, 2019	Cumulative Totals as of June 30, 2018	Cumulative Totals as of June 30, 2019
Collections:							
PFCs Collected	\$ 28,168	\$ 27,445	\$ 35,500	\$ 29,628	\$ 120,741	\$ 1,308,054	\$ 1,428,795
Interest Earned	188	286	389	292	1,155	30,809	31,964
Total Collections	\$ 28,356	\$ 27,731	\$ 35,889	\$ 29,920	\$ 121,896	\$ 1,338,863	\$ 1,460,759
Expenditures on Approved PFC Projects Included in:							
Application No. 8 10-08-C-02-GCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,826	\$ 630,826
Application No. 9 13-09-C-00-GCC	-	-	-	-	-	354,442	354,442
Application No. 10 17-10-C-00-GCC	838	-	-	-	838	167,690	168,528
Application No. 11 18-11-C-00-GCC	-	13,290	10,425	115,258	138,973	-	138,973
Total Expenditures	\$ 838	\$ 13,290	\$ 10,425	\$ 115,258	\$ 139,811	\$ 1,152,958	\$ 1,292,769

See Accompanying Notes to Schedule of Passenger Facilities Charges Collected and Expended.

CAMPBELL COUNTY, WYOMING

NOTES TO THE SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED

Note 1. General

The Aviation Safety and Capacity Expansion Act of 1990 (Public Law 101-508, Title II, Subtitle B) authorized the imposition of local Passenger Facility Charge (PFC) and use of resulting PFC revenues for Federal Aviation Administration (FAA) approved projects meeting at least one of the following criteria: (1) preserve or enhance safety, security or capacity of the national air transport system; (2) reduce noise or mitigate noise impacts resulting from an airport or (3) furnish opportunities for enhanced competition between or among carriers.

Note 2. Schedule of Passenger Facility Charges Collected and Expended

The accompanying Schedule of Passenger Facility Charges Collected and Expended (the Schedule) presents the revenues received from the PFC and expenditures incurred on approved projects. The information in the schedule is presented in accordance with the requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of Campbell County, Wyoming's basic financial statements.

PFCs collected represent cash collected for the year ended June 30, 2019 as reported to the FAA. The interest earned represents the actual interest collected on the unexpended PFC balance throughout the year. Expenditures represent FAA-approved projects expended in the current and prior years and are reported when projects are complete.

The Schedule is presented on the cash basis of accounting.

CAMPBELL COUNTY, WYOMING

**SCHEDULE OF PASSENGER FACILITY CHARGE PROGRAM
FINDINGS AND QUESTIONED COSTS**

Year Ended June 30, 2019

(Page 1 of 2)

Summary of Independent Auditor's Results

1.	Type of auditor's report issued: unmodified		
2.	Type of report on PFC compliance: unmodified		
3.	Quarterly Revenue and Disbursements reconcile with submitted quarterly reports and reported unliquidated revenue matches actual amounts.	<u> X </u> yes	<u> </u> no
4.	PFC Revenue and Interest is accurately reported on FAA Form 5100-127.	<u> X </u> yes	<u> </u> no
5.	The Public Agency maintains a separate financial accounting record for each application.	<u> X </u> yes	<u> </u> no
6.	Funds disbursed were for PFC-eligible items as identified in the FAA decision to pay only for the allowable costs of the project.	<u> X </u> yes	<u> </u> no
7.	Monthly carrier receipts were reconciled with quarterly carrier reports.	<u> X </u> yes	<u> </u> no
8.	PFC revenues were maintained in a separate interest-bearing capital account or commingled only with other interest-bearing airport capital funds.	<u> X </u> yes	<u> </u> no
9.	Serving carriers were notified of PFC program actions/changes approved by the FAA.	<u> X </u> yes	<u> </u> no
10.	Quarterly reports were transmitted (or available via website) to remitting carriers.	<u> X </u> yes	<u> </u> no
11.	The Public Agency is in compliance with Assurances 5, 6, 7, and 8.	<u> X </u> yes	<u> </u> no
12.	Project design and implementation is carried out in accordance with Assurance 9.	<u> X </u> yes	<u> </u> no
13.	Program administration is carried out in accordance with Assurance 10.	<u> X </u> yes	<u> </u> no
14.	For those public agencies with excess revenue, a plan for the use of this revenue has been submitted to the FAA for review and concurrence.	<u> </u> yes	<u> </u> no <u> X </u> n/a

(Continued)

CAMPBELL COUNTY, WYOMING

**SCHEDULE OF PASSENGER FACILITY CHARGE PROGRAM
FINDINGS AND QUESTIONED COSTS**

Year Ended June 30, **2019**

(Page 2 of 2)

Findings Required to be Reported by the Guide

There were no findings and questioned costs during the year ended June 30, 2019.

CAMPBELL COUNTY, WYOMING

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND CORRECTIVE ACTION PLAN - PASSENGER FACILITY CHARGE PROGRAM
Year Ended June 30, 2019**

Prior Year Findings

There were no prior year findings.

EXHIBIT I
CORRECTIVE ACTION PLANS

**OFFICE**

500 South Gillette Avenue
Suite 1100
Gillette, Wyoming 82716
(307) 682-7283
(307) 687-6325 FAX
www.ccgov.net

Carol J. Seeger, Commissioners
Administrative Director

BOARD OF COMMISSIONERS

D. G. Reardon, Chairman
Rusty Bell
Robert Maul
Del Shelstad

EXHIBIT 1**Corrective Action Plans**
Year Ended June 30, 2019**2019-001 Segregation of Duties in Discretely Presented Component Units**

Condition/Context: The Discretely Presented Component Units (excluding the Campbell County Recreation Projects Joint Powers Board, Campbell County Senior Center, Library Foundation and Campbell County Joint Powers Fire Board) do not have adequate internal accounting control due to inadequate segregation of duties. This lack of segregation of duties does not allow management to detect and correct a material misstatement if present. Due to the size of the Discretely Presented Component Units' staff, it is anticipated that this will be an ongoing finding. The Discretely Presented Component Units (excluding the Campbell County Recreation Projects Joint Powers Board, Campbell County Senior Center, Library Foundation and Campbell County Joint Powers Fire Board) each have limited employees; the small staff does not provide adequate segregation of duties.

Recommendation: In our judgment, management charged with governance need to understand the importance of this communication. However, due to the lack of resources available to management to correct this weakness of segregation of duties, we recommend management mitigate this weakness with compensating controls such as close supervision and monitoring by management of the Governing Boards of these entities.

Corrective Action Planned: As related in previous Management response to this finding, the County does understand the importance of this communication and does implement close supervision and monitoring activity, including but not necessarily limited to, the following:

1. The Directors and Governing Boards review and approve all purchase orders, invoices and warrants.
2. Budget variance reports are reviewed and approved by the Directors and Governing Boards on a monthly basis.
3. Bank statements and cancelled checks are reconciled and reviewed by Directors and Governing Boards on a monthly basis.
4. Reports to taxing authorities, as well as compliance reports, are reviewed and approved by the Directors and Governing Boards on a timely basis.

Additionally, the implementation of a new software financial and data management accounting system is expected to provide additional assistance. Implementation of this system will necessarily require training throughout the organization. County also plans to conduct educational/training with key personnel directly related to the audit and its findings. Implementation of the first phase of the new system is projected to begin in July of 2020. The training specifically related to the audit and its findings is expected to occur in the course of the 2020 fiscal year. Carol Seeger, Commissioner's Administrative Director; Rachael Knust, Campbell County Treasurer; and Susan Saunders, Campbell County Clerk, can provide additional information.

2019-002 – Reporting of the County Discretely Presented Component Unit’s Capital Assets

Condition/Context: In our judgment, the County’s accounting personnel in the course of their assigned duties are not accurately including capital asset addition and deletions on the County’s capital asset and depreciation listing. At June 30, 2019, capital asset and related accumulated depreciation beginning balances did not agree to prior year ending balances, depreciation on assets transferred and disposed of in the current year was incorrectly calculated, formulas in the spreadsheet were incorrect leading to incorrect depreciation amounts and totals and construction in progress was not properly tracked on projects funded with federal grants. During the course of the audit, the auditor recommended material adjustments to the capital asset and depreciation listing and the construction progress listing for both the County and its discretely presented component units.

Recommendation: It is our recommendation that the County’s capital asset listing be reviewed at least annually at the end of the year by Department Heads and Discretely Presented Component Unit personnel. These individuals should verify that all assets included in their portion of the listing are still in service and relay any necessary changes to the department and individual in charge of compiling the County’s capital asset and depreciation listing. Any construction projects being funded through grants should also be reviewed to ensure that all applicable projects are included on the construction in progress listing.

Corrective Action Plan: County agrees with the audit finding and is currently in the process of implementing a new asset management system. This will include the recommended verification. The project is being phased with the first phase scheduled to be completed in July of 2020. Carol Seeger, Commissioner’s Administrative Director; Brandy Elder, Director of Human Resources and Risk Management; and Faye Jorgenson, Benefit Specialist, can provide further information.

2019-003 – Certain Accounts are not Adjusted at Year End in the County and its Discretely Presented Component Units

Condition/Context: The County, Weed and Pest Board, and Conservation District accounting personnel, in the course of their assigned duties, did not properly record certain material adjusting entries at year end. This does not allow management to detect and correct a material misstatement, if present. The County, Weed and Pest Board and Conservation District’s accounting personnel failed to properly account for the following transactions:

The County Treasurer’s office did not properly adjust current year taxes receivables and accounts due to other taxing entities. The books required a \$20,148,462 journal entry to correct the account balances.

Inventory was not adjusted on the Weed and Pest Board to correct balance at year end. The books required a \$94,437 journal entry to correct the inventory balance.

Deferred revenue was not adjusted on the Conservation District to the correct balance at year end. The books required a \$88,622 journal entry to correct the deferred revenue balance.

During the course of the audit, the auditor recommended material adjustments to correctly state property tax receivables, amounts due to other taxing entities, inventory and deferred revenues.

Recommendation: We recommended that care be taken by the accounting personnel to ensure that all information of the County, Weed and Pest Board and Conservation District is properly recorded to agree to the underlying records at year end, and that supporting documentation be reviewed and agreed to the general ledger before presenting information for audit.

Corrective Action Taken: The County agrees with the auditor’s recommendation and greater care will be given. The finding contained in this audit will be a reminder and the County plans to implement education/training to key county personnel responsible for conducting such tasks specifically to address this audit’s findings during the 2020 fiscal year. The County experienced vacancies and transition of new individuals in key positions that would have affected these functions. Carol Seeger, Commissioner’s Administrative Director, and Rachael Knust, Campbell County Treasurer, can provide additional information.

2019-004 – Internal Controls Over Cash Receipts

Condition/Context: The County did not have adequate internal accounting control over cash received into the County. This lack of controls allowed an employee with knowledge of the system to manipulate the system to their advantage. The County did not have effective policies in place to prevent an employee from manipulating the cash receipt system.

Recommendation: It is our recommendation that the County immediately place appropriate cash controls over the cash receipt process. The editing of receipts after the original receipt of cash should always require sign off of management.

Corrective Action Plan: The County agrees with this recommendation and at this time, only the County Treasurer and the two Chief Deputies, are authorized and able to make changes to cash receipts. At the end of each day, a report is generated show any changes to receipts, including who made the change. Rachael Knust, Campbell County Treasurer; Crystal Conley, Chief Deputy Treasurer; and Yvonne Wagner, Chief Deputy Treasurer. This change was implemented on or about September 9, 2019.

Federal Award Finding and Questioned Costs

2019-001 – Segregation of Duties in Discretely Presented Component Units

The lack of segregation of duties in the Discretely Presented Component Units (excluding the Campbell County Recreation Projects Join Powers Board, Campbell County Senior Citizen's Center, Library Foundation and the Campbell County Joint Powers Fire Board) affects the entity as a whole, including its federal awards. See finding 2019-001 in Section II for detailed information on this finding and the views of responsible officials and planned corrective actions.

Corrective Action Plan: Please see the response to Financial Statement Finding 2019-001.

2019-002 – Reporting of the County and Discretely Presented Component Units' Capital Assets

The inaccurate reporting of capital assets affects the entity, including assets purchased with federal awards. See Finding 2019-002 in Section II for detailed information on this finding and the views of responsible of officials and planned corrective actions.

Corrective Action Plan: Please see the response to Financial Statement Finding 2019-002.

2019-005 – Uniform Guidance Procurement Standards

Condition/Context

The Office of Management and Budget (OMB) revised regulations applicable to federally funded programs. The new regulations are contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Uniform Guidance includes not only protocols for program management and administration, but also updated compliance regulations for federal awards. Currently, the County and its Discretely Presented Component Units do not have a formal written procurement policy that incorporates all provisions of the Uniform Guidance procurement standards.

Although the County and its Discretely Presented Component Units did not have policies in place in conformity with all of the federal Uniform Guidance criteria, they did follow their own procedures as it relates to the contracts under the procurements applicable to the County's major programs. Their procurement policy incorporated the majority of the required elements.

Recommendation

We recommend that management establish a written policy that addresses all of the procurement requirements for federal programs identified in 2 CFR sections 200.318 through 200.326 and maintain adequate supporting documentation and records the document history and methods of procurement and the procedures performed by complying with these CFR sections.

Corrective Action Plan: The County amended its Purchasing Policies and Procedures on December 17, 2019 which now addresses all the procurement requirements for federal programs identified in 2 CFR sections 200.318 through 200.326. Carol Seeger, Commissioners' Administrative Director; Beth Raab, Grant Specialist; and Ivy McGowan Castleberry, Public Information Officer, can provide further information.

2019-006 – Subrecipient Monitoring – Community Services Block Grant, CFDA 93.569

Condition/Context

The County does not have documented policies or procedures for evaluating potential subgrantees's risk of noncompliance prior to award of subgrants for purposes of determining the appropriate subrecipient monitoring.

Recommendation

We recommend that the County implement risk assessment procedures as part of the subgrant process so that subrecipients can be monitored as required by 2 CFR 200.331. Written documentation of the subrecipient's risk of noncompliance should be completed and maintained prior to award approval.

Corrective Action Plan: The County was advised of this concern during the course of the audit and has established a protocol for performing a subrecipient risk assessment. This assessment is documented by use of a form specifically generated for this purpose. This risk assessment has been implemented and will be performed before considering the award of any grant funds beginning in the new fiscal/award year. Additionally, it has been the practice of Campbell County to award such grant funding only after rigorous review by the CARE Board and interview with Campbell County's governing body. Campbell County requires all recipients to attend mandatory training each year and each subrecipient must enter into a contract which contains the requirements set out in 2CFR 200.331. Carol Seeger, Commissioner's Administrative Director, and Beth Raab, Grant Specialist, can provide further information.

Director's Report

February 2020

Early Intervention:

- Staff will be attending several trainings; OT/PT: Pediatric vestibular training in Denver May 2nd and 3rd; SLP's and Family Service Coordinators to Infant and Early Childhood Conference in Washington May 6-8th.
-

Early Childhood:

- We will be sending a staff member to a training in Casper, they will become a certified playground consultant.
- Kitchen staff are participating in a local Serve-Safe class.

Early Head Start:

- We have hired a new Administrative Assistant, Ashley Salmon. She will start once we receive the background checks.
- Work will start on the annual grant application, due June 1, 2020.

Financial:

- Revenues and expenditures are consistent.
- Carol and Emily have been busy going to Tyler trainings, learning about the new financial system. This is scheduled to be fully operational by July 1, 2020.

Personnel:

- We have received a resignation from one of our SLP's. The resignation is effective in May.
- We are requesting the Personnel Committee to assign a pay range and band for a Speech and Language Pathology Assistant.

Other:

- Leadership Wyoming
 - I attended a session in Cheyenne, February 18th – 22nd the focus was on State Government and military. We will have an opportunity to meet with our legislators.
 - March will be in Lander March 18-20, 2020. We will learn about culture and economic diversity.
- I have applied to be on the Governors Early Childhood State Advisory Council.
- I will schedule a new Commissioner orientation with Colleen Faber.

Facility:

- The playground on the West side will need considerable work, it is not up to code. We are working with the Parks Department to get a budget for potential 1% request in next year's budget.

SUMMARY REPORT

FOR THE MONTH OF January 2020

REVENUES Received	
Enrollments	\$30,977.01
Over Payment in Child Care	\$0.00
Enrollments DFS	\$2,230.74
Enrollments Preschool	\$22,785.07
	\$0.00
Misc	\$90.00
Sub total Preschool Monies	\$56,082.82
BHD Region XIII Part B State January	\$149,633.40
BHD Region XIII Part B VIB Federal January	\$4,316.58
BHD Region XIII Part B Flow thru Federal January	\$6,456.67
BHD Region XIII Part C State - January	\$60,527.27
BHD Region XIII Part C Federal December	\$8,777.28
Child Find -- CCSD	\$0.00
Medicaid Waiver/Title 19	\$3,688.13
Reimbursement	\$0.00
Early Head Start - December exp	\$33,924.92
Early Head Start T & TA Funds	\$0.00

TOTAL RECEIPTS	\$267,324.25
-----------------------	---------------------

Monies Transferred to Campbell County	
REGION XIII Expenses - DD Expenses December DD Exp	
including Part C/Title VIB/Medicaid/Flow Thru Expenses	\$299,184.97
Early Head Start Expenses -	\$33,924.92
TOTAL Monies transferred	\$333,109.89

Miscellaneous Income	
Collections	\$90.00
Refund - Reinhart and US Foods	\$0.00
Total	\$90.00

DISBURSEMENTS	
ADMINISTRATION	\$22,159.18
EARLY CHILDHOOD	\$89,686.40
EARLY INTERVENTION	\$254,288.41
EARLY HEAD START	\$26,225.04
TOTAL DISBURSEMENTS	\$392,359.03

Preschool Monies + Transferred Monies - Less Disbursements	
DIFFERENCE = CAMPBELL CO. APPROPRIATION	-\$3,166.32

<i>Total Enrollment Accounts Receivable as of 12-31-19</i>	\$638.38
Child Care/Preschool & DFS -	
Charges and adjustments	\$ 48,491.99
Less payments received	\$ 55,992.82
Balance Accounts Receivable as of 1-31-2020	\$ (6,862.45)

GRANT FUNDED BANK BALANCES: 1ST NATIONAL BANK	
REGION XIII ACCOUNT	\$233,399.33
EARLY HEAD START	\$82.53
1/31/2020	\$233,481.86

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY
FISCAL YEAR 2019-2020
FINANCIAL STATEMENT FOR January 2020
Percentage of Year Expended 58%

	JANUARY REVENUES	CURRENT YEAR 2019-2020 BUDGETED	2019-2020 RECEIVED TO DATE	PERCENT OF BUDGET	UNENCUMBERED BALANCE	CHART OF ACCT NUMBER	Explanation
REVENUES EARLY CHILDHOOD EDUCATION							
Enrollments/Full Day Preschool	30,977.01	256,650.00	179,420.86	0.70	77,229.14	1.4856	Parent's Fees
Enrollments/DFS	2,230.74	40,000.00	16,473.56	0.41	23,526.44	1.4856.1	DFS Clients
Enrollments/ Preschool	22,785.07	199,500.00	101,641.21	0.51	97,858.79	1.4856.2	Preschool
Interest Income & Misc	90.00	1,500.00	1,283.24	0.86	216.76	1.5220.20	Misc Income
Totals Early Childhood Education	56,082.82	497,650.00	298,818.87	0.60	198,831.13		
REVENUES EARLY INTERVENTION							
Grants							
Title VI-B Federal 619 2019-2020	4,316.58	51,799.40	30,216.08	0.58	21,583.32	1.4493.19	Federal VIB Funding 19-20 205 children @ 252.68
Title VI-B Federal Flow Thru 2019-2020	6,456.67	77,479.75	45,196.69	0.58	32,283.06	1.4495.19	Federal Flow Thru Funding 19-20 205 Children @ 377.95
BHD - Region XIII Part B State 2019-2020	149,633.40	1,795,601.00	1,047,433.80	0.58	748,167.20	1.4523	State Part B Funding includes Social Emotional 207 @ 8674.40
BHD - Region XIII Part C Federal 2019-2020	8,777.28	114,105.00	57,052.35	0.50	57,052.65	1.4498	Federal Part C funding 19-20 83 children @ 1374.76
BHD - Region XIII Part C State 2019-2020	60,527.27	736,327.00	423,690.79	0.58	312,636.21	1.4497.06	State Part C Funding 19-20 83 children @ 8750.93 includes SE + PD Funds
Child Find		65,000.00	65,000.00	1.00	0.00	1.4629	school district contract
Medicaid Title 19	3,688.13	62,000.00	28,889.75	0.47	33,110.25	1.4432.3	reimbursement from State/OT,PT, SPEECH
Reimbursement Income		5,000.00	741.00	0.15	4,259.00	1.5491	in/out unexpected reimbursement
Total Early Intervention	233,399.33	2,907,312.15	1,698,220.46	0.58	1,209,091.69		
REVENUES EARLY HEAD START							
Early Head Start 2019-2020	33,924.92	319,859.04	129,807.60	0.41	190,051.44	1.4412.20	EHS Budget FY 19 (Sept-August)
Early Head Start 2019-2020 T & TA Funds	0.00	10,000.00	2,199.24	0.00	7,800.76	1.4412.21	Technical Assistant Funds
Total Early Head Start	33,924.92	329,859.04	132,006.84	0.41	197,852.20		
Campbell County Appropriation	3,166.32	2,403,595.81	1,370,145.72	0.57	1,033,450.09		Income less expenses
TOTAL ALL REVENUE	326,573.39	6,138,417.00	3,499,191.89	0.57	2,639,225.11		Totals

EXPENDITURES	JANUARY Expenditures	CURRENT YEAR		PERCENT OF BUDGET	UNENCUMBERED BALANCE	Explanation	
		2019-2020 BUDGETED	2019-2020 Expended TO DATE				
ADMINISTRATION							
Wages and Benefits							
Salaries & wages Permanent Emp.							
Regular Earnings	10,048.56	136,681.00	74,119.05	0.54	62,561.95	701.6022	4 full time/ less DD
Regular Earnings Overtime	285.93	6,200.00	2,816.60	0.45	3,383.40	701.6023	Overtime for non-exempt employee
Regular Earnings/part time	1,761.51	23,797.00	13,968.99	0.59	9,828.01	701.6024	1 part time less DD
Additional Requested Payroll		0.00	0.00		0.00	701.6028	
Compensation Adjustment		10,135.00	10,506.74	1.04	-371.74	701.6039	As per County Commissioners
Employers Contributions							
Empl. Contribution Fica	1,795.14	25,526.00	13,933.42	0.55	11,592.58	701.6041	7.65% Fica Tax
P/R Benefit Expenditures	4,431.90	184,841.00	91,966.09	0.50	92,874.91	701.6042	life/dental/health/17.12% RET
TOTAL WAGES AND BENEFITS	18,323.04	387,180.00	207,310.89	0.54	179,869.11		
Contractual Services							
Communications & Transportation							
Postage & Freight	98.65	400.00	152.39	0.38	247.61	701.6052	postage meter and scale
Telephone - Advertising		0.00	0.00	#DIV/0!	0.00	701.6053	
Publicity							
Public Relations/Board Expense	16.56	200.00	180.88	0.90	19.12	701.6091	Board/Committee Work
50 Year Anniversary Activities		2,500.00	217.50	0.09	2,282.50	701.6091.06	50 year anniversary activities
Dues & Subscriptions							
Periodicals	94.56	400.00	139.56	0.35	260.44	701.6101	Subscriptions
Collection Agency	45.00	750.00	660.42	0.88	89.58	701.6102	
Utility Service							
Electricity, Water & Sewer	1,054.33	20,000.00	6,174.77	0.31	13,825.23	701.6111	shared exp with EHS DDD
Propane & Natural Gas	474.67	3,500.00	260.78	0.07	3,239.22	701.6114	shared exp with EHS DDD
Garbage Collections	228.75	3,500.00	1,601.25	0.46	1,898.75	701.6116	shared exp with EHS DDD
Maintenance/Licensing Agreement							
Maintenance Agreement	289.00	8,500.00	289.00	0.03	8,211.00	701.6234	copier/fax
Travel Employees							
Tuition & Fees		1,000.00	357.00	0.36	643.00	701.6517.1	
Conferences/Seminars & Workshops		750.00	99.75	0.13	650.25	701.6517.3	
Employee Transportation	48.26	300.00	84.45	0.28	215.55	701.6517.4	mileage @ .58
Meals & Lodging	267.00	2,250.00	825.10	0.37	1,424.90	701.6517.5	Leadership WY
TOTAL CONTRACTUAL SERVICES	2,616.78	44,050.00	11,042.85	0.25	33,007.15		
Supplies							
General Office Supplies	1,031.96	3,000.00	1,047.14	0.35	1,952.86	701.6531	shared exp with EHS DDD
Paper Supplies	37.40	1,200.00	518.72	0.43	681.28	701.6533	shared exp with EHS + DDD
TOTAL SUPPLIES	1,069.36	4,200.00	1,565.86	0.37	2,634.14		
Fixed Charges							
Insurance							
General Liability	150.00	150.00	150.00	1.00	0.00	701.6933	surety Bonds for Carol/Emily/Treasurer
TOTAL FIXED CHARGES	150.00	150.00	150.00	1.00	0.00		
Capital Outlay							
Furniture/ Fixtures/Equipment	0.00	1,000.00	281.39	0.28	718.61	701.7202	Replacement of Chairs/items under 1000
Technology/Phone/Pro Care Software	0.00	750.00	0.00	0.00	750.00	701.7214	support Pro Care Software
TOTAL CAPITAL OUTLAY	0.00	1,750.00	281.39	0.16	1,468.61		
SUB TOTAL ADMINISTRATION	22,159.18	437,330.00	220,350.99	0.50	216,979.01		

EXPENDITURES EARLY EDUCATION/CHILD CARE	JANUARY	CURRENT YEAR	2019-2020	PERCENT	UNENCUMBERED	Explanation	
	Expenditures	2019-2020 BUDGETED	Expended TO DATE	OF BUDGET	BALANCE		
Wages and Benefits							
Salaries & wages Permanent Emp.							
Regular Earnings	59,712.61	752,942.00	412,187.51	0.55	340,754.49	702.6022	22 full time employees (less DD)
Regular Earnings/Part Time		0.00	0.00	#DIV/0!	0.00	702.6024	
Salaries & wages Temp. Emp.							
Regular Earnings/Subs	2,781.97	32,000.00	11,417.84	0.36	20,582.16	702.6032	10.81 per hour on call
Regular Earnings/Class Assistants		0.00	0.00	#DIV/0!	0.00	702.6034	
Additional Requested Payroll		0.00	0.00	#DIV/0!	0.00	702.6038	
Compensation Adjustment		27,718.00	25,255.38	0.91	2,462.62	702.6039	
Employers Contributions							
Empl. Contribution Fica	6,658.85	77,086.00	44,525.60	0.58	32,560.40	702.6041	7.65% fica
P/R Benefit Expenditures	13,381.33	595,458.00	289,326.62	0.49	306,131.38	702.6042	health/dental/ 17.12% RET
TOTAL WAGES AND BENEFITS	82,534.76	1,485,204.00	782,712.95	0.53	702,491.05		
Contractual Services							
Printing/Duplicating							
Printing Cartdriges		500.00	0.00	0.00	500.00	702.6072	ink cartridges for printers
Dues & Subscriptions							
Periodicals/Curriculum		9,000.00	5,824.55	0.65	3,175.45	702.6101	Creative Curriculum/Gold Portfolios/Teaching Strat
Assoc., Committee Dues		250.00	0.00	0.00	250.00	702.6102	DFS and Food Licencese
Hepititus B Vaccination/CRIML Bckgrmd		1,200.00	562.00	0.47	638.00	702.6381	background ck 39.00 per person
Naeyc Accreditation		1,000.00	1,035.00	1.04	-35.00	702.6383	NAEYC Accrediation/school chapters
Family Functions		500.00	162.82	0.33	337.18	702.6391	Parents/Family Activities
Travel Employees							
Tuition & Fees	80.52	2,162.00	158.10	0.07	2,003.90	702.6517.1	CDA's/CPR
Conferences/Seminars/Workshops		4,650.00	3,203.74	0.69	1,446.26	702.6517.3	annual staff training
Employee Transportation		250.00	0.00	0.00	250.00	702.6517.4	.545 mileage reimbursement
Meals & Lodging		500.00	219.07	0.44	280.93	702.6517.5	
TOTAL CONTRACTUAL SERVICES	80.52	20,012.00	11,165.28	0.56	8,846.72		
Supplies							
School Supplies	213.73	10,000.00	2,010.99	0.20	7,989.01	702.6554	
Classroom Supplies	71.88	2,200.00	742.04	0.34	1,457.96	702.671	classroom supplies
Food	6,672.31	60,000.00	32,194.49	0.54	27,805.51	702.6665	
Kitchen Supplies		10,000.00	269.22	0.03	9,730.78	702.669	dishes/paper products
Medical Supplies	56.53	500.00	217.99	0.44	282.01	702.6671	misc. medical including sunscreen
Repairs & Maintenance							
Furnishings	70.92	1,000.00	634.77	0.63	365.23	702.6762	cots/tables/chairs
Kitchen Maintenance		2,850.00	0.00	0.00	2,850.00	702.6762.4	Steamer/Convey Oven/repair
TOTAL SUPPLIES	7,085.37	86,550.00	36,069.50	0.42	50,480.50		
Fixed Charges							
Insurance							
Preschool Accident Insurance	-14.25	4,300.00	-99.75	-0.02	4,399.75	702.6942	100 deductable
TOTAL FIXED CHARGES	-14.25	4,300.00	-99.75	-0.02	4,399.75		
Capital Outlay							
Playground Equipment		2,000.00	518.32	0.26	1,481.68	702.7216	outside toys
TOTAL CAPITAL OUTLAY	0.00	2,000.00	518.32	0.26	1,481.68		
Sub Totals Early Education/Child Care	89,686.40	1,598,066.00	830,366.30	0.52	767,699.70		

EXPENDITURES	JANUARY Expenditures	CURRENT YEAR		PERCENT OF BUDGET	UNENCUMBERED BALANCE	Explanation	
		2019-2020 BUDGETED	2019-2020 Expended TO DATE				
EARLY INTERVENTION							
Wages and Benefits							
Salaries & wages Permanent Emp.							
Regular Earnings	163,794.81	2,061,600.00	1,158,691.00	0.56	902,909.00	703.6022	28 full time employees + ADM & PRE/EHS DD
Regular Earnings/Part Time	4,049.27	89,540.00	28,068.24	0.31	61,471.76	703.6024	3 part time employees + ADM DD
Temp Part time/Subs	2,598.75	31,185.00	18,191.25	0.58	12,993.75	703.6032	substitues on call 10.81
Additional Requested Payroll		0.00	0.00	#DIV/0!	0.00	703.6038	
Compensation Adjustment		55,288.00	56,851.29	1.03	-1,563.29	703.6039	as per county commissioners
Employers Contributions							
Empl. Contribution Fica/WC	24,134.36	171,809.00	108,496.99	0.63	63,312.01	703.6041	7.65% fica + WC
P/R Benefit Expenditures	24,640.30	1,065,403.00	514,818.71	0.48	550,584.29	703.6042	health/dental/17.12% ret /Def Com
Flex Benefits	23,800.00	21,010.00	23,800.00	1.13	-2,790.00	703.6046	100.00 flex + employee/Health Savings Plan included
TOTAL WAGES AND BENEFITS	243,017.49	3,495,835.00	1,908,917.48	0.55	1,586,917.52		
Contractual Services							
Communications							
Postage & Freight	66.57	800.00	465.99	0.58	334.01	703.6052	
Telephone/Data Plan	189.49	2,500.00	1,188.55	0.48	1,311.45	703.6053	Cell Phones + Data Plan for I pads
Publicity							
Advertising		500.00	0.00	0.00	500.00	703.6092	open positions
Recruitment/Relocation		2,500.00	0.00	0.00	2,500.00	703.6093.01	open positions
Dues & Subscriptions							
Periodicals		500.00	456.00	0.91	44.00	703.6101	LRP Publications
Professional Dues	353.00	3,000.00	1,484.00	0.49	1,516.00	703.6102.2	Certifications/License Fees/Assoc Dues
Utilities	5,142.00	61,700.00	35,994.00	0.58	25,706.00	703.6111	DDD portion of utilities Annex
Professional Services							
Children's Transportation	602.87	8,830.00	2,536.41	0.29	6,293.59	703.6137	mileage reimbursement/fuel
Consulting	537.50	10,000.00	1,360.00	0.14	8,640.00	703.6146	Outside contracts/Translators
Infant Inter Agency Council		500.00	265.89	0.53	234.11	703.6386	Agency acitivities/luncheons ICC
Region XIII Social Emotional	500.00	10,000.00	4,089.25	0.41	5,910.75	703.6393	Trainings/Contracts/Parent classes as per SF34 Social Emotional/Prymid
Travel Employees							
Tuition & Fees	60.00	3,000.00	1,910.39	0.64	1,089.61	703.6517.1	
State Training and Technical Assistance	1,230.00	15,000.00	9,868.27	0.66	5,131.73	703.6517.22	state funds for training
Employee Transportation		500.00	29.73	0.06	470.27	703.6517.4	.545 per mile
Meals & Lodging		5,000.00	3,354.59	0.67	1,645.41	703.6517.5	
TOTAL CONTRACTUAL SERVICES	8,681.43 ##	124,330.00	63,003.07	0.51	61,326.93		
Supplies							
General Office Supplies	400.00	5,000.00	3,259.99	0.65	1,740.01	703.6531	includes shredder expense
Paper Supplies	216.67	3,000.00	1,516.69	0.51	1,483.31	703.6533	
School Supplies	904.76	8,000.00	3,801.04	0.48	4,198.96	703.6554	Protocols
School Furnishings		1,000.00	0.00	0.00	1,000.00	703.6771.1	Items under 1,000
School Furnishings/Additional Classroom		0.00	0.00	#DIV/0!	0.00	703.6771.2	
Part C Supplies	24.96	1,400.00	1,201.45	0.86	198.55	703.6748	Teaching Strategies Gold/Net/Supplies
Repairs & Maintenance							
Vehicle Parts & Repairs	1,043.10	5,760.00	2,721.29	0.47	3,038.71	703.6751	
TOTAL SUPPLIES	2,589.49	24,160.00	12,500.46	0.52	11,659.54		
Fixed Charges							
Reimbursement Expense		5,000.00	741.00	0.15	4,259.00	703.7105	in/out expense
Total Fixed Charges	0.00	5,000.00	741.00	0.15	4,259.00		
Capital Outlay							
Office Equipment		500.00	0.00	0.00	500.00	703.7194	desks/file cabinets
School Equipment		5,000.00	1,802.28	0.36	3,197.72	703.7217	Equipment Repair and Maintenance
TOTAL CAPITAL OUTLAY	0.00	5,500.00	1,802.28	0.33	3,697.72		
Sub totals for Early Intervention	254,288.41	3,654,825.00	1,986,964.29	0.54	1,667,860.71		

EXPENDITURES	JANUARY Expenditures	CURRENT YEAR	2019-2020	PERCENT OF BUDGET	UNENCUMBERED BALANCE	Explanation
		2019-2020 BUDGETED	Expended TO DATE			
EARLY HEAD START						
Wages and Benefits						
Salaries & wages Permanent Emp.						
Regular Earnings	15,938.12	251,636.00	132,102.09	0.52	119,533.91	704.6022
Compensation Adjustment		6,790.00	5,368.82	0.79	1,421.18	704.6039
Employers Contributions						
Empl. Contribution Fica	2,807.22	23,560.00	13,991.42	0.59	9,568.58	704.6041
P/R Benefit Expenditures	2,808.30	131,203.00	62,602.53	0.48	68,600.47	704.6042
Flex Benefits	2,650.00	2,990.00	2,650.00	0.89	340.00	704.6046
TOTAL WAGES AND BENEFITS	24,203.64	416,179.00	216,714.86	0.52	199,464.14	
Contractual Services						
Communications						
Postage & Freight/Copies	54.92	700.00	384.44	0.55	315.56	704.6052
Printing Special Forms	254.00	600.00	254.00	0.42	346.00	704.6071
Associate Dues		552.00	72.00	0.13	480.00	704.6102
Utilities						
Utilities	446.59	5,359.00	3,126.13	0.58	2,232.87	704.6111
Travel Employees						
Consulting Training		300.00	0.00	0.00	300.00	704.6146.01
Technical Assitance (carry over June)		2,000.00	2,000.00	1.00	0.00	704.6146.07
Technical Assitance (current year)		8,000.00	891.24	0.11	7,108.76	704.6146.09
Vehicle Transportation	208.34	2,500.00	1,458.38	0.58	1,041.62	704.6517.4
Vehicle Maintenance/Repair	415.72	900.00	679.44	0.75	220.56	704.6751
TOTAL CONTRACTUAL SERVICES	1,379.57	20,911.00	8,865.63	0.42	12,045.37	
Supplies						
General Office Supplies	100.00	1,300.00	822.40	0.63	477.60	704.6531
Classroom/Home Base Educational Supplies		1,775.00	1,428.96	0.81	346.04	704.6554
Preschool Accident Insurance	14.25	171.00	99.75	0.58	71.25	704.6942
TOTAL SUPPLIES	114.25	3,246.00	2,351.11	0.72	894.89	
Parent Services						
Parents Books & Resources		150.00	0.00	0.00	150.00	704.6181.01
Other Parent Services/Child Care	190.08	1,400.00	387.05	0.28	1,012.95	704.6181.02
Parents Activities/Travel		250.00	0.00	0.00	250.00	704.6517.9
Family Enrichment Counsel		3,060.00	607.51	0.20	2,452.49	704.6181.03
Health Services Contract	337.50	3,000.00	1,890.00	0.63	1,110.00	704.6181.04
TOTAL PARENT SERVICES	527.58	7,860.00	2,884.56	0.37	4,975.44	
Sub totals for Early Head Start	26,225.04	448,196.00	230,816.16	0.51	217,379.84	
TOTAL EXPENDITURES	392,359.03	6,138,417.00	3,268,497.74	0.53	2,869,919.26	Totals

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY

EHS Budget for September 2019-August 2020

FY 19-20 \$\$314,296.00+ 5563.00 COLA + 10,000. TA = 329,859.00 federal dollars

FINANCIAL STATEMENT FOR January 2020

Percentage of Year Expanded 42%

Budget Detail

EHS FINANCIAL 19-20

REVENUE:

Early Head Start 2019-2020
 Early Head Start 2019-2020 T & TA FUNDS
 Campbell County Appropriation

JANUARY REVENUES	CURRENT YEAR		2019-2020 RECEIVED TO DATE	PERCENTAGE OF BUDGET	UNENCUMBERED BALANCE	CHART OF ACCT NUMBER	Explanation
	2019-2020 BUDGETED						
33,924.92	319,859.04		129,807.60	0.41	190,051.44	704.4412.19	EHS FY16 approved grant 2019-2020
0.00	10,000.00		2,199.24	0.22	7,800.76	704.4412.19	EHS FY16 approved grant 2019-2020
	118,336.96		0.00	0.00	118,336.96	701.5751	County hard dollars

**EARLY HEAD START EXPENDITURES
EXPEDITURES**

Personal Services
 Salaries & wages Permanent Emp.
 Regular Earnings
 Compensation Adjustment
 Employers Contributions
 Empl. Contribution Fica
 P/R Benefit Expenditures
 P/R Flex Benefit
TOTAL PERSONAL SERVICES
 Contractual Services
 Communications
 Postage & Freight/Copies
 Printing Special Forms
 Associate Dues
 Utilities
 Utilities
 Travel Employees
 Consulting Training
 T & TA Expenses
 Vehicle Transportation
 Vehicle Maintenance/Repair
TOTAL CONTRACTUAL SERVICES
 Supplies
 General Office Supplies
 Classroom/Home Base Educational Supplies
 Preschool Accident Insurance
TOTAL SUPPLIES
 Parent Services
 Parents Books & Resources
 Other Parent Services/Child Care
 Parents Activities/Travel
 Family Enrichment Counsel
 Health Services Contract
TOTAL PARENT SERVICES

JANUARY REVENUES	CURRENT YEAR		2018-2019 RECEIVED TO DATE	PERCENTAGE OF BUDGET	UNENCUMBERED BALANCE	CHART OF ACCT NUMBER	Explanation
	2019-2020 BUDGETED						
15,938.12	251,636.00		94,347.61	0.37	157,288.39	704.6022	5 FULL TIME /
	6,790.00		5,368.82	0.79	1,421.18	704.6039	as per county commissioners
2,807.22	23,560.00		10,739.43	0.46	12,820.57	704.6041	7.65% fica/WC
2,808.30	131,203.00		49,408.58	0.38	81,794.42	704.6042	flex/health/dental/reU
2,650.00	2,990.00		2,650.00	0.89	340.00	704.6046	FLex Benefits/Health savings
24,203.64	416,179.00		162,514.44	0.39	253,664.56		personal services include CDS share
54.92	700.00		274.60	0.39	425.40	704.6052	Monthly Exp to CDS
254.00	600.00		254.00	0.42	346.00	704.6071	
	552.00		0.00	0.00	552.00	704.6102	
446.59	5,359.00		2,232.95	0.42	3,126.05	704.6111	Monthly Exp to CDS
	300.00		0.00	0.00	300.00	704.6146.01	Nutrition
	10,000.00		2,199.24	0.22	7,800.76	704.6146.07	Trainings
208.34	2,500.00		1,041.70	0.42	1,458.30	704.6517.4	Monthly Exp to CDS
415.72	900.00		667.06	0.74	232.94	704.6751	repairs on vehicles
1,379.57	20,911.00		6,669.55	0.32	14,241.45		
100.00	1,300.00		622.40	0.48	677.60	704.6531	Monthly Exp to CDS
	1,775.00		574.20	0.32	1,200.80	704.6554	actual for x-tra supplies/mo for CDS supplies
14.25	171.00		71.25	0.42	99.75	704.6942	Monthly Exp to CDS
114.25	3,246.00		1,267.85	0.39	1,978.15		
	150.00		0.00	0.00	150.00	704.6181.01	parents books & supplie
190.08	1,400.00		305.92	0.22	1,094.08	704.6181.02	child care for classes/interactions/translations
	250.00		0.00	0.00	250.00	704.6517.9	reimbursement for parents
	3,060.00		303.76	0.10	2,756.24	704.6181.03	counsel/legal parents/Consulting
337.50	3,000.00		1,365.00	0.46	1,635.00	704.6181.04	public health nurse
527.58	7,860.00		1,974.68	0.25	5,885.32		

Total expenditures for Early Head Start

26,225.04

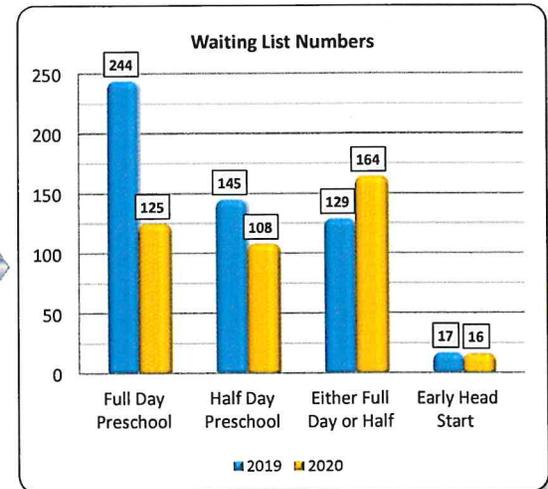
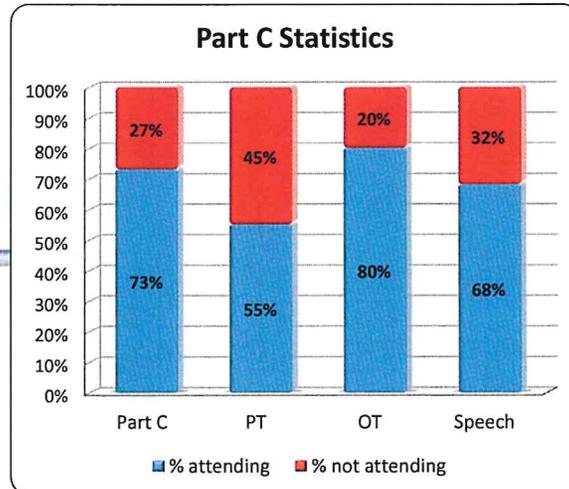
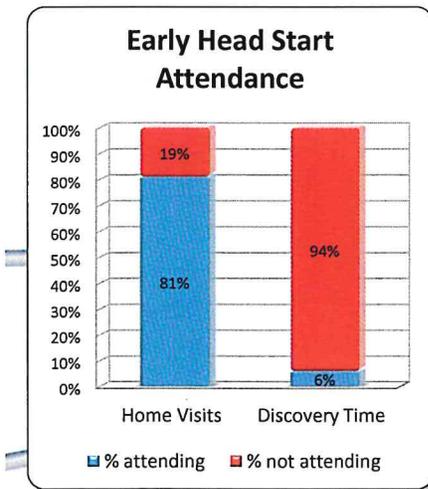
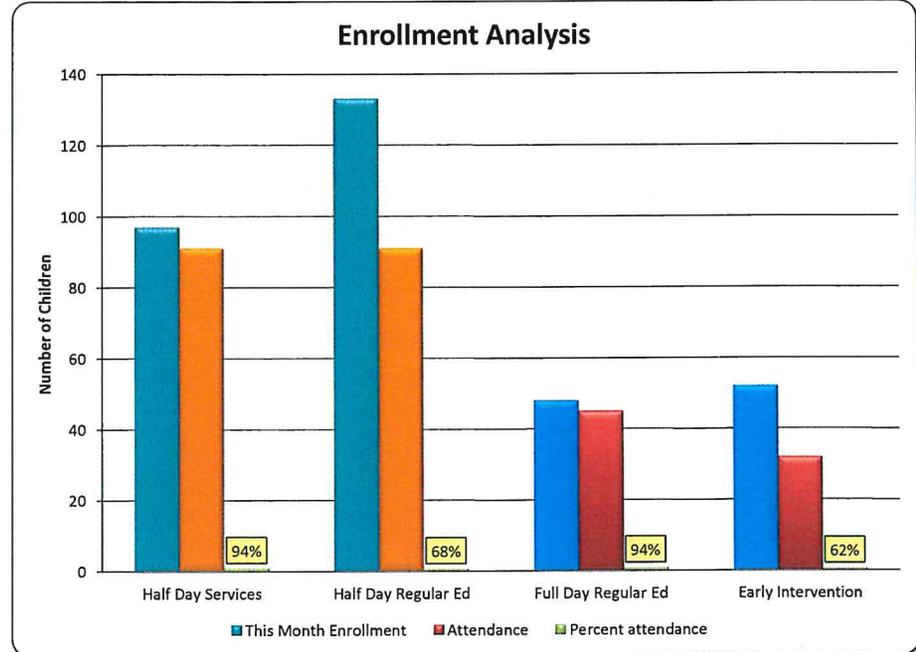
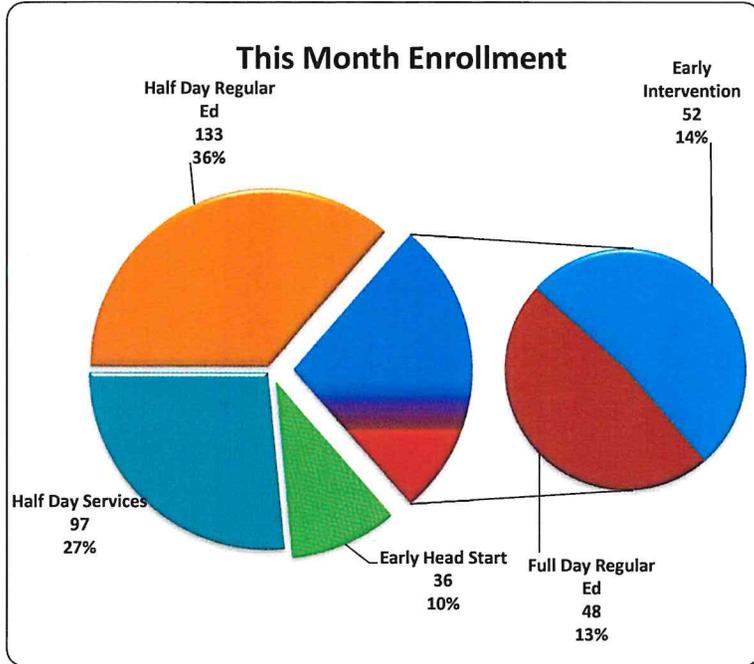
448,196.00

172,426.52

0.38

275,769.48

January 2019
Statistical Report



January 2019
Statistical Report

