FREMONT COUNTY, WYOMING

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2017
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## Elected Officials

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clerk of District Court</td>
<td>Kristi Green</td>
</tr>
<tr>
<td>County Assessor</td>
<td>Tara Berg</td>
</tr>
<tr>
<td>County Attorney</td>
<td>Patrick LeBrun</td>
</tr>
<tr>
<td>County Clerk</td>
<td>Julie A. Freese</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>Travis Becker</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>Ray Price</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>Andrea Clifford (term ended 1/2/17)</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>Clarence Thomas (term began 1/2/17)</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>Douglas L. Thompson (term ended 1/2/17)</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>Jennifer McCarty (term began 1/2/17)</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>Larry Allen</td>
</tr>
<tr>
<td>County Coroner</td>
<td>Mark Stratmoen</td>
</tr>
<tr>
<td>County Sheriff</td>
<td>Jack “Skip” Homecker</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>H. Scott Harnsberger</td>
</tr>
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## Appointed Officials

### Solid Waste Disposal District Board

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board Member</td>
<td>Mike McDonald</td>
</tr>
<tr>
<td>Board Member</td>
<td>Gina Clingerman</td>
</tr>
<tr>
<td>Board Member</td>
<td>Gary Weisz</td>
</tr>
<tr>
<td>Board Member</td>
<td>Rob Dolcater</td>
</tr>
<tr>
<td>Board Member</td>
<td>Mike Adams</td>
</tr>
<tr>
<td>Board Member</td>
<td>Mark Moxley</td>
</tr>
<tr>
<td>Board Member</td>
<td>Steve Baumann</td>
</tr>
<tr>
<td>Board Member</td>
<td>Mike Morgan</td>
</tr>
<tr>
<td>Board Member</td>
<td>Richard Klaproth</td>
</tr>
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### Weed and Pest Control District Board

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
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<tbody>
<tr>
<td>Board Member</td>
<td>Tom Massey</td>
</tr>
<tr>
<td>Board Member</td>
<td>Joe Crofts</td>
</tr>
<tr>
<td>Board Member</td>
<td>Timothy Hayes</td>
</tr>
<tr>
<td>Board Member</td>
<td>Greg Schaub (resigned 2/8/17)</td>
</tr>
<tr>
<td>Board Member</td>
<td>William Peden (appointed 2/8/17)</td>
</tr>
<tr>
<td>Board Member</td>
<td>Daryne Fegler</td>
</tr>
<tr>
<td>Board Member</td>
<td>Sollie Cadman</td>
</tr>
<tr>
<td>Board Member</td>
<td>Robert Yates</td>
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### Fair Board

<table>
<thead>
<tr>
<th>Position</th>
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<tbody>
<tr>
<td>Board Member</td>
<td>Shawn Carper</td>
</tr>
<tr>
<td>Board Member</td>
<td>Michael Gallagher</td>
</tr>
<tr>
<td>Board Member</td>
<td>Gary Crichton</td>
</tr>
<tr>
<td>Board Member</td>
<td>Amy Hamilton (resigned 12/31/16)</td>
</tr>
<tr>
<td>Board Member</td>
<td>Bryan Warner (appointed 12/31/16)</td>
</tr>
<tr>
<td>Board Member</td>
<td>Gloria Philp</td>
</tr>
<tr>
<td>Board Member</td>
<td>Bobby Lane</td>
</tr>
<tr>
<td>Board Member</td>
<td>Darin Coyle</td>
</tr>
</tbody>
</table>
### Library Board
- **Board Member**: Don Newton (resigned 6/27/17)
- **Board Member**: Paula Shankle (appointed 6/27/17)
- **Board Member**: Judy Johnson (resigned 2/14/17)
- **Board Member**: Jane Lynn (appointed 2/14/17)
- **Board Member**: Nancy Wright (resigned 6/27/17)
- **Vacant**
- **Board Member**: Carol Steidley
- **Board Member**: Heather Morrison

### Museum Board
- **Board Member**: David Fehringer
- **Board Member**: Sue Peters
- **Board Member**: Kaye Stoll
- **Board Member**: Jon Lane
- **Board Member**: Carla Crofts

### Fremont County Recreation Commission
- **Board Member**: Robert Scheidemantel
- **Board Member**: Ron Cunningham
- **Board Member**: Walt Geis
- **Board Member**: Don Reynolds
- **Board Member**: Robert Hague
- **Board Member**: Evan Reimando (resigned 12/31/16)
- **Board Member**: Joshua McNary (appointed 12/31/16)
- **Board Member**: Margaret Wells
- **Board Member**: Kristen Ressler
- **Board Member**: Andrea Dockery
FINANCIAL SECTION
Report of Independent Auditor

Honorable Board of County Commissioners
Fremont County, Wyoming
Lander, Wyoming

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major component unit, the aggregate discreetly presented component units, each major fund, and the aggregate remaining fund information of Fremont County, Wyoming ("the County"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fremont County Weed and Pest Control District, a discreetly presented component unit, which represents 16.8 percent, 11.5 percent and 48.9 percent, respectively, of the assets, net position, and revenues of the Other Component Units included in the County’s financial statements. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Fremont County Weed and Pest Control District is based on the report of the other auditors. 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 of 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major component unit, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fremont County, Wyoming, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the budgetary comparison schedules and the schedules of employer’s share of the net pension liability and employer contributions 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, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

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 governmental funds and individual and nonmajor component unit financial statements 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 and is also not a required part of the basic financial statements.
The combining and individual nonmajor governmental funds and individual and nonmajor component unit financial statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor governmental funds and individual and nonmajor component unit financial statements and the Schedule of Expenditures of Federal Awards 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 a separate report dated December 12, 2017, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County’s internal control over financial reporting and compliance.

DeCoria, Maichel & Teague, P.S.
Spokane, Washington

December 12, 2017
As management of Fremont County, Wyoming, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017.

These financial statements include not only Fremont County itself (known as the primary government), but also six legally separate entities for which the County is financially accountable. The discretely presented component units are comprised of: Fremont County Solid Waste Disposal District, Fremont County Weed and Pest Control District, Fremont County Fair Board, Fremont County Library Board, Fremont County Museum Board, and Fremont County Recreation Board. Financial information for these discretely presented component units is included in these financial statements, but is reported separately from the financial information of the primary government. The following discussion will focus on the primary government. Unless stated otherwise all information pertains to the primary government alone.

Financial Highlights

As of June 30, 2017, Fremont County had $24.4 million of cash and investments. This excludes amounts held in fiduciary funds and belonging to other entities. In addition, the County owns capital assets (property and equipment) valued at $112.7 million, net of accumulated depreciation. This amount includes infrastructure (roads and bridges) ($81.7 million). The County had $4.0 million of other assets, primarily property taxes receivable, and $14.8 million of liabilities including current liabilities ($2.9 million) and net pension liability ($11.6 million). In addition the County had $3.4 million of deferred outflows and $0.3 million of deferred inflows related to pensions. These deferred pension amounts are estimated unfunded pension costs to be recognized over future years (see Note 10 beginning on page 46).

Fremont County’s assets and deferred outflows exceeded liabilities and deferred inflows by $129.5 million (net position) at the close of fiscal year 2017. Of this amount, $9.6 million is available for the County’s general obligations to citizens and creditors (unrestricted net position). $112.7 million is invested in capital assets, and the $7.2 million remaining portion of net position (restricted net position) is restricted for specific purposes as detailed on the statement of net position (page 14).

During fiscal year 2017, Fremont County had $28.5 million of revenues and $29.9 million of expenses. The County’s total net position decreased $0.3 million.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Fremont County, Wyoming’s basic financial statements. The County’s basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information that follows the notes to the financial statements.

Government-wide financial statements - The government-wide financial statements provide readers with a broad overview of the County’s finances, in a manner similar to a private sector business.

The Statement of Net Position (page 14) presents all of the County’s assets, deferred outflows, liabilities and deferred inflows. The difference between the assets plus deferred outflows and liabilities and deferred inflows is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities (pages 15-16) presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish County functions primarily supported by taxes and intergovernmental revenues (governmental activities) from those that are intended to recover a significant portion of their costs through user fees (business-type activities). The governmental activities of the County include general government, public safety, roads and bridges, sanitation, culture and recreation, health and welfare, economic development, and support services. The business-type activities of the County include an ambulance enterprise fund and an economic development revolving loan fund.
In addition, a combining statement of net position and a combining statement of activities for the nonmajor component units can be found on pages 91-92.

**Fund financial statements** - A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities. The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds** - Governmental funds report the same functions as governmental activities in the government-wide financial statements. However, the fund financial statements focus on current sources and uses of spendable resources, and on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government’s near-term financing requirements.

The County maintains twenty-nine individual governmental funds. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds present the General Fund, Infrastructure (1%) Special Revenue Fund, Road Construction Capital Project Fund, Hospice Operations and Maintenance Fund and the Detention Facility Trust Permanent Fund separately. These five funds are considered to be major funds. Data from the other twenty-four governmental funds are combined into a single, aggregated presentation, under the heading Nonmajor Governmental Funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual budget for all governmental funds as required by state law. Budgetary comparison statements have been provided on pages 57-59 for the General Fund and major special revenue funds to demonstrate their compliance with the budget. A budgetary comparison schedule for the nonmajor funds and all component units is also included with the other supplementary information on page 85. Budgetary comparison schedules for capital project funds are on pages 77-79. The basic governmental fund financial statements can be found on pages 17-18 of this report.

**Proprietary funds** - The County maintains two types of proprietary funds. Enterprise funds are reported as business-type activities in the government-wide financial statements and report the County’s ambulance service and its economic development revolving loan program. Internal service funds are used to allocate costs internally among the County’s various functions. The County uses internal service funds to account for emergency dispatch services, a property and equipment internal leasing program, fuel distribution, a partially self-insured employee health benefit plan, and an investment pool. These internal services are primarily included in governmental activities.

Proprietary fund statements provide detail for each proprietary fund, including the Ambulance Fund and Revolving Loan Fund. All of the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in other supplementary information. The basic proprietary fund financial statements can be found on pages 20-22 of this report.

**Fiduciary funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County’s own programs. The basic fiduciary fund financial statements can be found on pages 23-24.

**Notes to the financial statements** - The notes provide additional information that is essential to understanding the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-56 of this report.

**Other information** - A schedule of expenditures of federal awards is presented on page 86. The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented on pages 71-76 and 81-84, respectively. Also, financial statements for each of the six component units are presented on pages 87-114.
Government-wide Financial Analysis

Fremont County’s assets and deferred outflows exceed liabilities and deferred inflows by a total of $129.5 million (net position). Assets total $141.2 million with 17% of that being cash and investments and 80% being capital assets. Total net position decreased $0.3 million during fiscal year 2017. Cash and investments decreased $4.0 million to $24.4 million (14%), capital assets increased $3.3 million (3%) and liabilities decreased by $3.0 million (17%). Deferred outflows related to pensions decreased $1.5 million (30%) and inflows related to pensions remained unchanged at $0.4 million.

The component units had combined ending net position of $17.1 million, a decrease of $0.3 million (2%). The component units’ assets ($33.5 million) consisted primarily of $13.8 million (41%) of cash and investments and $18.0 million (54%) of capital assets. The Solid Waste Disposal District has an estimated closure and post-closure care cost liability of $11.7 million, no change from 2016.

Governmental activities - Governmental activities account for 98% of both total assets and net position. Total revenues decreased $4.2 million (13%) in 2017 to the lowest revenue total since fiscal year 2011. Property taxes decreased by $2.0 million (22%) and sales and use taxes decreased by $0.4 million (5%). In addition, losses on investments totaled $0.1 million, a decrease of $0.8 million (122%) compared to 2016. Total expenses decreased $1.6 million (5%). Public safety expenses decreased $1.2 million (9%), and support services decreased $0.3 million (7%).

Business-type activities - Business-type activities comprise only 2% of the County’s net position primarily the Ambulance Services. See page 11 Proprietary funds – Ambulance Service for additional analysis.

FREMONT COUNTY, WYOMING
SUMMARIZED STATEMENTS OF NET POSITION
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-Type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$23,703</td>
<td>$28,432</td>
<td>$743</td>
</tr>
<tr>
<td>Capital assets</td>
<td>110,761</td>
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<td>1,939</td>
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<tr>
<td>Other assets</td>
<td>4,037</td>
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</tr>
<tr>
<td>Total Assets</td>
<td>138,501</td>
<td>140,032</td>
<td>2,687</td>
</tr>
<tr>
<td>Deferred outflows-pensions</td>
<td>3,425</td>
<td>3,897</td>
<td>0</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>2,741</td>
<td>4,576</td>
<td>140</td>
</tr>
<tr>
<td>Long-term liabilities</td>
<td>11,926</td>
<td>10,957</td>
<td>0</td>
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<tr>
<td>Total Liabilities</td>
<td>14,666</td>
<td>15,533</td>
<td>140</td>
</tr>
<tr>
<td>Deferred inflows-pensions</td>
<td>346</td>
<td>308</td>
<td>0</td>
</tr>
<tr>
<td>Net position</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invested in capital assets, net of related debt</td>
<td>110,746</td>
<td>107,175</td>
<td>1,939</td>
</tr>
<tr>
<td>Restricted</td>
<td>7,196</td>
<td>7,704</td>
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<tr>
<td>Unrestricted</td>
<td>8,972</td>
<td>13,213</td>
<td>608</td>
</tr>
<tr>
<td>Total Net Position</td>
<td>$126,914</td>
<td>$128,092</td>
<td>$2,547</td>
</tr>
</tbody>
</table>

Financial Analysis of the Government’s Funds

Governmental funds - The County’s governmental funds focus on near-term inflows, outflows, and balances of spendable resources (see pages 17 and 18). Such information is useful in assessing the County’s financing requirements. In particular, unassigned fund balance serves as a useful measure of government’s net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County’s governmental funds reported combined ending fund balances of $17.0 million, decreased from $21.3 million in the prior year. $5.9 million is unassigned fund balance, available for spending at the County’s discretion. $3.9 million is nonspendable fund balance. The remaining $7.2 million is restricted or committed for specific purposes, as reported on page 17.
Fremont County, Wyoming
Management’s Discussion and Analysis
June 30, 2017

Governmental funds – (continued)

The General Fund is the chief operating fund, and accounts for 73% of governmental fund revenues. The General Fund’s fund balance decreased 3% to $7.1 million. Unassigned fund balance ($5.9 million) accounts for 84% of the General Fund’s total fund balance and is available for spending at the County’s discretion. The remaining fund balance ($1.2 million) is invested in inventory and prepaid expenditures. It is useful to compare unassigned fund balance to total expenditures and transfers out. Unassigned fund balance is 28% of expenditures and transfers compared to 24%, 25% and 46% for fiscal years 2016, 2015, and 2014 respectively.

General fund revenues and other sources decreased $1.9 million (8.3%) to $21.2 million. Sales tax decreased 5.4% ($402 thousand), federal payment in lieu of tax decreased 7.4% ($214 thousand), property tax revenue decreased 21.7% ($2.0 million), and transfers from other funds increased $970 thousand. Property tax decreased due to the drop in assessed value of the county ($673 million versus $918 million in 2016) even though the share of the mill levy allocated to the General Fund increased from 8.648 to 9.187.

FREMONT COUNTY, WYOMING
CHANGES IN NET POSITION
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Governmental activities</th>
<th>Business-type activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>3,872</td>
<td>4,125</td>
<td>191</td>
</tr>
<tr>
<td>Operating grants &amp; contributions</td>
<td>3,852</td>
<td>4,332</td>
<td>1</td>
</tr>
<tr>
<td>Capital grants &amp; contributions</td>
<td>2,294</td>
<td>2,228</td>
<td>0</td>
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<tr>
<td>General revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>7,043</td>
<td>8,993</td>
<td>0</td>
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<tr>
<td>Federal payment in lieu of taxes</td>
<td>2,662</td>
<td>2,876</td>
<td>0</td>
</tr>
<tr>
<td>State sales and use tax</td>
<td>7,068</td>
<td>7,470</td>
<td>0</td>
</tr>
<tr>
<td>State severance tax</td>
<td>398</td>
<td>396</td>
<td>0</td>
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<tr>
<td>State assistance</td>
<td>1,166</td>
<td>1,423</td>
<td>0</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>(141)</td>
<td>639</td>
<td>2</td>
</tr>
<tr>
<td>Other</td>
<td>90</td>
<td>69</td>
<td>0</td>
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<tr>
<td>Total Revenues</td>
<td>28,304</td>
<td>32,551</td>
<td>194</td>
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<tr>
<td>Expenses</td>
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<td></td>
<td></td>
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<tr>
<td>General government</td>
<td>4,111</td>
<td>3,953</td>
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<tr>
<td>Public safety</td>
<td>13,285</td>
<td>14,523</td>
<td>0</td>
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<tr>
<td>Roads and bridges</td>
<td>5,694</td>
<td>5,934</td>
<td>0</td>
</tr>
<tr>
<td>Sanitation</td>
<td>5</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>33</td>
<td>26</td>
<td>0</td>
</tr>
<tr>
<td>Health and welfare</td>
<td>1,648</td>
<td>1,657</td>
<td>0</td>
</tr>
<tr>
<td>Economic development</td>
<td>486</td>
<td>454</td>
<td>0</td>
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<tr>
<td>Support services</td>
<td>4,215</td>
<td>4,544</td>
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<tr>
<td>Ambulance services</td>
<td>0</td>
<td>0</td>
<td>443</td>
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<tr>
<td>Total Expenses</td>
<td>29,477</td>
<td>31,092</td>
<td>443</td>
</tr>
<tr>
<td>Transfers</td>
<td>(5)</td>
<td>(676)</td>
<td>5</td>
</tr>
<tr>
<td>Special item – Net Pension Liability</td>
<td>0</td>
<td>0</td>
<td>1,170</td>
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<tr>
<td>Increase (decrease) in net assets</td>
<td>(1,178)</td>
<td>783</td>
<td>926</td>
</tr>
<tr>
<td>Net Assets - July 1</td>
<td>128,092</td>
<td>127,309</td>
<td>1,621</td>
</tr>
<tr>
<td>Net Assets - June 30</td>
<td>$126,914</td>
<td>$128,092</td>
<td>$2,547</td>
</tr>
</tbody>
</table>
Fremont County, Wyoming  
Management’s Discussion and Analysis  
June 30, 2017

**Governmental funds** – (continued)

**General Fund expenditures** and other uses decreased $2.8 million (11.4%) to $21.4 million. Transfers to other funds decreased $591 thousand primarily due to the lease agreement for ambulance services. The County departments combined under Public Safety decreased $934 thousand. General Fund personnel costs decreased $947 thousand (6.4%) from $14.9 to $13.9 million.

General Fund departmental expenditures increased (+) / decreased (-) as follows: Roads & Bridges -$701 thousand, Transfer to Ambulance -$679 thousand, Youth Services / JDAI -$363 thousand, Sheriff-Jail - $269 thousand, Clerk -$130 thousand, Sheriff -$111 thousand, Airport Economic Development +$160 thousand. The General Fund spent $356 thousand on major road improvements compared to $595, $649, $422, $500, and $800 thousand in 2016 through 2012, respectively.
Governmental funds – (continued)

The **Infrastructure (1%) Special Revenue Fund** is a major fund. Since its inception in 2013, the voter-approved sales tax raised $15.2 million; $12.5 million has been used for infrastructure projects with the remaining $2.7 million available for ongoing projects. Voters continued this sales tax for another four years in the November 2016 election.

**Road Construction Capital Project Fund** is a major fund. The table below summarizes capital projects.

Project costs are incurred over multiple fiscal years.

**Detention Facility Trust Permanent Fund** is a major fund of Fremont County with $4.0 million of cash and fund balance. $2.8 million of that fund balance is a non-spendable endowment.

**Proprietary funds - Ambulance Services** by Fremont County were discontinued effective July 1, 2017, when the County entered into a five-year lease/service agreement with Air Medical Resource Group, Inc (AMRG). The County continues to subsidize the ambulance service by means of the lease terms and a credit towards the final purchase of ambulance assets at the end of the five year lease.

Cash and investments increased $690 thousand from $11 thousand to $701 thousand. Capital assets decreased $31 thousand to $1.94 million from $2.25 million in 2016. Net position increased $984 thousand from $1.5 million to $2.5 million.

The primary sources of funds were lease revenue ($125 thousand, 65%) and collections on services prior to June 30, 2016 ($66 thousand, 34%). Primary expenditures include $323 thousand for depreciation and $26 thousand for an equipment lease that ended in May 2017. Pension liability from the Wyoming Retirement System is no longer allocated to the ambulance fund resulting in a $1.17 million credit to the fund in 2017. The pension liability has been absorbed by the General Fund.

Half of the total annual lease payments from AMRG ($125 thousand) comprises the credit that will be applied toward the final purchase of ambulance assets at the end of the lease period and is considered unearned revenue until the sale is finalized.

**General Fund Budgetary Highlights**

The County budget anticipated the General Fund’s ending fund balance of $7.03 million. The fiscal year ended with a $7.05 million fund balance. The $20 thousand increase was the net effect of: 1) Revenues that were $1.2 million less than anticipated primarily due to state sales and use tax ($744 thousand less) and state gasoline and special fuels tax ($212 thousand less). 2) Transfer from Forest Reserve ($381 thousand less). 3) Outflows that were $1.2 million under budget due primarily to transfer to Youth Services SRF ($154 thousand less), Information Systems ($135 thousand less), Roads and Bridges ($128 thousand less) and Sheriff ($108 thousand less).
Fremont County, Wyoming  
Management's Discussion and Analysis  
June 30, 2017

Capital Assets - The County’s investment in capital assets (property, equipment, roads, and bridges) for its governmental and business-type activities increased $3.3 million (3.0%) to $112.7 million. The increase was primarily due to various road projects completed or in progress. The six component units’ capital assets decreased $1.2 million (6.3%) to $18.0 million.

Noncurrent Liabilities – The County’s noncurrent liabilities decreased $1.2 million (9.2%) to $11.9 million comprised, almost entirely of net pension liability. The Component unit’s noncurrent liabilities remained at $16.2 million, comprised primarily of $11.7 million of closure and post-closure care and $4.3 million of net pension liability. State statutes limit County debt to 2% of the assessed valuation ($13.5 million). Neither the County nor its component units have issued bonded debt.

Next Year's Budgets and Rates - The 2018 General Fund budget year anticipates a $7.3 million beginning fund balance. The actual 2018 beginning fund balance is $7.1 million ($188 thousand less than the prior year). The 2018 General Fund budget anticipates inflows of $25.3 million, an increase of $2.1 million (9%). The 2018 appropriation of $21.3 million is reduced $1.2 million (5.3%) from that of 2017 ($22.5 million).

Amounts of $7.1 and $1.3 million have been appropriated for road projects from the Infrastructure Projects (1%) and the Road Construction Special Revenue Funds, respectively.

Economic Factors

<table>
<thead>
<tr>
<th>Demographic data from the US Census Bureau</th>
<th>Fremont County</th>
<th>Wyoming</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population, July 1, 2016 estimate</td>
<td>40,242</td>
<td>585,501</td>
</tr>
<tr>
<td>Population, percent change, April 2010 to July 2016</td>
<td>0.3%</td>
<td>3.9%</td>
</tr>
<tr>
<td>Persons under 18 years old, percent, July 1, 2016</td>
<td>25.5%</td>
<td>23.7%</td>
</tr>
<tr>
<td>Persons 65 years and over, percent, July 1, 2016</td>
<td>17.3%</td>
<td>15.0%</td>
</tr>
<tr>
<td>White alone, percent, July 1, 2016</td>
<td>74.4%</td>
<td>92.8%</td>
</tr>
<tr>
<td>American Indian and Alaska Native persons, percent, July 1, 2016</td>
<td>21.8%</td>
<td>2.7%</td>
</tr>
<tr>
<td>High school graduates, percent of persons age 25+, 2012-2016</td>
<td>91.5%</td>
<td>92.4%</td>
</tr>
<tr>
<td>Bachelor's degree or higher, percent of persons age 25+, 2012-2016</td>
<td>22.4%</td>
<td>26.0%</td>
</tr>
<tr>
<td>Housing units, July 1, 2016</td>
<td>17,652</td>
<td>270,600</td>
</tr>
<tr>
<td>Owner-occupied housing rate, 2012-2016</td>
<td>70.7%</td>
<td>68.6%</td>
</tr>
<tr>
<td>Median household income, (2016 dollars) 2012-2016</td>
<td>$ 53,559</td>
<td>$ 59,143</td>
</tr>
<tr>
<td>Per capita money income in past 12 months (2016 dollars), 2012-2016</td>
<td>$ 26,606</td>
<td>$ 30,139</td>
</tr>
<tr>
<td>Wyoming Benchmark Labor Force Estimates Annual Averages 2016 Employment</td>
<td>18,694</td>
<td>286,373</td>
</tr>
<tr>
<td>Unemployment rate</td>
<td>7.1%</td>
<td>5.3%</td>
</tr>
<tr>
<td>Land Area, 2010 (square miles)</td>
<td>9,184</td>
<td>97,093</td>
</tr>
<tr>
<td>Persons per square mile, 2010</td>
<td>4.4</td>
<td>5.8</td>
</tr>
</tbody>
</table>

Component Unit Financial Statements

A copy of the component unit audited financial statements is available as follows: Fremont County Solid Waste Disposal District, P.O. Box 1400, Lander, Wyoming, 82520; Fremont County Weed and Pest District, 450 North 2nd Street Rm. 325, Lander, WY 82520. The other component units of Fremont County have not issued audited financial statements for the year ended June 30, 2017.

Requests for Information

This financial report provides an overview of the County’s finances. Questions concerning this report or requests for additional information should be addressed to treasurer@fremontcountywy.gov or Fremont County Treasurer, P.O. Box 465, Lander, Wyoming, 82520.
BASIC FINANCIAL STATEMENTS
## Fremont County, Wyoming

### Statement of Net Position

**June 30, 2017**

<table>
<thead>
<tr>
<th><strong>Primary Government</strong></th>
<th><strong>Component Units</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities</strong></td>
<td><strong>Business-type Activities</strong></td>
</tr>
<tr>
<td><strong>Solid Waste Disposal District</strong></td>
<td><strong>Nonmajor Component Units</strong></td>
</tr>
</tbody>
</table>

#### Assets
- **Cash and investments in treasury (Note 4):**
  - Governmental: $23,649,236
  - Business-type: $742,846
  - Total: $24,392,082
- **Other cash (Note 4):**
  - Governmental: $742,846
  - Business-type: $0
  - Total: $742,846
- **Receivables, net of allowance for uncollectibles (Note 1K):**
  - Taxes:
    - Governmental: $1,737,026
    - Business-type: $0
    - Total: $1,737,026
  - Intergovernmental and grants:
    - Governmental: $566,496
    - Business-type: $0
    - Total: $566,496
  - Accounts:
    - Governmental: $316,955
    - Business-type: $5,155
    - Total: $322,110
  - Accrued interest:
    - Governmental: $39,000
    - Business-type: $0
    - Total: $39,000
  - Inventory and prepaid expenses:
    - Governmental: $1,219,161
    - Business-type: $0
    - Total: $1,219,161
  - Internal balances (Note 5):
    - Governmental: $311
    - Business-type: $4
    - Total: $315
  - Notes and leases receivable (Note 6):
    - Governmental: $158,392
    - Business-type: $0
    - Total: $158,392
  - Capital assets, net of accumulated depreciation (Notes 1J and 7):
    - Governmental: $110,761,487
    - Business-type: $1,938,512
    - Total: $112,699,999

**Total assets**:
- Governmental: $138,501,473
- Business-type: $2,686,617
- Total: $141,188,090

#### Deferred Outflows of Resources
- **Related to the net pension liability (Note 10):**
  - Governmental: $3,425,000
  - Business-type: $0
  - Total: $3,425,000

**Total deferred outflows of resources**:
- Governmental: $3,425,000
- Business-type: $0
- Total: $3,425,000

#### Liabilities
- **Current Liabilities:**
  - Accounts payable and accrued expenses:
    - Governmental: $1,894,491
    - Business-type: $15,146
    - Total: $1,909,637
  - Unearned revenue (Note 12):
    - Governmental: $343,408
    - Business-type: $125,000
    - Total: $468,408
  - Obligations under capital lease (Note 9):
    - Governmental: $4,000
    - Business-type: $0
    - Total: $4,000
  - Notes payable (Notes 6 and 8):
    - Governmental: $1,429
    - Business-type: $0
    - Total: $1,429
  - Compensated absences (Note 8):
    - Governmental: $497,500
    - Business-type: $0
    - Total: $497,500

**Total current liabilities**:
- Governmental: $2,740,828
- Business-type: $140,146
- Total: $2,880,974

- **Noncurrent Liabilities:**
  - Obligations under capital lease (Note 9):
    - Governmental: $11,000
    - Business-type: $0
    - Total: $11,000
  - Notes payable (Notes 6 and 8):
    - Governmental: $6,048
    - Business-type: $0
    - Total: $6,048
  - Compensated absences (Note 8):
    - Governmental: $497,500
    - Business-type: $0
    - Total: $497,500
  - Net pension liability (Note 10):
    - Governmental: $11,607,000
    - Business-type: $0
    - Total: $11,607,000
  - Closure and postclosure care (Note 11):
    - Governmental: $0
    - Business-type: $0
    - Total: $0

**Total noncurrent liabilities**:
- Governmental: $11,925,548
- Business-type: $0
- Total: $11,925,548

**Total liabilities**:
- Governmental: $14,666,376
- Business-type: $140,146
- Total: $14,806,522

#### Deferred Inflows of Resources
- **Related to the net pension liability (Note 10):**
  - Governmental: $346,000
  - Business-type: $0
  - Total: $346,000

**Total deferred inflows of resources**:
- Governmental: $346,000
- Business-type: $0
- Total: $346,000

#### Net Position
- **Net investment in capital assets**:
  - Governmental: $110,746,487
  - Business-type: $1,938,512
  - Total: $112,684,999

**Restricted for:**
- **Health and welfare**
  - Governmental: $1,980,952
  - Business-type: $0
  - Total: $1,980,952
- **Culture and Recreation**
  - Governmental: $0
  - Business-type: $0
  - Total: $0
- **Debt service**
  - Governmental: $71,661
  - Business-type: $0
  - Total: $71,661
- **Endowment**
  - Governmental: $2,759,015
  - Business-type: $0
  - Total: $2,759,015
- **Public Safety**
  - Governmental: $1,285,530
  - Business-type: $0
  - Total: $1,285,530
- **Road construction**
  - Governmental: $1,098,537
  - Business-type: $0
  - Total: $1,098,537
- **Other purposes**
  - Governmental: $0
  - Business-type: $0
  - Total: $0
- **Unrestricted (deficit)**
  - Governmental: $8,971,915
  - Business-type: $607,959
  - Total: $9,579,874

**Total net position**:
- Governmental: $126,914,097
- Business-type: $2,546,471
- Total: $129,460,568

**Nonmajor Component Units**
- **Net investment in capital assets**:
  - Governmental: $110,746,487
  - Business-type: $1,938,512
  - Total: $112,684,999

**Restricted for:**
- **Public Safety**
  - Governmental: $1,285,530
  - Business-type: $0
  - Total: $1,285,530
- **Road construction**
  - Governmental: $1,098,537
  - Business-type: $0
  - Total: $1,098,537

**Total net position**:
- Governmental: $126,914,097
- Business-type: $2,546,471
- Total: $129,460,568

See Notes to Financial Statements
## Fremont County, Wyoming
### Statement of Activities
For the Year Ended June 30, 2017

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary Government</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>$4,110,766</td>
<td>$580,673</td>
<td>$111,237</td>
<td>$0</td>
</tr>
<tr>
<td>Public safety</td>
<td>13,285,041</td>
<td>1,387,478</td>
<td>1,326,568</td>
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</tr>
<tr>
<td>Roads and bridges</td>
<td>5,694,378</td>
<td>0</td>
<td>1,996,378</td>
<td>1,839,236</td>
</tr>
<tr>
<td>Sanitation</td>
<td>4,681</td>
<td>0</td>
<td>15,402</td>
<td>0</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>33,468</td>
<td>0</td>
<td>13,170</td>
<td>454,587</td>
</tr>
<tr>
<td>Health and welfare</td>
<td>1,648,435</td>
<td>188,061</td>
<td>389,013</td>
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</tr>
<tr>
<td>Economic development</td>
<td>485,529</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Support services</td>
<td>4,214,500</td>
<td>1,712,230</td>
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<td>0</td>
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<tr>
<td><strong>Total governmental activities</strong></td>
<td>29,476,798</td>
<td>3,871,847</td>
<td>3,851,768</td>
<td>2,293,823</td>
</tr>
<tr>
<td><strong>Business-type activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ambulance services</td>
<td>442,642</td>
<td>190,501</td>
<td>1,294</td>
<td>0</td>
</tr>
<tr>
<td>Revolving loan (economic development)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total business-type activities</strong></td>
<td>442,642</td>
<td>190,501</td>
<td>1,294</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Primary Government</strong></td>
<td>$29,919,440</td>
<td>$4,062,348</td>
<td>$3,853,062</td>
<td>$2,293,823</td>
</tr>
<tr>
<td><strong>Component Units</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste Disposal District</td>
<td>$3,706,315</td>
<td>$2,723,957</td>
<td>$37,792</td>
<td>$0</td>
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<tr>
<td>Other component units</td>
<td>7,237,437</td>
<td>1,316,512</td>
<td>318,330</td>
<td>16,691</td>
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<tr>
<td><strong>Total Component Units</strong></td>
<td>$10,943,752</td>
<td>$4,040,469</td>
<td>$356,122</td>
<td>$16,691</td>
</tr>
</tbody>
</table>

General revenues:
- Property taxes
- Federal payment in lieu of tax
- State sales and use tax
- State severance tax
- State assistance
- Investment earnings (loss)
- Gain on sale of capital assets
- Other revenue
- Transfers, net

Total general revenues and transfers

Change in net position before special item

Special item - Allocation of net pension liability (Note X)

Change in net position

Net position - beginning (Note 14)

Net position - ending

See Notes to Financial Statements
### Net (Expense) Revenue and Changes in Net Position

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
<th>Solid Waste Disposal District</th>
<th>Nonmajor Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Government</td>
<td>Component Units</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ (3,418,856)</td>
<td>$ (3,418,856)</td>
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</tr>
<tr>
<td>(10,570,995)</td>
<td>(10,570,995)</td>
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</tr>
<tr>
<td>(1,858,764)</td>
<td>(1,858,764)</td>
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<tr>
<td>10,721</td>
<td>10,721</td>
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<tr>
<td>434,289</td>
<td>434,289</td>
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<td></td>
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<tr>
<td>(1,071,361)</td>
<td>(1,071,361)</td>
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<tr>
<td>(482,124)</td>
<td>(482,124)</td>
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</tr>
<tr>
<td>(2,502,270)</td>
<td>(2,502,270)</td>
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<td></td>
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</tr>
<tr>
<td>(19,459,360)</td>
<td>(19,459,360)</td>
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<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td>0</td>
<td>$ (250,847)</td>
<td>(250,847)</td>
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</tr>
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<td>0</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0</td>
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<td>(250,847)</td>
<td>(250,847)</td>
<td></td>
</tr>
<tr>
<td>(19,459,360)</td>
<td>(250,847)</td>
<td>(19,710,207)</td>
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<tr>
<td>$ (944,566)</td>
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<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(944,566)</td>
<td>0</td>
<td>(5,585,904)</td>
<td></td>
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</tbody>
</table>

|                           |                           |       |                                |                          |
| 7,043,402                 | 0                         | 7,043,402 | 2,335,679 | 3,793,219 |
| 2,661,948                 | 0                         | 2,661,948 | 0         | 0         |
| 7,068,405                 | 0                         | 7,068,405 | 0         | 0         |
| 397,609                  | 0                         | 397,609 | 0         | 0         |
| 1,165,722                | 0                         | 1,165,722 | 0         | 0         |
| (141,150)              | 1,968                     | (139,182) | 11,844   | 22,581   |
| 0                      | 0                         | 0       | 0         | 0         |
| 90,454                 | 0                         | 90,454 | 2,656    | 33,440   |
| (4,848)             | 4,848                     | 0       | 0         | 0         |
| 18,281,542            | 6,816                     | 18,288,358 | 2,350,179 | 3,849,240 |
| (1,177,818)        | (244,031)                 | (1,421,849) | 1,405,613 | (1,736,664) |
| 0                  | 1,170,000                  | 1,170,000 | 0         | 0         |
| (1,177,818)        | 925,969                   | (251,849) | 1,405,613 | (1,736,664) |
| 128,091,915        | 1,620,502                 | 129,712,417 | 3,050,840 | 14,382,467 |
| $ 126,914,097       | $ 2,546,471              | $ 129,460,568 | $ 4,456,453 | $ 12,645,803 |

See Notes to Financial Statements
### GOVERNMENTAL FUNDS

**JUNE 30, 2017**

**Balances**

<table>
<thead>
<tr>
<th>Fund</th>
<th>General Fund</th>
<th>Hospice Revenue Fund</th>
<th>Infrastructure Special Revenue Fund</th>
<th>Road Construction Capital Project Fund</th>
<th>Detention Facility Trust Permanent Fund</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments in treasury</td>
<td>5,342,662</td>
<td>2,493,599</td>
<td>1,980,952</td>
<td></td>
<td>4,044,545</td>
<td>1,114,040</td>
<td>14,975,798</td>
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<tr>
<td>Other cash</td>
<td>53,679</td>
<td>0</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>53,724</td>
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<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>1,019,384</td>
<td>539,384</td>
<td>0</td>
<td></td>
<td>0</td>
<td>178,258</td>
<td>1,737,026</td>
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<tr>
<td>Intergovernmental and grants</td>
<td>49,034</td>
<td>0</td>
<td>295,448</td>
<td></td>
<td>0</td>
<td>145,154</td>
<td>489,636</td>
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<td>Accounts</td>
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<td>0</td>
<td>5,618</td>
<td>50,610</td>
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<tr>
<td>Accrued interest</td>
<td>14,000</td>
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<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>14,000</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>1,161,934</td>
<td>0</td>
<td>0</td>
<td></td>
<td>0</td>
<td>18,768</td>
<td>1,180,702</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>45,810</td>
<td>0</td>
<td>367,420</td>
<td></td>
<td>0</td>
<td>18,826</td>
<td>432,056</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>7,731,495</td>
<td>3,032,983</td>
<td>1,980,952</td>
<td>662,868</td>
<td>4,044,545</td>
<td>1,480,709</td>
<td>18,933,552</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>519,436</td>
<td>521</td>
<td>632,933</td>
<td>0</td>
<td>0</td>
<td>223,955</td>
<td>1,376,845</td>
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<td>367,420</td>
<td>29,935</td>
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<td>0</td>
<td>416,181</td>
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<tr>
<td>Unearned revenue</td>
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<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>Total liabilities</strong></td>
<td>538,262</td>
<td>367,941</td>
<td>662,868</td>
<td></td>
<td>0</td>
<td>228,301</td>
<td>1,797,372</td>
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<tr>
<td><strong>Deferred Inflows of Resources</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Deferred property tax revenue</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>142,000</td>
</tr>
<tr>
<td><strong>Fund Balances</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonspendable:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>1,161,934</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>18,768</td>
<td>1,180,702</td>
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<tr>
<td>Endowment</td>
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<td>0</td>
<td>2,759,015</td>
<td>0</td>
<td>2,759,015</td>
<td>2,759,015</td>
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<tr>
<td>Restricted for:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>71,661</td>
<td>71,661</td>
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<tr>
<td>Public safety</td>
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<td>0</td>
<td>0</td>
<td>1,285,530</td>
<td>0</td>
<td>1,285,530</td>
<td>1,285,530</td>
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<tr>
<td>Health and welfare</td>
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<td>0</td>
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<td>0</td>
<td>0</td>
<td>1,980,952</td>
<td>1,980,952</td>
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<tr>
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<td>1,098,537</td>
<td>0</td>
<td>1,098,537</td>
<td>1,098,537</td>
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<tr>
<td>Other purposes</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Committed to:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Road construction</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Contractual obligations</td>
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<td>323,230</td>
<td>0</td>
<td>0</td>
<td>3,152,374</td>
<td>3,152,374</td>
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<tr>
<td>Other purposes</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>71,395</td>
<td>71,395</td>
<td>71,395</td>
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<td>Unassigned</td>
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<td>(164,102)</td>
<td>(323,230)</td>
<td>0</td>
<td>(7,953)</td>
<td>5,394,014</td>
<td>5,394,014</td>
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<tr>
<td><strong>Total fund balances</strong></td>
<td>7,051,233</td>
<td>2,665,042</td>
<td>1,980,952</td>
<td>0</td>
<td>4,044,545</td>
<td>1,252,408</td>
<td>16,994,180</td>
</tr>
<tr>
<td><strong>Total liabilities, deferred inflows of resources and fund balances</strong></td>
<td>$ 7,731,495</td>
<td>$ 3,032,983</td>
<td>$ 1,980,952</td>
<td>$ 662,868</td>
<td>$ 4,044,545</td>
<td>$ 1,480,709</td>
<td>$ 18,933,552</td>
</tr>
</tbody>
</table>

Total fund balances of governmental funds (from above) $ 16,994,180

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

1) Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The effect of internal service funds capital assets is included in (3) below. 105,511,766

2) Certain receivables are not available to pay current-period expenditures and, therefore, are deferred in the governmental funds. 235,495

3) Internal service funds are used by management to charge the costs of certain capital assets, employees health care and unemployment costs, and emergency dispatch services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 13,341,133

4) Long-term liabilities, including net pension liability (and the related deferred outflows and inflows of resources, notes payable and compensated absences, are not due in the current period and, therefore, are not reported in the governmental funds. The effect of internal service funds long-term liabilities is included in (3) above. (9,168,477)

Net position of governmental activities (page 14) $ 126,914,087
FREMONT COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Infrastructure</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1%) Special</td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td>Hospice</td>
</tr>
<tr>
<td>Operations</td>
<td>Road</td>
</tr>
<tr>
<td>and</td>
<td></td>
</tr>
<tr>
<td>Maintenance</td>
<td>Construction</td>
</tr>
<tr>
<td>Fund</td>
<td>Detention</td>
</tr>
<tr>
<td>Project</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td>Nonmajor</td>
</tr>
<tr>
<td>Permanent</td>
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<tr>
<td>Fund</td>
<td>Total</td>
</tr>
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<td>Governmental</td>
<td></td>
</tr>
<tr>
<td>Funds</td>
<td>Governmental</td>
</tr>
<tr>
<td>Funds</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>7,183,121</td>
</tr>
<tr>
<td>Licenses and fees</td>
<td>54,269</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>10,342,829</td>
</tr>
<tr>
<td>Charges for services</td>
<td>1,427,943</td>
</tr>
<tr>
<td>Contributions</td>
<td>8,571</td>
</tr>
<tr>
<td>Investment income (loss)</td>
<td>(681)</td>
</tr>
<tr>
<td>Other revenue</td>
<td>14,417</td>
</tr>
<tr>
<td>Total revenues</td>
<td>19,030,469</td>
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</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th>Infrastructure</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1%) Special</td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td>Hospice</td>
</tr>
<tr>
<td>Operations</td>
<td>Road</td>
</tr>
<tr>
<td>and</td>
<td></td>
</tr>
<tr>
<td>Maintenance</td>
<td>Construction</td>
</tr>
<tr>
<td>Fund</td>
<td>Detention</td>
</tr>
<tr>
<td>Project</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td>Nonmajor</td>
</tr>
<tr>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td>Total</td>
</tr>
<tr>
<td>Governmental</td>
<td></td>
</tr>
<tr>
<td>Funds</td>
<td>Governmental</td>
</tr>
<tr>
<td>Funds</td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>3,632,144</td>
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<tr>
<td>Public safety</td>
<td>10,576,225</td>
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<tr>
<td>Roads and bridges</td>
<td>2,720,778</td>
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<td>Sanitation</td>
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<tr>
<td>Culture and recreation</td>
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<tr>
<td>Health and welfare</td>
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<td>Economic development</td>
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<tr>
<td>Support services</td>
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<td>Capital outlay</td>
<td>28,835</td>
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<tr>
<td>Debt service:</td>
<td>Infrastructure</td>
</tr>
<tr>
<td>Principal</td>
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</tr>
<tr>
<td>Interest</td>
<td>0</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>20,937,233</td>
</tr>
</tbody>
</table>

| Excess of revenues over (under) expenditures | (1,906,764) | 2,934,649 | (295,794) | (6,460,991) | (92,390) | 865,472 | (4,955,818) |

<table>
<thead>
<tr>
<th>Other Financing Sources (Uses):</th>
<th>Infrastructure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers from other funds</td>
<td>Infrastructure</td>
</tr>
<tr>
<td>2,173,033</td>
<td>29,400</td>
</tr>
<tr>
<td>Transfers to other funds</td>
<td>(453,712)</td>
</tr>
<tr>
<td>Sale of capital assets</td>
<td>0</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(1,719,321)</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Net change in fund balances</th>
<th>Infrastructure</th>
</tr>
</thead>
<tbody>
<tr>
<td>(187,443)</td>
<td>(2,284,268)</td>
</tr>
<tr>
<td>Fund Balances - July 1</td>
<td>7,238,676</td>
</tr>
<tr>
<td>Fund Balances - June 30</td>
<td>$ 7,051,233</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
Amounts reported for governmental activities in the statement of activities (page 15-16) are different because:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net change in fund balances - total governmental funds (page 18)</td>
<td>$ (4,263,902)</td>
</tr>
<tr>
<td>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 and reported as depreciation expense. This amount is the difference between depreciation ($3,759,769) and capital outlay ($8,094,840) for the current period. The effects of internal service funds capital outlays and depreciation is included below.</td>
<td>4,335,071</td>
</tr>
<tr>
<td>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</td>
<td>(92,916)</td>
</tr>
<tr>
<td>Governmental funds report loan proceeds as other financing sources, and report principal payments as expenditures. However, only the interest payment is included on the statement of activities. Following is the amount by which principal payments ($1,399) exceed loan proceeds ($0).</td>
<td>1,399</td>
</tr>
<tr>
<td>Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.</td>
<td>(1,520,000)</td>
</tr>
<tr>
<td>Internal service funds are used by management to charge the costs of emergency dispatching, capital assets, and employee health and life insurance to individual funds. The net revenue of these internal service funds is reported with governmental activities.</td>
<td>362,530</td>
</tr>
<tr>
<td>Change in net position of governmental activities (page 16)</td>
<td>$ (1,177,818)</td>
</tr>
<tr>
<td>Assets</td>
<td>Business-type Activities</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td></td>
<td>Enterprise Funds</td>
</tr>
<tr>
<td></td>
<td>Ambulance Services</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Totals</td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
</tr>
<tr>
<td>Cash and investments in treasury</td>
<td>$ 701,193</td>
</tr>
<tr>
<td>Other cash</td>
<td>100</td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
</tr>
<tr>
<td>Intergovernmental and grants</td>
<td>0</td>
</tr>
<tr>
<td>Accounts</td>
<td>5,155</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>0</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>0</td>
</tr>
<tr>
<td>Total current assets</td>
<td>$ 706,448</td>
</tr>
<tr>
<td>Noncurrent assets:</td>
<td></td>
</tr>
<tr>
<td>Notes and leases receivable</td>
<td>0</td>
</tr>
<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>1,938,512</td>
</tr>
<tr>
<td>Total noncurrent assets</td>
<td>1,938,512</td>
</tr>
<tr>
<td>Total assets</td>
<td>2,644,960</td>
</tr>
<tr>
<td>Deferred Outflows of Resources</td>
<td></td>
</tr>
<tr>
<td>Related to the net pension liability</td>
<td>0</td>
</tr>
<tr>
<td>Total deferred outflows of resources</td>
<td>0</td>
</tr>
<tr>
<td>Total assets and deferred outflows of resources</td>
<td>2,644,960</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>15,146</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>125,000</td>
</tr>
<tr>
<td>Obligations under capital lease</td>
<td>0</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>0</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>0</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>140,146</td>
</tr>
<tr>
<td>Noncurrent liabilities:</td>
<td></td>
</tr>
<tr>
<td>Obligations under capital lease</td>
<td>0</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>0</td>
</tr>
<tr>
<td>Notes payable</td>
<td>0</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>0</td>
</tr>
<tr>
<td>Total noncurrent liabilities</td>
<td>0</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>140,146</td>
</tr>
<tr>
<td>Deferred Inflows of Resources</td>
<td></td>
</tr>
<tr>
<td>Related to the net pension liability</td>
<td>0</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>0</td>
</tr>
<tr>
<td>Net Position</td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>1,938,512</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>566,302</td>
</tr>
<tr>
<td>Total net position</td>
<td>$ 2,504,814</td>
</tr>
</tbody>
</table>

Some amounts reported for business-type activities in the statement of net position are different because certain internal service fund assets and liabilities are included with business-type activities.

Net position of business-type activities (page 14)      See Notes to Financial Statements $ 2,546,471
## Fremont County, Wyoming

### Statements of Revenues, Expenses and Changes in Fund Net Position

#### Proprietary Funds

**For the Year Ended June 30, 2017**

#### Business-type Activities

<table>
<thead>
<tr>
<th>Activity</th>
<th>Ambulance Services</th>
<th>Revolving Loan Fund (nonmajor fund)</th>
<th>Totals</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for goods and services</td>
<td>$190,501</td>
<td>$0</td>
<td>$190,501</td>
<td>$7,507,830</td>
</tr>
<tr>
<td>Contributions</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other revenue</td>
<td>1,294</td>
<td>0</td>
<td>1,294</td>
<td>365,657</td>
</tr>
<tr>
<td>Investment income (loss)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(1,424)</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>191,795</td>
<td>0</td>
<td>191,795</td>
<td>7,872,063</td>
</tr>
</tbody>
</table>

#### Operating Expenses:

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>9,712</td>
<td>0</td>
<td>9,712</td>
<td>657,437</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>997</td>
<td>0</td>
<td>997</td>
<td>254,341</td>
</tr>
<tr>
<td>Insurance claims and expenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,849,543</td>
</tr>
<tr>
<td>Utilities</td>
<td>2,305</td>
<td>0</td>
<td>2,305</td>
<td>0</td>
</tr>
<tr>
<td>Property services</td>
<td>38,121</td>
<td>0</td>
<td>38,121</td>
<td>86,738</td>
</tr>
<tr>
<td>Other purchased services</td>
<td>3,541</td>
<td>0</td>
<td>3,541</td>
<td>542,452</td>
</tr>
<tr>
<td>Supplies and materials</td>
<td>711</td>
<td>0</td>
<td>711</td>
<td>386,147</td>
</tr>
<tr>
<td>Other</td>
<td>602</td>
<td>0</td>
<td>602</td>
<td>18,745</td>
</tr>
<tr>
<td>Depreciation</td>
<td>322,887</td>
<td>0</td>
<td>322,887</td>
<td>1,018,441</td>
</tr>
<tr>
<td>Allocation of investment earnings</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>154,320</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>378,876</td>
<td>0</td>
<td>378,876</td>
<td>6,968,164</td>
</tr>
</tbody>
</table>

**Operating income (loss)**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(187,081)</td>
<td>0</td>
<td>187,081</td>
</tr>
</tbody>
</table>

#### Nonoperating Revenues (Expenses):

<table>
<thead>
<tr>
<th>Activity</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>78,924</td>
</tr>
<tr>
<td>Investment income (loss)</td>
<td>1,882</td>
<td>86</td>
<td>1,968</td>
<td>17,024</td>
</tr>
<tr>
<td>Gain (loss) on sale of capital assets</td>
<td>(5,428)</td>
<td>0</td>
<td>(5,428)</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total nonoperating revenues (expenses), net</strong></td>
<td>(3,546)</td>
<td>86</td>
<td>(3,460)</td>
<td>95,948</td>
</tr>
</tbody>
</table>

**Income (loss) before transfers**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(190,627)</td>
<td>86</td>
<td>(190,541)</td>
</tr>
</tbody>
</table>

**Transfers from other funds**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,417</td>
<td>431</td>
<td>4,848</td>
</tr>
</tbody>
</table>

**Transfers to other funds**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Special item**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,170,000</td>
<td>0</td>
<td>1,170,000</td>
</tr>
</tbody>
</table>

**Change in net position**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>983,790</td>
<td>517</td>
<td>984,307</td>
</tr>
</tbody>
</table>

**Net Position - July 1**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,521,024</td>
<td>41,136</td>
<td>1,562,160</td>
</tr>
</tbody>
</table>

**Net Position - June 30**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,504,814</td>
<td>$41,653</td>
<td>$2,546,467</td>
</tr>
</tbody>
</table>

**Change in net position (from above)**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>984,307</td>
<td></td>
</tr>
</tbody>
</table>

An internal service fund is used by management to charge the costs of employee health and life insurance to individual funds. The net revenue of this internal service fund which is allocable to business-type activities is reported with them in the Statement of Activities. **(58,338)**

**Change in net position of business-type activities (page 16)**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>925,969</td>
<td></td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
<table>
<thead>
<tr>
<th>Financial Activity</th>
<th>Ambulance Services</th>
<th>Revolving Loan Fund (nonmajor fund)</th>
<th>Totals</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Flows From Operating Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash received from service users</td>
<td>$ 820,346</td>
<td>$ 0</td>
<td>$ 820,346</td>
<td>$ 2,547,120</td>
</tr>
<tr>
<td>Contributions and insurance reimbursements</td>
<td>1,294</td>
<td>0</td>
<td>1,294</td>
<td>5,366,676</td>
</tr>
<tr>
<td>Cash paid for goods and services</td>
<td>(26,650)</td>
<td>0</td>
<td>(26,650)</td>
<td>(1,065,275)</td>
</tr>
<tr>
<td>Cash paid to employees</td>
<td>(92,399)</td>
<td>0</td>
<td>(92,399)</td>
<td>(1,018,354)</td>
</tr>
<tr>
<td>Cash paid for program loans</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,325</td>
</tr>
<tr>
<td>Benefits paid</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(3,849,543)</td>
</tr>
<tr>
<td>Investment income</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>4,251</td>
</tr>
<tr>
<td>Allocation of investment earnings</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(154,320)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>702,591</td>
<td>0</td>
<td>702,591</td>
<td>1,833,880</td>
</tr>
<tr>
<td>Cash Flows From Noncapital Financing Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer from other funds</td>
<td>4,417</td>
<td>431</td>
<td>4,848</td>
<td>434,922</td>
</tr>
<tr>
<td>Transfer to other funds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(1,130,577)</td>
</tr>
<tr>
<td>Net cash provided (used) by noncapital financing activities</td>
<td>4,417</td>
<td>431</td>
<td>4,848</td>
<td>(695,655)</td>
</tr>
<tr>
<td>Cash Flows From Capital and Related Financing Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acquisition of capital assets</td>
<td>(18,262)</td>
<td>0</td>
<td>(18,262)</td>
<td>(240,601)</td>
</tr>
<tr>
<td>Capital grant proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>48,360</td>
</tr>
<tr>
<td>Principal paid on capital lease obligations</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(4,000)</td>
</tr>
<tr>
<td>Net cash used by capital and related financing activities</td>
<td>(18,262)</td>
<td>0</td>
<td>(18,262)</td>
<td>(196,241)</td>
</tr>
<tr>
<td>Cash Flows From Investing Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income (loss)</td>
<td>1,882</td>
<td>86</td>
<td>1,968</td>
<td>17,024</td>
</tr>
<tr>
<td>Net cash provided by investing activities</td>
<td>1,882</td>
<td>86</td>
<td>1,968</td>
<td>17,024</td>
</tr>
<tr>
<td>Net Increase in Cash and Cash Equivalents</td>
<td>690,628</td>
<td>517</td>
<td>691,145</td>
<td>959,008</td>
</tr>
<tr>
<td>Cash and Investments in Treasury and Other Cash</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balances - July 1</td>
<td>10,665</td>
<td>41,136</td>
<td>51,801</td>
<td>7,714,430</td>
</tr>
<tr>
<td>Balances - June 30</td>
<td>$ 701,293</td>
<td>$ 41,653</td>
<td>$ 742,946</td>
<td>$ 8,673,438</td>
</tr>
<tr>
<td>Reconciliation to Statement Of Net Position:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments in treasury</td>
<td>$ 701,193</td>
<td>$ 41,653</td>
<td>$ 742,846</td>
<td>$ 8,673,438</td>
</tr>
<tr>
<td>Other cash</td>
<td>100</td>
<td>0</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Balances - June 30</td>
<td>$ 701,293</td>
<td>$ 41,653</td>
<td>$ 742,946</td>
<td>$ 8,673,438</td>
</tr>
<tr>
<td>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating income (loss)</td>
<td>$ (187,081)</td>
<td>$ 0</td>
<td>$ (187,081)</td>
<td>$ 903,899</td>
</tr>
<tr>
<td>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>322,887</td>
<td>0</td>
<td>322,887</td>
<td>1,018,441</td>
</tr>
<tr>
<td>Change in assets - (increase) decrease:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>504,845</td>
<td>0</td>
<td>504,845</td>
<td>(28,571)</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>75,046</td>
<td>0</td>
<td>75,046</td>
<td>(643)</td>
</tr>
<tr>
<td>Notes and leases receivable (program loans)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>65,224</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>9,000</td>
</tr>
<tr>
<td>Change in liabilities - increase (decrease):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>(138,106)</td>
<td>0</td>
<td>(138,106)</td>
<td>(52,126)</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>4,000</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>125,000</td>
<td>0</td>
<td>125,000</td>
<td>3,656</td>
</tr>
<tr>
<td>Net pension liability and related deferred outflows and deferred inflows of resources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(89,000)</td>
</tr>
<tr>
<td>Net Cash Provided by Operating Activities</td>
<td>$ 702,591</td>
<td>$ 0</td>
<td>$ 702,591</td>
<td>$ 1,833,880</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
### FREMONT COUNTY, WYOMING
### STATEMENTS OF FIDUCIARY NET POSITION
### FIDUCIARY FUNDS
### JUNE 30, 2017

#### Assets

<table>
<thead>
<tr>
<th></th>
<th>Agency Fund</th>
<th>Inmate Trust Fund</th>
<th>Section 125 Plan Trust Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments in treasury</td>
<td>$6,078,102</td>
<td>$0</td>
<td>$3,845</td>
</tr>
<tr>
<td>Other cash</td>
<td>229,295</td>
<td>47,864</td>
<td>0</td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>1,022,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Accounts</td>
<td>41,150</td>
<td>0</td>
<td>2,200</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>109,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>0</td>
<td>0</td>
<td>43,251</td>
</tr>
<tr>
<td>Total assets</td>
<td>7,479,547</td>
<td>47,864</td>
<td>49,296</td>
</tr>
</tbody>
</table>

#### Liabilities

<table>
<thead>
<tr>
<th></th>
<th>Agency Fund</th>
<th>Inmate Trust Fund</th>
<th>Section 125 Plan Trust Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>3,186</td>
<td>23,140</td>
<td>49,296</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>0</td>
<td>15,875</td>
<td>0</td>
</tr>
<tr>
<td>Due to component units</td>
<td>556,773</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Due to or held on behalf of others</td>
<td>5,788,588</td>
<td>8,849</td>
<td>0</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>6,348,547</td>
<td>47,864</td>
<td>49,296</td>
</tr>
</tbody>
</table>

#### Deferred Inflows of Resources

<table>
<thead>
<tr>
<th></th>
<th>Agency Fund</th>
<th>Inmate Trust Fund</th>
<th>Section 125 Plan Trust Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred property tax revenue</td>
<td>1,131,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>1,131,000</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Net Position

<table>
<thead>
<tr>
<th></th>
<th>Agency Fund</th>
<th>Inmate Trust Fund</th>
<th>Section 125 Plan Trust Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Held in trust for plan participants</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
# Statement of Changes in Fiduciary Net Position

## Fremont County, Wyoming

**Fiduciary Funds**

**For the Year Ended June 30, 2017**

<table>
<thead>
<tr>
<th>Section 125 Plan Trust Fund</th>
<th></th>
</tr>
</thead>
</table>

## Additions

- **Contributions**: $530,592
- **Investment income**: 55
- **Transferred from Investment Pool Internal Service Fund**: 470

**Total additions**: 531,117

## Deductions

- **Benefits**: 529,541
- **Transferred to Fremont County's General Fund**: 1,576

**Total deductions**: 531,117

## Change in Net Position

**0**

<table>
<thead>
<tr>
<th>Net Position - July 1</th>
<th></th>
</tr>
</thead>
</table>

## Net Position - June 30

| Net Position - June 30 | $ | 0 |

See Notes to Financial Statements
## FREMONT COUNTY, WYOMING
### NOTES TO FINANCIAL STATEMENTS
#### JUNE 30, 2017

**Note 1** - Summary of Significant Accounting Policies

<table>
<thead>
<tr>
<th>A. Reporting Entity</th>
<th>27</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Government-Wide and Fund Financial Statements</td>
<td>28</td>
</tr>
<tr>
<td>C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation</td>
<td>29</td>
</tr>
<tr>
<td>D. Recent Accounting Pronouncements</td>
<td>31</td>
</tr>
<tr>
<td>E. Interfund Receivables and Payables</td>
<td>32</td>
</tr>
<tr>
<td>F. Investments</td>
<td>32</td>
</tr>
<tr>
<td>G. Inventory</td>
<td>32</td>
</tr>
<tr>
<td>H. Encumbrances</td>
<td>32</td>
</tr>
<tr>
<td>I. Restricted Assets</td>
<td>33</td>
</tr>
<tr>
<td>J. Capital Assets</td>
<td>33</td>
</tr>
<tr>
<td>K. Allowance for Uncollectible Accounts</td>
<td>34</td>
</tr>
<tr>
<td>L. Compensated Absences</td>
<td>34</td>
</tr>
<tr>
<td>M. Cash and Cash Equivalents</td>
<td>34</td>
</tr>
<tr>
<td>N. Liabilities</td>
<td>34</td>
</tr>
<tr>
<td>O. Pensions</td>
<td>34</td>
</tr>
<tr>
<td>P. Net Position</td>
<td>35</td>
</tr>
<tr>
<td>Q. Fund Balances</td>
<td>35</td>
</tr>
<tr>
<td>R. Interfund Transactions</td>
<td>35</td>
</tr>
<tr>
<td>S. Estimates</td>
<td>36</td>
</tr>
<tr>
<td>T. Subsequent Events</td>
<td>36</td>
</tr>
</tbody>
</table>

**Note 2** - Budgets and Budgetary Accounting

**Note 3** - Property Taxes

**Note 4** - Cash and Investments

**Note 5** - Interfund Receivables, Payables, Advances and Transfers

**Note 6** - Notes and Leases Receivable

**Note 7** - Capital Assets

**Note 8** - Changes in Long-Term Liabilities

**Note 9** - Obligation Under Capital Lease

**Note 10** - Wyoming Retirement System Defined Benefit Pension Plan

**Note 11** - Closure and Postclosure Care Cost - Solid Waste Disposal District

**Note 12** - Commitments and Contingencies

**Note 13** - Detention Facility Trust Permanent Fund
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Fremont County, Wyoming ("the County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles and standards. The County has adopted and applied all applicable GASB pronouncements, including GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. Significant County accounting policies are described below.

A. REPORTING ENTITY

Fremont County, Wyoming operates under a commissioner form of government and provides the various services authorized by its charter, including the following: public safety (sheriff), roads and bridges, sanitation, health and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The legislative branch of the County government is comprised of five elected Commissioners. The establishment and adoption of policy is the responsibility of the County Commissioners. In addition to the elected Commissioners, the County elects the following officials: Clerk, Treasurer, Attorney, Clerk of District Court, Sheriff, Assessor and Coroner.

The accompanying financial statements present the primary government and its component units, for which the primary government is considered to be financially accountable. The County has no oversight responsibility for any other governmental entities since no other entities are considered to be controlled by, or dependent on, the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board. All potential component units have been considered for possible inclusion in the reporting entity.

Discretely Presented Component Units

The component unit columns in the government-wide financial statements include the financial data of the County’s component units. They are included because, if excluded, the County’s financial statements would be misleading. They are reported in separate columns in the government-wide financial statements to emphasize their legal separation from the County. The following component units are included in the statements:

- Fremont County Solid Waste Disposal District - The Solid Waste Disposal District has a board of nine members and was created under the authority of Wyoming Statute 18-11-101 in 1979. The District may levy up to three mills for the purpose of disposing of solid waste at several landfills located throughout the County.

- Fremont County Weed and Pest Control District - The Weed and Pest Control District has a board of seven members and was created under the authority of Wyoming Statute 11-5-101 in 1972. The District can levy up to one mill for general operations in controlling noxious weeds and pests and an additional one mill for the control of leafy spurge.

- Fremont County Fair Board - The Fremont County Fair Board consists of seven members who have oversight responsibility for the County Fair, which is held annually in Riverton, Wyoming.

- Fremont County Library Board - The Fremont County Library Board consists of five members who have oversight responsibility for providing general library services at several locations throughout the County.

- Fremont County Museum Board - The Fremont County Museum Board consists of five members who have oversight responsibility for three museums located throughout the County.

- Fremont County Recreation Board - The Fremont County Recreation Board consists of nine members who have oversight responsibility for recreational activities throughout the County.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

A. REPORTING ENTITY (cont.)

The County Commissioners appoint the board members for each of these entities. Each entity is also financially dependent upon the approval of funding outlined in an annual budget submitted to the County Commissioners.

Separate audited financial statements for the Solid Waste Disposal District and the Weed and Pest Control District for the year ended June 30, 2017, may be obtained at the District office. The other component units do not issue separate financial statements.

Related Organizations

The County is responsible for appointing members to the boards of other organizations, but is not accountable for these organizations. The following related organizations are not included in the reporting entity:

- **Historic Preservation Commission** – seven-member board, all of whom are appointed by the County Commissioners.
- **Planning Commission** – five-member board, all of whom are appointed by the County Commissioners.
- **Wind River Visitor’s Council** – ten-member board, two of whom are appointed by the County Commissioners.

Jointly Governed Organizations

_Fremont County Association of Governments (FCAG)_ - This is a joint powers board consisting of the following municipalities: Fremont County, Town of Pavillion, Town of Hudson, Town of Shoshoni, Town of Dubois, City of Riverton and the City of Lander. The FCAG was created to plan, create, expand, finance and operate any or all of the projects set forth in Section 16-1-104 c., Wyoming Statutes, 1997 amended. The FCAG Board consists of the six mayors of Fremont County and one County Commissioner. The mission of the FCAG is “Cooperating to Enhance Quality Public Services.”

The County provides a substantial amount of support to the FCAG. The County provides as much as a 50% match on many grants.

A copy of the audited financial statements of the FCAG is available for inspection at their office.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The management’s discussion and analysis introduces the basic financial statements and provides an analytical overview of the County’s financial activities in a narrative format. An analysis of the County’s overall financial position and results of operations is included to assist users in assessing whether the financial position of the County has improved or deteriorated as a result of the year’s activities.

The government-wide financial statements, including 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 certain legally separate component units for which the primary government is financially accountable.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

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 not properly included among program revenues are instead reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported separately in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds’ and private-purpose trust funds’ 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 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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

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 measurable when the amount of the transaction can be determined and available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers tax revenues to be available if they are collected as 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 compensated absences and the net pension liability, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, other taxes, franchise fees, licenses and interest 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. Revenue from cost-reimbursement grants is recognized when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the County.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements, Continued

The County reports the following major governmental funds:

- **General Fund** - The General Fund is the County's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

- **Infrastructure (1%) Special Revenue Fund** – The Infrastructure (1%) Special Revenue Fund accounts for financial resources derived from a voter-approved general purpose sales tax committed for infrastructure improvements.

- **Hospice Operations and Maintenance Fund** – The Hospice Operations and Maintenance Fund was established in 2007 for the operation and maintenance of the Help for Health Hospice Home Facility with proceeds from a 1% special purpose sales tax approved by voters in November 2006. The fund will continue through 2047.

- **Road Construction Capital Project Fund** – The Road Construction Capital Project Fund accounts for major road and bridge improvement projects that are expected to take more than a single fiscal year to complete.

- **Detention Facility Trust Permanent Fund** - The Detention Facility Trust Permanent Fund is a permanent fund that accounts for resources that are legally restricted to the extent that only earnings, and not principal, may be used for maintenance of the County’s detention facility.

The County reports the following major proprietary fund:

- **Ambulance Services Fund** - The Ambulance Services Fund is an enterprise fund that accounts for the fiscal activity of the County’s ambulance services (see Note 12).

Additionally, the County reports the following fund types:

- **Special Revenue Funds** - Special Revenue Funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

- **Debt Service Funds** - The Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

- **Capital Project Funds** - Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

- **Enterprise Funds** - Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private business enterprises for which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County’s enterprise funds include Ambulance Services (see above) and the Revolving Loan Fund.

- **Internal Service Funds** - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. For the County, this includes dispatch services, financing capital assets, fuel distribution, unemployment insurance, employee group health insurance services and the investment pool.

- **Private-Purpose Trust Funds and Agency Funds** - These funds account for assets which are held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These include the agency fund, the inmate trust agency fund and the Section 125 plan trust fund. Private-purpose trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Proprietary funds distinguish operating revenues and expenses from non-operating 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 County’s enterprise funds and the County’s internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

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

D. RECENT ACCOUNTING PRONOUNCEMENTS

In January 2017, the GASB issued Statement No. 84, Fiduciary Activities. The objective of Statement No. 84 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 establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. Statement No. 84 is effective for the County beginning in the fiscal year ending June 30, 2020. The County is currently evaluating the financial statement impact of adopting this statement.

In March 2017, the GASB issued Statement No. 85, Omnibus 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, Statement No. 85 addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and “negative” goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;
- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB; and
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

Statement No. 85 will be effective for the County beginning in the fiscal year ending June 30, 2018. The County is currently evaluating the financial statement impact of adopting this statement.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. RECENT ACCOUNTING PRONOUNCEMENTS (cont.)

In June 2017, the GASB issued Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases 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. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. 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. Statement No. 87 is effective for the County beginning in the fiscal year ending June 30, 2021. The County is currently evaluating the financial statement impact of adopting this statement.

E. INTERFUND RECEIVABLES AND PAYABLES

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

F. INVESTMENTS

The County follows GASB Statement No. 31 (GASB 31), which requires most investments to be reported at their fair value. Unrealized gains and losses on investments are included in the Statement of Revenues, Expenditures and Changes in Fund Balances for governmental fund types and in the Statement of Revenues, Expenses and Changes in Fund Net Position for proprietary fund types.

G. INVENTORY

Materials used by the Road and Bridge department are carried as inventory at cost and are charged to expense when consumed. Office supplies are reported as an expenditure or expense in the period purchased.

Inventory in the Weed and Pest Control District discretely presented component unit is held for both consumption and resale and is carried at cost or estimated cost.

H. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in governmental funds. Encumbrances outstanding at year end are reported as fund balances since they do not constitute expenditures or liabilities.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

I. RESTRICTED ASSETS

Certain proceeds of a County capital facilities tax, as well as certain resources set aside for bonded debt repayment, are classified as restricted assets on the government-wide financial statements and governmental funds’ financial statements balance sheets because their use is limited by applicable debt covenants and/or laws and regulations. The restricted assets are used to report resources set aside to (1) provide a reserve for debt service, and (2) provide a reserve for endowment.

J. CAPITAL ASSETS

Capitalization and Valuation

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets with an initial cost that equals or exceeds $25,000 and useful lives greater than five years are capitalized. Expenditures for buildings and improvements having a useful life greater than five years and a value greater than $10,000 are capitalized. Expenditures for other capital items having a useful life greater than one year and a value greater than $1,000 are also capitalized. Certain component units utilize lower capitalization thresholds. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation Methods and Useful Lives

Capital assets are depreciated using the straight-line or 150% declining balance methods over their estimated useful lives, as follows:

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure</td>
<td>5-50 years</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>10-90 years</td>
</tr>
<tr>
<td>Equipment</td>
<td>3-15 years</td>
</tr>
<tr>
<td>Vehicles</td>
<td>3-15 years</td>
</tr>
<tr>
<td>Office furniture</td>
<td>5-10 years</td>
</tr>
<tr>
<td>Computer software</td>
<td>3-10 years</td>
</tr>
<tr>
<td>Library collections</td>
<td>5 years</td>
</tr>
</tbody>
</table>

Capitalization of Museum Collections

Fremont County has three museums – the Pioneer Museum, the Riverton Museum, and the Dubois Museum. The collections held in these museums include prehistoric and historic artifacts illustrating the 10,000+ years of human experience in central and western Wyoming. The collections include an ethnographic collection and pioneer objects. The emphasis of the collections begins with the 1860’s South Pass gold rush through the World War II era. The collections include cabins, vehicles, ranching, mining and oil field equipment, household goods, weapons, business and store tools and equipment, clothing, books, photographs and more.

Beyond the display of artifacts, the Riverton Museum has a substantial research library that includes old newspapers, collections of original business documents, published books about local, county, state and regional history, and a subject file that includes clippings, brochures and other documents on a wide range of local history topics.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

J. CAPITAL ASSETS (cont.)

Capitalization and Valuation

The Dubois Museum houses archaeology exhibits about the Mountain Shoshone Indians, a replica of a wild sheep trap, and a series of ecomurals. The Dubois Museum also houses rocks and fossils from the area and seven historical outbuildings.

The Museum collections are held for public exhibition, education and research in furtherance of public service rather than financial gain. The County has not capitalized the museum collections due to the subjectivity in valuation of the items included. Also, the cost to the County to obtain the value of the items in the collections would be prohibitive. These collections, if capitalized, would be recorded in the Museum Board component unit.

K. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Receivables have been reported net of allowances for uncollectible accounts. The allowances, which are estimated based on historical experience, are as follows at June 30, 2017:

<table>
<thead>
<tr>
<th>Primary Government</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$62,803</td>
</tr>
<tr>
<td>Enterprise Funds</td>
<td>5,609</td>
</tr>
<tr>
<td><strong>Total Primary Government</strong></td>
<td><strong>68,412</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Component Units</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid Waste Disposal District</td>
<td>33,500</td>
</tr>
<tr>
<td>Weed and Pest Control District</td>
<td>11,000</td>
</tr>
<tr>
<td>Fair Board</td>
<td>3,000</td>
</tr>
<tr>
<td>Library Board</td>
<td>13,000</td>
</tr>
<tr>
<td>Museum Board</td>
<td>4,500</td>
</tr>
<tr>
<td>Recreation Board</td>
<td>2,000</td>
</tr>
<tr>
<td><strong>Total Component Units</strong></td>
<td><strong>67,000</strong></td>
</tr>
</tbody>
</table>

**Total Reporting Entity** $135,412

L. COMPENSATED ABSENCES

County policy permits employees to accumulate a limited amount of earned, but unused, vacation pay. A liability for these amounts is reported in compliance with GASB Statement No. 16, Accounting for Compensated Absences. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements and is payable to employees upon separation from service.

M. CASH AND CASH EQUIVALENTS

The County considers cash and cash equivalents to consist of all cash, either on hand or in banks, including time deposits and any highly liquid debt instruments with a maturity of three months or less at the time of purchase. This definition of cash and cash equivalents is used in the Statement of Cash Flows for proprietary fund types.

N. LIABILITIES

Liabilities shown on the fund financial statements are those that have become due and payable at the financial statement date, which are expected to be paid during the upcoming fiscal year, and are reported as an expenditure and fund liability of the governmental fund that will pay it. On the government-wide financial statements, liabilities that become due and payable within one year after the financial statement date are included in current liabilities, while liabilities that become due and payable after that time are shown as noncurrent liabilities.

O. PENSIONS

For purposes of measuring the net pension liability and pension expense (revenue), information about the fiduciary net position of the Wyoming Retirement System Defined Benefit Plan (the Plan), and additions to, or deductions from, the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments, including refunds of employee contributions, are recognized when due and payable in accordance with the benefit terms. Investments of the Plan are reported at fair value.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

P. NET POSITION

Net position represents the difference between assets plus deferred outflows, and liabilities plus deferred inflows. Net position is comprised of the various net earnings from operating income, nonoperating revenues and expenses, and capital contributions. Net position is classified in the following components:

Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position - This component of net position consists of net position subject to constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net position that does not meet the definition of “net investment in capital assets” or “restricted net position.”

Q. FUND BALANCES

GASB Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions (GASB No. 54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB No. 54 requires the fund balance amounts to be properly reported within one of the following fund balance classifications:

Nonspendable fund balance – This component of fund balance consists of amounts that are not in spendable form (such as inventory or prepaid expenses) or are required to be maintained intact.

Restricted fund balance - This component of fund balance consists of amounts constrained to specific purposes by their providers (such as grantors or bondholders) and higher levels of government through constitutional provisions, or by enabling legislation.

Committed fund balance - This component of fund balance consists of amounts constrained for specific purposes by the County itself, which are adopted by resolution of the Board of County Commissioners. Committed fund balance cannot be used for any other purpose unless the commitment expires as set forth in the resolution, or a new Board resolution amends the commitment.

Assigned fund balance - This component of fund balance consists of amounts the County intends to use for a specific purpose. Intent can be expressed by the County Commissioners or by an official or body to which the County Commissioners delegates the authority.

Unassigned fund balance - This component of fund balance consists of amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The County’s policy is to utilize restricted funds when allowable before utilizing committed, assigned or unassigned funds.

It is possible for governmental funds other than the General Fund to have negative unassigned fund balances when nonspendable amounts plus restricted amounts exceed the positive fund balance.

The County Commissioners establish (and modify or rescind) fund balance commitments by passage of resolutions. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the County Commissioners through adoption or amendment of the budget as intended for a specific purpose (such as the purchase of fixed assets, construction, debt service or for other purposes).

R. INTERFUND TRANSACTIONS

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. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

S. ESTIMATES

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

The most significant accounting estimates are as follows:

1) As of July 1, 2002, the County recorded infrastructure in accordance with GASB 34 at its estimated historical cost, less accumulated depreciation, because the actual cost was unknown. As of June 30, 2017, the carrying value of these infrastructure assets that were originally recorded at estimated historical cost is approximately $52.9 million for the primary government and $611,000 for the component units.

2) The liability for closure and postclosure care costs remained unchanged at approximately $11.7 million during the fiscal year. See Note 11 for additional information.

3) Depreciation expense was estimated to be $4,778,210 for governmental activities for the year. See Note 7 for additional information.

4) The allowances for uncollectible accounts total for the reporting entity is $135,412. See Note 1K for additional information.

5) The net pension liability was estimated to be $11,607,000 for governmental activities and $0 for business-type activities.

T. SUBSEQUENT EVENTS

The County has evaluated subsequent events through December 12, 2017, the date as of which these financial statements were available to be issued. No material subsequent events have occurred since June 30, 2017 that required recognition or disclosure in these financial statements.

NOTE 2 - BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1) Prior to May 15, the County Clerk submits a proposed operating budget to the County Commissioners for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years. The County Charter requires that the budget be submitted in summary form. In addition, more detailed line item budgets are included for administrative control. The legal level of statutory control for the detailed budget is at the department/function level.

2) Public hearings are conducted between the third Monday in June and the third Monday in July to obtain taxpayer comments.

3) Within 24 hours following the public hearing, the budget is legally adopted through passage of a resolution.

4) The County can, after public notice and hearing, transfer budgeted amounts between departments within any fund.

5) Budgets for the governmental and proprietary fund types are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except that encumbrances are included as expenditures. The General Fund expenditure classifications for GAAP and budgetary purposes differ due to classification of expenditures. Budgeted amounts are the final authorized amounts as revised during the year. The original budget for the fiscal year was amended.

6) All appropriations, except for capital project funds, lapse at the end of each fiscal year.

7) There was one instance in which the adopted budget was overspent, as follows: County Sheriff-Jail Division in the amount of $15,597.
NOTE 3 - PROPERTY TAXES

All property taxes are levied at the County level on October 1. Provided the payments are timely, the tax can be paid in two equal installments, on November 10 and May 10, or the taxes may be paid in full by December 31. Any taxes levied on real property that have not been received by the due date are put before the general public for a tax deed assignment sale in August following three publicly advertised notices of the date of this sale. Unpaid taxes that are not received at this assignment sale cause the respective property to be assigned to the County.

NOTE 4 - CASH AND INVESTMENTS

Cash and investments in treasury represent deposits and investments controlled by the County Treasurer. The deposits and investments are pooled and are invested in various accounts at different institutions. Each fund's share of the deposits and investments are accounted for. Negative cash and investments in treasury figures represent borrowings from the pool. Cash flows sufficient to reimburse the pool for the temporary borrowing are anticipated.

Other cash represents deposits and investments not controlled by the County Treasurer but rather by another elected official or a bonded treasurer of a component unit.

Investment income (loss) shown in the financial statements is comprised of interest earnings and realized and unrealized gains and losses.

Cash and investments at June 30, 2017 are summarized in the financial statements as follows:

<table>
<thead>
<tr>
<th>Primary Government and Fiduciary Funds</th>
<th>Cash and Investments in Treasury</th>
<th>Other Cash</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand</td>
<td>$143,908</td>
<td>$3,296</td>
<td>$147,204</td>
</tr>
<tr>
<td>Bank deposits</td>
<td>3,312,941</td>
<td>327,687</td>
<td>3,640,628</td>
</tr>
<tr>
<td>Investments</td>
<td>27,017,180</td>
<td>0</td>
<td>27,017,180</td>
</tr>
<tr>
<td>Total Cash and Investments</td>
<td>$30,474,029</td>
<td>$330,983</td>
<td>$30,805,012</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Component Units</th>
<th>Cash and Investments in Treasury</th>
<th>Other Cash</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand</td>
<td>$0</td>
<td>$11,577</td>
<td>$11,577</td>
</tr>
<tr>
<td>Bank deposits</td>
<td>401,778</td>
<td>1,376,478</td>
<td>1,778,256</td>
</tr>
<tr>
<td>Investments</td>
<td>0</td>
<td>11,994,499</td>
<td>11,994,499</td>
</tr>
<tr>
<td>Total Cash and Investments</td>
<td>$401,778</td>
<td>$13,382,554</td>
<td>$13,784,332</td>
</tr>
</tbody>
</table>

Bank Deposits - At June 30, 2017, the carrying amount of the primary government's and fiduciary funds' bank deposits was $3,640,628 and the bank balances were $4,395,615. The differences between the carrying amounts of the primary government's and fiduciary funds' bank deposits on its books and the bank balances consisted of outstanding checks and deposits not processed by the banks at June 30, 2017. Of the bank balances, $275,411 was covered by federal depository insurance and $3,844,496 was covered by collateral held in safekeeping by a third-party trust. At June 30, 2017, the carrying amount of the component units' bank deposits was $1,778,256 and the combined bank balances were $2,086,928. Of the bank balances, $905,898 was covered by federal depository insurance and $1,181,030 was covered by collateral held in safekeeping by a third-party trust.
NOTE 4 - CASH AND INVESTMENTS (cont.)

Investments

Credit Risk - Statutes authorize the County to invest in various instruments of the federal government and its agencies, savings certificates of saving and loan associations, bank certificates of deposit and investment pools and repurchase agreements that purchase allowable investments.

The County (primary government), in accordance with its internal investment policy, has elected to invest cash in excess of immediate needs in U.S. Government Securities, money market accounts, repurchase agreements and external investment pools.

The component units do not have formal investment policies, but invest in accordance with state statutes. As of June 30, 2017, the component units have elected to invest in bank certificates of deposit, money market accounts and external investment pools.

The Wyoming State Treasurer's Asset Reserve (WyoStar) local government investment pool and repurchase agreements are not rated. All other investments held by the primary government are rated AAA.

Interest Rate Risk – As a means of limiting its exposure to fair value losses arising from rising interest rates, the County’s investment policy limits average lives of instruments to the following:

<table>
<thead>
<tr>
<th>Average Life</th>
<th>Maximum Investment</th>
</tr>
</thead>
<tbody>
<tr>
<td>More than one year</td>
<td>75%</td>
</tr>
<tr>
<td>More than five years</td>
<td>25%</td>
</tr>
</tbody>
</table>

As of June 30, 2017, the County had the following investments and average maturities:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Fair Value</th>
<th>Less Than One Year</th>
<th>One – Five Years</th>
<th>More Than Five Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Agency Obligations</td>
<td>$21,791,644</td>
<td>$1,815,572</td>
<td>$15,780,750</td>
<td>$4,195,322</td>
</tr>
<tr>
<td>State Treasurer’s</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Pool</td>
<td>5,135,510</td>
<td>5,135,510</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Investment Pool</td>
<td>90,026</td>
<td>90,026</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Investments</td>
<td>$27,017,180</td>
<td>$7,041,108</td>
<td>$15,780,750</td>
<td>$4,195,322</td>
</tr>
</tbody>
</table>

The component units are not included in the schedule above. Those entities invest only in bank certificates of deposit, money market accounts, the State Treasurer’s investment pool and the State Library investment pool.

As of June 30, 2017, the County had invested in the WyoStar, an investment vehicle established to allow local government entities to pool surplus funds. The State Treasurer administers and enforces all State statutes governing the WyoStar. The WyoStar operates similarly to a money market fund and each share is equal in value to $1.00. The WyoStar may invest in any securities allowed by State statute.
NOTE 4 - CASH AND INVESTMENTS (cont.)

Concentration Risk - The County has a policy that directs the Treasurer to diversify assets held in cash and pooled investments to minimize the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. With the exception of U.S. Treasury securities, bank certificates of deposits and authorized pools where there are no specific limits, no more than 50% of the County’s total investment portfolio will be invested in a single type of security. County investments with a 5% or greater concentration with a specific issuer are listed as follows:

<table>
<thead>
<tr>
<th>Investment Issuer</th>
<th>Fair Value</th>
<th>Percent of Investment Portfolio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal National Mortgage Association</td>
<td>$12,102,311</td>
<td>44.795%</td>
</tr>
<tr>
<td>Federal Home Loan Mortgage Corporation</td>
<td>$8,350,262</td>
<td>30.907%</td>
</tr>
<tr>
<td>Wyoming State Treasurer’s Asset Reserve</td>
<td>$5,135,510</td>
<td>19.008%</td>
</tr>
</tbody>
</table>

A summary of cash transactions in the Agency Fund for the year ended June 30, 2017 is as follows:

Collections pending distribution $76,784,047
Distribution of collections $76,209,545
Net change $574,502
Total cash - June 30, 2016 $5,732,895
Total cash - June 30, 2017 $6,307,397

Reconciliation to the Statements of Fiduciary Net Position:
Cash and investments in treasury $6,078,102
Other cash 229,295
$6,307,397

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES, ADVANCES AND TRANSFERS

The composition of interfund balances as of June 30, 2017 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>Due From Other Funds</th>
<th>Due To Other Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$45,810</td>
<td>$18,826</td>
</tr>
<tr>
<td>Infrastructure (1%) Special Revenue Fund</td>
<td>0</td>
<td>367,420</td>
</tr>
<tr>
<td>Road Construction Capital Project Fund</td>
<td>367,420</td>
<td>29,935</td>
</tr>
<tr>
<td>Library Capital Project Fund</td>
<td>18,826</td>
<td>0</td>
</tr>
<tr>
<td>Inmate Trust Agency Fund</td>
<td>0</td>
<td>15,875</td>
</tr>
<tr>
<td>Total Primary Government</td>
<td>$432,056</td>
<td>$432,056</td>
</tr>
</tbody>
</table>

The $45,810 due to the General Fund consists of $29,935 due from the Road Construction Capital Project Fund and $15,875 from the Inmate Trust Agency Fund, which is a Fiduciary Fund.
NOTE 5 - INTERFUND RECEIVABLES, PAYABLES, ADVANCES AND TRANSFERS (cont.)

Due to/from primary government and component units as of June 30, 2017 consist of the following:

<table>
<thead>
<tr>
<th>Due From Primary Government</th>
<th>Due To Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Fund</td>
<td>$ 0</td>
</tr>
<tr>
<td>Component Units</td>
<td></td>
</tr>
<tr>
<td>Solid Waste Disposal District</td>
<td>193,067</td>
</tr>
<tr>
<td>Weed and Pest Control District</td>
<td>124,521</td>
</tr>
<tr>
<td>Fair Board</td>
<td>63,904</td>
</tr>
<tr>
<td>Library Board</td>
<td>156,892</td>
</tr>
<tr>
<td>Recreation Board</td>
<td>18,389</td>
</tr>
<tr>
<td>Total Due To/From</td>
<td>$ 556,773</td>
</tr>
</tbody>
</table>

Transfers are primarily used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. Interfund transfers consist of the following:

<table>
<thead>
<tr>
<th>Transfer from</th>
<th>Transfer to</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ 453,712</td>
</tr>
<tr>
<td>Library Capital Project Fund</td>
<td>0</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds</td>
<td>0</td>
</tr>
<tr>
<td>Infrastructure (1%) Special Revenue Fund</td>
<td>5,248,317</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds</td>
<td>1,212,674</td>
</tr>
<tr>
<td>Road Construction Capital Project Fund</td>
<td>0</td>
</tr>
<tr>
<td>Detention Facility Trust Permanent Fund</td>
<td>24,700</td>
</tr>
<tr>
<td>General Fund</td>
<td>0</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds</td>
<td>1,578,840</td>
</tr>
<tr>
<td>General Fund</td>
<td>0</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds</td>
<td>0</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>0</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>1,130,577</td>
</tr>
<tr>
<td>General Fund</td>
<td>0</td>
</tr>
<tr>
<td>Infrastructure (1%) Special Revenue Fund</td>
<td>0</td>
</tr>
<tr>
<td>Hospice Operations and Maint. Fund</td>
<td>0</td>
</tr>
<tr>
<td>Detention Facility Trust Permanent Fund</td>
<td>0</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds</td>
<td>0</td>
</tr>
<tr>
<td>Ambulance Fund</td>
<td>0</td>
</tr>
<tr>
<td>Revolving Loan Fund</td>
<td>0</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>0</td>
</tr>
<tr>
<td>Fiduciary Funds</td>
<td>0</td>
</tr>
<tr>
<td>Fiduciary Funds</td>
<td>1,576</td>
</tr>
<tr>
<td>General Fund</td>
<td>0</td>
</tr>
</tbody>
</table>
NOTE 6 – NOTES AND LEASES RECEIVABLE

NOTES RECEIVABLE

During 2015, the County issued a note to the Fremont County Recreation Board for improvements to be made at the Green Mountain camping facilities, totaling $294,189. In addition, during 2015, the County issued two notes to the Fremont County Fair Board for improvements made to the fairground’s fencing and arena, totaling $86,780 and $32,727, respectively. A schedule of remaining annual principal payments due on notes receivable as of June 30, 2017 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>Recreation Board</th>
<th>Fair Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>$44,549</td>
<td>$11,474</td>
<td>$56,023</td>
</tr>
<tr>
<td>2019</td>
<td>0</td>
<td>11,755</td>
<td>11,755</td>
</tr>
<tr>
<td>2020</td>
<td>0</td>
<td>12,043</td>
<td>12,043</td>
</tr>
<tr>
<td>2021</td>
<td>0</td>
<td>12,337</td>
<td>12,337</td>
</tr>
<tr>
<td>2022</td>
<td>0</td>
<td>12,639</td>
<td>12,639</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
<td>27,333</td>
<td>27,333</td>
</tr>
<tr>
<td></td>
<td>$44,549</td>
<td>$87,581</td>
<td>$132,130</td>
</tr>
</tbody>
</table>

LEASES RECEIVABLE

The County previously entered into a direct financing lease with the Old Timers Rodeo Association of Fremont County for a building to be used as an indoor rodeo arena. The City of Lander and the County entered into a joint powers agreement and secured a loan in Fremont County's name for $175,000 from the Farm Loan Board to construct the building. Title to the building is currently in the County's name and will revert to the Old Timers upon the payment of all fifteen annual lease installments of $6,000 to the County. Additionally, during 2012, the County entered into a zero-interest lease arrangement with the Capital Revolving Fund (an Internal Services Fund) related to the remodel of the Carnegie Library, which is payable in quarterly installments of $1,000.

The components of the net investment in the direct financing leases are as follows:

- Net minimum lease payments receivable: $27,000
- Less amount representing interest: (738)

Net investment in financing leases: $26,262

A schedule of total net minimum lease payments receivable by year is as follows:

<table>
<thead>
<tr>
<th></th>
<th>June 30,</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>$10,000</td>
</tr>
<tr>
<td>2019</td>
<td>10,000</td>
</tr>
<tr>
<td>2020</td>
<td>7,000</td>
</tr>
<tr>
<td></td>
<td>$27,000</td>
</tr>
</tbody>
</table>
## NOTE 7 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2017 was as follows:

### Primary Government

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Balance June 30, 2016</th>
<th>Additions</th>
<th>Deletions</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Balance June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nondepreciable Capital Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$1,746,568</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$1,746,568</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>6,210,021</td>
<td>5,434,907</td>
<td>0</td>
<td>0</td>
<td>2,326,975</td>
<td>9,317,953</td>
</tr>
<tr>
<td>Total Nondepreciable Capital</td>
<td>7,956,589</td>
<td>5,434,907</td>
<td>0</td>
<td>0</td>
<td>2,326,975</td>
<td>11,064,521</td>
</tr>
<tr>
<td>Depreciable Capital Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>23,606,907</td>
<td>103,343</td>
<td>0</td>
<td>51,625</td>
<td>0</td>
<td>23,761,875</td>
</tr>
<tr>
<td>Equipment</td>
<td>12,857,360</td>
<td>214,105</td>
<td>150,199</td>
<td>0</td>
<td>0</td>
<td>12,921,266</td>
</tr>
<tr>
<td>Vehicles</td>
<td>4,127,577</td>
<td>7,772</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>4,135,349</td>
</tr>
<tr>
<td>Office furniture</td>
<td>436,724</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>436,724</td>
</tr>
<tr>
<td>Computer software</td>
<td>1,044,074</td>
<td>39,121</td>
<td>150,199</td>
<td>0</td>
<td>0</td>
<td>1,035,983</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>139,463,472</td>
<td>2,559,475</td>
<td>38,000</td>
<td>2,275,350</td>
<td>0</td>
<td>144,260,297</td>
</tr>
<tr>
<td>Total Depreciable Capital Assets</td>
<td>181,536,114</td>
<td>2,923,816</td>
<td>235,411</td>
<td>2,326,975</td>
<td>0</td>
<td>186,551,494</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>10,344,058</td>
<td>616,701</td>
<td>0</td>
<td>51,625</td>
<td>0</td>
<td>10,960,759</td>
</tr>
<tr>
<td>Equipment</td>
<td>8,175,445</td>
<td>808,832</td>
<td>147,172</td>
<td>0</td>
<td>0</td>
<td>8,837,105</td>
</tr>
<tr>
<td>Vehicles</td>
<td>2,991,618</td>
<td>266,679</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,258,297</td>
</tr>
<tr>
<td>Office furniture</td>
<td>328,987</td>
<td>22,295</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>351,282</td>
</tr>
<tr>
<td>Computer software</td>
<td>890,056</td>
<td>79,894</td>
<td>47,212</td>
<td>0</td>
<td>0</td>
<td>922,738</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>59,568,456</td>
<td>2,983,809</td>
<td>27,918</td>
<td>0</td>
<td>0</td>
<td>62,524,347</td>
</tr>
<tr>
<td>Total Accumulated Depreciation</td>
<td>82,298,620</td>
<td>4,778,210</td>
<td>222,302</td>
<td>0</td>
<td>0</td>
<td>86,854,528</td>
</tr>
<tr>
<td>Total Depreciable Capital Assets, Net</td>
<td>99,237,494</td>
<td>(1,854,394)</td>
<td>13,109</td>
<td>2,326,975</td>
<td>0</td>
<td>99,696,966</td>
</tr>
</tbody>
</table>

### Governmental Activities

Capital Assets, Net

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Balance June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>$107,194,083</td>
<td>$3,580,513</td>
</tr>
<tr>
<td>$13,109</td>
<td>$2,326,975</td>
</tr>
<tr>
<td>$2,326,975</td>
<td>$2,326,975</td>
</tr>
<tr>
<td>Total Depreciable Capital Assets</td>
<td>$110,761,487</td>
</tr>
</tbody>
</table>

### Business-type Activities

#### Nondepreciable Capital Assets

<table>
<thead>
<tr>
<th>Business-type Activities</th>
<th>Balance June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$28,617</td>
</tr>
</tbody>
</table>

#### Depreciable Capital Assets

<table>
<thead>
<tr>
<th>Business-type Activities</th>
<th>Balance June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings and improvements</td>
<td>1,951,543</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,058,173</td>
</tr>
<tr>
<td>Vehicles</td>
<td>1,362,512</td>
</tr>
<tr>
<td>Office furniture</td>
<td>33,228</td>
</tr>
<tr>
<td>Computer software</td>
<td>42,372</td>
</tr>
</tbody>
</table>

Total Depreciable Capital Assets $4,447,828

Office furniture $15,134

Computer software $42,372
### NOTE 7 - CAPITAL ASSETS (cont.)

#### Business-type Activities (cont.)

<table>
<thead>
<tr>
<th></th>
<th>Balance June 30, 2016</th>
<th>Additions</th>
<th>Deletions</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Balance June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Less Accumulated Depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>$ 580,285</td>
<td>$ 68,816</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 649,101</td>
</tr>
<tr>
<td>Equipment</td>
<td>758,025</td>
<td>127,183</td>
<td>14,097</td>
<td>0</td>
<td>0</td>
<td>871,111</td>
</tr>
<tr>
<td>Vehicles</td>
<td>855,536</td>
<td>117,931</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>973,467</td>
</tr>
<tr>
<td>Office furniture</td>
<td>23,513</td>
<td>2,459</td>
<td>12,666</td>
<td>0</td>
<td>0</td>
<td>13,306</td>
</tr>
<tr>
<td>Computer software</td>
<td>10,521</td>
<td>6,496</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>17,019</td>
</tr>
<tr>
<td><strong>Total Accumulated Depreciation</strong></td>
<td>2,227,880</td>
<td>322,887</td>
<td>26,763</td>
<td>0</td>
<td>0</td>
<td>2,524,004</td>
</tr>
<tr>
<td><strong>Total Depreciable Capital Assets, Net</strong></td>
<td>2,219,948</td>
<td>(304,625)</td>
<td>5,428</td>
<td>0</td>
<td>0</td>
<td>1,909,895</td>
</tr>
<tr>
<td><strong>Business-type Activities Capital Assets, Net</strong></td>
<td>$ 2,248,565</td>
<td>(304,625)</td>
<td>5,428</td>
<td>0</td>
<td>0</td>
<td>$ 1,938,512</td>
</tr>
</tbody>
</table>

#### Component Units

<table>
<thead>
<tr>
<th>Solid Waste Disposal District</th>
<th>Balance June 30, 2016</th>
<th>Additions</th>
<th>Deletions</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Balance June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Nondepreciable Capital Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$ 180,856</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 180,856</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Nondepreciable Capital Assets</strong></td>
<td>180,856</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>180,856</td>
</tr>
<tr>
<td><strong>Depreciable Capital Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>4,074,622</td>
<td>2,618</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>4,077,240</td>
</tr>
<tr>
<td>Equipment</td>
<td>4,888,148</td>
<td>18,907</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>4,907,055</td>
</tr>
<tr>
<td>Vehicles</td>
<td>1,485,265</td>
<td>163,754</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,649,019</td>
</tr>
<tr>
<td>Computer software</td>
<td>26,343</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>26,343</td>
</tr>
<tr>
<td>Office furniture</td>
<td>44,798</td>
<td>2,403</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>47,201</td>
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<tr>
<td>Infrastructure</td>
<td>1,479,790</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,479,790</td>
</tr>
<tr>
<td><strong>Total Depreciable Capital Assets</strong></td>
<td>11,998,966</td>
<td>187,682</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>12,186,648</td>
</tr>
<tr>
<td><strong>Less Accumulated Depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>1,314,447</td>
<td>117,406</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,431,853</td>
</tr>
<tr>
<td>Equipment</td>
<td>3,141,320</td>
<td>321,113</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,462,433</td>
</tr>
<tr>
<td>Vehicles</td>
<td>1,073,087</td>
<td>89,768</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,162,855</td>
</tr>
<tr>
<td>Computer software</td>
<td>26,343</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>26,343</td>
</tr>
<tr>
<td>Office furniture</td>
<td>24,060</td>
<td>7,212</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>31,272</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>458,008</td>
<td>39,803</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>497,811</td>
</tr>
<tr>
<td><strong>Total Accumulated Depreciation</strong></td>
<td>6,037,265</td>
<td>575,302</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>6,612,567</td>
</tr>
<tr>
<td><strong>Total Depreciable Capital Assets, Net</strong></td>
<td>5,961,701</td>
<td>(387,620)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>5,574,081</td>
</tr>
<tr>
<td><strong>Governmental Activities Capital Assets, Net</strong></td>
<td>$ 6,142,557</td>
<td>(387,620)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>$ 5,754,937</td>
</tr>
</tbody>
</table>
## NOTE 7 - CAPITAL ASSETS (cont.)

### Component Units (cont.)

<table>
<thead>
<tr>
<th>Weed and Pest Control District</th>
<th>Nondepreciable Capital Assets</th>
<th>$88,004</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$88,004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciable Capital Assets</td>
<td>1,827,450</td>
<td>8,059</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,835,509</td>
<td></td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>1,313,290</td>
<td>129,488</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,442,788</td>
<td></td>
</tr>
<tr>
<td>Total Depreciable Capital</td>
<td>514,160</td>
<td>(121,439)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>392,721</td>
<td></td>
</tr>
<tr>
<td>Assets, Net</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Weed and Pest Control District Capital Assets, Net $602,164 (121,439) $0 $0 $0 $0 $480,725

### Fair Board

<table>
<thead>
<tr>
<th>Nondepreciable Capital Assets</th>
<th>$392,400</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$392,400</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciable Capital Assets</td>
<td>3,659,460</td>
<td>27,500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,686,960</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>2,312,817</td>
<td>135,584</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2,448,401</td>
</tr>
<tr>
<td>Total Depreciable Capital</td>
<td>1,346,643</td>
<td>(108,084)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,238,559</td>
</tr>
<tr>
<td>Assets, Net</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Fair Board Capital Assets, Net $1,739,043 (108,084) $0 $0 $0 $0 $1,630,959

### Library Board

<table>
<thead>
<tr>
<th>Nondepreciable Capital Assets</th>
<th>$227,425</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$227,425</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciable Capital Assets</td>
<td>14,066,829</td>
<td>107,806</td>
<td>74,150</td>
<td>0</td>
<td>0</td>
<td>14,100,485</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>6,258,553</td>
<td>543,763</td>
<td>73,053</td>
<td>0</td>
<td>0</td>
<td>6,729,263</td>
</tr>
<tr>
<td>Total Depreciable Capital</td>
<td>7,808,276</td>
<td>(435,957)</td>
<td>1,097</td>
<td>0</td>
<td>0</td>
<td>7,371,222</td>
</tr>
<tr>
<td>Assets, Net</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Library Board Capital Assets, Net $8,035,701 (435,957) 1,097 $0 $0 $0 $7,598,647

### Museum Board

<table>
<thead>
<tr>
<th>Nondepreciable Capital Assets</th>
<th>$227,750</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$227,750</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciable Capital Assets</td>
<td>3,489,697</td>
<td>6,910</td>
<td>4,096</td>
<td>0</td>
<td>0</td>
<td>3,492,511</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>1,080,151</td>
<td>125,934</td>
<td>4,096</td>
<td>0</td>
<td>0</td>
<td>1,201,989</td>
</tr>
<tr>
<td>Total Depreciable Capital</td>
<td>2,409,546</td>
<td>(119,024)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2,290,522</td>
</tr>
<tr>
<td>Assets, Net</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Museum Board Capital Assets, Net $2,637,296 (119,024) $0 $0 $0 $0 $2,518,272
NOTE 7 - CAPITAL ASSETS (cont.)

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

Governmental Activities
<table>
<thead>
<tr>
<th>Activities</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$ 49,578</td>
</tr>
<tr>
<td>Public Safety</td>
<td>368,759</td>
</tr>
<tr>
<td>Roads and Bridges</td>
<td>2,977,861</td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>17,285</td>
</tr>
<tr>
<td>Health and Welfare</td>
<td>77,371</td>
</tr>
<tr>
<td>Economic Development</td>
<td>3,561</td>
</tr>
<tr>
<td>Support Services</td>
<td>265,354</td>
</tr>
</tbody>
</table>

Total depreciation governmental activities:
$ 3,759,769

Depreciation on capital assets held by the County's internal service funds are charged to the various functions based on usage:
$ 1,018,441

Total Depreciation Expense - Governmental Activities:
$ 4,778,210

Business-type Activities
<table>
<thead>
<tr>
<th>Activities</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ambulance Services</td>
<td>$ 322,887</td>
</tr>
</tbody>
</table>

NOTE 8 - CHANGES IN LONG-TERM LIABILITIES

The following is a summary of the changes in general long-term debt of the County, other than the net pension liability discussed in Note 10, for the year ended June 30, 2017:

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensated absences</td>
<td>$ 791,000</td>
<td>$ 490,000</td>
<td>$ 482,000</td>
<td>$ 799,000</td>
</tr>
<tr>
<td>Obligations under capital lease</td>
<td>19,000</td>
<td>0</td>
<td>4,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Notes payable</td>
<td>8,876</td>
<td>0</td>
<td>1,399</td>
<td>7,477</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,759,769</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Business-type Activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ambulance Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Internal Service Funds predominantly serve the governmental funds. Accordingly, long-term liabilities of internal service funds are included as part of the above totals for governmental activities. As of June 30, 2017, $50,000 in compensated absences and $15,000 in obligations under capital lease related to Internal Service Funds are included in the above amounts. Also, for governmental activities, compensated absences are generally liquidated by the General Fund.

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Component Units</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closure and postclosure care</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste Disposal District</td>
<td>$ 11,700,000</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 11,700,000</td>
</tr>
<tr>
<td>Compensated absences</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste Disposal District</td>
<td>71,115</td>
<td>116,380</td>
<td>117,014</td>
<td>70,481</td>
</tr>
<tr>
<td>Weed and Pest Control District</td>
<td>70,674</td>
<td>100,736</td>
<td>109,352</td>
<td>62,058</td>
</tr>
<tr>
<td>Fair Board</td>
<td>19,900</td>
<td>9,000</td>
<td>9,100</td>
<td>19,800</td>
</tr>
<tr>
<td>Library Board</td>
<td>128,000</td>
<td>78,800</td>
<td>94,600</td>
<td>112,200</td>
</tr>
<tr>
<td>Museum Board</td>
<td>12,000</td>
<td>13,000</td>
<td>11,000</td>
<td>14,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>301,689</strong></td>
<td><strong>317,916</strong></td>
<td><strong>341,066</strong></td>
<td><strong>278,539</strong></td>
</tr>
<tr>
<td>Notes payable</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fair Board</td>
<td>98,782</td>
<td>0</td>
<td>11,201</td>
<td>87,581</td>
</tr>
<tr>
<td>Recreation Board</td>
<td>89,291</td>
<td>0</td>
<td>44,742</td>
<td>44,549</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>188,073</strong></td>
<td><strong>0</strong></td>
<td><strong>55,943</strong></td>
<td><strong>132,130</strong></td>
</tr>
<tr>
<td>Obligation under capital lease</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library Board</td>
<td>19,000</td>
<td>0</td>
<td>4,000</td>
<td>15,000</td>
</tr>
</tbody>
</table>
NOTE 8 - CHANGES IN LONG-TERM LIABILITIES (cont.)

Article 16, Section 5 of the Wyoming Constitution limits the amount of debt the County may create. For the year ended June 30, 2017, the debt limit was $13.5 million.

NOTE 9 - OBLIGATION UNDER CAPITAL LEASE

AS LESSEE

The County has entered into a lease for facilities and equipment which provide for specified minimum rental payments. To comply with state statutes, all leases contain a non-appropriations clause which allows the lessee to cancel the lease in the event that resources are not available for future appropriation. Leases which transfer substantially all the benefits and risks incident to the ownership of property have been capitalized. The future minimum rental commitments as of June 30, 2017 for continuing capital leases are as follows:

<table>
<thead>
<tr>
<th>Year Ended June 30</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>$ 4,000</td>
</tr>
<tr>
<td>2019</td>
<td>4,000</td>
</tr>
<tr>
<td>2020</td>
<td>4,000</td>
</tr>
<tr>
<td>2021</td>
<td>3,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>15,000</strong></td>
</tr>
</tbody>
</table>

Less: Amounts representing interest

<table>
<thead>
<tr>
<th>Present value of minimum lease payments</th>
<th>(0)</th>
</tr>
</thead>
</table>

Cost of leased property

<table>
<thead>
<tr>
<th>Accumulated depreciation</th>
<th>$ 40,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>(8,000)</td>
<td></td>
</tr>
</tbody>
</table>

Cost of leased property $32,000

Property under capital lease consists of equipment and facilities. The cost of the leased property is included in the same fund/component unit as the capital lease obligation.

NOTE 10 - WYOMING RETIREMENT SYSTEM DEFINED BENEFIT PENSION PLAN

Plan Description

Full-time and part-time County employees participate in the State of Wyoming Retirement System ("the Plan") in accordance with the guidelines outlined in Wyoming Statutes 9-3-401 through 9-3-454. The Plan is a defined benefit, multi-employer, cost-sharing public employee retirement plan. The Plan covers substantially all employees of the State, electing local municipalities, and the Public School System of Wyoming. The cost to administer the Plan is financed through the contributions and investment earnings of the Plan.

The Plan is governed by a Board of Trustees comprised of the State Treasurer, five trustees who are members of the Plan and five "at-large" trustees who are not members of the Plan. With the exception of the State Treasurer, Board members are appointed by the Governor and confirmed by the Wyoming Senate. The Board employs an executive director to oversee day-to-day operations which includes a staff of approximately 40 employees.

Pension Benefits

Through legislation passed during the 2014 legislative session, two tiers of benefits were established for participants of the Plan.

Tier 1 participants are those that have made contributions to the Plan prior to September 1, 2012. Tier 1 participants vest after 48 months of service, with eligibility for full retirement benefits upon attaining age 60 and meeting the "rule of 85," which requires the participant’s age and years of service to equal or exceed 85. Early retirement is allowed, provided the employee has completed four years of service and attained age 50, but results in a reduction of benefits based on the length of time remaining to normal retirement age. Tier 1 benefits are calculated with a 2.125% multiplier rate for the first 15 years of service with the remaining service years calculated with a 2.25% rate, using the highest average salary for 36 continuous months.
Tier 2 participants are those whose participation in the Plan and contributions to the Plan began on or after September 1, 2012. Tier 2 participants vest after 48 months of service, with eligibility for full retirement benefits upon attaining age 65 and meeting the “rule of 85,” which requires the participants age and years of service to equal or exceed 85. Early retirement is allowed provided the employee has completed four years of service and attained age 55, or 25 or more years of service, but will result in a reduction of benefits based on the length of time remaining to age 65. Tier 2 benefits are calculated with a 2.00% multiplier rate for all years of service using the highest average salary for 60 continuous months.

The Plan provides retirement, disability and death benefits according to predetermined formulas and allows retirees to select one of seven optional methods for receiving benefits, including two joint and survivor forms of benefits: a 100% joint and survivor annuity, and a 50% joint and survivor annuity. The benefit amounts under these options are determined on an actuarially equivalent basis. Any cost of living adjustment provided to retirees must be granted by the State Legislature. In addition, a cost of living adjustment (COLA) will not be approved by the legislature unless the plan is 100% funded after the COLA is awarded.

Employees terminating prior to normal retirement can elect to withdraw all employee contributions plus accumulated interest through date of termination or, if they are vested, they may elect to remain in the Plan and be eligible for unreduced retirement benefits at age 60 (Tier 1 employee) or 65 (Tier 2 employee).

**Member and Employer Contributions**

The Plan statutorily requires total contributions of 16.62% and 17.20%, with minimum employer contributions of 8.37% and 8.6%, of the participant’s salary to the Public Employees and Law Enforcement Plans, respectively. The County can, however, elect to contribute more than the required amount. The County has elected to contribute 12.50% of the employee’s salary to both the Public Employees and Law Enforcement Plans.

The County’s contributions to the Plan, including contributions made by the County on behalf of employees, for the year ended June 30, 2017 are summarized as follows:

<table>
<thead>
<tr>
<th>Primary Government</th>
<th>Public Employees</th>
<th>Law Enforcement</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental activities</td>
<td>$797,261</td>
<td>$487,910</td>
<td>$1,285,171</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Component Units</th>
<th>Public Employees</th>
<th>Law Enforcement</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid Waste Disposal District</td>
<td>$147,330</td>
<td>$0</td>
<td>$147,330</td>
</tr>
<tr>
<td>Weed and Pest Control District</td>
<td>113,984</td>
<td>0</td>
<td>113,984</td>
</tr>
<tr>
<td>Fair Board</td>
<td>24,021</td>
<td>0</td>
<td>24,021</td>
</tr>
<tr>
<td>Library Board</td>
<td>115,167</td>
<td>0</td>
<td>115,167</td>
</tr>
<tr>
<td>Museum Board</td>
<td>31,939</td>
<td>0</td>
<td>31,939</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$432,441</strong></td>
<td><strong>$0</strong></td>
<td><strong>$432,441</strong></td>
</tr>
</tbody>
</table>

**Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. At June 30, 2017, the County reported a liability for its proportionate share of the net pension liability as follows:

<table>
<thead>
<tr>
<th>Primary Government</th>
<th>Public Employees</th>
<th>Law Enforcement</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental activities</td>
<td>$9,698,000</td>
<td>$1,909,000</td>
<td>$11,607,000</td>
</tr>
</tbody>
</table>

As described in Note 12, a portion of the County’s total net pension liability was previously allocated to the Ambulance Fund based on contributions made during the Plan’s year ended December 31, 2015. Since the Ambulance Fund no longer has any employees as of the most recent measurement date of December 31, 2016, no portion has been allocated to business-type activities and a special item gain was recognized.
NOTE 10 - WYOMING RETIREMENT SYSTEM DEFINED BENEFIT PENSION PLAN (cont.)

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (cont.)

Component Units

<table>
<thead>
<tr>
<th>Public Employees</th>
<th>Law Enforcement</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,384,128</td>
<td>$</td>
<td>$1,384,128</td>
</tr>
<tr>
<td>992,752</td>
<td>0</td>
<td>992,752</td>
</tr>
<tr>
<td>263,000</td>
<td>0</td>
<td>263,000</td>
</tr>
<tr>
<td>1,354,000</td>
<td>0</td>
<td>1,354,000</td>
</tr>
<tr>
<td>342,000</td>
<td>0</td>
<td>342,000</td>
</tr>
<tr>
<td>$4,335,880</td>
<td>$</td>
<td>$4,335,880</td>
</tr>
</tbody>
</table>

The County’s proportion of the net pension liability was based on the County’s share of employer and employee contributions to the Plan relative to the total contributions of all participating Plan members, actuarially determined. The County’s proportionate allocation for the measurement dates of December 31, 2016 and 2015 were as follows:

Primary Government

<table>
<thead>
<tr>
<th>Proportionate Allocation</th>
<th>Proportionate Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 2016</td>
<td>December 31, 2015</td>
</tr>
<tr>
<td>Governmental activities – Public Employees</td>
<td>0.40116767%</td>
</tr>
<tr>
<td>Governmental activities – Law Enforcement</td>
<td>2.52876600%</td>
</tr>
<tr>
<td>Business-type activities – Public Employees</td>
<td>0.00000000%</td>
</tr>
</tbody>
</table>

Component Units

<table>
<thead>
<tr>
<th>Proportionate Allocation</th>
<th>Proportionate Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 2016</td>
<td>December 31, 2015</td>
</tr>
<tr>
<td>Solid Waste Disposal District</td>
<td>0.05725450%</td>
</tr>
<tr>
<td>Weed and Pest Control District</td>
<td>0.04106520%</td>
</tr>
<tr>
<td>Fair Board</td>
<td>0.01087840%</td>
</tr>
<tr>
<td>Library Board</td>
<td>0.05601560%</td>
</tr>
<tr>
<td>Museum Board</td>
<td>0.01415620%</td>
</tr>
</tbody>
</table>

For the year ended June 30, 2017, the County recognized net pension expense (revenue), including employer contributions made during the plan year, as follows:

Primary Government

| $2,297,000 |
| (1,170,000) |

= $1,127,000

Component Units

| Solid Waste Disposal District | $108,471 |
| Weed and Pest Control District | 130,796 |
| Fair Board | 43,000 |
| Library Board | 213,000 |
| Museum Board | 59,000 |

= $554,267
NOTE 10 - WYOMING RETIREMENT SYSTEM DEFINED BENEFIT PENSION PLAN (cont.)

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (cont.)

At June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Primary Government**

<table>
<thead>
<tr>
<th>Source</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions made subsequent to the</td>
<td>$434,000</td>
<td>$0</td>
</tr>
<tr>
<td>measurement date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in proportionate share of the net</td>
<td>261,000</td>
<td>16,000</td>
</tr>
<tr>
<td>pension liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net difference between projected and actual</td>
<td>2,704,000</td>
<td>0</td>
</tr>
<tr>
<td>earnings on investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Differences between expected and actual</td>
<td>26,000</td>
<td>330,000</td>
</tr>
<tr>
<td>experience</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$3,425,000</td>
<td>$346,000</td>
</tr>
</tbody>
</table>

**Component Units**

<table>
<thead>
<tr>
<th>Source</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid Waste Disposal District:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions made subsequent to the</td>
<td>$42,660</td>
<td>$0</td>
</tr>
<tr>
<td>measurement date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in proportionate share of the net</td>
<td>0</td>
<td>159,320</td>
</tr>
<tr>
<td>pension liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net difference between projected and actual</td>
<td>256,044</td>
<td>0</td>
</tr>
<tr>
<td>earnings on investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Differences between expected and actual</td>
<td>0</td>
<td>37,104</td>
</tr>
<tr>
<td>experience</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>298,704</td>
<td>196,424</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Source</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weed and Pest Control District:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions made subsequent to the</td>
<td>52,825</td>
<td>0</td>
</tr>
<tr>
<td>measurement date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in proportionate share of the net</td>
<td>0</td>
<td>70,102</td>
</tr>
<tr>
<td>pension liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net difference between projected and actual</td>
<td>194,521</td>
<td>0</td>
</tr>
<tr>
<td>earnings on investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Differences between expected and actual</td>
<td>0</td>
<td>27,376</td>
</tr>
<tr>
<td>experience</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>247,346</td>
<td>97,478</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Source</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fair Board:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions made subsequent to the</td>
<td>8,000</td>
<td>0</td>
</tr>
<tr>
<td>measurement date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in proportionate share of the net</td>
<td>5,000</td>
<td>0</td>
</tr>
<tr>
<td>pension liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net difference between projected and actual</td>
<td>49,000</td>
<td>0</td>
</tr>
<tr>
<td>earnings on investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Differences between expected and actual</td>
<td>0</td>
<td>7,000</td>
</tr>
<tr>
<td>experience</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>62,000</td>
<td>7,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Source</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library Board:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions made subsequent to the</td>
<td>38,000</td>
<td>0</td>
</tr>
<tr>
<td>measurement date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in proportionate share of the net</td>
<td>0</td>
<td>19,000</td>
</tr>
<tr>
<td>pension liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net difference between projected and actual</td>
<td>250,000</td>
<td>0</td>
</tr>
<tr>
<td>earnings on investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Differences between expected and actual</td>
<td>0</td>
<td>37,000</td>
</tr>
<tr>
<td>experience</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>288,000</td>
<td>56,000</td>
</tr>
</tbody>
</table>
NOTE 10 - WYOMING RETIREMENT SYSTEM DEFINED BENEFIT PENSION PLAN (cont.)

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (cont.)

Component Units (cont.)

<table>
<thead>
<tr>
<th>Museum Board:</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions made subsequent to the measurement date</td>
<td>$ 11,000</td>
<td>$ 0</td>
</tr>
<tr>
<td>Change in proportionate share of the net pension liability</td>
<td>13,000</td>
<td>0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>63,000</td>
<td>0</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>0</td>
<td>9,000</td>
</tr>
<tr>
<td>Total</td>
<td>$ 983,050</td>
<td>$ 365,902</td>
</tr>
</tbody>
</table>

The amount reported as deferred outflows of resources related to pensions resulting from employer contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability and included in pension expense for the year ending June 30, 2017.

The average of the expected remaining service lives of all employees that are provided with pensions through the Plan (active and inactive employees), determined at January 1, 2016, the beginning of the measurement period ended December 31, 2016, is 3.8583 and 4.8650 years for the Public Employees and the Law Enforcement plans, respectively.

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

**Primary Government**

<table>
<thead>
<tr>
<th>Year Ending June 30,</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>$ 915,000</td>
<td>$ 0</td>
<td>$ 915,000</td>
</tr>
<tr>
<td>2019</td>
<td>917,000</td>
<td>0</td>
<td>917,000</td>
</tr>
<tr>
<td>2020</td>
<td>788,000</td>
<td>0</td>
<td>788,000</td>
</tr>
<tr>
<td>2021</td>
<td>25,000</td>
<td>0</td>
<td>25,000</td>
</tr>
<tr>
<td></td>
<td>$ 2,645,000</td>
<td>$ 0</td>
<td>$ 2,645,000</td>
</tr>
</tbody>
</table>

**Component Units**

<table>
<thead>
<tr>
<th>Year Ending June 30,</th>
<th>Solid Waste Disposal District</th>
<th>Weed and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>$ (32,007)</td>
<td>$ 19,571</td>
<td>$ 16,000</td>
<td>$ 68,000</td>
<td>$ 23,000</td>
</tr>
<tr>
<td>2019</td>
<td>25,373</td>
<td>37,712</td>
<td>17,000</td>
<td>61,000</td>
<td>27,000</td>
</tr>
<tr>
<td>2020</td>
<td>62,184</td>
<td>36,842</td>
<td>13,000</td>
<td>62,000</td>
<td>16,000</td>
</tr>
<tr>
<td>2021</td>
<td>4,070</td>
<td>2,918</td>
<td>1,000</td>
<td>3,000</td>
<td>1,000</td>
</tr>
<tr>
<td></td>
<td>$ 59,620</td>
<td>$ 97,043</td>
<td>$ 47,000</td>
<td>$ 194,000</td>
<td>$ 67,000</td>
</tr>
</tbody>
</table>
Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year’s earnings of the individual between entry age and assumed exit age. The Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Plan permitted under Wyoming Code is 30 years.

The total pension liability for both the Public Employees Plan in the January 1, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<table>
<thead>
<tr>
<th>Assumption</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inflation</td>
<td>3.25%</td>
</tr>
<tr>
<td>Salary increases</td>
<td>4.25% – 6.00%, including inflation</td>
</tr>
<tr>
<td>Payroll growth rate</td>
<td>4.25%</td>
</tr>
<tr>
<td>Investment rate of return</td>
<td>7.75%, net of investment expenses</td>
</tr>
</tbody>
</table>

Mortality rates were based on the RP – 2000 combined mortality table for healthy males or females as appropriate with the following post-retirement mortality offsets:

- Males: set back 1 year with a 104% multiplier
- Females: no set back with a 90% multiplier

Mortality rates were based on the RP – 2000 combined mortality table for healthy males or females as appropriate with the following pre-retirement mortality offsets:

- Males: set back 5 years with a 104% multiplier
- Females: set back 4 years with a 90% multiplier

The assumed rate of investment return was adopted by the Plan’s trustees after considering input from the Plan’s investment consultant and actuary. Additional information about the assumed rate of investment return was included in the Plan’s actuarial valuation report as of January 1, 2016. In addition, a five-year experience study was completed as of December 31, 2011 that provided a detailed analysis regarding recommendations on the long-term rates for inflation and the real rate of return. The assumed rate of investment return of 7.75% (real return net of inflation of 4.50%) falls within a reasonable range of the long-term rate of return.

The total pension liability for both the Law Enforcement Plan in the January 1, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<table>
<thead>
<tr>
<th>Assumption</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inflation</td>
<td>3.25%</td>
</tr>
<tr>
<td>Salary increases</td>
<td>4.75% – 8.00%, including inflation</td>
</tr>
<tr>
<td>Payroll growth rate</td>
<td>4.25%</td>
</tr>
<tr>
<td>Investment rate of return</td>
<td>7.75%, net of investment expenses</td>
</tr>
</tbody>
</table>

Mortality rates were based on the RP – 2000 combined mortality table for healthy males or females as appropriate with the following post-retirement mortality offsets:

- Males: no set back with a 104% multiplier
- Females: set forward with a 90% multiplier

Mortality rates were based on the RP – 2000 combined mortality table for healthy males or females as appropriate with the following pre-retirement mortality offsets:

- Males: set back 4 years with a 104% multiplier
- Females: set back 3 years with a 90% multiplier

The assumed rate of investment return was adopted by the Plan’s trustees after considering input from the Plan’s investment consultant and actuary. Additional information about the assumed rate of investment return was included in the Plan’s actuarial valuation report as of January 1, 2016. In addition, a five-year experience study was completed as of December 31, 2011 that provided a detailed analysis regarding recommendations on the long-term rates for inflation and the real rate of return. The assumed rate of investment return of 7.75% (real return net of inflation of 4.50%) falls within a reasonable range of the long-term rate of return.
Actuarial Assumptions (cont.)

The long-term expected rate of return on pension plan investments was determined using the building block method in which expected future real rates of return (expected arithmetic 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. For each major asset class that is included in the Plan’s target asset allocation as of January 1, 2017 the best estimates are summarized in the following table.

The target allocation and best estimates of arithmetic real rates of return for each major asset as of January 1, 2017 are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Long-Term Expected Geometric Rate of Return</th>
<th>Long-Term Expected Arithmetic Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>0.00%</td>
<td>-0.20%</td>
<td>-0.20%</td>
</tr>
<tr>
<td>Fixed income</td>
<td>20.00%</td>
<td>1.43%</td>
<td>1.95%</td>
</tr>
<tr>
<td>Equity</td>
<td>45.00%</td>
<td>5.72%</td>
<td>7.73%</td>
</tr>
<tr>
<td>Marketable alternatives</td>
<td>17.50%</td>
<td>3.03%</td>
<td>3.73%</td>
</tr>
<tr>
<td>Private markets</td>
<td>17.50%</td>
<td>5.84%</td>
<td>7.14%</td>
</tr>
<tr>
<td>Total</td>
<td>100.00%</td>
<td>4.76%</td>
<td>6.38%</td>
</tr>
</tbody>
</table>

Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects 1) a long-term expected rate of return on pension plan investments (to the extent that the Plan’s fiduciary net position is projected to be sufficient to pay benefits using a 100-year analysis) and 2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For purposes of this valuation, the expected rate of return on pension plan investments is 7.75% and the municipal bond rate is 3.57%, which is based on the weekly rate closest to but not later than the measurement date of the “state and local bonds” rate from the Federal Reserve statistical release (H.15).

The projection of cash flows used to determine the rate assumed that plan member contributions and employer contributions will be made at the current contribution rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability

The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease (6.75%)</th>
<th>Current Rate (7.75%)</th>
<th>1% Increase (8.75%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Government</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities – Public Employees</td>
<td>13,930,000</td>
<td>9,698,000</td>
<td>6,144,000</td>
</tr>
<tr>
<td>Governmental activities – Law Enforcement</td>
<td>3,964,000</td>
<td>1,909,000</td>
<td>212,000</td>
</tr>
<tr>
<td>Component Units</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste Disposal District</td>
<td>2,008,984</td>
<td>1,384,128</td>
<td>886,099</td>
</tr>
<tr>
<td>Weed and Pest Control District</td>
<td>1,425,922</td>
<td>992,752</td>
<td>628,929</td>
</tr>
<tr>
<td>Fair Board</td>
<td>378,000</td>
<td>263,000</td>
<td>167,000</td>
</tr>
<tr>
<td>Library Board</td>
<td>1,945,000</td>
<td>1,354,000</td>
<td>858,000</td>
</tr>
<tr>
<td>Museum Board</td>
<td>492,000</td>
<td>342,000</td>
<td>217,000</td>
</tr>
</tbody>
</table>
NOTE 10 - WYOMING RETIREMENT SYSTEM DEFINED BENEFIT PENSION PLAN (cont.)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued WRS Plan financial report.

A copy of the Plan's financial statements may be obtained by contacting the Wyoming Retirement System at 6101 Yellowstone Road, Suite 500, Cheyenne, WY 82002 or on the Plan’s website at http://retirement.state.wy.us.

NOTE 11 - CLOSURE AND POSTCLOSURE CARE COST – SOLID WASTE DISPOSAL DISTRICT

State and federal laws and regulations require the Solid Waste Disposal District (the District) to place a final cover on its landfills when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. After five years, the District can petition the State for official closure status. Closure and postclosure care costs will be paid only near or after the date that the landfills stop accepting waste. The estimated liability incurred to date is included as a liability of the District (a component unit) in the government-wide statement of net position. Closure and postclosure care costs are recognized when incurred. The liability is adjusted each year to reflect costs incurred and changes in estimated remaining capacity. The District estimates closure and postclosure care costs based on original landfill capacity and the estimated capacity used to date.

The landfill closure and postclosure care liability reported is based on the following estimated costs and capacities:

<table>
<thead>
<tr>
<th>June 30,</th>
<th>Estimated Total Closure and Postclosure Care Costs</th>
<th>Percentage of Total Capacity Used</th>
<th>Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>$ 17,384,000</td>
<td>~67%</td>
<td>$ 11,700,000</td>
</tr>
<tr>
<td>2016</td>
<td>17,717,000</td>
<td>~66%</td>
<td>11,700,000</td>
</tr>
</tbody>
</table>

These amounts are estimates based on what it would presently cost to perform all closure and postclosure care. Actual costs may be more or less due to inflation, changes in technology or changes in regulations.

The District estimates the remaining site life and capacity filled at each of the County's landfills, as follows at June 30, 2017:

<table>
<thead>
<tr>
<th>Life</th>
<th>Capacity Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lander – Phases 2 -5</td>
<td>10 years</td>
</tr>
<tr>
<td>Riverton – Sand Draw</td>
<td>25 years</td>
</tr>
<tr>
<td>Shoshoni</td>
<td>67 years</td>
</tr>
<tr>
<td>Dubois Expansion</td>
<td>62 years</td>
</tr>
</tbody>
</table>

State and federal laws require the District to provide financial assurance that the closure and postclosure care requirements will be met. The District participates in a guarantee program administered by the State of Wyoming. Participation in this program satisfies the financial assurance requirements. The effective date of compliance with these requirements was April 9, 1997. The annual contributions amounted to $28 and $213 for the years ended June 30, 2017 and 2016, respectively.

The landfills were previously required to be re-permitted by the Wyoming Department of Environmental Quality (WDEQ) every four years, although the State now has a “lifetime” permit process which allows permitting for a 25-year period. The permitting process was completed for all four sites during the fiscal year ended June 30, 2012. The operating permits were issued as follows: Dubois, issued August 23, 2011; Lander, issued January 5, 2012; Shoshoni, issued March 29, 2012; and Sand Draw, issued April 23, 2012. The District will pursue “lifetime” permits for Dubois and Sand Draw with the next permit application. The WDEQ also has a closure permit or delayed closure permit for landfills that will be closed in the near future. The District will seek a closure and a delayed closure permit for the Shoshoni and Lander sites, respectively.

The District has closed six sites. The State of Wyoming has assumed control over all six small landfills within Fremont County (Atlantic City, Jeffrey City, Hudson, Lysite, Pavillion and Missouri Valley), releasing the District of post-closure responsibilities and decreasing the amount of liability recognized by the District.
NOTE 12 - COMMITMENTS AND CONTINGENCIES

Litigation

Various claims and lawsuits arising in the ordinary course of operations are pending against the County. While the ultimate effect of such litigation cannot be determined at this time, in the opinion of the County Attorney, the liabilities which may arise from such action would not result in losses which would materially affect the financial position of the County or the results of its operations.

Construction Commitments

The County has active construction projects as of June 30, 2017. At year end, the County’s commitments with contractors are as follows:

<table>
<thead>
<tr>
<th>Projects</th>
<th>Spent-to-date</th>
<th>Remaining Commitment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tomato Loop Pathway</td>
<td>$ 61,750</td>
<td>$ 103,766</td>
</tr>
<tr>
<td>Dry Creek Road Improvement</td>
<td>29,891</td>
<td>219,464</td>
</tr>
<tr>
<td>Wiggins Fork Bridge Replacement</td>
<td>13,042</td>
<td>228,522</td>
</tr>
<tr>
<td>Horse Creek Road Reconstruction</td>
<td>6,476</td>
<td>323,856</td>
</tr>
<tr>
<td>Snow Fence Improvement</td>
<td>36,769</td>
<td>43,371</td>
</tr>
<tr>
<td>Mortimer Lane Reconstruct – Ph 1</td>
<td>853,592</td>
<td>837,525</td>
</tr>
<tr>
<td>Bridge Repair and Improvement</td>
<td>1,707,556</td>
<td>1,274,387</td>
</tr>
<tr>
<td>Tunnel Hill Road Realignment</td>
<td>1,408,503</td>
<td>78,345</td>
</tr>
<tr>
<td>Riverview Road Asphalt Overlay</td>
<td>5,629,083</td>
<td>43,136</td>
</tr>
<tr>
<td>Other Contracts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health Plan Consultation</td>
<td>54,497</td>
<td>28,062</td>
</tr>
</tbody>
</table>

The commitments are financed as follows: the Road Construction projects are funded by the Road Construction and Infrastructure (1%) Special Revenue Funds; the Riverview Road Asphalt Overlay project also has funding from other local government funds; the Riverton Library Roof & Drainage project is funded by State grants and the County General Fund; and the Health Plan consultation by the Health Benefit Plan Internal Service Fund.

Grants

The County receives significant financial assistance from federal and state governmental agencies in the form of grants, which are governed by various rules and regulations of the grantor agencies. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the County's independent auditors and other governmental auditors. Therefore, to the extent that the County has not complied with the terms and conditions governing the grants, refunds of any money received may be required, and the collectability of any related receivables at June 30, 2017 may be impaired. Based on prior experience, the County's management believes such amounts, if any, would be immaterial.

Insurance Coverage

The County is a member of the Local Government Self-Insurance Pool as authorized by State statute 1-42-101. Coverages of this pool include general liability, automobile liability, and public officials’ errors and omissions. Participation by the County is voluntary. Participants may be terminated for failure to pay the required assessments. A joint powers board administers the pool. It is the joint powers board’s duty to provide legal services for the defense of claims, procure insurance and professional services as required, establish and collect assessments on participating entities as necessary to operate the pool, and establish deductibles. Settled claims have not exceeded the insurance coverage in any of the past three years.
NOTE 12 - COMMITMENTS AND CONTINGENCIES (cont.)

Insurance Coverage (cont.)

The County carries property insurance to absorb any losses related to theft or damage to County property. For the fiscal year ended June 30, 2017, the Commissioners appropriated $253,000 for liability premiums and casualty losses and incurred $243,836 of actual expenditures for premiums and losses to uninsured property.

No significant reduction in the County’s insurance coverage has occurred.

The County offers a self-funded death benefit to employees as a fringe benefit. The maximum death benefit is $10,000 per full-time employee and $5,000 per part-time employee.

Group Health Insurance

The County has established a partially self-insured health benefit plan fund (internal service fund). The purpose of this fund is to pay medical, dental and vision claims of the County’s and other qualifying entities’ employees and their covered dependents and minimize the total cost of medical benefits. Medical claims exceeding $125,000 per individual are covered by a stop-loss policy through a private insurance carrier.

The County has engaged the services of a plan administrator who, for an administrative fee, which approximated $147,000 for the year ended June 30, 2017, serviced the claims and provided other administrative support. The County obtained stop-loss insurance at a cost of approximately $247,000 and $245,000 for the fiscal years ended June 30, 2017 and 2016, respectively. The County accrued stop-loss reimbursements of approximately $235,726, $91,790 and $323,611 for the fiscal years ended June 30, 2017, 2016 and 2015, respectively.

The health insurance fund is funded by monthly contribution payments from the County and other participating entities and by contributions from the participating employees.

The County estimates claim loss liabilities using historical experience plus any known significant losses. Following is a summary of claim loss liability:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claim liability at beginning of year</td>
<td>$450,000</td>
</tr>
<tr>
<td>Claims incurred during year</td>
<td>3,849,543</td>
</tr>
<tr>
<td>Claims paid during year</td>
<td>(3,859,543)</td>
</tr>
<tr>
<td>Claim liability at end of year</td>
<td>$440,000</td>
</tr>
</tbody>
</table>

Ambulance Service Agreement and Asset Lease Agreement

Effective July 1, 2016, the County entered into an agreement with Air Medical Resource Group, Inc. ("AMRG") in which AMRG agreed to operate the ambulance service formerly operated by the County. The County continues to own the assets that are used by the ambulance service, including buildings, ambulances and other equipment, and is leasing those assets to AMRG. During the period of the lease, AMRG will pay the County $250,000 per year, payable in monthly installments of $20,833, which commenced on July 1, 2016. At the end of the 5-year lease term, AMRG may exercise an option to purchase all or a portion of the assets at the fair market value of those assets on that date, as determined by a third-party appraiser. The parties have agreed that 50% of the lease payments made by AMRG, totaling $625,000 during the lease term, shall be credited toward the purchase price of the assets if AMRG exercises its purchase option. The County has recognized 50% of the payments received during the year ended June 30, 2017 as rental income and has recorded 50% of the cumulative payments received as unearned revenue.

Virtually all employees of the ambulance service that were previously employed by the County were terminated as of June 30, 2016. With regards to the net pension liability and related deferred outflows and deferred inflows, a portion of the County’s total net pension liability was allocated to the Ambulance Fund based on contributions made during the Plan’s year ended December 31, 2015 (see Note 10). Because no future contributions to the Plan are required once the employees have been terminated, it is appropriate that the net pension liability and related deferred outflows and deferred inflows are no longer allocated to the Ambulance Fund. Because the net pension liability and related deferred outflows and deferred inflows are measured as of the Plan’s year end, in accordance with GASB Statement No. 68, the amounts continued to be recorded in the Ambulance Fund as of June 30, 2016. During the year ended June 30, 2017, the County recorded a credit, reflecting the effect of terminating the employees on the net pension liability and related deferred outflows and deferred inflows, in the amount of $1,170,000.
NOTE 13 - DETENTION FACILITY TRUST PERMANENT FUND

The Detention Facility Trust Permanent Fund was created when the voters of Fremont County approved a 1% capital facility tax in a special election held on May 5, 1998. The proposition approved by the voters stated in part, “…The remaining $2,000,000 of collections shall constitute the corpus (principal) of the endowment fund. Any excess collections and unused construction funds shall be added to the corpus (principal) of the endowment fund. The earnings from the endowment fund will be used for the facility's utilities, maintenance, and replacement of building components and equipment.” Net appreciation on investments amounting to $1,285,530 is available for authorization for expenditure by the Board of County Commissioners. This amount is included in unrestricted net position. State law does not address the ability to spend the net appreciation. The amount to be spent is established through the County’s normal budget process.
REQUIRED SUPPLEMENTARY INFORMATION
FREMONT COUNTY, WYOMING  
BUDGETARY COMPARISON STATEMENT  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

### Budgetary Fund Balance - July 1

<table>
<thead>
<tr>
<th>Resources (Inflows)</th>
<th>Original</th>
<th>Final</th>
<th>(See Note 2)</th>
<th>Positive</th>
<th>Negative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Fund Balance - July 1</td>
<td>6,770,957</td>
<td>6,770,957</td>
<td>$7,238,676</td>
<td>$467,719</td>
<td></td>
</tr>
</tbody>
</table>

### Charges To Appropriations (Outflows)

**General government:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Budgeted Amounts</th>
<th>Actual Amounts</th>
<th>Variance with Final Budget - Positive</th>
</tr>
</thead>
<tbody>
<tr>
<td>General revenues</td>
<td>100,000</td>
<td>100,000</td>
<td>0</td>
</tr>
<tr>
<td>County Commissioners</td>
<td>333,619</td>
<td>333,619</td>
<td>328,048</td>
</tr>
<tr>
<td>County Clerk - administration</td>
<td>971,437</td>
<td>971,437</td>
<td>889,695</td>
</tr>
<tr>
<td>County Clerk - elections</td>
<td>203,226</td>
<td>203,226</td>
<td>200,922</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>768,966</td>
<td>787,066</td>
<td>764,905</td>
</tr>
<tr>
<td>County Assessor</td>
<td>865,238</td>
<td>865,238</td>
<td>856,649</td>
</tr>
<tr>
<td>County Coroner</td>
<td>382,566</td>
<td>382,566</td>
<td>349,649</td>
</tr>
<tr>
<td>Planning</td>
<td>256,430</td>
<td>256,430</td>
<td>254,299</td>
</tr>
</tbody>
</table>

**Public Safety:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Original</th>
<th>Final</th>
<th>(See Note 2)</th>
<th>Positive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Circuit Court - Lander</td>
<td>7,113</td>
<td>7,113</td>
<td>4,557</td>
<td>2,556</td>
</tr>
<tr>
<td>Circuit Court - Riverton</td>
<td>5,503</td>
<td>5,503</td>
<td>4,113</td>
<td>1,390</td>
</tr>
<tr>
<td>Clerk of District Court</td>
<td>423,699</td>
<td>423,699</td>
<td>408,465</td>
<td>15,234</td>
</tr>
<tr>
<td>County Attorney</td>
<td>1,322,443</td>
<td>1,322,443</td>
<td>1,294,136</td>
<td>28,307</td>
</tr>
<tr>
<td>County Sheriff - Jail Division</td>
<td>4,513,986</td>
<td>4,513,986</td>
<td>4,529,583</td>
<td>(15,597)</td>
</tr>
<tr>
<td>County Sheriff - Sheriff Division</td>
<td>4,056,537</td>
<td>4,056,537</td>
<td>3,958,495</td>
<td>108,042</td>
</tr>
<tr>
<td>District Court</td>
<td>273,977</td>
<td>273,977</td>
<td>206,917</td>
<td>67,060</td>
</tr>
<tr>
<td>Emergency Management</td>
<td>142,856</td>
<td>145,856</td>
<td>143,289</td>
<td>2,567</td>
</tr>
<tr>
<td>Public Defender</td>
<td>136,000</td>
<td>136,000</td>
<td>148,818</td>
<td>2,832</td>
</tr>
<tr>
<td>Search and Rescue</td>
<td>30,739</td>
<td>36,889</td>
<td>24,900</td>
<td>119,989</td>
</tr>
<tr>
<td>Youth Services</td>
<td>273,816</td>
<td>273,816</td>
<td>119,830</td>
<td>153,986</td>
</tr>
</tbody>
</table>

**Roads and Bridges:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Original</th>
<th>Final</th>
<th>(See Note 2)</th>
<th>Positive</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Roads</td>
<td>2,803,754</td>
<td>2,848,754</td>
<td>2,720,778</td>
<td>127,976</td>
</tr>
</tbody>
</table>

**Culture and Recreation:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Original</th>
<th>Final</th>
<th>(See Note 2)</th>
<th>Positive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fremont County Historic Preservation</td>
<td>1,000</td>
<td>3,275</td>
<td>3,013</td>
<td>262</td>
</tr>
<tr>
<td>Transfer to Library CPF</td>
<td>250,000</td>
<td>250,000</td>
<td>196,092</td>
<td>53,908</td>
</tr>
</tbody>
</table>

**Health and Welfare:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Original</th>
<th>Final</th>
<th>(See Note 2)</th>
<th>Positive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child Development Services</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>0</td>
</tr>
<tr>
<td>Children's Advocacy Project</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>0</td>
</tr>
<tr>
<td>Community Entry Services</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>0</td>
</tr>
<tr>
<td>Fremont County Alliance</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>0</td>
</tr>
<tr>
<td>Fremont County Good Samaritan</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>0</td>
</tr>
</tbody>
</table>

See Note to Budgetary Comparison Statements
## Budgetary Comparison Statement
### General Fund
#### For the Year Ended June 30, 2017

### Charges to Appropriations (Outflows) (cont.)

<table>
<thead>
<tr>
<th>Description</th>
<th>Budgeted Amounts</th>
<th>Actual Amounts</th>
<th>Variance with Final Budget - (Budgetary Basis)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and Welfare (cont.):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fremont County Group Home</td>
<td>7,500</td>
<td>7,500</td>
<td>0</td>
</tr>
<tr>
<td>Fremont County WIC</td>
<td>122,730</td>
<td>122,730</td>
<td>71,115</td>
</tr>
<tr>
<td>Health Nurse</td>
<td>363,387</td>
<td>363,387</td>
<td>343,075</td>
</tr>
<tr>
<td>Indigent care</td>
<td>270,000</td>
<td>270,000</td>
<td>252,367</td>
</tr>
<tr>
<td>Injury Prevention Resources</td>
<td>15,000</td>
<td>15,000</td>
<td>0</td>
</tr>
<tr>
<td>Senior Citizens - High Country</td>
<td>7,000</td>
<td>7,000</td>
<td>0</td>
</tr>
<tr>
<td>Senior Citizens - Lander</td>
<td>18,000</td>
<td>18,000</td>
<td>0</td>
</tr>
<tr>
<td>Senior Citizens - Riverton</td>
<td>20,000</td>
<td>20,000</td>
<td>0</td>
</tr>
<tr>
<td>Senior Citizens - Shoshoni</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Statutory medical</td>
<td>220,000</td>
<td>270,000</td>
<td>190,440</td>
</tr>
<tr>
<td>VOA Center of Hope</td>
<td>75,000</td>
<td>75,000</td>
<td>0</td>
</tr>
<tr>
<td>Wyoming Senior Citizens</td>
<td>1,200</td>
<td>1,200</td>
<td>0</td>
</tr>
<tr>
<td>Economic Development:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agriculture department</td>
<td>246,171</td>
<td>246,171</td>
<td>215,244</td>
</tr>
<tr>
<td>Riverton Regional Airport</td>
<td>250,000</td>
<td>250,000</td>
<td>0</td>
</tr>
<tr>
<td>Soil conservation</td>
<td>15,000</td>
<td>15,000</td>
<td>0</td>
</tr>
<tr>
<td>Support services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advertising</td>
<td>30,000</td>
<td>30,000</td>
<td>27,954</td>
</tr>
<tr>
<td>Buildings maintenance</td>
<td>823,992</td>
<td>823,992</td>
<td>822,377</td>
</tr>
<tr>
<td>Buildings maintenance - Jail</td>
<td>314,134</td>
<td>314,134</td>
<td>289,364</td>
</tr>
<tr>
<td>Communications repair</td>
<td>1,000</td>
<td>1,000</td>
<td>260</td>
</tr>
<tr>
<td>Computer services</td>
<td>378,905</td>
<td>378,905</td>
<td>244,428</td>
</tr>
<tr>
<td>Consulting and auditing fee</td>
<td>50,000</td>
<td>50,000</td>
<td>49,000</td>
</tr>
<tr>
<td>Insurance bonds</td>
<td>250,000</td>
<td>250,000</td>
<td>243,835</td>
</tr>
<tr>
<td>Maintenance (equip. &amp; vehicles)</td>
<td>769,437</td>
<td>769,437</td>
<td>738,846</td>
</tr>
<tr>
<td>Service agreements</td>
<td>57,000</td>
<td>57,000</td>
<td>44,643</td>
</tr>
<tr>
<td>Telephone</td>
<td>7,500</td>
<td>7,500</td>
<td>1,327</td>
</tr>
<tr>
<td>Vital statistics</td>
<td>500</td>
<td>500</td>
<td>0</td>
</tr>
<tr>
<td>Total charges to appropriations</td>
<td>22,486,359</td>
<td>22,625,884</td>
<td>21,390,945</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budgetary Fund Balance - June 30</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 7,160,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Reserves</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building replacement reserve</td>
</tr>
<tr>
<td>Cash reserve</td>
</tr>
<tr>
<td>Inventory reserve</td>
</tr>
</tbody>
</table>

| Total reserves                    | $ 7,160,000      | $ 7,031,900    |

Reconciliation of total charges to appropriations - actual amounts (budgetary basis) to total expenditures - General Fund (GAAP basis):

- Total Charges to Appropriations - Actual Amounts (Budgetary Basis) (per above): $21,390,945
- Operating transfers out are shown as other financing uses on the Statement of Revenues, Expenditures and Changes in Fund Balances of governmental funds: (453,712)
- Encumbrances are not reported as expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances of governmental funds: 0

Total expenditures - General Fund (GAAP basis) (page18): $20,937,233
### Fremont County, Wyoming

**Budgetary Comparison Statements**

**Major Special Revenue Funds**

**For the Year Ended June 30, 2017**

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Actual Amounts (Budgetary Basis)</th>
<th>Variance with Final Budget - Positive/Negative</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
</tbody>
</table>

#### Infrastructure (1%) Special

**Budgetary Fund Balance - July 1**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>$ (1,165,502)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Fund Balance - July 1</strong></td>
<td>$6,114,812</td>
<td>$6,114,812</td>
<td>$4,949,310</td>
</tr>
</tbody>
</table>

**Resources (Inflows)**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>$ (483,743)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes, primarily property</td>
<td>3,540,000</td>
<td>3,540,000</td>
<td>3,056,257</td>
</tr>
<tr>
<td>Investment income</td>
<td>90,000</td>
<td>90,000</td>
<td>10,807</td>
</tr>
<tr>
<td>Transfers from Investment Pool Internal Service Fund</td>
<td>0</td>
<td>0</td>
<td>29,400</td>
</tr>
<tr>
<td><strong>Amount available for appropriation</strong></td>
<td>$9,744,812</td>
<td>$9,744,812</td>
<td>$8,045,774</td>
</tr>
</tbody>
</table>

**Charges To Appropriations (Outflows)**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>$ (67,585)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual services</td>
<td>0</td>
<td>200,000</td>
<td>132,415</td>
</tr>
<tr>
<td>Transfers to Capital Project Fund - Roads</td>
<td>10,046,879</td>
<td>10,676,879</td>
<td>8,077,461</td>
</tr>
<tr>
<td><strong>Total charges to appropriations</strong></td>
<td>10,046,879</td>
<td>10,876,879</td>
<td>8,209,876</td>
</tr>
</tbody>
</table>

**Budgetary Fund Balance - June 30**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>$ (967,965)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$302,067</td>
<td>$1,132,067</td>
<td>$(164,102)</td>
</tr>
</tbody>
</table>

#### Reconciliation of total charges to appropriations - actual amounts (budgetary basis)

**to total expenditures - General Fund (GAAP basis):**

Operating transfers out are shown as other financing uses on the Statement of Revenues, Expenditures and Changes in Fund Balances of governmental funds

<table>
<thead>
<tr>
<th></th>
<th>$8,209,876</th>
</tr>
</thead>
<tbody>
<tr>
<td>Encumbrances are not reported as expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances of governmental funds</td>
<td>$(5,248,317)</td>
</tr>
<tr>
<td><strong>Total expenditures - General Fund (GAAP basis) (page18)</strong></td>
<td>$132,415</td>
</tr>
</tbody>
</table>

#### Hospice Operations and Maintenance Fund

**Budgetary Fund Balance - July 1**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>$ (30,794)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Fund Balance - July 1</strong></td>
<td>$2,253,945</td>
<td>$2,253,945</td>
<td>$2,256,199</td>
</tr>
</tbody>
</table>

**Resources (Inflows)**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>$ (4,453)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment income</td>
<td>35,000</td>
<td>35,000</td>
<td>4,206</td>
</tr>
<tr>
<td>Transfers from Investment Pool Internal Service Fund</td>
<td>25,000</td>
<td>25,000</td>
<td>20,547</td>
</tr>
<tr>
<td><strong>Amount available for appropriation</strong></td>
<td>$2,313,945</td>
<td>$2,313,945</td>
<td>$2,280,952</td>
</tr>
</tbody>
</table>

**Charges To Appropriations (Outflows)**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>25,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and welfare</td>
<td>300,000</td>
<td>300,000</td>
<td>0</td>
</tr>
<tr>
<td>Transfers to General Fund</td>
<td>25,000</td>
<td>25,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total charges to appropriations</strong></td>
<td>325,000</td>
<td>325,000</td>
<td>25,000</td>
</tr>
</tbody>
</table>

**Budgetary Fund Balance - June 30**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>$ (7,993)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,988,945</td>
<td>$1,988,945</td>
<td>$1,980,952</td>
</tr>
</tbody>
</table>

See Note to Budgetary Comparison Statements
NOTE 1 – BUDGETARY ACCOUNTING

The budgetary comparison statements have been prepared on the modified accrual basis of accounting, which is the same basis of accounting used in the governmental fund financial statements. The modified accrual basis of accounting and account groupings reflected in the governmental fund financial statements differ from the presentation and account groupings required by Wyoming Statutes for budgetary control at the functional level, as described in Note 2 to the Financial Statements. There was one instance in which actual expenditures exceeded budgeted expenditures at the functional levels required by Wyoming Statutes.
<table>
<thead>
<tr>
<th>Plan Year</th>
<th>Employer's Portion of NPL</th>
<th>Employer's Share of NPL (a)</th>
<th>Employer's Covered Employee Payroll (b)</th>
<th>Employer's NPL as a Percentage of Covered Payroll (a / b)</th>
<th>Plan Net Position as a Percentage of Total Pension Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Government</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>0.47717083%</td>
<td>$ 8,421,000</td>
<td>$ 7,670,571</td>
<td>109.78%</td>
<td>79.08%</td>
</tr>
<tr>
<td>2016</td>
<td>0.46840577%</td>
<td>10,911,000</td>
<td>7,721,734</td>
<td>141.30%</td>
<td>73.40%</td>
</tr>
<tr>
<td>2017</td>
<td>0.40116767%</td>
<td>9,698,000</td>
<td>7,175,372</td>
<td>135.16%</td>
<td>73.42%</td>
</tr>
<tr>
<td>Solid Waste Disposal District</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>0.07018461%</td>
<td>$ 1,238,542</td>
<td>$ 1,223,672</td>
<td>101.22%</td>
<td>79.08%</td>
</tr>
<tr>
<td>2016</td>
<td>0.05785683%</td>
<td>1,347,687</td>
<td>1,037,030</td>
<td>129.96%</td>
<td>73.40%</td>
</tr>
<tr>
<td>2017</td>
<td>0.05725450%</td>
<td>1,384,128</td>
<td>1,024,044</td>
<td>135.16%</td>
<td>73.42%</td>
</tr>
<tr>
<td>Other Component Units</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>0.12600049%</td>
<td>$ 2,222,755</td>
<td>$ 2,173,781</td>
<td>102.25%</td>
<td>79.08%</td>
</tr>
<tr>
<td>2016</td>
<td>0.12481317%</td>
<td>2,906,478</td>
<td>2,224,729</td>
<td>130.64%</td>
<td>73.40%</td>
</tr>
<tr>
<td>2017</td>
<td>0.12211540%</td>
<td>2,951,752</td>
<td>2,123,582</td>
<td>139.00%</td>
<td>73.42%</td>
</tr>
</tbody>
</table>

* GASB Statement No. 68 requires 10 years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Data reported is measured as of December 31, 2016.
### FREMONT COUNTY, WYOMING
### SCHEDULE OF EMPLOYER'S SHARE OF THE NET PENSION LIABILITY
### WRS LAW ENFORCEMENT PENSION PLAN
### LAST 10 FISCAL YEARS*

<table>
<thead>
<tr>
<th>Plan Year</th>
<th>Employer's Proportionate Share of NPL (a)</th>
<th>Employer's Covered Payroll (b)</th>
<th>Employer's NPL as a Percentage of Covered Payroll (a / b)</th>
<th>Plan Net Position as a Percentage of Total Pension Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Government</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>2.64065758%</td>
<td>$ 778,000</td>
<td>$ 4,820,935</td>
<td>16.14%</td>
</tr>
<tr>
<td>2016</td>
<td>2.56538327%</td>
<td>1,925,000</td>
<td>4,856,652</td>
<td>39.64%</td>
</tr>
<tr>
<td>2017</td>
<td>2.52876600%</td>
<td>1,909,000</td>
<td>3,920,162</td>
<td>48.70%</td>
</tr>
</tbody>
</table>

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Data reported is measured as of December 31, 2016.
### Fremont County, Wyoming

#### Schedule of Contributions

**WRS Public Employees Pension Plan**

**Last 10 Fiscal Years**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Statutorily Required Contributions (a)</th>
<th>Actual Employer Contributions (b)</th>
<th>Contributions Deficiency (Excess) (a - b)</th>
<th>Employer's Covered Payroll (c)</th>
<th>Contributions as a Percentage of Covered Employee Payroll (b / c)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary Government</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>$464,061</td>
<td>$464,061</td>
<td>$0</td>
<td>$6,517,705</td>
<td>7.12%</td>
</tr>
<tr>
<td>2014</td>
<td>509,516</td>
<td>509,516</td>
<td>0</td>
<td>7,156,124</td>
<td>7.12%</td>
</tr>
<tr>
<td>2015</td>
<td>599,855</td>
<td>599,855</td>
<td>0</td>
<td>7,872,118</td>
<td>7.62%</td>
</tr>
<tr>
<td>2016</td>
<td>619,830</td>
<td>619,830</td>
<td>0</td>
<td>7,405,372</td>
<td>8.37%</td>
</tr>
<tr>
<td>2017</td>
<td>533,846</td>
<td>533,846</td>
<td>0</td>
<td>6,378,087</td>
<td>8.37%</td>
</tr>
<tr>
<td><strong>Solid Waste Disposal District</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>$105,169</td>
<td>$105,169</td>
<td>$0</td>
<td>$1,477,089</td>
<td>7.12%</td>
</tr>
<tr>
<td>2014</td>
<td>97,254</td>
<td>97,258</td>
<td>(4)</td>
<td>1,365,926</td>
<td>7.12%</td>
</tr>
<tr>
<td>2015</td>
<td>83,055</td>
<td>83,055</td>
<td>0</td>
<td>1,089,957</td>
<td>7.62%</td>
</tr>
<tr>
<td>2016</td>
<td>85,449</td>
<td>85,449</td>
<td>0</td>
<td>1,020,898</td>
<td>8.37%</td>
</tr>
<tr>
<td>2017</td>
<td>86,144</td>
<td>86,144</td>
<td>0</td>
<td>1,029,201</td>
<td>8.37%</td>
</tr>
<tr>
<td><strong>Other Component Units</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>$99,985</td>
<td>$99,985</td>
<td>$0</td>
<td>$1,404,285</td>
<td>7.12%</td>
</tr>
<tr>
<td>2014</td>
<td>95,717</td>
<td>95,717</td>
<td>0</td>
<td>1,344,338</td>
<td>7.12%</td>
</tr>
<tr>
<td>2015</td>
<td>111,851</td>
<td>111,851</td>
<td>0</td>
<td>1,467,856</td>
<td>7.62%</td>
</tr>
<tr>
<td>2016</td>
<td>188,145</td>
<td>188,145</td>
<td>0</td>
<td>2,247,844</td>
<td>8.37%</td>
</tr>
<tr>
<td>2017</td>
<td>170,924</td>
<td>170,924</td>
<td>0</td>
<td>2,042,093</td>
<td>8.37%</td>
</tr>
</tbody>
</table>

* GASB Statement No. 68 requires 10 years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Data reported is measured as of June 30, 2017.
<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Statutorily Required Contributions (a)</th>
<th>Actual Employer Contributions (b)</th>
<th>Contributions Deficiency (Excess) (a - b)</th>
<th>Employer's Covered Payroll (c)</th>
<th>Contributions as a Percentage of Covered Employee Payroll (b / c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>$397,361</td>
<td>$397,361</td>
<td>$0</td>
<td>$4,620,482</td>
<td>8.60%</td>
</tr>
<tr>
<td>2014</td>
<td>407,102</td>
<td>407,102</td>
<td>0</td>
<td>4,733,746</td>
<td>8.60%</td>
</tr>
<tr>
<td>2015</td>
<td>420,201</td>
<td>420,201</td>
<td>0</td>
<td>4,886,062</td>
<td>8.60%</td>
</tr>
<tr>
<td>2016</td>
<td>417,420</td>
<td>417,420</td>
<td>0</td>
<td>4,853,724</td>
<td>8.60%</td>
</tr>
<tr>
<td>2017</td>
<td>335,682</td>
<td>335,682</td>
<td>0</td>
<td>3,903,282</td>
<td>8.60%</td>
</tr>
</tbody>
</table>

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Data reported is measured as of June, 2017.
NOTE 1 – CHANGES IN BENEFIT TERMS

There were no changes in benefit terms during the Plan year ended December 31, 2016.

NOTE 2 – CHANGES IN COMPOSITION OF THE POPULATION

With the exception of the item described in Note 12 of the Notes to Financial Statements, there were no changes in composition of the population during the Plan year ended December 31, 2016.

NOTE 3 – CHANGES ASSUMPTIONS

For the Public Employee Pension Plan, there were no changes in actuarial assumptions during the Plan year ended December 31, 2016.

For the Law Enforcement Pension Plan, there was a single change in actuarial assumptions during the Plan year ended December 31, 2016. The range for salary increases changed from 4.25 – 8.00% to 4.75 – 8.00%. The impact of this change was not considered material and, therefore, no deferred outflow of resources was recognized by the Plan.
OTHER SUPPLEMENTARY INFORMATION
## GENERAL GOVERNMENT

<table>
<thead>
<tr>
<th>Employee Property Purchased Services</th>
<th>Salaries</th>
<th>Employee Benefits</th>
<th>Property Services</th>
<th>Other Purchased Services</th>
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<tbody>
<tr>
<td>County Commissioners</td>
<td>$190,917</td>
<td>$89,415</td>
<td>$953</td>
<td>$15,614</td>
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<tr>
<td>County Clerk - administration</td>
<td>497,594</td>
<td>280,217</td>
<td>76,021</td>
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<tr>
<td>County Clerk - elections</td>
<td>49,626</td>
<td>19,221</td>
<td>42,733</td>
<td>57,538</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>418,927</td>
<td>210,764</td>
<td>40,404</td>
<td>3,269</td>
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<tr>
<td>County Assessor</td>
<td>488,619</td>
<td>289,942</td>
<td>19,931</td>
<td>41,642</td>
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<td>County Coroner</td>
<td>172,190</td>
<td>90,084</td>
<td>15,456</td>
<td>56,489</td>
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<tr>
<td>Planning</td>
<td>154,402</td>
<td>88,363</td>
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<td>1,395</td>
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<td>Total General Government Expenditures</td>
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## PUBLIC SAFETY

<table>
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<tr>
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<th>Salaries</th>
<th>Employee Benefits</th>
<th>Property Services</th>
<th>Other Purchased Services</th>
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</thead>
<tbody>
<tr>
<td>Circuit Court - Lander</td>
<td>0</td>
<td>0</td>
<td>1,113</td>
<td>1,620</td>
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<td>Circuit Court - Riverton</td>
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<td>Public Defender</td>
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<td>Search and Rescue</td>
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<td>Youth Services</td>
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## COUNTY ROADS AND BRIDGES

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<th>Salaries</th>
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<th>Other Purchased Services</th>
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## CULTURE AND RECREATION

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## HEALTH AND WELFARE

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<th>Debt Service</th>
<th>Transfers to Other Funds</th>
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(cont'd)
### HEALTH AND WELFARE (cont.)

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<tr>
<th>Service Description</th>
<th>Salaries</th>
<th>Employee Benefits</th>
<th>Property Services</th>
<th>Other Purchased Services</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Injury Prevention Resources</td>
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</tr>
<tr>
<td>Senior Citizens - Lander</td>
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</tr>
<tr>
<td>Senior Citizens - Riverton</td>
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<td>Senior Citizens - Shoshoni</td>
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### ECONOMIC DEVELOPMENT

<table>
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<th>Salaries</th>
<th>Employee Benefits</th>
<th>Property Services</th>
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</thead>
<tbody>
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### SUPPORT SERVICES

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<th>Salaries</th>
<th>Employee Benefits</th>
<th>Property Services</th>
<th>Other Purchased Services</th>
</tr>
</thead>
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<td><strong>422,266</strong></td>
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**Total Expenditures**

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<th>Employee Benefits</th>
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<td>Debt Service</td>
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</tr>
<tr>
<td>0</td>
<td>0</td>
<td>243,835</td>
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</tr>
<tr>
<td>240,396</td>
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<td>0</td>
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<tr>
<td>0</td>
<td>0</td>
<td>1,327</td>
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</tr>
<tr>
<td>356,974</td>
<td>37,828</td>
<td>2,455,297</td>
<td>7,757</td>
</tr>
<tr>
<td>$ 1,666,636</td>
<td>$ 1,485,110</td>
<td>$ 20,908,398</td>
<td>$ 28,835</td>
</tr>
</tbody>
</table>
**FREMONT COUNTY, WYOMING**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2017**

### Assets

<table>
<thead>
<tr>
<th></th>
<th>Spencer Home Sites</th>
<th>County-wide</th>
<th>Total</th>
<th>Library</th>
<th>Dubois Museum</th>
<th>Total</th>
<th>Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments in treasury</td>
<td>$1,038,033</td>
<td>$2,208</td>
<td>$69,453</td>
<td>$71,661</td>
<td>$0</td>
<td>$4,346</td>
<td>$4,346</td>
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<tr>
<td>Other cash</td>
<td>45</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
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<td>0</td>
<td>0</td>
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<td>178,258</td>
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<td>0</td>
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<td>0</td>
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<td>5,618</td>
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<td>Accrued interest</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other assets</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>18,768</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>18,768</td>
</tr>
<tr>
<td>Advances to component units</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Due from other funds</td>
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<td>0</td>
<td>0</td>
<td>18,826</td>
<td>0</td>
<td>18,826</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$1,354,970</strong></td>
<td><strong>$2,208</strong></td>
<td><strong>$69,453</strong></td>
<td><strong>$71,661</strong></td>
<td><strong>$49,732</strong></td>
<td><strong>$4,346</strong></td>
<td><strong>$1,480,709</strong></td>
</tr>
</tbody>
</table>

### Liabilities

<table>
<thead>
<tr>
<th></th>
<th>Spencer Home Sites</th>
<th>County-wide</th>
<th>Total</th>
<th>Library</th>
<th>Dubois Museum</th>
<th>Total</th>
<th>Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$174,223</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$49,732</td>
<td>$0</td>
<td>$49,732</td>
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<tr>
<td>Due to other funds</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Unearned revenue</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>4,346</td>
<td>4,346</td>
<td>4,346</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>174,223</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>49,732</strong></td>
<td><strong>54,078</strong></td>
<td><strong>228,301</strong></td>
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</table>

### Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th>Spencer Home Sites</th>
<th>County-wide</th>
<th>Total</th>
<th>Library</th>
<th>Dubois Museum</th>
<th>Total</th>
<th>Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred property tax revenue</td>
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<td>0</td>
<td>0</td>
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</table>

### Fund Balances

#### Nonspendable:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Spencer Home Sites</th>
<th>County-wide</th>
<th>Total</th>
<th>Library</th>
<th>Dubois Museum</th>
<th>Total</th>
<th>Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventory and prepaid expenses</td>
<td>18,768</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>18,768</td>
</tr>
<tr>
<td>Endowment</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Restricted for:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Spencer Home Sites</th>
<th>County-wide</th>
<th>Total</th>
<th>Library</th>
<th>Dubois Museum</th>
<th>Total</th>
<th>Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt service</td>
<td>0</td>
<td>2,208</td>
<td>69,453</td>
<td>71,661</td>
<td>0</td>
<td>0</td>
<td>71,661</td>
</tr>
<tr>
<td>Public safety</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Health and welfare</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Road construction</td>
<td>1,098,537</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,098,537</td>
</tr>
<tr>
<td>Other purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Committed to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual obligations</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other purposes</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>71,395</td>
</tr>
<tr>
<td>Unassigned</td>
<td>(7,953)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(7,953)</td>
</tr>
<tr>
<td><strong>Total fund balances</strong></td>
<td><strong>1,180,747</strong></td>
<td><strong>2,208</strong></td>
<td><strong>69,453</strong></td>
<td><strong>71,661</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>1,252,408</strong></td>
</tr>
</tbody>
</table>

### Total liabilities, deferred inflows of resources and fund balances

<table>
<thead>
<tr>
<th>Special Revenue Funds</th>
<th>Debt Service Funds</th>
<th>Capital Project Funds</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>18,768</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Endowment</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
<td>0</td>
<td>2,208</td>
<td>69,453</td>
</tr>
<tr>
<td>Public safety</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Health and welfare</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Road construction</td>
<td>1,098,537</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Committed to:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual obligations</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other purposes</td>
<td>71,395</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Unassigned</td>
<td>(7,953)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total fund balances</strong></td>
<td><strong>1,180,747</strong></td>
<td><strong>2,208</strong></td>
<td><strong>69,453</strong></td>
</tr>
<tr>
<td>Total liabilities, deferred inflows of resources and fund balances</td>
<td><strong>$1,354,970</strong></td>
<td><strong>$2,208</strong></td>
<td><strong>$69,453</strong></td>
</tr>
</tbody>
</table>
## Fremont County, Wyoming

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

#### Nonmajor Governmental Funds

**For the Year Ended June 30, 2017**

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Special Revenue Funds (see p. 75-76)</th>
<th>Debt Service Funds</th>
<th>Capital Project Funds</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes, primarily property</strong></td>
<td>$316,242</td>
<td>$1,988</td>
<td>$0</td>
<td>$1,988</td>
</tr>
<tr>
<td><strong>Intergovernmental</strong></td>
<td>2,452,491</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Charges for services</strong></td>
<td>128,568</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Contributions</strong></td>
<td>12,661</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Investment income (loss)</strong></td>
<td>754</td>
<td>10</td>
<td>144</td>
<td>154</td>
</tr>
<tr>
<td><strong>Other revenue</strong></td>
<td>14,385</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>2,925,101</td>
<td>1,998</td>
<td>144</td>
<td>2,142</td>
</tr>
</tbody>
</table>

| Expenditures: | | | | |
| Current: | | | | |
| **Public safety** | 1,369,790 | 0 | 0 | 0 | 0 | 0 | 0 | 1,369,790 |
| **Roads and bridges** | 237,351 | 0 | 0 | 0 | 0 | 0 | 0 | 237,351 |
| **Sanitation** | 4,464 | 0 | 0 | 0 | 0 | 0 | 0 | 4,464 |
| **Culture and recreation** | 13,170 | 0 | 0 | 0 | 0 | 0 | 0 | 13,170 |
| **Health and welfare** | 239,288 | 0 | 0 | 0 | 0 | 0 | 0 | 239,288 |
| **Capital outlay** | 0 | 0 | 0 | 0 | 650,680 | 0 | 650,680 | 650,680 |
| **Debt Service:** | | | | |
| **Principal** | 0 | 1,393 | 0 | 1,393 | 0 | 0 | 0 | 1,393 |
| **Interest** | 0 | 223 | 0 | 223 | 0 | 0 | 0 | 223 |
| **Total expenditures** | 1,864,063 | 1,616 | 0 | 1,616 | 650,680 | 0 | 650,680 | 2,516,359 |

| Excess (deficiency) of revenues over (under) expenditures | $1,061,038 | 382 | 144 | 526 | (196,092) | 0 | (196,092) | 865,472 |

| Other Financing Sources (Uses): | | | | |
| **Transfers from other funds** | 286,453 | 24 | 719 | 743 | 196,092 | 0 | 196,092 | 483,288 |
| **Transfers to other funds** | (2,791,514) | 0 | 0 | 0 | 0 | 0 | 0 | (2,791,514) |
| **Sale of capital assets** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total other financing sources (uses), net** | (2,505,061) | 24 | 719 | 743 | 196,092 | 0 | 196,092 | (2,308,226) |

| Net change in fund balances | (1,444,023) | 406 | 863 | 1,269 | 0 | 0 | 0 | (1,442,754) |

| Fund Balances - July 1 | 2,624,770 | 1,802 | 68,590 | 70,392 | 0 | 0 | 0 | 2,695,162 |

<p>| Fund Balances - June 30 | $1,180,747 | $2,208 | $69,453 | $71,661 | $0 | $0 | $0 | $1,252,408 |</p>
<table>
<thead>
<tr>
<th>Assets</th>
<th>Historic Preservation</th>
<th>State Homeland Security</th>
<th>Forest Reserve</th>
<th>Youth Services</th>
<th>Best Beginnings</th>
<th>Family Planning</th>
<th>Grant</th>
<th>Public Health Services</th>
<th>Emergency Preparedness</th>
<th>Public Transit Construction</th>
<th>Transit Study</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments in treasury</td>
<td>$0</td>
<td>$ (20,370)</td>
<td>$0</td>
<td>$ (21,477)</td>
<td>$ (10,408)</td>
<td>$ 27,292</td>
<td>$6560</td>
<td>$ 13,161</td>
<td>$1,077,020</td>
<td>$312</td>
<td></td>
</tr>
<tr>
<td>Other cash</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>45</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Intergovernmental and grants</td>
<td>0</td>
<td>20,370</td>
<td>0</td>
<td>17,144</td>
<td>8,179</td>
<td>1,764</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Accounts</td>
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<td>0</td>
<td>0</td>
<td>418</td>
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</tr>
<tr>
<td>Inventory and prepaid expenses</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>2,229</td>
<td>0</td>
<td>1,431</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>$0</td>
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<td>$0</td>
<td>$867</td>
<td>$0</td>
<td>$2,276</td>
<td>$7,991</td>
<td>$13,169</td>
<td>$1,077,020</td>
<td>$312</td>
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</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$867</td>
<td>$0</td>
<td>$2,276</td>
<td>$7,991</td>
<td>$13,169</td>
<td>$156,741</td>
<td>$312</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>867</td>
<td>0</td>
<td>2,276</td>
<td>7,991</td>
<td>13,169</td>
<td>156,741</td>
<td>312</td>
<td></td>
</tr>
<tr>
<td>Fund Balances</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Nonspendable:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2,229</td>
<td>0</td>
<td>1,431</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Road construction</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,098,537</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Committed to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>12,210</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(2,229)</td>
<td>0</td>
<td>(1,431)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Total fund balances</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>26,825</td>
<td>0</td>
<td>12,210</td>
<td>1,098,537</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$867</td>
<td>$0</td>
<td>$2,276</td>
<td>$7,991</td>
<td>$13,169</td>
<td>$1,077,020</td>
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<tr>
<td></td>
<td>Juvenile Court</td>
<td>Juvenile Treatment</td>
<td>Court Assisted Supervised Treatment</td>
<td>Victims of Crimes (Attorney)</td>
<td>Victims of Crimes (Sheriff)</td>
<td>Abandoned Vehicle Enforcement Program</td>
<td>Sheriff's E911 Program</td>
<td>Total Special Revenue Funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------</td>
<td>----------------</td>
<td>-------------------</td>
<td>-------------------------------------</td>
<td>-------------------------------</td>
<td>----------------------------</td>
<td>---------------------------------------</td>
<td>------------------------</td>
<td>---------------------------</td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Assets</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Cash and investments in treasury</td>
<td>$ (2,369)</td>
<td>$ (11,307)</td>
<td>$ (830)</td>
<td>$ (18,741)</td>
<td>$ (12,867)</td>
<td>$ 17,488</td>
<td>$ (5,431)</td>
<td>$ 0</td>
<td>$ 1,038,033</td>
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<tr>
<td>Other cash</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>45</td>
<td></td>
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</tr>
<tr>
<td>Receivables (net of allowance for uncollectibles):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>178,258</td>
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<td>Intergovernmental and grants</td>
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<td>11,836</td>
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<td>5,660</td>
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<td>114,248</td>
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<td>Accounts</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>5,618</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>0</td>
<td>0</td>
<td>4,828</td>
<td>5,987</td>
<td>2,862</td>
<td>1,431</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>18,768</td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 12,982</td>
<td>$ 14,951</td>
<td>$ 1,792</td>
<td>$ 400</td>
<td>$ 17,488</td>
<td>$ 229</td>
<td>$ 0</td>
<td>$ 1,354,970</td>
<td></td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Accounts payable and accrued expenses</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 40</td>
<td>$ 1,662</td>
<td>$ 1,792</td>
<td>$ 400</td>
<td>$ 773</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 174,223</td>
<td></td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>0</td>
<td>0</td>
<td>40</td>
<td>1,662</td>
<td>1,792</td>
<td>400</td>
<td>773</td>
<td>0</td>
<td>174,223</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fund Balances</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonspendable:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>0</td>
<td>0</td>
<td>4,828</td>
<td>5,987</td>
<td>2,862</td>
<td>1,431</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>18,768</td>
<td></td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
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<td></td>
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<td></td>
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<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Road construction</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,098,537</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Committed to:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other purposes</td>
<td>0</td>
<td>0</td>
<td>8,114</td>
<td>7,302</td>
<td>0</td>
<td>0</td>
<td>16,715</td>
<td>229</td>
<td>0</td>
<td>71,395</td>
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</tr>
<tr>
<td>Unassigned</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(2,862)</td>
<td>(1,431)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(7,953)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total fund balances</strong></td>
<td>0</td>
<td>0</td>
<td>12,942</td>
<td>13,289</td>
<td>0</td>
<td>0</td>
<td>16,715</td>
<td>229</td>
<td>0</td>
<td>1,180,747</td>
<td></td>
</tr>
<tr>
<td><strong>Total liabilities and fund balances</strong></td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 12,982</td>
<td>$ 14,951</td>
<td>$ 1,792</td>
<td>$ 400</td>
<td>$ 17,488</td>
<td>$ 229</td>
<td>$ 0</td>
<td>$ 1,354,970</td>
<td></td>
</tr>
</tbody>
</table>
## Fremont County, Wyoming

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**Nonmajor Special Revenue Funds**

For the Year Ended June 30, 2017

<table>
<thead>
<tr>
<th>Historic Preservation</th>
<th>State Homeland Security</th>
<th>Forest Reserve</th>
<th>Youth Services</th>
<th>Best Beginnings Grant</th>
<th>Family Planning Services</th>
<th>Public Health Emergency Preparedness</th>
<th>Public Health</th>
<th>Road Construction</th>
<th>Transit Study</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes, primarily property</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>9,000</td>
<td>20,370</td>
<td>93,581</td>
<td>92,937</td>
<td>96,815</td>
<td>20,822</td>
<td>83,551</td>
<td>0</td>
<td>1,312,136</td>
</tr>
<tr>
<td>Charges for services</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>12,535</td>
<td>0</td>
<td>0</td>
<td>29,136</td>
<td>0</td>
<td>79,140</td>
</tr>
<tr>
<td>Contributions</td>
<td>4,170</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>4,066</td>
<td>0</td>
<td>4,425</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Investment income (loss)</td>
<td>0</td>
<td>0</td>
<td>192</td>
<td>(650)</td>
<td>154</td>
<td>0</td>
<td>61</td>
<td>458</td>
<td>0</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>360</td>
<td>0</td>
<td>0</td>
<td>3,800</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total revenues</td>
<td>13,170</td>
<td>20,370</td>
<td>93,773</td>
<td>105,182</td>
<td>96,669</td>
<td>54,178</td>
<td>83,551</td>
<td>87,426</td>
<td>1,312,594</td>
</tr>
</tbody>
</table>

| Expenditures:         |                        |                |               |                       |                        |                                      |               |                  |               |
| Current:              |                        |                |               |                       |                        |                                      |               |                  |               |
| Public safety         | 0                      | 20,370         | 0             | 342,520               | 0                      | 0                                    | 83,551        | 0                | 0             | 0             |
| Roads and bridges     | 0                      | 0              | 21,515        | 0                     | 0                      | 0                                    | 0             | 189,892          | 25,944        |
| Sanitation            | 0                      | 0              | 0             | 0                     | 0                      | 0                                    | 0             | 0                | 0             | 0             |
| Culture and recreation| 13,170                 | 0              | 0             | 0                     | 0                      | 0                                    | 0             | 0                | 0             |               |
| Health and welfare    | 0                      | 0              | 0             | 0                     | 110,187                | 39,677                               | 0             | 89,424           | 0             | 0             |
| Capital outlay        | 0                      | 0              | 0             | 0                     | 0                      | 0                                    | 0             | 0                | 0             | 0             |
| Total expenditures    | 13,170                 | 20,370         | 21,515        | 342,520               | 110,187                | 39,677                               | 83,551        | 89,424           | 189,892       | 25,944        |

| Net change in fund balances |                        |                |               |                       |                        |                                      |               |                  |               |

| Excess (deficiency) of revenues over (under) expenditures | 0 | 0 | 72,258 | (237,338) | (13,518) | 14,501 | 0 | (1,998) | 1,122,702 | (1,234) |

| Other Financing Sources (Uses): |                        |                |               |                       |                        |                                      |               |                  |               |
| Transfers from other funds      | 0 | 0 | 52 | 120,750 | 13,518 | 72 | 0 | 234 | 13,602 | 0 |
| Transfers to other funds        | 0 | 0 | (72,310) | 0 | 0 | 0 | (13,448) | (2,312,674) | (312) |
| Sale of capital assets          | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total other financing sources (uses), net | 0 | 0 | (72,258) | 120,750 | 13,518 | 72 | 0 | (13,214) | (2,299,072) | (312) |

| Net change in fund balances     | 0 | 0 | 0 | (116,588) | 0 | 14,573 | 0 | (15,212) | (1,176,370) | (1,546) |

| Fund Balances - July 1          | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 26,825 | $ 0 | $ 12,210 | $ 1,098,537 | $ 0 |
| Fund Balances - June 30         | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 26,825 | $ 0 | $ 12,210 | $ 1,098,537 | $ 0 |
## Fremont County - Nonmajor Special Revenue Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**For the Year Ended June 30, 2017**

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Justice &amp; Delinquency Prevention</th>
<th>Community Services</th>
<th>Juvenile Treatment</th>
<th>Court Assisted Supervised Treatment (Attorney)</th>
<th>Victims of Crimes (Sheriff)</th>
<th>Abandoned Vehicle Program</th>
<th>Sheriff's Enforcement Program</th>
<th>E911 Program</th>
<th>Total Special Revenue Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes, primarily property</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>316,242 $</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>15,224 $</td>
<td>0 $</td>
<td>229,599 $</td>
<td>258,479 $</td>
<td>107,513 $</td>
<td>64,525 $</td>
<td>0 $</td>
<td>23,229 $</td>
<td>2,452,491 $</td>
</tr>
<tr>
<td>Charges for services</td>
<td>0 $</td>
<td>0 $</td>
<td>290 $</td>
<td>7,467 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>128,568 $</td>
</tr>
<tr>
<td>Contributions</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>12,661 $</td>
</tr>
<tr>
<td>Investment income (loss)</td>
<td>0 $</td>
<td>0 $</td>
<td>(120) $</td>
<td>804 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>0 $</td>
<td>754 $</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0 $</td>
<td>0 $</td>
<td>16 $</td>
<td>9 $</td>
<td>0 $</td>
<td>0 $</td>
<td>10,200 $</td>
<td>0 $</td>
<td>14,385 $</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>15,224 $</td>
<td>0 $</td>
<td>229,785 $</td>
<td>266,759 $</td>
<td>107,513 $</td>
<td>64,525 $</td>
<td>25,602 $</td>
<td>23,229 $</td>
<td>2,925,101 $</td>
</tr>
</tbody>
</table>

| Expenditures:                 |                                  |                     |                    |                                              |                            |                           |                             |                          |                             |
| Current:                      |                                  |                     |                    |                                              |                            |                           |                             |                          |                             |
| Public safety                 | 15,224 $                          | 0 $                 | 309,484 $          | 364,855 $                                     | 134,139 $                  | 76,713 $                  | 0 $                          | 22,934 $     | 1,969,790 $                 |
| Roads and bridges             | 0 $                              | 0 $                 | 0 $                | 0 $                                           | 0 $                        | 0 $                       | 0 $                          | 0 $          | 237,351 $                   |
| Sanitation                    | 0 $                              | 0 $                 | 0 $                | 0 $                                           | 0 $                        | 0 $                       | 4,464 $                      | 0 $          | 4,464 $                     |
| Culture and recreation        | 0 $                              | 0 $                 | 0 $                | 0 $                                           | 0 $                        | 0 $                       | 0 $                          | 0 $          | 13,170 $                    |
| Health and welfare            | 0 $                              | 0 $                 | 0 $                | 0 $                                           | 0 $                        | 0 $                       | 0 $                          | 0 $          | 239,288 $                   |
| Capital outlay                | 0 $                              | 0 $                 | 0 $                | 0 $                                           | 0 $                        | 0 $                       | 0 $                          | 0 $          | 0 $                         |
| **Total expenditures**        | 15,224 $                          | 0 $                 | 309,484 $          | 364,855 $                                     | 134,139 $                  | 76,713 $                  | 4,464 $                      | 22,934 $     | 1,864,063 $                 |

| Excess (deficiency) of revenues over (under) expenditures | 0 $ | 0 $ | (79,699) $ | (98,096) $ | (26,626) $ | (12,188) $ | 21,138 $ | 295 $ | 300,841 $ | 1,061,038 $ |

| Other Financing Sources (Uses): | | | | | | | | | |
| Transfers from other funds     | 0 $ | 0 $ | 435 $ | 98,976 $ | 26,626 $ | 12,188 $ | 0 $ | 0 $ | 0 $ | 286,453 $ |
| Transfers to other funds       | 0 $ | 0 $ | 0 $ | (880) $ | 0 $ | 0 $ | 18,000 $ | (149) $ | (373,741) $ | (2,791,514) $ |
| Sale of capital assets         | 0 $ | 0 $ | 0 $ | 0 $ | 0 $ | 0 $ | 0 $ | 0 $ | 0 $ | 0 $ |
| **Total other financing sources (uses), net** | 0 $ | 0 $ | 435 $ | 98,976 $ | 26,626 $ | 12,188 $ | (18,000) $ | (149) $ | (373,741) $ | (2,505,061) $ |

| Net change in fund balances   | 0 $ | 0 $ | (79,264) $ | 0 $ | 0 $ | 0 $ | 3,138 $ | 146 $ | (72,900) $ | (1,444,023) $ |

| Fund Balances - July 1         | 0 $ | 0 $ | 92,206 $ | 13,289 $ | 0 $ | 0 $ | 13,577 $ | 83 $ | 72,900 $ | 2,624,770 $ |
| Fund Balances - June 30        | $ 0 | $ 0 | $ 12,942 | $ 13,289 | $ 0 | $ 16,715 | $ 229 | $ 0 | $ 1,180,747 | |
FREMONT COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ROAD CONSTRUCTION CAPITAL PROJECT FUND
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Prior Years</th>
<th>Current Year</th>
<th>Total to Date</th>
<th>Project Budget</th>
<th>Variance - Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ 2,166,095</td>
<td>$ 527,100</td>
<td>$ 2,693,195</td>
<td>$ 7,497,168</td>
<td>$(4,803,973)</td>
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<tr>
<td>Contributions</td>
<td>250</td>
<td>0</td>
<td>250</td>
<td>0</td>
<td>250</td>
</tr>
<tr>
<td>Other revenue</td>
<td>5,425</td>
<td>0</td>
<td>5,425</td>
<td>0</td>
<td>5,425</td>
</tr>
<tr>
<td>Total revenues</td>
<td>2,171,770</td>
<td>527,100</td>
<td>2,698,870</td>
<td>7,497,168</td>
<td>(4,798,298)</td>
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<tr>
<td>Expenditures:</td>
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<tr>
<td>Capital outlay</td>
<td>10,268,225</td>
<td>6,988,091</td>
<td>17,256,316</td>
<td>27,376,766</td>
<td>10,120,450</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over (under) expenditures</td>
<td>(8,096,455)</td>
<td>(6,460,991)</td>
<td>(14,557,446)</td>
<td>(19,879,598)</td>
<td>5,322,152</td>
</tr>
<tr>
<td>Other Financing Sources (Uses):</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers from other funds</td>
<td>8,096,455</td>
<td>6,460,991</td>
<td>14,557,446</td>
<td>19,879,598</td>
<td>(5,322,152)</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Fund Balances - June 30</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td></td>
</tr>
</tbody>
</table>
## Fremont County, Wyoming
### Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
#### Library Capital Project Fund
##### For the Year Ended June 30, 2017

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Prior Years</th>
<th>Current Year</th>
<th>Total to Date</th>
<th>Project Budget</th>
<th>Variance - Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$ 314,505</td>
<td>$ 454,588</td>
<td>$ 769,093</td>
<td>$ 896,000</td>
<td>$ (126,907)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital outlay</td>
<td>314,505</td>
<td>650,680</td>
<td>965,185</td>
<td>1,146,000</td>
<td>180,815</td>
</tr>
</tbody>
</table>

| Excess (deficiency) of revenues over (under) expenditures | 0          | (196,092)   | (196,092)     | (250,000)       | 53,908                        |

<table>
<thead>
<tr>
<th>Other Financing Sources (Uses):</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers from other funds</td>
<td>0</td>
<td>196,092</td>
<td>196,092</td>
<td>250,000</td>
<td>(53,908)</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

| Fund Balances - June 30                  | $ 0         |              | $ 0           |                |                               |
## Revenues:

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Prior Years</th>
<th>Current Year</th>
<th>Total to Date</th>
<th>Project Budget</th>
<th>Variance - Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental and grants</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 125,000</td>
<td>$(125,000)</td>
</tr>
<tr>
<td>Investment Income</td>
<td>97</td>
<td>0</td>
<td>97</td>
<td>0</td>
<td>97</td>
</tr>
<tr>
<td>Other Income</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,097</td>
<td>0</td>
<td>1,097</td>
<td>125,000</td>
<td>$(123,903)</td>
</tr>
</tbody>
</table>

## Expenditures:

<table>
<thead>
<tr>
<th>Expenditures</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital outlay</td>
<td>114,524</td>
<td>0</td>
<td>114,524</td>
<td>135,000</td>
<td>20,476</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over (under) expenditures</strong></td>
<td>$(113,427)</td>
<td>0</td>
<td>$(113,427)</td>
<td>$(10,000)</td>
<td>$(103,427)</td>
</tr>
</tbody>
</table>

## Other Financing Sources (Uses):

<table>
<thead>
<tr>
<th>Other Financing Sources (Uses)</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers from other funds</td>
<td>113,427</td>
<td>0</td>
<td>113,427</td>
<td>10,000</td>
<td>103,427</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses), net</strong></td>
<td>113,427</td>
<td>0</td>
<td>113,427</td>
<td>10,000</td>
<td>103,427</td>
</tr>
</tbody>
</table>

## Net change in fund balance

<table>
<thead>
<tr>
<th>Net change in fund balance</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

## Fund Balance - June 30

<table>
<thead>
<tr>
<th>Fund Balance - June 30</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 0</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Fremont County, Wyoming
### Combining Statement of Net Position
#### Internal Service Funds
#### June 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Dispatch Center</th>
<th>Capital Revolving Fund</th>
<th>Fuel Distribution</th>
<th>Health Benefit Plan</th>
<th>Investment Pool</th>
<th>Total Internal Service</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments in treasury</td>
<td>$218,239</td>
<td>$3,080,545</td>
<td>$137,285</td>
<td>$3,703,784</td>
<td>$1,533,585</td>
<td>$8,673,438</td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental and grants</td>
<td>76,860</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>76,860</td>
</tr>
<tr>
<td>Accounts</td>
<td>709</td>
<td>0</td>
<td>15,185</td>
<td>141,081</td>
<td>0</td>
<td>156,975</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>17,208</td>
<td>0</td>
<td>21,245</td>
<td>6</td>
<td>0</td>
<td>38,459</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>$313,016</td>
<td>$3,080,545</td>
<td>$173,715</td>
<td>$3,844,871</td>
<td>$1,558,585</td>
<td>$8,970,732</td>
</tr>
<tr>
<td>Noncurrent assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notes and leases receivable</td>
<td>0</td>
<td>158,392</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>158,392</td>
</tr>
<tr>
<td>Capital assets (net of accumulated depreciation)</td>
<td>$943,327</td>
<td>4,305,114</td>
<td>1,030</td>
<td>0</td>
<td>250</td>
<td>5,249,721</td>
</tr>
<tr>
<td><strong>Total noncurrent assets</strong></td>
<td>$943,327</td>
<td>4,463,506</td>
<td>1,030</td>
<td>0</td>
<td>250</td>
<td>5,408,113</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$1,256,343</td>
<td>7,544,051</td>
<td>174,745</td>
<td>$3,844,871</td>
<td>$1,558,835</td>
<td>$14,378,845</td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Related to the net pension liability</td>
<td>$177,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>177,000</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$4,929</td>
<td>10,174</td>
<td>18,482</td>
<td>483,042</td>
<td>1,019</td>
<td>$517,646</td>
</tr>
<tr>
<td>Capital lease obligations</td>
<td>0</td>
<td>4,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>4,000</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>26,500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>26,500</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>0</td>
<td>0</td>
<td>339,062</td>
<td>0</td>
<td>0</td>
<td>339,062</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>$31,429</td>
<td>14,174</td>
<td>18,482</td>
<td>822,104</td>
<td>1,019</td>
<td>$887,208</td>
</tr>
<tr>
<td>Noncurrent liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital lease obligations</td>
<td>0</td>
<td>11,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>11,000</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>23,500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>23,500</td>
</tr>
<tr>
<td>Notes payable</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>283,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>283,000</td>
</tr>
<tr>
<td><strong>Total noncurrent liabilities</strong></td>
<td>$306,500</td>
<td>11,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>$317,500</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>$337,929</td>
<td>25,174</td>
<td>18,482</td>
<td>822,104</td>
<td>1,019</td>
<td>$1,204,708</td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Related to the net pension liability</td>
<td>10,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>10,000</td>
</tr>
<tr>
<td><strong>Net Position</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>$943,327</td>
<td>4,290,114</td>
<td>1,030</td>
<td>0</td>
<td>250</td>
<td>$5,234,721</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>142,087</td>
<td>3,228,763</td>
<td>155,233</td>
<td>3,022,767</td>
<td>1,557,566</td>
<td>$8,106,416</td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
<td>$1,085,414</td>
<td>$7,518,877</td>
<td>$156,263</td>
<td>$3,022,767</td>
<td>$1,557,816</td>
<td>$13,341,137</td>
</tr>
</tbody>
</table>
## Fremont County, Wyoming
### Combining Statement of Revenues, Expenses and Changes in Fund Net Position
#### Internal Service Funds

**For the Year Ended June 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>Dispatch Center</th>
<th>Capital Revolving Fund</th>
<th>Fuel Distribution</th>
<th>Health Benefit Plan</th>
<th>Investment Pool</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for goods and services</td>
<td>$ 1,082,239</td>
<td>$ 991,080</td>
<td>$ 411,067</td>
<td>$ 5,023,444</td>
<td>$ 0</td>
<td>$ 7,507,830</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>365,657</td>
<td>0</td>
<td>365,657</td>
</tr>
<tr>
<td>Investment income (loss)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(4,749)</td>
<td>(4,749)</td>
</tr>
<tr>
<td>Program interest</td>
<td>0</td>
<td>3,325</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,325</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>1,082,239</td>
<td>994,405</td>
<td>411,067</td>
<td>5,389,101</td>
<td>(4,749)</td>
<td>7,872,063</td>
</tr>
<tr>
<td><strong>Operating Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>613,095</td>
<td>0</td>
<td>2,400</td>
<td>41,942</td>
<td>0</td>
<td>657,437</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>244,185</td>
<td>0</td>
<td>504</td>
<td>9,652</td>
<td>0</td>
<td>254,341</td>
</tr>
<tr>
<td>Insurance claims and expenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,849,543</td>
<td>0</td>
<td>3,849,543</td>
</tr>
<tr>
<td>Utilities</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Property services</td>
<td>86,738</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>86,738</td>
</tr>
<tr>
<td>Other purchased services</td>
<td>68,419</td>
<td>0</td>
<td>6,643</td>
<td>467,390</td>
<td>0</td>
<td>542,452</td>
</tr>
<tr>
<td>Supplies and materials</td>
<td>3,470</td>
<td>0</td>
<td>380,013</td>
<td>2,664</td>
<td>0</td>
<td>386,147</td>
</tr>
<tr>
<td>Other</td>
<td>100</td>
<td>0</td>
<td>0</td>
<td>1,538</td>
<td>17,107</td>
<td>18,745</td>
</tr>
<tr>
<td>Depreciation</td>
<td>237,326</td>
<td>770,874</td>
<td>9,991</td>
<td>0</td>
<td>250</td>
<td>1,018,441</td>
</tr>
<tr>
<td>Allocation of investment earnings</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>154,320</td>
<td>154,320</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>1,253,333</td>
<td>770,874</td>
<td>399,551</td>
<td>4,372,729</td>
<td>171,677</td>
<td>6,968,164</td>
</tr>
<tr>
<td><strong>Operating income (loss)</strong></td>
<td>(171,094)</td>
<td>223,531</td>
<td>11,516</td>
<td>1,016,372</td>
<td>(176,426)</td>
<td>903,899</td>
</tr>
<tr>
<td><strong>Nonoperating Revenues (Expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>78,924</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>78,924</td>
</tr>
<tr>
<td>Investment income (loss)</td>
<td>858</td>
<td>9,366</td>
<td>367</td>
<td>6,433</td>
<td>0</td>
<td>17,024</td>
</tr>
<tr>
<td>Gain (loss) on sale of capital assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total nonoperating revenues (expenses), net</strong></td>
<td>79,782</td>
<td>9,366</td>
<td>367</td>
<td>6,433</td>
<td>0</td>
<td>95,948</td>
</tr>
<tr>
<td><strong>Income (loss) before capital contributions and transfers</strong></td>
<td>(91,312)</td>
<td>232,897</td>
<td>11,883</td>
<td>1,022,805</td>
<td>(176,426)</td>
<td>999,847</td>
</tr>
<tr>
<td>Transfers from other funds</td>
<td>373,741</td>
<td>25,043</td>
<td>1,357</td>
<td>33,798</td>
<td>983</td>
<td>434,922</td>
</tr>
<tr>
<td>Transfers to other funds</td>
<td>(102)</td>
<td>(393,000)</td>
<td>0</td>
<td>0</td>
<td>(737,475)</td>
<td>(1,130,577)</td>
</tr>
<tr>
<td><strong>Change in net position</strong></td>
<td>282,327</td>
<td>(135,060)</td>
<td>13,240</td>
<td>1,056,603</td>
<td>(912,918)</td>
<td>304,192</td>
</tr>
<tr>
<td><strong>Net Position - July 1</strong></td>
<td>803,087</td>
<td>7,653,937</td>
<td>143,023</td>
<td>1,966,164</td>
<td>2,470,734</td>
<td>13,036,945</td>
</tr>
<tr>
<td><strong>Net Position - June 30</strong></td>
<td>$ 1,085,414</td>
<td>$ 7,518,877</td>
<td>$ 156,263</td>
<td>$ 3,022,767</td>
<td>$ 1,557,816</td>
<td>$ 13,341,137</td>
</tr>
</tbody>
</table>
**FREMONT COUNTY, WYOMING**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th>Cash Flows From Operating Activities:</th>
<th>Dispatch Center</th>
<th>Capital Revolving Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash received from service users</td>
<td>$ 1,082,287</td>
<td>$ 1,056,304</td>
</tr>
<tr>
<td>Contributions and insurance reimbursements</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Cash paid for goods and services</td>
<td>(157,196)</td>
<td>0</td>
</tr>
<tr>
<td>Cash paid to employees</td>
<td>(963,856)</td>
<td>0</td>
</tr>
<tr>
<td>Cash received for program loans</td>
<td>0</td>
<td>3,325</td>
</tr>
<tr>
<td>Benefits paid</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Investment income</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Allocation of investment earnings</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Net cash provided (used) by operating activities</strong></td>
<td>(38,765)</td>
<td>1,059,629</td>
</tr>
</tbody>
</table>

| Cash Flows From Noncapital Financing Activities: | | |
|--------------------------------------------------|------------------|
| Transfer from other fund                          | 373,741          | 25,043                |
| Transfer to other fund                            | (102)            | (393,000)            |
| **Net cash provided (used) by noncapital financing activities** | 373,639 | (367,957)            |

| Cash Flows From Capital and Related Financing Activities: | | |
|----------------------------------------------------------|------------------|
| Acquisition of capital assets                           | (2,417)          | (238,184)            |
| Capital grant proceeds                                  | 2,064            | 46,296               |
| Principal paid on capital lease obligations              | 0                | (4,000)              |
| **Net cash provided (used) by capital and related financing activities** | (353) | (195,888)            |

| Cash Flows From Investing Activities: | | |
|--------------------------------------|------------------|
| Investment income (loss)             | 858              | 9,366                |
| **Net cash provided (used) by investing activities** | 858 | 9,366              |

| Net Increase (Decrease) In Cash and Investments | 335,379 | 505,150 |

| Cash And Investments In Treasury : | | |
|------------------------------------|------------------|
| July 1                             | (117,140)        | 2,575,395           |
| June 30                            | $ 218,239        | $ 3,080,545         |

<p>| Reconciliation Of Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities | | |
|------------------------------------------------------------------------------------------------|------------------|
| Operating income (loss)                                                                    | $ (171,094)      | $ 223,531           |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities |                      |
| Depreciation                                                                                | 237,326          | 770,874             |
| Change in assets - (increase) decrease:                                                     |                  |
| Accounts receivable                                                                        | 48               | 0                   |
| Inventory and prepaid expenses                                                             | (12)             | 0                   |
| Note and lease receivables (program loans)                                                 | 0                | 65,224              |
| Operating accrued interest                                                                 | 0                | 0                   |
| Change in liabilities - increase (decrease):                                               |                  |
| Accounts payable and accrued expenses                                                      | (20,033)         | 0                   |
| Compensated absences                                                                       | 4,000            | 0                   |
| Unearned revenue                                                                           | 0                | 0                   |
| Net pension liability and related deferred outflows and deferred inflows of resources      | (89,000)         | 0                   |
| <strong>Net Cash Provided (Used) By Operating Activities</strong>                                      | $ (38,765)       | $ 1,059,629         |</p>
<table>
<thead>
<tr>
<th>Fuel Distribution</th>
<th>Health Benefit Plan</th>
<th>Investment Pool</th>
<th>Total Internal Service Funds</th>
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<td>(1,065,275)</td>
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<tr>
<td>(2,904)</td>
<td>(51,594)</td>
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<td>(1,018,354)</td>
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<tr>
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<td>(154,320)</td>
<td>(154,320)</td>
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<tr>
<td>(12,765)</td>
<td>993,909</td>
<td>(168,128)</td>
<td>1,833,880</td>
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<tr>
<td>1,357</td>
<td>33,798</td>
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<td>434,922</td>
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<td>(736,492)</td>
<td>(695,655)</td>
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<tr>
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<td>(11,041)</td>
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<td>(26,081)</td>
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<td>(643)</td>
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<tr>
<td>(31,103)</td>
<td>(38)</td>
<td>(952)</td>
<td>(52,126)</td>
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<tr>
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<td>0</td>
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<td>0</td>
<td>(89,000)</td>
</tr>
<tr>
<td>(12,765)</td>
<td>993,909</td>
<td>(168,128)</td>
<td>1,833,880</td>
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</tbody>
</table>
### Charges To Appropriations (Outflows)

**Special Revenue Funds:**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Original</th>
<th>Final</th>
<th>Charges To Appropriations (Outflows)</th>
<th>Final</th>
<th>Variance with Final Budget - Positive (Negative)</th>
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</thead>
<tbody>
<tr>
<td>Historic Preservation</td>
<td>$ 4,170</td>
<td>$ 13,170</td>
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<tr>
<td>State Homeland Security</td>
<td>0</td>
<td>185,800</td>
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<td>20,370</td>
<td>165,430</td>
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<tr>
<td>Forest Reserve</td>
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<td>506,599</td>
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<td>Youth Services Grant</td>
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<td>342,520</td>
<td>56,086</td>
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<tr>
<td>Best Beginnings Grant</td>
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<td>110,187</td>
<td>25,855</td>
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<td>Family Planning</td>
<td>57,135</td>
<td>57,135</td>
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<td>39,677</td>
<td>17,458</td>
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<tr>
<td>Public Health Emergency Preparedness</td>
<td>85,100</td>
<td>85,100</td>
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<td>83,551</td>
<td>1,549</td>
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<tr>
<td>Public Health</td>
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<td>104,242</td>
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<td>102,872</td>
<td>1,370</td>
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<td>Road Construction</td>
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<td>3,752,297</td>
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<td>2,502,566</td>
<td>1,249,731</td>
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<td>Transit Study</td>
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<td>19,499</td>
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<td>Juvenile Justice and Delinquency Prevention</td>
<td>13,076</td>
<td>13,076</td>
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<tr>
<td>Juvenile Drug Court</td>
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<td>309,484</td>
<td>18,490</td>
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<tr>
<td>Adult Drug Court</td>
<td>395,588</td>
<td>395,588</td>
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<td>365,735</td>
<td>29,853</td>
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<tr>
<td>Victim of Crimes</td>
<td>137,422</td>
<td>137,422</td>
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<td>134,139</td>
<td>3,283</td>
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<tr>
<td>Victim of Crimes (Sheriff)</td>
<td>85,100</td>
<td>85,100</td>
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<td>76,713</td>
<td>8,472</td>
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<tr>
<td>Abandoned Vehicle Program</td>
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<td>22,464</td>
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<td>Sheriff's Enforcement</td>
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<td>12,002</td>
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<td>E911 Program</td>
<td>305,000</td>
<td>405,000</td>
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<td>373,741</td>
<td>31,259</td>
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**Debt Service Funds:**

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<thead>
<tr>
<th>Fund</th>
<th>Original</th>
<th>Final</th>
<th>Variance with Final Budget - Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spencer Home-sites Sewer</td>
<td>1,666</td>
<td>1,666</td>
<td>50</td>
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<tr>
<td>County-wide</td>
<td>0</td>
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</table>

**Capital Project Funds (see pages 64-66):**

**Enterprise Funds:**

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<thead>
<tr>
<th>Fund</th>
<th>Original</th>
<th>Final</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ambulance Services</td>
<td>390,730</td>
<td>395,280</td>
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<tr>
<td>Revolving Loan Fund</td>
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**Internal Service Funds:**

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<tr>
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<th>Final</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dispatch Center</td>
<td>1,439,605</td>
<td>1,439,605</td>
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<tr>
<td>Capital Revolving Fund</td>
<td>1,118,367</td>
<td>1,178,367</td>
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<tr>
<td>Fuel Distribution</td>
<td>396,000</td>
<td>402,000</td>
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<tr>
<td>Health Benefit Plan</td>
<td>5,248,000</td>
<td>5,248,000</td>
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<tr>
<td>Investment Pool</td>
<td>1,048,000</td>
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**Fiduciary Fund:**

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<th>Fund</th>
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<th>Final</th>
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<tr>
<td>Expendable Section 125 Trust</td>
<td>627,500</td>
<td>627,500</td>
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**Permanent Fund:**

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<tr>
<th>Fund</th>
<th>Original</th>
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<tr>
<td>Detention Facility Trust</td>
<td>175,700</td>
<td>214,700</td>
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**Component Units:**

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<th>Fund</th>
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<tbody>
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<td>Solid Waste Disposal District</td>
<td>4,278,316</td>
<td>4,278,316</td>
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<td>Weed and Pest Control District</td>
<td>3,168,628</td>
<td>3,168,628</td>
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<td>Fair Board</td>
<td>793,815</td>
<td>843,815</td>
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<tr>
<td>Library Board - General Fund</td>
<td>2,174,101</td>
<td>2,238,257</td>
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<tr>
<td>Museum Board General Fund</td>
<td>614,542</td>
<td>614,542</td>
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<tr>
<td>Museum Board Special Revenue Funds</td>
<td>109,700</td>
<td>109,700</td>
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<tr>
<td>Recreation Board</td>
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**85**
<table>
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<tr>
<th>Federal Grantor/Pass-Through Grantor/Program Title</th>
<th>CFDA Number</th>
<th>Pass-Through Number</th>
<th>Expenditures</th>
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<tr>
<td><strong>U.S. Department of Agriculture</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Passed through Wyoming Department of Health and Medical Services</td>
<td>10.557</td>
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<tr>
<td>-Special Supplemental Food Program for Women, Infants and Children (WIC)</td>
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<tr>
<td>Passed through Wyoming State Treasurer’s Office</td>
<td>10.666</td>
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<td>-Schools and Roads - Grants to Counties (Forest Reserve)</td>
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<tr>
<td><strong>U.S. Department of Interior</strong></td>
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<tr>
<td>Passed through Wyoming Department of Environmental Quality, Abandoned Mine Land</td>
<td>15.252</td>
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<td>19,728</td>
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<tr>
<td>Dry Creek Road Reconversion</td>
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<tr>
<td>Passed through Wyoming Department of State Parks and Cultural Resources, State Historic Preservation Office</td>
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<tr>
<td>-Simpson Lake Lodge Restoration</td>
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<td><strong>U.S. Department of Justice</strong></td>
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<td>Passed through Volunteers of America Northern Rockies</td>
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<td>-Victim Services (Attorney)</td>
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<tr>
<td>-Victim Services (Sheriff)</td>
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<td>Passed through Wyoming Attorney General - Division of Victim Services</td>
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<td>-Victim Services (Sheriff)</td>
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<td>-2017 Highway Safety Grant</td>
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<tr>
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<td>-Public Health Emergency Preparedness</td>
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<td>-Maternal Child Health-TANF</td>
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<td>993</td>
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<tr>
<td>-Child Support Cooperative Agreement</td>
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<tr>
<td>Passed through Wyoming Department of Health - Public Health Division</td>
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<tr>
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<tr>
<td><strong>U.S. Department of Homeland Security</strong></td>
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<tr>
<td>-Emergency Management</td>
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<tr>
<td>-Law Enforcement and Terrorism Prevention-oriented Activities</td>
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<td><strong>Total Federal Assistance</strong></td>
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COMPONENT UNIT INFORMATION
### Assets

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<th>Amount</th>
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<td>Receivables, net of allowance for uncollectibles:</td>
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<td>Accounts</td>
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<td>Accrued interest</td>
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<td>Prepaid expenses</td>
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<tr>
<td>Due from primary government</td>
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<tr>
<td><strong>Total assets</strong></td>
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### Liabilities

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$180,718</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>3,053</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>183,771</strong></td>
</tr>
</tbody>
</table>

#### Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred property tax revenue</td>
<td>47,000</td>
</tr>
<tr>
<td><strong>Total deferred inflows of resources</strong></td>
<td><strong>47,000</strong></td>
</tr>
</tbody>
</table>

### Fund Balances

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable prepaid expenses</td>
<td>9,511</td>
</tr>
<tr>
<td>Committed to:</td>
<td></td>
</tr>
<tr>
<td>Closure and postclosure care obligations</td>
<td>9,326,512</td>
</tr>
<tr>
<td>Cash reserves</td>
<td>500,000</td>
</tr>
<tr>
<td>Unassigned</td>
<td>1,839,726</td>
</tr>
<tr>
<td><strong>Total fund balances</strong></td>
<td><strong>11,675,749</strong></td>
</tr>
<tr>
<td><strong>Total liabilities and fund balances</strong></td>
<td><strong>$11,906,520</strong></td>
</tr>
</tbody>
</table>

**Fund balance of Solid Waste Disposal District**

**$11,675,749**

Amounts reported for the Solid Waste Disposal District in the statement of net position are different because:

- Capital assets are not financial resources and, therefore, are not reported in the governmental fund financial statements. 5,754,937
- Certain intergovernmental receivables are not available to pay current period expenditures. Therefore, they are deferred in the governmental fund financial statements. 31,096
- Property tax revenue that will be collected after year-end, is deferred in the governmental fund financial statements. 47,000
- Long-term liabilities, including compensated absences, closure and postclosure care costs, and capital leases, are not due in the current period. Therefore, they are not reported in the fund financial statements.
  - Compensated absences (70,481)
  - Closure and post-closure care (11,700,000)
  - Net pension liability (1,384,128)
- Deferred outflows and deferred inflows of resources pertaining to the net pension liability are not financial resources and therefore are not reported as assets or liabilities in the governmental funds.
  - Deferred outflows related to the net pension liability 298,704
  - Deferred inflows related to the net pension liability (196,424)

**Net position of Solid Waste Disposal District (page 14)**

**$4,456,453**
FREMONT COUNTY, WYOMING  
STATEMENT OF REVENUES, EXPENDITURES AND 
CHANGES IN FUND BALANCE  
SOLID WASTE DISPOSAL DISTRICT - COMPONENT UNIT  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017  

<table>
<thead>
<tr>
<th>Revenues:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes, primarily property</td>
<td>$ 2,360,679</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>48,391</td>
</tr>
<tr>
<td>Charges for services</td>
<td>2,723,957</td>
</tr>
<tr>
<td>Investment income</td>
<td>11,844</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>2,656</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>5,147,527</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current</strong></td>
<td></td>
</tr>
<tr>
<td>Sanitation</td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td>1,086,709</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>568,931</td>
</tr>
<tr>
<td>Bad debt expense</td>
<td>2,565</td>
</tr>
<tr>
<td>Bale station operation and maintenance</td>
<td>411</td>
</tr>
<tr>
<td>Engineering fees</td>
<td>254,568</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>66,211</td>
</tr>
<tr>
<td>Financial assurance</td>
<td>728</td>
</tr>
<tr>
<td>Insurance</td>
<td>36,777</td>
</tr>
<tr>
<td>Leases</td>
<td>26,924</td>
</tr>
<tr>
<td>Office expenses and travel</td>
<td>43,169</td>
</tr>
<tr>
<td>Operation and maintenance</td>
<td>218,693</td>
</tr>
<tr>
<td>Professional fees</td>
<td>47,522</td>
</tr>
<tr>
<td>Recycling</td>
<td>159,201</td>
</tr>
<tr>
<td>Scale houses</td>
<td>17,268</td>
</tr>
<tr>
<td>Site improvements and maintenance</td>
<td>79,258</td>
</tr>
<tr>
<td>Supplies</td>
<td>15,776</td>
</tr>
<tr>
<td>Transfer stations</td>
<td>251,846</td>
</tr>
<tr>
<td>Utilities</td>
<td>232,332</td>
</tr>
<tr>
<td><strong>Capital outlay</strong></td>
<td>187,682</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>3,296,571</strong></td>
</tr>
</tbody>
</table>

| Net change in fund balance | 1,850,956 |

| Fund Balance - July 1   | 9,824,793 |
| Fund Balance - June 30  | $ 11,675,749 |
Amounts reported for the Solid Waste Disposal District in the Statement of Activities are different because:

Net change in fund balance (page 88) $ 1,850,956

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 and reported as depreciation expense. This is the amount by which depreciation ($575,302) exceeded capital outlays ($187,682) in the current period. (387,620)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements. (35,599)

Expenses reported in the Statement of Activities that do not use current financial resources are not reported as expenditures in the governmental fund financial statements. Following are net decreases (increases) in:

- Compensated absences 634
- Net pension expense recognized per GASB 68 (22,758)
- Landfill closure costs 0

Change in net position of Solid Waste Disposal District (page 16) $ 1,405,613
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### Fremont County, Wyoming

**Combining Statement of Net Position**

**Nonmajor Component Units**

**June 30, 2017**

#### Weeds and Pest Control District

<table>
<thead>
<tr>
<th></th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments in treasury</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>$401,778</td>
</tr>
<tr>
<td>Other cash</td>
<td>1,504,978</td>
<td>114,668</td>
<td>380,426</td>
<td>8,221</td>
<td>2,117,665</td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>53,303</td>
<td>6,000</td>
<td>25,000</td>
<td>7,000</td>
<td>94,303</td>
</tr>
<tr>
<td>Intergovernmental and grants</td>
<td>0</td>
<td>4,330</td>
<td>18,466</td>
<td>5,559</td>
<td>30,889</td>
</tr>
<tr>
<td>Accounts</td>
<td>251,683</td>
<td>0</td>
<td>10,194</td>
<td>220</td>
<td>262,097</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>0</td>
<td>1,000</td>
<td>3,000</td>
<td>1,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>235,182</td>
<td>7,478</td>
<td>29,624</td>
<td>33,515</td>
<td>305,797</td>
</tr>
<tr>
<td>Due from primary government - Agency Fund</td>
<td>124,521</td>
<td>63,904</td>
<td>156,892</td>
<td>0</td>
<td>363,706</td>
</tr>
<tr>
<td>Capital assets net of accumulated depreciation</td>
<td>480,725</td>
<td>1,630,959</td>
<td>7,598,647</td>
<td>2,518,272</td>
<td>12,228,603</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>2,650,392</td>
<td>1,828,339</td>
<td>8,222,249</td>
<td>2,975,565</td>
<td>15,809,840</td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Related to the net pension liability</td>
<td>247,346</td>
<td>62,000</td>
<td>288,000</td>
<td>87,000</td>
<td>684,346</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>202,064</td>
<td>22,253</td>
<td>16,198</td>
<td>12,997</td>
<td>253,512</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>83,205</td>
<td>0</td>
<td>0</td>
<td>35,247</td>
<td>118,452</td>
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<tr>
<td>Obligations under capital lease</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Notes payable</td>
<td>0</td>
<td>11,474</td>
<td>0</td>
<td>0</td>
<td>44,549</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>0</td>
<td>10,000</td>
<td>95,000</td>
<td>10,000</td>
<td>115,000</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>285,269</td>
<td>43,727</td>
<td>115,198</td>
<td>58,244</td>
<td>546,967</td>
</tr>
<tr>
<td>Noncurrent liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Obligations under capital lease</td>
<td>0</td>
<td>0</td>
<td>11,000</td>
<td>0</td>
<td>11,000</td>
</tr>
<tr>
<td>Notes payable</td>
<td>0</td>
<td>76,108</td>
<td>0</td>
<td>0</td>
<td>76,108</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>62,058</td>
<td>9,800</td>
<td>17,200</td>
<td>4,000</td>
<td>93,058</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>992,752</td>
<td>263,000</td>
<td>1,354,000</td>
<td>342,000</td>
<td>2,951,752</td>
</tr>
<tr>
<td><strong>Total noncurrent liabilities</strong></td>
<td>1,054,810</td>
<td>348,908</td>
<td>1,382,200</td>
<td>346,000</td>
<td>3,131,918</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>1,340,079</td>
<td>392,635</td>
<td>1,497,398</td>
<td>404,244</td>
<td>3,678,905</td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Related to the net pension liability</td>
<td>97,478</td>
<td>7,000</td>
<td>56,000</td>
<td>9,000</td>
<td>169,478</td>
</tr>
<tr>
<td><strong>Net Position</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>480,725</td>
<td>1,543,377</td>
<td>7,583,647</td>
<td>2,518,272</td>
<td>12,126,021</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Unrestricted (deficit)</td>
<td>979,456</td>
<td>(52,673)</td>
<td>(626,796)</td>
<td>131,049</td>
<td>519,782</td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
<td>$1,460,181</td>
<td>$1,490,704</td>
<td>$6,956,851</td>
<td>$2,649,321</td>
<td>$12,645,803</td>
</tr>
</tbody>
</table>
## Program Revenues

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Operating Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weed and Pest Control District</td>
<td>$2,746,754</td>
<td>$1,012,751</td>
<td>$135,501</td>
<td>$0</td>
</tr>
<tr>
<td>Fair Board</td>
<td>$925,499</td>
<td>244,728</td>
<td>27,190</td>
<td>6,025</td>
</tr>
<tr>
<td>Library Board</td>
<td>$2,635,002</td>
<td>40,086</td>
<td>82,960</td>
<td>8,200</td>
</tr>
<tr>
<td>Museum Board</td>
<td>$779,416</td>
<td>18,947</td>
<td>70,781</td>
<td>2,466</td>
</tr>
<tr>
<td>Recreation Board</td>
<td>$150,766</td>
<td>0</td>
<td>1,898</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$7,237,437</strong></td>
<td><strong>$1,316,512</strong></td>
<td><strong>$318,330</strong></td>
<td><strong>$16,691</strong></td>
</tr>
</tbody>
</table>

## Net (Expense) Revenue and Changes in Net Position

<table>
<thead>
<tr>
<th>Weed and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$(1,598,502)</td>
<td>$(647,556)</td>
<td>$(2,503,756)</td>
<td>$(887,222)</td>
<td>$(148,868)</td>
<td><strong>$(5,585,904)</strong></td>
</tr>
</tbody>
</table>

**General Revenues:**

- **Taxes, primarily property**: $1,492,472, 317,727, 1,378,078, 413,915, 191,027, 3,793,219
- **Investment income**: 13,119, 138, 3,152, 5,733, 439, 22,581
- **Gain on disposal of capital assets**: 0, 0, 0, 0, 0, 0
- **Other revenue**: 33,440, 0, 0, 0, 0, 33,440

**Total general revenues and transfers**: $1,539,031, 317,865, 1,381,230, 419,648, 191,466, 3,849,240

**Change in net position**

- $(59,471), $329,691, $(1,122,526), $(267,574), 42,598, $(1,736,664)

**Net position - July 1**

- $1,460,181, $1,490,704, $6,956,851, $2,649,321, $88,746, $12,645,803

**Net position - June 30**

- $1,460,181, $1,490,704, $6,956,851, $2,649,321, $88,746, $12,645,803
## Fremont County, Wyoming
### Combining Balance Sheet
#### Nonmajor Component Units
#### June 30, 2017

### Assets

<table>
<thead>
<tr>
<th>Component</th>
<th>Weed and Pesticide Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments in treasury</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$401,778</td>
<td>$0</td>
<td>$401,778</td>
</tr>
<tr>
<td>Other cash</td>
<td>1,504,978</td>
<td>114,668</td>
<td>380,426</td>
<td>8,221</td>
<td>109,372</td>
<td>2,117,665</td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Taxes</td>
<td>33,255</td>
<td>6,000</td>
<td>25,000</td>
<td>7,000</td>
<td>3,000</td>
</tr>
<tr>
<td></td>
<td>Intergovernmental and grants</td>
<td>20,048</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>20,048</td>
</tr>
<tr>
<td></td>
<td>Accounts</td>
<td>251,683</td>
<td>1,000</td>
<td>3,000</td>
<td>1,000</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Inventory and prepaid expenses</td>
<td>235,182</td>
<td>7,478</td>
<td>29,624</td>
<td>33,515</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Due from primary government - Agency Fund</td>
<td>124,521</td>
<td>63,904</td>
<td>156,892</td>
<td>0</td>
<td>363,706</td>
</tr>
<tr>
<td>Total assets</td>
<td>$2,169,667</td>
<td>$193,050</td>
<td>$605,136</td>
<td>$451,734</td>
<td>$130,761</td>
<td>$3,550,348</td>
</tr>
</tbody>
</table>

### Liabilities

<table>
<thead>
<tr>
<th>Component</th>
<th>Weed and Pesticide Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>202,064</td>
<td>22,253</td>
<td>16,198</td>
<td>12,997</td>
<td>0</td>
<td>253,512</td>
</tr>
<tr>
<td>Unearned grant receipts and revenues</td>
<td>5,930</td>
<td>0</td>
<td>0</td>
<td>35,247</td>
<td>0</td>
<td>41,177</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>207,994</td>
<td>22,253</td>
<td>16,198</td>
<td>48,244</td>
<td>0</td>
<td>294,689</td>
</tr>
</tbody>
</table>

### Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Component</th>
<th>Weed and Pesticide Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred property tax revenue</td>
<td>45,378</td>
<td>7,000</td>
<td>28,000</td>
<td>8,000</td>
<td>3,000</td>
<td>91,378</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>45,378</td>
<td>7,000</td>
<td>28,000</td>
<td>8,000</td>
<td>3,000</td>
<td>91,378</td>
</tr>
</tbody>
</table>

### Fund Balances

<table>
<thead>
<tr>
<th>Component</th>
<th>Weed and Pesticide Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Inventory and prepaid expenses</td>
<td>235,182</td>
<td>7,478</td>
<td>29,624</td>
<td>33,515</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Committed to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Culture and recreation</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>234,859</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Contractual obligations</td>
<td>0</td>
<td>104,971</td>
<td>6,500</td>
<td>0</td>
<td>6,000</td>
</tr>
<tr>
<td></td>
<td>Unassigned</td>
<td>1,681,113</td>
<td>51,348</td>
<td>524,814</td>
<td>127,116</td>
<td>121,761</td>
</tr>
<tr>
<td>Total fund balance</td>
<td>1,916,295</td>
<td>163,797</td>
<td>560,938</td>
<td>395,490</td>
<td>127,761</td>
<td>3,164,281</td>
</tr>
<tr>
<td>Total liabilities, deferred inflows of resources and fund balances</td>
<td>$2,169,667</td>
<td>$193,050</td>
<td>$605,136</td>
<td>$451,734</td>
<td>$130,761</td>
<td>$3,550,348</td>
</tr>
</tbody>
</table>

### Fund Balances of Nonmajor Component Units (from above)

<table>
<thead>
<tr>
<th>Component</th>
<th>Weed and Pesticide Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,916,295</td>
<td>$163,797</td>
<td>$560,938</td>
<td>$395,490</td>
<td>$127,761</td>
<td>$3,164,281</td>
</tr>
</tbody>
</table>

### Notes
- Capital assets are not financial resources and, therefore, are not reported in the governmental fund financial statements.
- Other long-term assets, primarily taxes receivable, are not available to pay current-period expenditures and, therefore, are deferred in the governmental fund financial statements.
- Long-term liabilities, including obligations under capital lease, notes payable, compensated absences, and net pension liability (and the related deferred outflows and inflows of resources) are not due in the current period and, therefore, are not reported in the governmental fund financial statements.

### Net Position of Nonmajor Component Units (page 91)

<table>
<thead>
<tr>
<th>Component</th>
<th>Weed and Pesticide Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,460,181</td>
<td>$1,490,704</td>
<td>$6,966,851</td>
<td>$2,649,321</td>
<td>$88,746</td>
<td>$12,645,803</td>
</tr>
</tbody>
</table>
## Revenues:

<table>
<thead>
<tr>
<th>Source</th>
<th>Weeds and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes, primarily property</td>
<td>$1,524,254</td>
<td>$324,727</td>
<td>$1,397,078</td>
<td>$418,915</td>
<td>$193,027</td>
<td>$3,858,001</td>
</tr>
<tr>
<td>Intergovernment</td>
<td>$135,501</td>
<td>8,423</td>
<td>41,007</td>
<td>8,505</td>
<td>0</td>
<td>193,436</td>
</tr>
<tr>
<td>Charges for services</td>
<td>$1,090,026</td>
<td>244,728</td>
<td>40,086</td>
<td>18,947</td>
<td>0</td>
<td>1,393,787</td>
</tr>
<tr>
<td>Contributions</td>
<td>0</td>
<td>14,822</td>
<td>49,822</td>
<td>38,815</td>
<td>0</td>
<td>103,459</td>
</tr>
<tr>
<td>Investment income</td>
<td>13,119</td>
<td>138</td>
<td>3,152</td>
<td>5,733</td>
<td>439</td>
<td>22,581</td>
</tr>
<tr>
<td>Other revenue</td>
<td>121</td>
<td>6,780</td>
<td>(6)</td>
<td>27,790</td>
<td>2,817</td>
<td>37,502</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>$2,763,021</td>
<td>599,618</td>
<td>$1,531,139</td>
<td>518,705</td>
<td>196,283</td>
<td>$5,608,766</td>
</tr>
</tbody>
</table>

## Expenditures:

<table>
<thead>
<tr>
<th>Category</th>
<th>Weeds and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>0</td>
<td>760,748</td>
<td>1,967,942</td>
<td>613,482</td>
<td>149,708</td>
<td>3,491,880</td>
</tr>
<tr>
<td>Sanitation</td>
<td>2,557,285</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2,557,285</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>8,059</td>
<td>21,475</td>
<td>99,606</td>
<td>6,910</td>
<td>0</td>
<td>136,050</td>
</tr>
<tr>
<td>Debt service:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td>0</td>
<td>11,200</td>
<td>4,000</td>
<td>0</td>
<td>44,742</td>
<td>59,942</td>
</tr>
<tr>
<td>Interest</td>
<td>0</td>
<td>2,267</td>
<td>0</td>
<td>0</td>
<td>1,058</td>
<td>3,325</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>$2,565,344</td>
<td>795,690</td>
<td>2,071,548</td>
<td>620,392</td>
<td>195,508</td>
<td>$6,248,482</td>
</tr>
</tbody>
</table>

## Excess (deficiency) of revenues over (under) expenditures

<table>
<thead>
<tr>
<th>Excess (deficiency) of revenues over (under) expenditures</th>
<th>Weeds and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess (deficiency)</td>
<td>197,677</td>
<td>(196,072)</td>
<td>(540,409)</td>
<td>(101,687)</td>
<td>775</td>
<td>(639,716)</td>
</tr>
</tbody>
</table>

## Other Financing Sources:

<table>
<thead>
<tr>
<th>Source</th>
<th>Weeds and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating transfer in</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>9,756</td>
<td>0</td>
<td>9,756</td>
</tr>
<tr>
<td>Operating transfer out</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(9,756)</td>
<td>0</td>
<td>(9,756)</td>
</tr>
<tr>
<td>Proceeds from notes payable</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses), net</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

## Net change in fund balance

<table>
<thead>
<tr>
<th>Net change in fund balance</th>
<th>Weeds and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>197,677</strong></td>
<td>(196,072)</td>
<td>(540,409)</td>
<td>(101,687)</td>
<td>775</td>
<td>(639,716)</td>
<td></td>
</tr>
</tbody>
</table>

## Fund Balances - July 1

<table>
<thead>
<tr>
<th>Fund Balances - July 1</th>
<th>Weeds and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,718,618</td>
<td>$359,869</td>
<td>1,101,347</td>
<td>497,177</td>
<td>126,986</td>
<td>3,803,997</td>
<td></td>
</tr>
</tbody>
</table>

## Fund Balances - June 30

<table>
<thead>
<tr>
<th>Fund Balances - June 30</th>
<th>Weeds and Pest Control District</th>
<th>Fair Board</th>
<th>Library Board</th>
<th>Museum Board</th>
<th>Recreation Board</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,916,295</td>
<td>$163,797</td>
<td>$560,938</td>
<td>$395,490</td>
<td>$127,761</td>
<td>$3,164,281</td>
<td></td>
</tr>
</tbody>
</table>
Amounts reported for nonmajor component units in the Statement of Activities are different because:

Net change in fund balance (page 94)

<table>
<thead>
<tr>
<th></th>
<th>WEED AND PEST CONTROL DISTRICT</th>
<th>FAIR BOARD</th>
<th>LIBRARY BOARD</th>
<th>MUSEUM BOARD</th>
<th>RECREATION BOARD</th>
<th>TOTALS</th>
</tr>
</thead>
</table>
| Amounts        | $197,677                      | $(196,072) | $(540,409)    | $(101,687)   | $775             | $(639,716) |}

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 and reported as depreciation expense. This is the excess of capital outlay over (under) depreciation during the current period.

The effect of various transactions involving capital assets (e.g., sales, trade-ins and donations) is to increase (decrease) net position. These transactions are not reflected in governmental funds.

Governmental funds report loan proceeds as other financing sources and debt principal payments as other financial uses. However, only the interest payment is included in expenses on the Statement of Activities. This is the amount by which principal payments exceed loan proceeds.

Revenues reported in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Expenses reported in the Statement of Activities that do not use current financial resources are not reported as expenditures in the governmental funds. Following are net decreases (increases) in compensated absences, net pension liability and the related deferred outflows and inflows of resources.

Change in net position of nonmajor component units (page 92)

<table>
<thead>
<tr>
<th></th>
<th>WEED AND PEST CONTROL DISTRICT</th>
<th>FAIR BOARD</th>
<th>LIBRARY BOARD</th>
<th>MUSEUM BOARD</th>
<th>RECREATION BOARD</th>
<th>TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts</td>
<td>$(59,471)</td>
<td>$(329,691)</td>
<td>$(1,122,526)</td>
<td>$(267,574)</td>
<td>$42,598</td>
<td>$(1,736,664)</td>
</tr>
</tbody>
</table>
FREMONT COUNTY, WYOMING  
BALANCE SHEET  
WEED AND PEST CONTROL DISTRICT - COMPONENT UNIT  
GENERAL FUND  
JUNE 30, 2017

### Assets
- **Other cash**: $1,504,978
- **Receivables, net of allowance for uncollectibles:**
  - Taxes: 33,255
  - Intergovernmental and grant: 20,048
  - Accounts: 251,683
- **Inventory and prepaid expenses**: 235,182
- **Due from primary government - Agency Fund**: 124,521
- **Total assets**: $2,169,667

### Liabilities
- **Accounts payable and accrued expenses**: $202,064
- **Unearned grant receipts and revenues**: 5,930
- **Total liabilities**: 207,994

### Deferred Inflows of Resources
- **Deferred property tax revenue**: 45,378

### Fund Balance
- **Nonspendable:**
  - Inventory: 235,182
  - Unassigned: 1,681,113
- **Total fund balance**: 1,916,295
- **Total liabilities, deferred inflows of resources and fund balance**: $2,169,667
FREMONT COUNTY, WYOMING  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
WEED AND PEST CONTROL DISTRICT - COMPONENT UNIT  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance-Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes, primarily property</td>
<td>$1,525,773</td>
<td>$1,524,254</td>
<td>$ (1,519)</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>90,895</td>
<td>135,501</td>
<td>44,606</td>
</tr>
<tr>
<td>Charges for services</td>
<td>1,010,400</td>
<td>1,090,026</td>
<td>79,626</td>
</tr>
<tr>
<td>Investment income</td>
<td>10,600</td>
<td>13,119</td>
<td>2,519</td>
</tr>
<tr>
<td>Other revenue</td>
<td>500</td>
<td>121</td>
<td>(379)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>2,638,168</td>
<td>2,763,021</td>
<td>124,853</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sanitation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative personnel services</td>
<td>160,024</td>
<td>157,949</td>
<td>2,075</td>
</tr>
<tr>
<td>Board expenditures</td>
<td>9,000</td>
<td>7,544</td>
<td>1,456</td>
</tr>
<tr>
<td>Operations personnel services</td>
<td>934,216</td>
<td>790,249</td>
<td>143,967</td>
</tr>
<tr>
<td>Travel</td>
<td>19,912</td>
<td>10,716</td>
<td>9,196</td>
</tr>
<tr>
<td>Operating supplies</td>
<td>186,764</td>
<td>112,834</td>
<td>73,930</td>
</tr>
<tr>
<td>Cost share programs</td>
<td>850,600</td>
<td>694,696</td>
<td>155,904</td>
</tr>
<tr>
<td>Contractual arrangements</td>
<td>46,100</td>
<td>46,475</td>
<td>(375)</td>
</tr>
<tr>
<td>Other operations</td>
<td>407,274</td>
<td>318,516</td>
<td>88,758</td>
</tr>
<tr>
<td>Insurance</td>
<td>22,440</td>
<td>17,800</td>
<td>4,640</td>
</tr>
<tr>
<td>Indirect payroll costs</td>
<td>504,968</td>
<td>400,506</td>
<td>104,462</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>27,330</td>
<td>8,059</td>
<td>19,271</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>3,168,628</td>
<td>2,565,344</td>
<td>603,284</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>(530,460)</td>
<td>197,677</td>
<td>728,137</td>
</tr>
<tr>
<td><strong>Fund Balance - July 1</strong></td>
<td>1,718,618</td>
<td>1,718,618</td>
<td>0</td>
</tr>
<tr>
<td><strong>Fund Balance - June 30</strong></td>
<td>$1,188,158</td>
<td>$1,916,295</td>
<td>$728,137</td>
</tr>
</tbody>
</table>
FREMONT COUNTY, WYOMING
BALANCE SHEET
FAIR BOARD - COMPONENT UNIT
GENERAL FUND
JUNE 30, 2017

Assets
Other cash $ 114,668
Receivables, net of allowance for uncollectibles:
   Taxes 6,000
   Accounts 0
   Accrued interest 1,000
   Inventory and prepaid expenses 7,478
   Due from primary government - Agency Fund 63,904
   Total assets $ 193,050

Liabilities
Accounts payable and accrued expenses $ 22,253

Deferred Inflows of Resources
Deferred property tax revenue 7,000

Fund Balance
Nonspendable:
   Inventory and prepaid expenses 7,478
Committed to:
   Contractual obligations 104,971
Unassigned 51,348
   Total fund balance 163,797
   balance $ 193,050
FREMONT COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FAIR BOARD - COMPONENT UNIT
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance-</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Positive</td>
</tr>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td>(Negative)</td>
</tr>
<tr>
<td>Taxes, primarily property</td>
<td>$336,859</td>
<td>$324,727</td>
<td>$(12,132)</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>0</td>
<td>8,423</td>
<td>8,423</td>
</tr>
<tr>
<td>Charges for services</td>
<td>179,675</td>
<td>244,728</td>
<td>65,053</td>
</tr>
<tr>
<td>Contributions</td>
<td>2,500</td>
<td>14,822</td>
<td>12,322</td>
</tr>
<tr>
<td>Investment income</td>
<td>50</td>
<td>138</td>
<td>88</td>
</tr>
<tr>
<td>Other revenue</td>
<td>100</td>
<td>6,780</td>
<td>6,680</td>
</tr>
<tr>
<td>Total revenues</td>
<td>519,184</td>
<td>599,618</td>
<td>80,434</td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and recreation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and wages</td>
<td>238,070</td>
<td>236,734</td>
<td>1,336</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>115,030</td>
<td>116,285</td>
<td>(1,255)</td>
</tr>
<tr>
<td>Utilities</td>
<td>55,800</td>
<td>54,311</td>
<td>1,489</td>
</tr>
<tr>
<td>Property services</td>
<td>12,900</td>
<td>12,464</td>
<td>436</td>
</tr>
<tr>
<td>Purchased services</td>
<td>271,150</td>
<td>222,175</td>
<td>48,975</td>
</tr>
<tr>
<td>Supplies and materials</td>
<td>69,590</td>
<td>37,401</td>
<td>32,189</td>
</tr>
<tr>
<td>Other expenditures</td>
<td>63,175</td>
<td>81,378</td>
<td>(18,203)</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>5,000</td>
<td>21,475</td>
<td>(16,475)</td>
</tr>
<tr>
<td>Debt service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td>10,600</td>
<td>11,200</td>
<td>(600)</td>
</tr>
<tr>
<td>Interest</td>
<td>2,500</td>
<td>2,267</td>
<td>233</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>843,815</td>
<td>795,690</td>
<td>48,125</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>(324,631)</td>
<td>(196,072)</td>
<td>128,559</td>
</tr>
<tr>
<td>Fund Balance - July 1</td>
<td>324,631</td>
<td>359,869</td>
<td>35,238</td>
</tr>
<tr>
<td>Fund Balance - June 30</td>
<td>$0</td>
<td>$163,797</td>
<td>$163,797</td>
</tr>
<tr>
<td>Budgetary reserve</td>
<td>$0</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>
## Assets

Other cash $380,426

Receivables, net of allowance for uncollectibles:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>25,000</td>
</tr>
<tr>
<td>Accounts</td>
<td>10,194</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>3,000</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>29,624</td>
</tr>
<tr>
<td>Due from primary government - Agency Fund</td>
<td>156,892</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$605,136</strong></td>
</tr>
</tbody>
</table>

## Liabilities

Accounts payable and accrued expenses $16,198

## Deferred Inflows of Resources

Deferred property tax revenue 28,000

## Fund Balance

Nonspendable:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventory and prepaid expenses</td>
<td>29,624</td>
</tr>
</tbody>
</table>

Committed to:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual obligations</td>
<td>6,500</td>
</tr>
<tr>
<td>Unassigned</td>
<td>524,814</td>
</tr>
<tr>
<td><strong>Total fund balance</strong></td>
<td><strong>560,938</strong></td>
</tr>
</tbody>
</table>

Total liabilities, deferred inflows of resources and fund balance $605,136
FREMONT COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LIBRARY BOARD - COMPONENT UNIT
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Positive</td>
<td>(Negative)</td>
<td></td>
</tr>
<tr>
<td>Taxes, primarily property</td>
<td>$1,230,561</td>
<td>$1,397,078</td>
<td>$166,517</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>11,780</td>
<td>41,007</td>
<td>29,227</td>
</tr>
<tr>
<td>Charges for services</td>
<td>32,000</td>
<td>40,086</td>
<td>8,086</td>
</tr>
<tr>
<td>Contributions</td>
<td>52,376</td>
<td>49,822</td>
<td>(2,554)</td>
</tr>
<tr>
<td>Investment income</td>
<td>800</td>
<td>3,152</td>
<td>2,352</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0</td>
<td>(6)</td>
<td>(6)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>1,327,517</td>
<td>1,531,139</td>
<td>203,622</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Culture and recreation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and wages</td>
<td>1,031,483</td>
<td>993,318</td>
<td>38,165</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>669,346</td>
<td>573,714</td>
<td>95,632</td>
</tr>
<tr>
<td>Utilities</td>
<td>105,100</td>
<td>99,463</td>
<td>5,637</td>
</tr>
<tr>
<td>Property services</td>
<td>106,249</td>
<td>101,342</td>
<td>4,907</td>
</tr>
<tr>
<td>Purchased services</td>
<td>60,599</td>
<td>53,172</td>
<td>7,427</td>
</tr>
<tr>
<td>Supplies and materials</td>
<td>148,280</td>
<td>139,311</td>
<td>8,969</td>
</tr>
<tr>
<td>Other expenditures</td>
<td>11,818</td>
<td>7,622</td>
<td>4,196</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>101,382</td>
<td>99,606</td>
<td>1,776</td>
</tr>
<tr>
<td>Debt service:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td>4,000</td>
<td>4,000</td>
<td>0</td>
</tr>
<tr>
<td>Interest</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>2,238,257</td>
<td>2,071,548</td>
<td>166,709</td>
</tr>
</tbody>
</table>

| Net change in fund balance | (910,740) | (540,409) | 370,331 |

| Fund Balance - July 1      | 910,740  | 1,101,347 | 190,607 |
| Fund Balance - June 30     | $0       | $560,938  | $560,938 |

| Budgetary Reserve          | $0       |          |          |
### Combined Balance Sheet

#### Fremont County, Wyoming

**Museum Board - Component Unit**

**Governmental Funds**

**JUNE 30, 2017**

<table>
<thead>
<tr>
<th>Assets</th>
<th>General</th>
<th>Special Revenue</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments in treasury</td>
<td>$136,603</td>
<td>$265,175</td>
<td>$401,778</td>
</tr>
<tr>
<td>Other cash</td>
<td>25</td>
<td>8,196</td>
<td>8,221</td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>7,000</td>
<td>0</td>
<td>7,000</td>
</tr>
<tr>
<td>Accounts</td>
<td>0</td>
<td>220</td>
<td>220</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>8,598</td>
<td>24,917</td>
<td>33,515</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$153,226</strong></td>
<td><strong>$298,508</strong></td>
<td><strong>$451,734</strong></td>
</tr>
</tbody>
</table>

| Liabilities | | | |
| Accounts payable and accrued expenses | $9,512 | $3,485 | $12,997 |
| Unearned grant receipts | 0 | 35,247 | 35,247 |
| **Total liabilities** | **9,512** | **38,732** | **48,244** |

| Deferred Inflows of Resources | | | |
| Deferred property tax revenue | 8,000 | 0 | 8,000 |

| Fund Balance | | | |
| Nonspendable - inventory and prepaid expenses | 8,598 | 24,917 | 33,515 |
| Committed to culture and recreation | 0 | 234,859 | 234,859 |
| Committed to contractual obligations | 0 | 0 | 0 |
| Unassigned | 127,116 | 0 | 127,116 |
| **Total fund balance** | **135,714** | **259,776** | **395,490** |

| Total liabilities, deferred inflows of resources and fund balance | **$153,226** | **$298,508** | **$451,734** |
## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
MUSEUM BOARD - COMPONENT UNIT
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

### Revenues:

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Special Revenue</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes, primarily property</strong></td>
<td>$418,915</td>
<td>$0</td>
<td>$418,915</td>
</tr>
<tr>
<td><strong>Intergovernmental</strong></td>
<td>8,505</td>
<td>0</td>
<td>8,505</td>
</tr>
<tr>
<td><strong>Charges for services</strong></td>
<td>12,000</td>
<td>6,947</td>
<td>18,947</td>
</tr>
<tr>
<td><strong>Contributions</strong></td>
<td>2,466</td>
<td>36,349</td>
<td>38,815</td>
</tr>
<tr>
<td><strong>Investment income</strong></td>
<td>2,583</td>
<td>3,150</td>
<td>5,733</td>
</tr>
<tr>
<td><strong>Other revenue</strong></td>
<td>313</td>
<td>27,477</td>
<td>27,790</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>444,782</td>
<td>73,923</td>
<td>518,705</td>
</tr>
</tbody>
</table>

### Expenditures:

#### Current:

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Special Revenue</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries and wages</strong></td>
<td>307,583</td>
<td>0</td>
<td>307,583</td>
</tr>
<tr>
<td><strong>Employee benefits</strong></td>
<td>149,523</td>
<td>0</td>
<td>149,523</td>
</tr>
<tr>
<td><strong>Utilities</strong></td>
<td>28,098</td>
<td>0</td>
<td>28,098</td>
</tr>
<tr>
<td><strong>Property services</strong></td>
<td>4,255</td>
<td>432</td>
<td>4,687</td>
</tr>
<tr>
<td><strong>Purchased services</strong></td>
<td>43,862</td>
<td>22,098</td>
<td>65,960</td>
</tr>
<tr>
<td><strong>Supplies and materials</strong></td>
<td>4,998</td>
<td>31,152</td>
<td>36,150</td>
</tr>
<tr>
<td><strong>Other expenditures</strong></td>
<td>9,417</td>
<td>12,064</td>
<td>21,481</td>
</tr>
<tr>
<td><strong>Capital outlay</strong></td>
<td>0</td>
<td>6,910</td>
<td>6,910</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>547,736</td>
<td>72,656</td>
<td>620,392</td>
</tr>
</tbody>
</table>

Excess (deficiency) of revenues over (under) expenditures: (102,954) 1,267 (101,687)

### Other Financing Sources (Uses):

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Special Revenue</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating transfer in</strong></td>
<td>0</td>
<td>9,756</td>
<td>9,756</td>
</tr>
<tr>
<td><strong>Operating transfer out</strong></td>
<td>(9,756)</td>
<td>0</td>
<td>(9,756)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses), net</strong></td>
<td>(9,756)</td>
<td>9,756</td>
<td>0</td>
</tr>
</tbody>
</table>

Net change in fund balance: (112,710) 11,023 (101,687)

### Fund Balance:

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Special Revenue</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fund Balance - July 1</strong></td>
<td>248,424</td>
<td>248,753</td>
<td>497,177</td>
</tr>
<tr>
<td><strong>Fund Balance - June 30</strong></td>
<td>$135,714</td>
<td>$259,776</td>
<td>$395,490</td>
</tr>
</tbody>
</table>
## Fremont County, Wyoming
### Combining Balance Sheet
#### Museum Board - Component Unit
#### Special Revenue Funds
#### June 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Dubois Museum</th>
<th>Pioneer Museum</th>
<th>Riverton Museum</th>
<th>Wind River Mountaineer</th>
<th>Total Special Revenue Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments in treasury</td>
<td>$ 84,252</td>
<td>$ 137,452</td>
<td>$ 27,049</td>
<td>$ 16,422</td>
<td>$ 265,175</td>
</tr>
<tr>
<td>Other cash</td>
<td>6,222</td>
<td>1,241</td>
<td>733</td>
<td>0</td>
<td>8,196</td>
</tr>
<tr>
<td>Receivables, net of allowance for uncollectibles:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts</td>
<td>24</td>
<td>178</td>
<td>18</td>
<td>0</td>
<td>220</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>11,310</td>
<td>9,517</td>
<td>4,090</td>
<td>0</td>
<td>24,917</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$ 101,808</strong></td>
<td><strong>$ 148,388</strong></td>
<td><strong>$ 31,890</strong></td>
<td><strong>$ 16,422</strong></td>
<td><strong>$ 298,508</strong></td>
</tr>
</tbody>
</table>

|               |               |                |                 |                        |                            |
| **Liabilities** |               |                |                 |                        |                            |
| Accounts payable and accrued expenses | $ 613 | $ 2,635 | $ 237 | 0 | 3,485 |
| Unearned grant receipts | 35,247 | 0 | 0 | 0 | 35,247 |
| **Total liabilities** | **35,860** | **2,635** | **237** | **0** | **38,732** |

|               |               |                |                 |                        |                            |
| **Fund Balance** |               |                |                 |                        |                            |
| Nonspendable: |               |                |                 |                        |                            |
| Inventory and prepaid expenses | 11,310 | 9,517 | 4,090 | 0 | 24,917 |
| Committed to: |               |                |                 |                        |                            |
| Culture and recreation | 54,638 | 136,236 | 27,563 | 16,422 | 234,859 |
| **Total fund balance** | **65,948** | **145,753** | **31,653** | **16,422** | **259,776** |
| **Total liabilities and fund balance** | **$ 101,808** | **$ 148,388** | **$ 31,890** | **$ 16,422** | **$ 298,508** |
FREMONT COUNTY, WYOMING
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
MUSEUM BOARD - COMPONENT UNIT
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Dubois Museum</th>
<th>Pioneer Museum</th>
<th>Riverton Museum</th>
<th>Wind River Mountaineer</th>
<th>Total Special Revenue Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$ 1,327</td>
<td>$ 3,475</td>
<td>$ 748</td>
<td>$ 1,397</td>
<td>$ 6,947</td>
</tr>
<tr>
<td>Contributions</td>
<td>18,924</td>
<td>13,436</td>
<td>3,814</td>
<td>175</td>
<td>36,349</td>
</tr>
<tr>
<td>Investment income</td>
<td>964</td>
<td>1,674</td>
<td>303</td>
<td>209</td>
<td>3,150</td>
</tr>
<tr>
<td>Other revenue</td>
<td>8,421</td>
<td>14,534</td>
<td>4,522</td>
<td>0</td>
<td>27,477</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>$ 29,636</td>
<td>$ 33,119</td>
<td>$ 9,387</td>
<td>$ 1,781</td>
<td>$ 73,923</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and recreation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property services</td>
<td>0</td>
<td>0</td>
<td>432</td>
<td>0</td>
<td>432</td>
</tr>
<tr>
<td>Purchased services</td>
<td>8,199</td>
<td>9,061</td>
<td>3,544</td>
<td>1,294</td>
<td>22,098</td>
</tr>
<tr>
<td>Supplies and materials</td>
<td>9,628</td>
<td>16,892</td>
<td>4,413</td>
<td>219</td>
<td>31,152</td>
</tr>
<tr>
<td>Other expenditures</td>
<td>5,075</td>
<td>5,367</td>
<td>1,622</td>
<td>0</td>
<td>12,064</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>0</td>
<td>6,910</td>
<td>0</td>
<td>0</td>
<td>6,910</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>$ 22,902</td>
<td>$ 38,230</td>
<td>$ 10,011</td>
<td>$ 1,513</td>
<td>$ 72,656</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over (under) expenditures</td>
<td>6,734</td>
<td>(5,111)</td>
<td>(624)</td>
<td>268</td>
<td>1,267</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfer in</td>
<td>3,252</td>
<td>3,252</td>
<td>3,252</td>
<td>0</td>
<td>9,756</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>9,986</td>
<td>(1,859)</td>
<td>2,628</td>
<td>268</td>
<td>11,023</td>
</tr>
<tr>
<td><strong>Fund Balance - July 1</strong></td>
<td>55,962</td>
<td>147,612</td>
<td>29,025</td>
<td>16,154</td>
<td>248,753</td>
</tr>
<tr>
<td><strong>Fund Balance - June 30</strong></td>
<td>$ 65,948</td>
<td>$ 145,753</td>
<td>$ 31,653</td>
<td>$ 16,422</td>
<td>$ 259,776</td>
</tr>
</tbody>
</table>
FREMONT COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MUSEUM BOARD - COMPONENT UNIT
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance-Positive</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>(Negative)</td>
</tr>
<tr>
<td>Taxes, primarily property</td>
<td>$ 403,804</td>
<td>$ 418,915</td>
<td>$ 15,111</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>0</td>
<td>8,505</td>
<td>8,505</td>
</tr>
<tr>
<td>Charges for services</td>
<td>12,000</td>
<td>12,000</td>
<td>24,000</td>
</tr>
<tr>
<td>Contributions</td>
<td>0</td>
<td>2,466</td>
<td>2,466</td>
</tr>
<tr>
<td>Investment income</td>
<td>0</td>
<td>2,583</td>
<td>2,583</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0</td>
<td>313</td>
<td>313</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>415,804</td>
<td>444,782</td>
<td>28,978</td>
</tr>
</tbody>
</table>

| Expenditures:                    |         |         |                   |
|                                  |         |         |                   |
| **Current:**                     |         |         |                   |
| Culture and recreation:          |         |         |                   |
| Salaries                        | 314,291 | 307,583 | 6,708             |
| Employee benefits                | 187,360 | 149,523 | 37,837            |
| Utilities                       | 29,325  | 28,098  | 1,227             |
| Property services               | 10,580  | 4,255   | 6,325             |
| Purchased services              | 58,376  | 43,862  | 14,514            |
| Supplies and materials          | 5,100   | 4,998   | 102               |
| Other expenditures              | 9,510   | 9,417   | 93                |
| Capital outlay                   | 0       | 0       | 0                 |
| **Total expenditures**          | 614,542 | 547,736 | 66,806            |

Excess (deficiency) of revenues over (under) expenditures (198,738) (102,954) 95,784

| Other Financing Sources (Uses):  |         |         |                   |
|                                  |         |         |                   |
| Operating transfer out           | (7,500) | (9,756) | (17,256)          |
| **Total other financing sources (uses), net** | (7,500) | (9,756) | (17,256) |

Net change in fund balance (206,238) (112,710) 93,528

Fund Balance - July 1 206,238 248,424 42,186

Fund Balance - June 30 $ 0 $ 135,714 $ 135,714

Budgetary Reserve $ 0
FREMONT COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MUSEUM BOARD - COMPONENT UNIT
SPECIAL REVENUE FUND - DUBOIS MUSEUM
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Budget</th>
<th>Actual</th>
<th>(Negative)</th>
<th>Variance-Positive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for services</td>
<td>$ 2,500</td>
<td>$ 1,327</td>
<td>$(1,173)</td>
<td></td>
</tr>
<tr>
<td>Contributions</td>
<td>13,000</td>
<td>18,924</td>
<td>5,924</td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>600</td>
<td>964</td>
<td>364</td>
<td></td>
</tr>
<tr>
<td>Other revenue</td>
<td>10,000</td>
<td>8,421</td>
<td>(1,579)</td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td>26,100</td>
<td>29,636</td>
<td>3,536</td>
<td></td>
</tr>
</tbody>
</table>

Expenditures:

Current:

Culture and recreation:

- Purchased services: 4,700 $ 8,199 $ (3,499)
- Supplies and materials: 18,750 $ 9,628 $ 9,122
- Other expenditures: 6,400 $ 5,075 $ 1,325

Capital outlay: 4,900 $ 0 $ 4,900

Total expenditures: 34,750 $ 22,902 $ 11,848

Excess (deficiency) of revenues over (under) expenditures: (8,650) $ 6,734 $ 15,384

Other Financing Sources (Uses):

Operating transfer in: 0 $ 3,252 $ 3,252

Total other financing sources (uses), net: 0 $ 3,252 $ 3,252

Net change in fund balance: (8,650) $ 9,986 $ 18,636

Fund Balance - July 1: 83,204 $ 55,962 $ (27,242)

Fund Balance - June 30: $ 74,554 $ 65,948 $ (8,606)

Budgetary Reserve: $ 0

109
FREMONT COUNTY, WYOMING  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES 
IN FUND BALANCE - BUDGET AND ACTUAL  
MUSEUM BOARD - COMPONENT UNIT 
SPECIAL REVENUE FUND - PIONEER MUSEUM  
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance</th>
<th>Positive</th>
<th>(Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for services</td>
<td>$ 3,800</td>
<td>$ 3,475</td>
<td>$ (325)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions</td>
<td>7,000</td>
<td>13,436</td>
<td>6,436</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>1,100</td>
<td>1,674</td>
<td>574</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other revenue</td>
<td>5,500</td>
<td>14,534</td>
<td>9,034</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>17,400</strong></td>
<td><strong>33,119</strong></td>
<td><strong>15,719</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Expenditures:**

Current:

<table>
<thead>
<tr>
<th>Culture and recreation:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased services</td>
<td>7,800</td>
<td>9,061</td>
<td>(1,261)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies and materials</td>
<td>23,400</td>
<td>16,892</td>
<td>6,508</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other expenditures</td>
<td>6,900</td>
<td>5,367</td>
<td>1,533</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital outlay</td>
<td>4,800</td>
<td>6,910</td>
<td>(2,110)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>42,900</strong></td>
<td><strong>38,230</strong></td>
<td><strong>4,670</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Excess (deficiency) of revenues over (under) expenditures | (25,500) | (5,111) | 20,389 |

**Other Financing Sources (Uses):**

| Operating transfer in | 0 | 3,252 | 3,252 |
| Total other financing sources (uses), net | 0 | 3,252 | 3,252 |

**Net change in fund balance**

| (25,500) | (1,859) | 23,641 |

**Fund Balance - July 1**

| 146,368 | 147,612 | 1,244 |

**Fund Balance - June 30**

| $ 120,868 | $ 145,753 | $ 24,885 |

**Budgetary Reserve**

<p>| $ 0 |</p>
<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance- Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$ 5,000</td>
<td>$ 748</td>
<td>$(4,252)</td>
</tr>
<tr>
<td>Contributions</td>
<td>2,500</td>
<td>3,814</td>
<td>1,314</td>
</tr>
<tr>
<td>Investment income</td>
<td>300</td>
<td>303</td>
<td>3</td>
</tr>
<tr>
<td>Other revenue</td>
<td>4,400</td>
<td>4,522</td>
<td>122</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>12,200</td>
<td>9,387</td>
<td>(2,813)</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and recreation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property services</td>
<td>450</td>
<td>432</td>
<td>18</td>
</tr>
<tr>
<td>Purchased services</td>
<td>5,200</td>
<td>3,544</td>
<td>1,656</td>
</tr>
<tr>
<td>Supplies and materials</td>
<td>9,550</td>
<td>4,413</td>
<td>5,137</td>
</tr>
<tr>
<td>Other expenditures</td>
<td>6,550</td>
<td>1,622</td>
<td>4,928</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>8,100</td>
<td>0</td>
<td>8,100</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>29,850</td>
<td>10,011</td>
<td>19,839</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over (under) expenditures</strong></td>
<td>(17,650)</td>
<td>(624)</td>
<td>17,026</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfer in</td>
<td>0</td>
<td>3,252</td>
<td>3,252</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses), net</strong></td>
<td>0</td>
<td>3,252</td>
<td>3,252</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>(17,650)</td>
<td>2,628</td>
<td>20,278</td>
</tr>
<tr>
<td>Fund Balance - July 1</td>
<td>17,650</td>
<td>29,025</td>
<td>11,375</td>
</tr>
<tr>
<td>Fund Balance - June 30</td>
<td>$ 0</td>
<td>$ 31,653</td>
<td>$ 31,653</td>
</tr>
<tr>
<td>Budgetary Reserve</td>
<td>$ 0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
FREMONT COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MUSEUM BOARD - COMPONENT UNIT
SPECIAL REVENUE FUND - WIND RIVER MOUNTAINEER
FOR THE YEAR ENDED JUNE 30, 2017

|                      | Budget | Actual | Variance-
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Positive</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(Negative)</td>
</tr>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$ 50</td>
<td>$ 1,397</td>
<td>$ 1,347</td>
</tr>
<tr>
<td>Contributions</td>
<td>0</td>
<td>175</td>
<td>175</td>
</tr>
<tr>
<td>Investment income</td>
<td>150</td>
<td>209</td>
<td>59</td>
</tr>
<tr>
<td>Total revenues</td>
<td>200</td>
<td>1,781</td>
<td>1,581</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and recreation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased services</td>
<td>1,650</td>
<td>1,294</td>
<td>356</td>
</tr>
<tr>
<td>Supplies</td>
<td>550</td>
<td>219</td>
<td>331</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>2,200</td>
<td>1,513</td>
<td>687</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>(2,000)</td>
<td>268</td>
<td>2,268</td>
</tr>
<tr>
<td>Fund Balance - July 1</td>
<td>16,051</td>
<td>16,154</td>
<td>103</td>
</tr>
<tr>
<td>Fund Balance - June 30</td>
<td>$ 14,051</td>
<td>$ 16,422</td>
<td>$ 2,371</td>
</tr>
<tr>
<td>Budgetary Reserve</td>
<td>$ 0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other cash</td>
<td>$109,372</td>
</tr>
<tr>
<td>Taxes receivables, net of allowance for uncollectibles</td>
<td>$3,000</td>
</tr>
<tr>
<td>Due from primary government - Agency Fund</td>
<td>$18,389</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$130,761</strong></td>
</tr>
</tbody>
</table>

## Liabilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$0</td>
</tr>
</tbody>
</table>

## Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred property tax revenue</td>
<td>$3,000</td>
</tr>
</tbody>
</table>

## Fund Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committed to:</td>
<td></td>
</tr>
<tr>
<td>Contractual obligations</td>
<td>$6,000</td>
</tr>
<tr>
<td>Unassigned</td>
<td>$121,761</td>
</tr>
<tr>
<td><strong>Total fund balance</strong></td>
<td><strong>$127,761</strong></td>
</tr>
<tr>
<td>Total liabilities, deferred inflows of resources and fund balances</td>
<td>$130,761</td>
</tr>
</tbody>
</table>
FREMONT COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION BOARD - COMPONENT UNIT
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th>Variance-Positive (Negative)</th>
<th>Budget</th>
<th>Actual</th>
<th></th>
</tr>
</thead>
</table>

Revenues:
- Taxes, primarily property: $184,482 $193,027 $8,545
- Investment income: 0 439 439
- Other revenue: 0 2,817 2,817
Total revenues: 184,482 196,283 11,801

Expenditures:
- Current:
  - Culture and recreation:
    - Purchased services: 17,800 17,350 450
    - Supplies and materials: 200 77 123
    - Other expenditures: 142,080 132,281 9,799
- Debt service:
  - Principal: 89,350 44,742 44,608
  - Interest: 570 1,058 (488)
Total expenditures: 250,000 195,508 54,492

Excess (deficiency) of revenues over (under) expenditures: (65,518) 775 66,293

Other Financing Sources (Uses):
- Proceeds from notes payable: 0 0 0
Total other financing sources (uses), net: 0 0 0

Net change in fund balance: (65,518) 775 66,293

Fund Balance - July 1: 65,518 126,986 61,468
Fund Balance - June 30: $0 $127,761 $127,761

Budgetary reserve: $0
COMPLIANCE SECTION
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

Honorable Board of County Commissioners
Fremont County, Wyoming
Land, Wyoming

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major component unit, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fremont County, Wyoming ("the County"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 12, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The sole purpose of this report is 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 County’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 County’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DeCora, Maichel & Teague, P.S.

DeCora, Maichel & Teague, P.S.
Spokane, Washington

December 12, 2017
Fremont County, Wyoming
Schedule of Findings and Responses
Year Ended June 30, 2017

Section I – Summary of Auditor's Results

Financial Statements

The report of independent auditor expressed an unmodified opinion on the governmental activities, the business-type activities, each major component unit, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the basic financial statements of Fremont County, Wyoming.

The audit of the financial statements of Fremont County, Wyoming disclosed no material weaknesses in internal control over financial reporting.

The audit disclosed no compliance findings material to the financial statements of Fremont County, Wyoming.

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of non-compliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards.

There were no matters reported for the year ended June 30, 2017.
Fremont County, Wyoming
Status of Prior Year Findings
Year Ended June 30, 2017

There were no findings for the year ended June 30, 2016.