

Campbell County CARE Board AGENDA

Regular Monthly Meeting -
Monday, June 14th, 2021 @ 12:00 p.m.
Courthouse Chambers

OUR MISSION:

“Reduce poverty by allocating resources to support human service agencies.”

Meeting Minutes

- Approve May Minutes

Treasurer's Report

- CSBG Invoices – Alex
- County 1% Invoices – Alex
- Review of Special Account – Beth

Programmatic Review

- Customer Satisfaction
- ROMA Progress
- CAP60 Information

Unfinished Business

- Open Board Positions
 - CARE Board Vacancy – Wright Appointed
- Social Media

New Business

- Code of Conduct and Ethics, Conflict of Interest
- Audit
- YES House Open House-Thursday, June 24 4-6

Agency/Committee Updates

- Training Committee
 - Strategic Planning

Upcoming Calendar Dates

- Next Board Meeting is **July 12, 2021, at 12:00 p.m.**

ADJOURN

Campbell County CARE Board
(Community, Advocacy, Resources, Education)
Date May 10, 2021

Present

- | | |
|---|--|
| ☒ Commissioner Bell | ☒ Jenna Waldner |
| ☐ Alex Berger | ☒ Crystal Helm |
| ☒ Richard Burton | ☒ Cris Schmitz |
| ☐ Michelle Geffre | ☐ Vacant |
| ☒ Sandy Lenz | ☒ Beth Raab, Liaison |

The meeting was called to order by Richard Burton at **12:03 p.m.** in the Commissioner's Conference Room.

Meeting Minutes:	Meeting minutes for April were presented, and no changes were noted. Jenna motioned to approve the minutes, as presented, Cris seconded, the motion was voted on and passed unanimously.
Treasurer's Report:	Beth presented the CSBG and County 1% invoices for April 2021 in Alex's absence. Alex followed up with an email to the board stating that he did not see any issues with this month's invoicing. Beth reported that Gillette Reproductive Health (GRH) and Personal Frontiers (PFI) were both out of CSBG funds. When the time comes, the Board will evaluate the remaining CSBG monies among agencies on how to spend what is remaining. CSBG Cares monies (2-year grant) housed at the CCS continues to truck along. They are to work with Gillette Reproductive Health on medical/dental funds. It was noted that perhaps we (the Board and/or CCS) should get some ideas on how to get buy-in from the clients being served with the CSBG Cares Act monies, as there is no set amount currently per client. County 1% funding agencies will get notified soon on their remaining balances. CCS and PFI have expended all 1% funds. Climb Wyoming has a negative budget line, so they will amend their budget and transfer line items as seen fit, per Beth. Agencies are complying well with Beth's request for supporting documents that she needs for all invoicing. Special Account balance remains at \$2,045.00.

	Community Action Membership Renewal Invoice in the amount of \$830 was available, but the Board agreed that they would rather see this money being spent by the CSBG agencies, and not the Board. We will not renew this membership for FY22. Cris motioned to approve the treasurer's report, as presented, Jenna seconded, the motion was voted on and passed unanimously.
Old Business:	
Vacancy:	The Board still has one vacancy remaining (Wright Appointed). If anyone knows of anyone interested in this position, please send them to Beth for an application.
New Business:	
Board Job Descriptions and Functions:	Richard gave a brief overview of the job descriptions/functions, and expectations, as there are many new members on board. This can be found in our CSBG Handbook on Page 20 or included with the May agenda.
Public Hearing for CSBG Applications/CSBG Allocation and Application Discussion:	A public hearing was held at 12:00 p.m. on May 10, 2021 for the CSBG Agency applications, but there was no attendance from the general public. The public hearing was advertised in the Gillette News Record on May 8 th , 2021. CSBG applications are due back to the state in approximately three weeks. Beth has received applications from agencies and will follow up after the meeting with the final award amount, agency requests, and how much is needed for discretionary funding.
Customer Satisfaction Data Review:	Beth has been working on a Customer Satisfaction Data Survey for CSBG Agency clients. This is a requirement of the CSBG grant. Beth will let the agencies use these surveys how they deem appropriate within their organization for their clients, and Beth will compile the responses. The survey has questions related to how the agency is treating their clients. So far, Beth has not received answers that are problematic.
Social Media:	The Campbell County policy on social media has changed, and the CARE Board is now allowed to do more with our Facebook page, as the Board sees fit. It was discussed whether we should keep the current Facebook page, or if we should start brand new and connect us to Campbell County. Social media is another requirement of the CSBG grant, so this is a necessary discussion. The CARE Board is in dire need of getting out there to the general public of who we are and what we do. Jenna volunteered to work on this endeavor and be our "social media guru." (Thank you, Jenna! 😊)

Committees:	Beth reviewed committees and committee duties with the Board and will follow up with a list of who is on what committee, and what the expectations/descriptions are of these committees. It was discussed to change the name of the "Training Committee" since we will be transitioning the duties of Strategic Planning to this committee.
Needs Assessment/Strategic Planning:	Time flies – and it is nearly time to do another Needs Assessment. These needs assessments and strategic plans are good for three years. Beth will set aside discretionary funds from the CSBG grant to pay for the needs assessment, which is generally around \$15,000. Beth will reach out to the Needs Assessment Committee in the coming days to get started on the RFP process. The purpose of the needs assessment is to help determine what we need to focus our CSBG grant on to better serve our community. This is also a requirement of the CSBG grant.
Programmatic Review:	Beth presented an organizational standard that will be a re-occurring topic. This is a requirement of the CSBG grant and focuses on how we are doing with our CSBG program.
Agency/Committee Updates:	None
Upcoming Calendar Dates:	Our next Board Meeting is on June 14th, 2021 at 12:00 p.m. in the Commissioner's Conference Room.

The meeting was adjourned at **12:59 p.m.**

Campbell County CARE Board CSBG FY 20/21 Invoice

Tripartite Board Name: Campbell County CARE Board
 Contact Person: Bethany Raab
 Grant Period: 10/1/19-9/30/20

COST CATEGORY	Budgeted Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YEAR-TO-DATE EXPENSES	% EXPENDED
PERSONNEL SERVICES:															
Salaries & Wages	\$ 77,000.00	\$ 2,459.72	\$ 7,367.26	\$ 1,658.13	\$ 8,826.62	\$ 10,560.46	\$ 6,142.70	\$ 6,429.01	\$ 5,842.11	\$ -	\$ -	\$ -	\$ -	\$ 49,286.01	
Employer Paid Benefits	\$ 11,690.00	\$ 485.53	\$ 1,198.66	\$ 475.92	\$ 551.73	\$ 2,050.63	\$ 1,084.34	\$ 1,175.00	\$ 3,319.95	\$ -	\$ -	\$ -	\$ -	\$ 10,341.76	
SUPPORTIVE SERVICES:															
Communications:															
Communicatin	\$ 2,450.00	\$ -	\$ 255.33	\$ -	\$ 255.33	\$ 566.29	\$ 257.91	\$ 387.41	\$ 262.41	\$ -	\$ -	\$ -	\$ -	\$ 1,984.68	
Postage														\$ -	
Travel In-State	\$ 800.00	\$ -	\$ 89.27	\$ -	\$ 55.16	\$ 377.90	\$ 40.00	\$ 169.56	\$ 68.11	\$ -	\$ -	\$ -	\$ -	\$ 800.00	
Utilities	\$ 2,450.00	\$ -	\$ 334.34	\$ -	\$ 385.01	\$ 585.41	\$ 340.33	\$ 296.27	\$ 342.90	\$ -	\$ -	\$ -	\$ -	\$ 2,284.26	
Training/Conferences/Staff Develop.														\$ -	
Supplies:															
Consumables	\$ 1,360.00	\$ 120.70	\$ 132.01	\$ 117.47	\$ 84.43	\$ 86.48	\$ 98.28	\$ 267.63	\$ 201.00	\$ -	\$ -	\$ -	\$ -	\$ 1,108.00	
Commercial Printing														\$ -	
Publications														\$ -	
Equipment Purchases														\$ -	
Real Property Rental														\$ -	
Equipment Rental														\$ -	
GRANTS-IN-AID:	\$ 113,970.00	\$ 2,675.00	\$ 19,303.00	\$ 8,550.00	\$ 16,272.00	\$ 20,260.14	\$ 15,558.00	\$ 3,427.36	\$ 599.00	\$ -	\$ -	\$ -	\$ -	\$ 86,644.50	
CONTRACTUAL														\$ -	
DISCRETIONARY														\$ -	
SUB-TOTAL	\$ 209,720.00	\$ 5,740.95	\$ 28,679.87	\$ 10,801.52	\$ 26,430.28	\$ 34,487.31	\$ 23,521.56	\$ 12,152.24	\$ 10,635.48	\$ -	\$ -	\$ -	\$ -	\$ 152,449.21	71%
OTHER COSTS:															
a. Indirect														\$ -	
b. ADMINSTRATIVE CARE BOARD	\$ 4,418.00						\$ 262.50							\$ 262.50	
c. overbill oct GRH					\$ (450.00)									\$ (450.00)	
GRAND TOTAL Expenditures	\$ 214,138.00	\$ 5,740.95	\$ 28,679.87	\$ 10,801.52	\$ 25,980.28	\$ 34,487.31	\$ 23,784.06	\$ 12,152.24	\$ 10,635.48	\$ -	\$ -	\$ -	\$ -	\$ 152,261.71	71%
STATE CSBG PAYMENTS (month of service)		\$ 17,844.83	\$ 16,575.99		\$ 37,231.80	\$ 34,487.31								\$ 106,139.93	

Initial PMT per
contract

Notes:

November reimbursement for GARF includes Oct and Nov invoice.
 Overbilled CSBG by 450 in October for GRH. Paid \$10050 billed \$10500. Adjusted January.
 Added \$10 to March GARF invoice, they misadded in Feb.

Reimbursement Amount \$ 46,121.78

Grant Amount Remaining \$ 61,876.29

Campbell County CARE Board CSBG FY 20/21 Invoice

Tripartite Board Name: Campbell County CARE Board- Council of Community Services Subgrantee
 Contact Person: Bethany Raab

Grant Period: 10/1/18-9/30/19

COST CATEGORY	Budgeted Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YEAR-TO-DATE EXPENSES	% EXPENDED
PERSONNEL SERVICES:															
Salaries & Wages	\$ 56,400.00	\$0.00	\$ 5,574.77		\$ 6,868.62	\$ 8,833.37	\$ 4,426.96	\$ 4,018.92	\$ 3,433.22					\$ 33,155.86	
Employer Paid Benefits	\$ 6,400.00	\$0.00	\$ 776.94			\$ 1,631.43	\$ 648.62	\$ 584.04	\$ 2,635.68					\$ 6,276.71	
SUPPORTIVE SERVICES:															
Communications:															
Communication	\$ 2,450.00	\$0.00	\$ 255.33		\$ 255.33	\$ 566.29	\$ 257.91	\$ 387.41	\$ 262.41					\$ 1,984.68	
Postage									\$ -					\$ -	
Travel In-State	\$ 800.00	\$0.00	\$ 89.27		\$ 55.16	\$ 377.90	\$ 40.00	\$ 169.56	\$ 68.11					\$ 800.00	
Utilities	\$ 2,450.00	\$0.00	\$ 334.34		\$ 385.01	\$ 585.41	\$ 340.33	\$ 296.27	\$ 342.90					\$ 2,284.26	
Training/Conferences/Staff Develop.									\$ -					\$ -	
Supplies:															
Consumables	\$ 500.00	\$0.00	\$ 55.85				\$ -	\$ 192.15	\$ -					\$ 248.00	
Commercial Printing														\$ -	
Publications														\$ -	
Equipment Purchases														\$ -	
Real Property Rental														\$ -	
Equipment Rental														\$ -	
GRANTS-IN-AID:	\$ 27,300.00	\$0.00			\$ 1,427.00	\$ 7,470.14	\$ 1,424.00	\$ 3,317.36	\$ 599.00					\$ 14,237.50	
CONTRACTUAL														\$ -	
SUB-TOTAL	\$ 96,300.00	\$0.00	\$ 7,086.50	\$ -	\$ 8,991.12	\$ 19,464.54	\$ 7,137.82	\$ 8,965.71	\$ 7,341.32	\$ -	\$ -	\$ -	\$ -	\$ 58,987.01	61%
OTHER COSTS:															
a. Indirect														\$ -	
b.														\$ -	
c.														\$ -	
GRAND TOTAL Expenditures	\$ 96,300.00	\$0.00	\$ 7,086.50	\$ -	\$ 8,991.12	\$ 19,464.54	\$ 7,137.82	\$ 8,965.71	\$ 7,341.32	\$ -	\$ -	\$ -	\$ -	\$ 58,987.01	
Payments Made to Subgrantee	\$51,645.69	\$0.00	\$ 7,086.50	\$ -	\$ 8,991.12	\$ 19,464.54	\$ 7,137.82	\$ 8,965.71						\$ 51,645.69	
Invoices Received		N/A	Rec'd 12/4/20	N/A	Rec'd 01/18/21	Rec'd 03/02/21	Rec'd 04/06/21								

No submission for October
 No submission for December
 Dec is January's bill
 Jan is on Feb's bill

Late
 LATE
 Rec'd 03/05/21

Total Amount Reimbursed	\$ 58,987.01
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Subgrantee Remaining	\$ 44,654.31
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Campbell County CARE Board CSBG FY 20/21 Invoice

Tripartite Board Name: Campbell County CARE Board- Gillette Abuse Refuge Foundation Subgrantee
 Contact Person: Bethany Raab
 Grant Period: 10/1/18-9/3019

COST CATEGORY	Budgeted Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YEAR-TO-DATE EXPENSES	% EXPENDED
PERSONNEL SERVICES:															
Salaries & Wages														\$ -	
Employer Paid Benefits														\$ -	
SUPPORTIVE SERVICES:															
Communications:															
Telephone														\$ -	
Postage														\$ -	
Travel In-State														\$ -	
Travel Out-of-State														\$ -	
Training/Conferences/Staff Develop.														\$ -	
Supplies:															
Consumables														\$ -	
Commercial Printing														\$ -	
Publications														\$ -	
Equipment Purchases														\$ -	
Real Property Rental														\$ -	
Equipment Rental														\$ -	
GRANTS-IN-AID:	\$ 23,540.00	\$0.00	\$ 4,118.00	\$ 1,575.00	\$ 1,625.00	\$ 1,300.00	\$ 659.00	\$ -	\$ -					\$ 9,277.00	
CONTRACTUAL:														\$ -	
SUB-TOTAL	\$ 23,540.00	\$0.00	\$ 4,118.00	\$ 1,575.00	\$ 1,625.00	\$ 1,300.00	\$ 659.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,277.00	39%
OTHER COSTS:															
a. Indirect														\$ -	
b.														\$ -	
c.														\$ -	
GRAND TOTAL Expenditures	\$ 23,540.00	\$0.00	\$ 4,118.00	\$ 1,575.00	\$ 1,625.00	\$ 1,300.00	\$ 659.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,277.00	
Payments Made to Subgrantee		\$0.00	\$ 4,118.00	\$ 1,575.00	\$ 1,625.00	\$ 1,300.00								\$ 8,618.00	
Invoices Received		N/A	Rec'd 12/2/2020	Rec'd 01/04/21	Rec'd 02/01/21	Rec'd 03/01/21	rec'd 04/02/21	rec'd 05/04/21							

Total Amount Reimbursed	\$ 9,277.00
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Novembers reimbursement includes Oct and Nov. Submitted after October meeting due to contract timing.

Subgrantee Remaining	\$ 14,263.00
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Campbell County CARE Board CSBG FY 20/21 Invoice

Tripartite Board Name: Campbell County CARE Board Subgrantee- Gillette Reproductive Health
 Contact Person: Bethany Raab
 Grant Period: 10/1/18-9/30/19

COST CATEGORY	Budgeted Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YEAR-TO-DATE EXPENSES	% EXPENDED
PERSONNEL SERVICES:															
Salaries & Wages														\$ -	
Employer Paid Benefits														\$ -	
SUPPORTIVE SERVICES:															
Communications:															
Telephone														\$ -	
Postage														\$ -	
Travel In-State														\$ -	
Travel Out-of-State														\$ -	
Training/Conferences/Staff Develop.														\$ -	
Supplies:															
Consumables														\$ -	
Commercial Printing														\$ -	
Publications														\$ -	
Equipment Purchases														\$ -	
Real Property Rental														\$ -	
Equipment Rental														\$ -	
GRANTS-IN-AID:	\$ 29,960.00	\$0.00	\$10,500.00	\$ 3,025.00	\$ 4,850.00	\$ 4,300.00	\$ 7,175.00	\$ 110.00						\$ 29,960.00	
CONTRACTUAL														\$ -	
SUB-TOTAL	\$ 29,960.00	\$0.00	\$10,500.00	\$ 3,025.00	\$ 4,850.00	\$ 4,300.00	\$ 7,175.00	\$ 110.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,960.00	100%
OTHER COSTS:															
a. Indirect														\$ -	
B. overbill in Oct														\$ -	
c.														\$ -	
GRAND TOTAL Expenditures	\$ 29,960.00	\$0.00	\$10,500.00	\$ 3,025.00	\$ 4,850.00	\$ 4,300.00	\$ 7,175.00	\$ 110.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,960.00	
Payments Made to Subgrantee		\$0.00	\$10,050.00	\$ 3,025.00	\$ 5,300.00	\$ 4,300.00	\$ 7,175.00							\$ 29,960.00	
Invoices Received		N/A	Rec'd 12/8/20 Oct and Nov	Rec'd 01/06/21 LATE	Rec'd 02/04/21	Rec'd 03/04/2021	\$44,314.00	5/3/2021						\$ 29,850.00	

No submission for October

October bill was \$10050, billed grant 10500. Adjusted in January

Total Amount Reimbursed	\$ 29,960.00
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Subgrantee Remaining	\$ -
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Campbell County CARE Board CSBG FY 20/21 Invoice

Tripartite Board Name: Campbell County CARE Board- Personal Frontiers Subgrantee
 Contact Person: Bethany Raab
 Grant Period: 10/1/18-9/30/19

COST CATEGORY	Budgeted Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YEAR-TO-DATE EXPENSES	% EXPENDED
PERSONNEL SERVICES:															
Salaries & Wages														\$ -	
Employer Paid Benefits														\$ -	
PROFESIONAL SERVICES:															
Communications:															
Telephone														\$ -	
Postage														\$ -	
Travel In-State														\$ -	
Travel Out-of-State														\$ -	
Training/Conferences/Staff Develop.														\$ -	
Supplies:															
Consumables														\$ -	
Commercial Printing														\$ -	
Publications														\$ -	
Equipment Purchases														\$ -	
Real Property Rental														\$ -	
Equipment Rental														\$ -	
GRANTS-RECEIVABLE:														\$ -	
CONTRACTS:														\$ -	
SUB-TOTAL	\$ 33,170.00	\$ 2,675.00	\$ 4,685.00	\$ 3,950.00	\$ 8,370.00	\$ 7,190.00	\$ 6,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,170.00	100%
OTHER COSTS:															
a. Indirect														\$ -	
b.														\$ -	
c.														\$ -	
GRAND TOTAL Expenditures	\$ 33,170.00	\$ 2,675.00	\$ 4,685.00	\$ 3,950.00	\$ 8,370.00	\$ 7,190.00	\$ 6,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,170.00	
Payments Made to Subgrantee		\$ 2,675.00	\$ 4,685.00	\$ 3,950.00	\$ 8,370.00									\$ 19,680.00	
Invoices Received			Rec'd 12/04/20	Rec'd 01/05/21	Rec'd 02/03/21	rec'd 03/05/21	rec'd 04/005/21								

Total Amount Reimbursed	\$ 33,170.00
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Subgrantee Remaining	\$ -
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Campbell County CARE Board CSBG FY 20/21 Invoice

Tripartite Board Name: Campbell County CARE Board- YES House Subgrantee
 Contact Person: _____
 Grant Period: 10/1/18-9/30/19 _____

COST CATEGORY	Budgeted Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YEAR-TO-DATE EXPENSES	% EXPENDED
PERSONNEL SERVICES:															
Salaries & Wages	\$ 20,600.00	\$ 2,459.72	\$ 1,792.49	\$ 1,658.13	\$ 1,958.00	\$ 1,727.09	\$ 1,715.74	\$ 2,410.09	\$ 2,408.89					\$ 16,130.15	
Employer Paid Benefits	\$ 5,290.00	\$ 485.53	\$ 421.72	\$ 475.92	\$ 551.73	\$ 419.20	\$ 435.72	\$ 590.96	\$ 684.27					\$ 4,065.05	
SUPPORTIVE SERVICES:															
Communications:															
Telephone														\$ -	
Postage														\$ -	
Travel In-State														\$ -	
Travel Out-of-State														\$ -	
Training/Conferences/Staff Develop.														\$ -	
Supplies:															
Consumables	\$ 860.00	\$ 120.70	\$ 76.16	\$ 117.47	\$ 84.43	\$ 86.48	\$ 98.28	\$ 75.48	\$ 201.00					\$ 860.00	
Commercial Printing														\$ -	
Publications														\$ -	
Equipment Purchases														\$ -	
Real Property Rental														\$ -	
Equipment Rental														\$ -	
GRANTS-IN-AID:														\$ -	
CONTRACTUAL														\$ -	
SUB-TOTAL	\$ 26,750.00	\$ 3,065.95	\$ 2,290.37	\$ 2,251.52	\$ 2,594.16	\$ 2,232.77	\$ 2,249.74	\$ 3,076.53	\$ 3,294.16	\$ -	\$ -	\$ -	\$ -	\$ 21,055.20	79%
OTHER COSTS:															
a. Indirect														\$ -	
b.														\$ -	
c.														\$ -	
GRAND TOTAL Expenditures	\$ 26,750.00	\$ 3,065.95	\$ 2,290.37	\$ 2,251.52	\$ 2,594.16	\$ 2,232.77	\$ 2,249.74	\$ 3,076.53	\$ 3,294.16	\$ -	\$ -	\$ -	\$ -	\$ 21,055.20	
Payments Made to Subgrantee		\$ 3,065.95	\$ 2,290.37	\$ 2,251.52	\$ 2,594.16									\$ 10,202.00	
Invoices Received			Rec'd 12/04/20	Rec'd 01/05/21	Rec'd 02/03/21	rec'd 03/04/21	rec'd 04/05/21	Rec'd 05/04/21							

Total Amount Reimbursed	\$ 21,055.20
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Subgrantee Remaining	\$ 5,694.80
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Campbell County CARE Board 1% Funding 2020-2021

Organization	Award	BUDGET	July	August	September	October	November	December	January	February	March	April	May	June	Year-to-Date Expenditures	Balance
Adult Drug Court	Inv Rec'd Date		None Rec'd	None Rec'd	None Rec'd	None Rec'd	None Rec'd	1/5/2021	2/5/2021	2/23/2021	None Rec'd	5/3/2021				
	1% Funding	\$13,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,616.23	\$0.00	\$935.00			\$9,551.23	\$3,948.77
	Supplemental	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00	\$15,000.00
	ATC Total	\$28,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,616.23	\$0.00	\$935.00	\$0.00	\$0.00	\$9,551.23	\$18,948.77
	Inv Paid Date		N/A	N/A	N/A	N/A										
AVA	Inv Rec'd Date		12/05/202	12/5/2020	12/5/2020	12/5/2020	12/5/2020	1/4/2021	2/3/2021	3/5/2021	Apr-21	5/5/2021	6/4/2021			
	1% Funding	\$3,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$531.40	\$0.00	\$496.00	\$202.00	\$260.00		\$1,489.40	\$2,110.60
	Inv Paid Date		N/A	N/A	N/A	N/A	N/A	NA	2/18/2021	N/A	4/17/2021	5/17/2021				
Boys & Girls Club of C.C.	Inv Rec'd Date			9/1/2020	9/30/2020	11/4/2020	12/4/2020	1/4/2021	2/2/2021	3/3/2021	4/5/2021	5/3/2021	6/2/2021			
	1% Funding	\$44,550.00	\$8,281.04	\$4,169.36	\$2,986.56	\$3,525.00	\$2,487.00	\$3,057.00	\$2,895.75	\$2,527.00	\$3,645.56	\$2,309.00	\$2,131.52		\$38,014.79	\$6,535.21
	Inv Paid Date		8/28/2020	9/23/2020	10/28/2020	12/22/2020	12/22/2020	1/12/2021	2/18/2021	3/10/2021	4/17/2021	5/17/2021				
CLIMB Wyoming:	Inv Rec'd Date		9/8/2020	9/8/2020	10/5/2022	11/4/2020	12/4/2020	1/5/2021	2/5/2021	3/2/2021	4/5/2021	5/5/2021	6/4/2021			
	1% Funding	\$22,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,520.97	\$0.00	\$4,714.16	\$0.00	\$5,902.35	\$1,665.74		\$20,803.22	\$1,696.78
	Inv Paid Date		N/A	N/A	N/A	N/A	N/A	1/12/2021	N/A							
Council of Community Services	Inv Rec'd Date		9/4/2020	9/3/2020	10/5/2020	None Rec'd	12/4/2020									
	1% Funding	\$31,500.00	\$0.00	\$9,640.67	\$14,133.83	\$0.00	\$7,725.50	Budget Fully Expended:							\$31,500.00	\$0.00
	Inv Paid Date		N/A	9/23/2020	10/28/2020	N/A										
Edible Prairie Project	Inv Rec'd Date		8/5/2020	9/1/2020	10/5/2020	11/5/2020	12/2/2020	1/4/2021	2/5/2021	3/1/2021	4/1/2021	5/3/2021				
	1% Funding	\$6,300.00	\$378.00	\$214.18	\$159.66	\$189.00	\$0.00	\$0.00	\$0.00	\$3,325.38	\$368.92	\$608.76	\$1,056.10		\$6,300.00	\$0.00
	Inv Paid Date		8/28/2020	9/23/2020	10/28/2020	12/8/2020	N/A	N/A	N/A	3/10/2021	4/17/2021	5/17/2021				
Juvenile & Family Drug Court	Inv Rec'd Date		1/0/1900	9/3/2020	10/5/2020	10/28/2020	12/7/2020	1/6/2021								
	1% Funding	\$8,100.00	\$0.00	\$1,341.00	\$1,941.25	\$2,437.50	\$0.00	\$1,524.50				\$0.00	\$855.75	Budget Expended	\$8,100.00	\$0.00
	Inv Paid Date		N/A	9/23/2020	11/4/2020	12/22/2020	1/0/1900	1/12/2021	NONE RECD	NONE RECD	None Recd					
GARF:	Inv Rec'd Date		ok	9/3/2020	10/2/2020	12/2/2020	12/2/2020	1/4/2021	2/4/2021	3/3/2021	4/5/2021	5/5/2021	6/4/2021			
	1% Funding	\$83,160.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00	\$ 6,930.00		\$76,230.00	\$6,930.00
	Inv Paid Date		8/28/2020	9/23/2020	10/28/2020	12/22/2020	12/22/2020	1/12/2021	2/18/2021	3/10/2021	4/17/2021	5/17/2021				
Personal Frontiers	Inv Rec'd Date		8/5/2020	10/6/2020	10/6/2020	11/5/2020	12/3/2020	1/5/2021	2/4/2021	3/5/2021	4/5/2021	5/3/2021				
	1% Funding	\$27,000.00	\$ 3,276.25	\$ 4,673.75	\$4,362.00	\$4,541.25	\$1,758.75	\$2,178.75	\$2,281.75	\$952.50	\$781.00	\$2,194.00	Budget Expended		\$27,000.00	\$0.00
	Inv Paid Date		8/28/2020	10/28/2020	10/28/2020	12/22/2020	12/22/2020	1/12/2021	2/18/2021	3/10/2021	4/17/2021					
	Inv Rec'd Date		N/A	N/A	9/16/2020	None Rec'd	None Rec'd	1/4/2021	1/25/2021	2/11/2021		4/22/2021				
	1% Funding	\$12,000.00	\$0.00	\$0.00	\$2,170.64			\$3,071.20	\$2,364.45	\$2,173.50		\$2,130.40			\$11,910.19	\$89.81
	Inv Paid Date		N/A	N/A	N/A	N/A	N/A	1/12/2021	2/18/2021	3/10/2021						

Campbell County CARE Board 1% Funding 2020-2021

Organization	Award	BUDGET	July	August	September	October	November	December	January	February	March	April	May	June	Year-to-Date	Balance
Second Chance Ministries	Inv Rec'd Date			9/3/2020	10/4/2020	11/4/2020	12/2/2020	1/4/21	2/2/2021	3/2/2021	N/A					
	1% Funding	\$18,000.00	\$3,002.83	\$3,093.45	\$4,700.47	\$1,274.25	\$213.69	\$173.99	\$363.46	\$467.02	\$0.00	\$672.05	\$735.49		\$14,696.70	\$3,303.30
	Inv Paid Date		8/28/2020	9/23/2020	10/28/2020	12/22/2020	12/22/2020	1/12/2021	2/18/2021	3/10/2021						
Salvo Center	Inv Rec'd Date		10/1/2020	10/1/2020	10/15/2020	11/30/2020	12/23/2020	1/19/2021	2/16/2021	3/12/2021		4/15/2021	5/13/2021			
	1% Funding	\$391,500.00	\$24,685.00	\$22,434.00	\$21,584.00	\$30,013.00	\$20,129.00	\$33,986.00	\$17,580.00	\$26,391.00		\$21,262.00	\$33,393.00		\$251,457.00	\$140,043.00
	Inv Paid Date		10/28/2020	10/28/2020	10/28/2020	12/22/2020	1/12/2021	2/18/2021	3/10/2021							
Wright Community Assistance:	Inv Rec'd Date	8/5/2020		9/3/2020	10/2/2020	11/3/2020	12/2/2020	1/5/2021	2/2/2021	3/5/2021	4/2/2021	5/3/2021				
	1% Funding	\$7,200.00	\$1,500.00	\$639.73	\$0.00	\$0.00	\$1,310.00	\$831.00	\$500.00	\$0.00	\$0.00	\$1,000.00	\$609.95		\$6,390.68	\$809.32
	Inv Paid Date		8/28/2020	9/23/2020	N/A	N/A	12/22/2020	1/12/2021	02/18/2021	N/A	N/A					
Visitation & Advocacy Center:	Inv Rec'd Date		9/3/2020	9/3/2020	10/5/2020	11/30/2020	11/30/2020	1/8/2021			4/10/2021	5/10/2021	6/2/2021			
	1% Funding	\$58,500.00	\$7,692.82	\$8,196.92	\$5,929.88	\$11,310.64	\$4,574.03	\$6,323.14			\$2,717.12	\$4,570.29	\$1,033.47		\$52,350.31	\$6,149.69
	Inv Paid Date		9/23/2020	9/23/2020	10/28/2020	12/22/2021	12/22/2021		NONE RECD	NONE RECD	5/17/2021					
YES House	Inv Rec'd Date	8/5/2020		9/3/2020	10/2/2020	11/4/2020	12/3/2020	1/5/2021	2/5/2021	3/4/2021	4/5/2021	5/4/2021				
	1% Funding	\$283,500.00	\$23,625.00	\$23,625.00	\$23,625.00	\$23,625.00	\$23,625.00	\$23,625.00	\$23,625.00	\$23,625.00	\$23,625.00	\$23,625.00	\$23,625.00		\$259,875.00	\$23,625.00
	Inv Paid Date		8/28/2020	9/23/2020	10/28/2020	12/22/2020	12/22/2020	1/12/2021	2/18/2021	3/10/2021	4/17/2021	5/17/2021				
TOTAL		\$1,025,910.00	\$79,370.94	\$84,960.06	\$88,523.29	\$83,845.64	\$68,752.97	\$90,221.55	\$57,071.81	\$79,721.79	\$38,563.60	\$72,340.85	#VALUE!	#VALUE!	\$815,668.52	\$210,241.48

RED EQUALS LATE REPORT

432121 Budget Comparison

Thru Date/Period 05/31/21

Level of Detail. 9

Account Number . 40213

Cum/Period(C/P). C

CARE BOARD SPECIAL ACCOUNT

Subledger. . . . *

(* = All Subledgers)

<u>O</u>	<u>Account Description</u>	<u>Budget Amount</u>	<u>Actual + Encumbrance</u>	<u>Remaining Budget</u>
	ENCUMBERANCE (TEMP LIAB			
	EXPENDITURES	<u>2,640.00</u>	<u>595.00</u>	<u>2,045.00</u>
	CARE BOARD SPECIAL ACCOUN	<u>2,640.00</u>	<u>595.00</u>	<u>2,045.00</u>

Opt: 4=Open Orders 5=Account Ledger 6=Commitment Ledger . . . F24=More Keys

Customer Satisfaction Survey Results CSBG

Agency	Council					GARF					GRH					PFI					YES House							
Total Survey's Received	12					6					7					6					22							
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5			
The Staff Treated me with courtesy and respect				1	11					6					7					6					5	17		
The staff was responsive to my needs					12					6				1	6					5					4	18		
The staff helped me make progree towards achieving my goals					1	11				1	5				7					2	4					5	17	
As a result of this services I received, I feel my situation is more stable					1	11				1	5				7					1	1	4				1	6	15
My questions and conerns were addressed in a timely manner					1	11				6					1	6					6						4	18
My overall rating with the services receied is satisfactory	YES			NO		YES			NO		YES			NO		YES			NO		YES			NO		YES		NO
	12					6					7					6					22							

[illegible]

Campbell County CSBG Projects			
Program Name	Estimated Clients to be Served	Amount Funded not to Exceed	Grant End Date
Description			
Council of Community Services	2044	\$96,300.00	9/30/2021
Adult Dental Services; Food Distribution; Doctor Visit Payments; Vision Screening; Prescription Payments.			
Gillette Abuse Refuge Foundation	58	\$23,540.00	9/20/2021
Rent Payments; Rent Deposits; Utility Payments; Utility Deposits; Mortgage Payments.			
Gillette Reproductive Health	130	\$29,960.00	9/30/2021
Doctor Visit Payments; Prescription Payments; Case Management.			
Personal Frontiers, Inc.	103	\$33,170.00	9/30/2021
Substance Abuse Screenings; Substance Abuse Counseling; Coaching			
Youth Emergency Services	27	\$26,750.00	9/30/2021
Substance Abuse Counseling and Mental Health Counseling (youth)			
Campbell County CARE Board	0	\$4,418.00	9/30/2021
Administrative Expenses for CARE Board or CSBG Grantees.			
TOTALS			\$214,138.00

Campbell County CSBG Projects	
Program Name	Clients Served as of 06/11/2021
Council of Community Services	Food 1198+ Medical/ Dental 92
Gillette Abuse Refuge Foundation	Housing 26+Utility 6
Gillette Reproductive Health	263
Personal Frontiers, Inc.	20
Youth Emergency Services	18

Section G



Cancel

ARRA ONLY

CSBG Eligible Entities Annual Client Characteristics Report

Name Of Agency Reporting

Total Non CSBG Resources Reported in Section F

0.00

Total amount of CSBG Funds allocated

0.00

Total Resources

0.00

0.00

GENDER	
~No gender information obtained~	0
Male	660
Female	767
Other	0
TOTAL	1427
AGE	
~No birth date information obtained~	0
0 - 5 years	118
6 - 13 years	169
14 - 17 years	103
18 - 24 years	154
25 - 44 years	428
45 - 54 years	181
55 - 59 years	92
60 - 64 years	77
65 - 74 years	70
75 + years	35
TOTAL	1427
ETHNICITY	
~No Ethnicity Information Obatined~	0
Hispanic or Latino	165
Not Hispanic or Latino	1240
Unspecified	22
TOTAL	1427
RACE	
~No racial information obtained~	0
American Indian or Alaska Native	68
Asian	2
Black or African American	7
Native Hawaiian or Other Pacific Islander	2
White	1250
Biracial/Multi-racial	22
Other	63

HOUSEHOLD SIZE	
~No household size information obtained~	0
1 household member	407
2 household members	161
3 household members	78
4 household members	66
5 household members	32
6 + household members	30
TOTAL	774
EMPLOYMENT INCOME AND OTHER SOURCES BASED ON TYPE	
Income from Employment Only	268
Income from Employment and Other Income Source	19
Income from Employment, Other Income Source, and Non-Cash Benefits	0
Income from Employment and Non-Cash Benefits	0
Other Income Only	237
Other Income Source and Non-Cash Benefits	5
No Income	186
Non-Cash Benefits Only	13
Unduplicated number of families with unknown income	46
HOUSEHOLD INCOME PERCENT (Federal PG)	
Up to 50% poverty level	252
Unknown/Not Reported	274
51% - 75% poverty level	109
76% - 100% poverty level	68
101% - 125% poverty level	46
126% - 150% poverty level	14
151% - 175% poverty level	7
176% - 200% poverty level	2
201% - 250% poverty level	0

Unspecified	13
TOTAL	1427
EDUCATION LEVEL	
~No education information obtained~ (14 - 24 years old)	0
Grade 0 - 8 (14 - 24 years old)	68
Grade 9 - 12/Non-Graduate (14 - 24 years old)	86
High school Grad	63
GED	1
12+ Some Post Secondary (14 - 24 years old)	32
2 or 4 years College Graduate (14 - 24 years old)	1
Graduate of other post-secondary school (14 - 24 years old)	0
Unspecified (14 - 24 years old)	6
TOTAL	257
EDUCATION LEVEL	
~No education information obtained~ (25 + years old)	0
Grade 0 - 8 (25 + years old)	43
Grade 9 - 12/Non-Graduate (25 + years old)	128
High school Grad	315
GED	24
12+ Some Post Secondary (25 + years old)	302
2 or 4 years College Graduate (25 + years old)	49
Graduate of other post-secondary school (25 + years old)	13
Unspecified (25 + years old)	9
TOTAL	883
DISABLED AND HEALTH INSURANCE	
~No Disability Information obtained~	0
Disabled	190
Not Disabled	1202
Unspecified	35
TOTAL	1427
Has health insurance	642
Does not have health insurance	746
Unknown	39
TOTAL	1427
HOUSEHOLD TYPE	
~No family type information obtained~	1
Single Person	341
Two Adults NO Children	76
Single Parent/Female	161
Single Parent/Male	24
Two Parent Household	92
Non-related Adults with Children	19
Multigenerational Household	27
Other	22

251% poverty level and over	2
TOTAL	774
HOUSING	
~No housing information obtained~	1
Own	114
Rent	531
Other Permanent	8
Homeless	37
Other	65
Unspecified	18
TOTAL	774

Unspecified	11
TOTAL	774

All Goals 4 Section B



Cancel

[Goal 2A](#)
[Goal 2B](#)
[Goal 3](#)
[Goal 4A](#)
[Goal 4B](#)
[Custom Goal](#)
[Demographics](#)

Include Services that did Not Achieve with NPIs

Yes



Goal 4 Section B

Export To Select One



		Unduplicated Individuals
Employment Services (SRV 1)		
Skills Training and Opportunities for Experience (SRV 1a-f)		
	SRV 1a Vocational Training	0
	SRV 1b On-the-Job and other Work Experience	0
	SRV 1c Youth Summer Work Placements	0
	SRV 1d Apprenticeship/Internship	0
	SRV 1e Self-Employment Skills Training	0
	SRV 1f Job Readiness Training	0
Career Counseling (SRV 1g-h)		
	SRV 1g Workshops	0
	SRV 1h Coaching	0
Job Search (SRV 1i-n)		
	SRV 1i Coaching	0
	SRV 1j Resume Development	0
	SRV 1k Interview Skills Training	0
	SRV 1l Job Referrals	0
	SRV 1m Job Placements	0
	SRV 1n Pre-employment physicals, background checks, etc.	0
Post Employment Supports (SRV 1o-p)		
	SRV 1o Coaching	0
	SRV 1p Interactions with employers	0
Employment Supplies (SRV 1q)		
	SRV 1q Employment Supplies	0
Education and Cognitive Development Services (SRV 2)		
Child/Young Adult Education Programs (SRV 2a-j)		
	SRV 2a Early Head Start	0
	SRV 2b Head Start	0
	SRV 2c Other Early-Childhood (0-5 yr. old) Education	0
	SRV 2d K-12 Education	0
	SRV 2e K-12 Support Services	0
	SRV 2f Financial Literacy Education	0
	SRV 2g Literacy/English Language Education	0
	SRV 2h College-Readiness Preparation/Support	0
	SRV 2i Other Post Secondary Preparation	0
	SRV 2j Other Post Secondary Support	0
School Supplies (SRV 2k)		
	SRV 2k School Supplies	0
Extra-curricular Programs (SRV 2l-q)		
	SRV 2l Before and After School Activities	0
	SRV 2m Summer Youth Recreational Activities	0
	SRV 2n Summer Education Programs	0
	SRV 2o Behavior Improvement Programs	0
	SRV 2p Mentoring	0
	SRV 2q Leadership Training	0
Adult Education Programs (SRV 2r-z)		
	SRV 2r Adult Literacy Classes	0
	SRV 2s English Language Classes	0
	SRV 2t Basic Education Classes	0
	SRV 2u High School Equivalency Classes	0

	SRV 2v Leadership Training	0
	SRV 2w Parenting Supports	0
	SRV 2x Applied Technology Classes	0
	SRV 2y Post-Secondary Education Preparation	0
	SRV 2z Financial Literacy Education	0
Post-Secondary Education Supports (SRV 2aa)		
	SRV 2aa College applications, text books, computers, etc.	0
Financial Aid Assistance (SRV 2bb)		
	SRV 2bb Scholarships	0
Home Visits (SRV 2cc)		
	SRV 2cc Home Visits	0
Income and Asset Building Services (SRV 3)		
Training and Counseling Services (SRV 3a-f)		
	SRV 3a Financial Capability Skills Training	0
	SRV 3b Financial Coaching/Counseling	0
	SRV 3c Financial Management Programs	0
	SRV 3d First-time Homebuyer Counseling	0
	SRV 3e Foreclosure Prevention Counseling	0
	SRV 3f Small Business Start-Up and Development Counseling Sessions/Classes	0
Benefit Coordination and Advocacy (SRV 3g-l)		
	SRV 3g Child Support Payments	0
	SRV 3h Health Insurance	0
	SRV 3i Social Security/SSI Payments	0
	SRV 3j Veterans Benefits	0
	SRV 3k TANF Benefits	0
	SRV 3l SNAP Benefits	0
Asset Building (SRV 3m-r)		
	SRV 3m Saving Accounts/IDAs and other asset building accounts	0
	SRV 3n Other financial products	0
	SRV 3o VITA, EITC, or Other Tax Preparation programs	0
Loans And Grants (SRV 3p -q)		
	SRV 3p Micro-loans	0
	SRV 3q Business incubator/business development loans	0
Housing Services (SRV 4)		
Housing Payment Assistance (SRV 4a-e)		
	SRV 4a Financial Capability Skill Training	0
	SRV 4b Financial Coaching/Counseling	0
	SRV 4c Rent Payments	23
	SRV 4d Deposit Payments	0
	SRV 4e Mortgage Payments	16
Eviction Prevention Services (SRV 4f-h)		
	SRV 4f Eviction Counseling	0
	SRV 4g Landlord/Tenant Mediations	0
	SRV 4h Landlord/Tenant Rights Education	0
Utility Payment Assistance (SRV 4i-l)		
	SRV 4i Utility Payments	0
	SRV 4j Utility Deposits	6
	SRV 4k Utility Arrears Payments	0
	SRV 4l Level Billing Assistance	0
Housing Placement/Rapid Re-housing (SRV 4m-p)		
	SRV 4m Temporary Housing Placement	0
	SRV 4n Transitional Housing Placements	0
	SRV 4o Permanent Housing Placements	0
	SRV 4p Rental Counseling	0
Housing Maintenance & Improvements (SRV 4q)		
	SRV 4q Home Repairs	0
Weatherization Services (SRV 4r-t)		
	SRV 4r Independent-living Home Improvements	0
	SRV 4s Healthy Homes Services	0
	SRV 4t Energy Efficiency Improvements	0
Health and Social/Behavioral Development		

(SRV 5)		
Health Services, Screening and Assessments (SRV 5a-j)		
	SRV 5a Immunizations	0
	SRV 5b Physicals	0
	SRV 5c Developmental Delay Screening	0
	SRV 5d Vision Screening	28
	SRV 5e Prescription Payments	24
	SRV 5f Doctor Visit Payments	103
	SRV 5g Maternal/Child Health	0
	SRV 5h Nursing Care Sessions	0
	SRV 5i In-Home Affordable Seniors/Disabled Care Sessions	0
	SRV 5j Health Insurance Options Counseling	0
Reproductive Health Services (SRV 5k-o)		
	SRV 5k Coaching Sessions	0
	SRV 5l Family Planning Classes	0
	SRV 5m Contraceptives	0
	SRV 5n STI/HIV Prevention Counseling Sessions	0
	SRV 5o STI/HIV Screenings	0
Wellness Education (SRV 5p-q)		
	SRV 5p Wellness Classes	0
	SRV 5q Exercise/Fitness	0
Mental/Behavioral Health (SRV 5r-x)		
	SRV 5r Detoxification Sessions	0
	SRV 5s Substance Abuse Screenings	20
	SRV 5t Substance Abuse Counseling	4
	SRV 5u Mental Health Assessments	0
	SRV 5v Mental Health Counseling	0
	SRV 5w Crisis Response/Call-In Responses	0
	SRV 5x Domestic Violence Programs	0
Support Groups (SRV 5y-aa)		
	SRV 5y Substance Abuse Support Group Meetings	4
	SRV 5z Domestic Violence Support Group Meetings	0
	SRV 5aa Mental Health Support Group Meeting	14
Dental Services, Screenings and Exams (SRV 5bb-ee)		
	SRV 5bb Adult Dental Screening/Exams	5
	SRV 5cc Adult Dental Services	29
	SRV 5dd Child Dental Screenings/Exams	0
	SRV 5ee Child Dental Services	1
Nutrition and Food/Meals (SRV 5ff-jj)		
	SRV 5ff Skills Classes (Gardening, Cooking, Nutrition)	0
	SRV 5gg Community Gardening Activities	0
	SRV 5hh Incentives	0
	SRV 5ii Prepared Meals	0
	SRV 5jj Food Distribution	1208
Family Skills Development (SRV 5kk-mm)		
	SRV 5kk Family Mentoring Sessions	0
	SRV 5ll Life Skills Coaching Sessions	0
	SRV 5mm Parenting Classes	14
Emergency Hygiene Assistance (SRV 5nn-oo)		
	SRV 5nn Kits/boxes	0
	SRV 5oo Hygiene Facility Utilizations	0
Civic Engagement and Community Involvement (SRV 6)		
Civic Engagement and Community Involvement Services (SRV 6a-f)		
	SRV 6a Voter Education and Access	0
	SRV 6b Leadership Training	0
	SRV 6c Tri-partite Board Membership	0
	SRV 6d Citizenship Classes	0
	SRV 6e Getting Ahead Classes	0
	SRV 6f Volunteer Training	0
Services Supporting Multiple Domains (SRV 7)		

Case Management (SRV 7a)	SRV 7a Case Management	802
Eligibility Determinations (SRV 7b)	SRV 7b Eligibility Determinations	0
Referrals (SRV 7c)	SRV 7c Referrals	0
Transportation Services (SRV 7d)	SRV 7d Transportation Services	0
Childcare (SRV 7e-f)	SRV 7e Child Care subsidies	0
	SRV 7f Child Care payments	0
Eldercare (SRV 7g)	SRV 7g Day Centers	0
Identification Documents (SRV 7h-j)	SRV 7h Birth Certificate	0
	SRV 7i Social Security Card	0
	SRV 7j Drivers License	0
Re-Entry Services (SRV 7k)	SRV 7k Criminal Record Expungements	0
Immigration Support Services (SRV 7l)	SRV 7l Immigration Support Services	0
Legal Assistance (SRV 7m)	SRV 7m Legal Assistance	0
Emergency Clothing Assistance (SRV 7n)	SRV 7n Emergency Clothing Assistance	0
Mediation/Customer Advocacy Interventions (SRV 7o)	SRV 7o Mediation/Customer Advocacy Interventions	0

Goal	SubItem	B. Hours of Agency Capacity Building (e.g. training, planning, assessment):	Hours					
2	B.2a	Hours of Board Members in capacity building activities	0.00					
2	B.2b	Hours of Agency Staff in capacity building activities	0.00					
Goal	SubItem	C. Volunteer Hours of Agency Capacity Building (e.g. program support, service delivery, fundraising):	Hours					
2	B.3a	Total number of volunteer hours donated to the agency	234.00					
2	B.3a.1	Of the above, the total number of volunteer hours donated by individuals with low-incomes	0.00					
Goal	SubItem	D. The number of staff who hold certifications that increase agency capacity to achieve family and community outcomes, as measured by one or more of the following:	Number					
2	B.4a	Number of Nationally Certified ROMA Trainers	1.00					
2	B.4b	Number of Nationally Certified ROMA Implementers	0.00					
2	B.4c	Number of Certified Community Action Professionals (CCAP, NULL)	0.00					
2	B.4d	Number of Staff with a child development certification	0.00					
2	B.4e	Number of Staff with a family development certification	0.00					
2	B.4f	Number of Pathways Reviewers	0.00					
2	B.4g	Number of Staff with Home Energy Professional Certifications	0.00					
2	B.4g.1	Number of Energy Auditors	0.00					
2	B.4g.2	Number of Retrofit Installer Technicians	0.00					
2	B.4g.3	Number of Crew Leaders	0.00					
2	B.4g.4	Number of Quality Control Inspectors (QCI, NULL)	0.00					
2	B.4h	Number of LEED Risk Certified assessors	0.00					
2	B.4i	Number of Building Performance Institute (BPI, NULL) certified professionals	0.00					
2	B.4j	Number of Classroom Assessment Scoring System	0.00					

		(CLASS, NULL) certified professionals						
2	B.4k	Number of Certified Housing Quality Standards (HQS, NULL) Inspectors	0.00					
2	B.4l	Number of American Institute of Certified Planners (AICP, NULL)	0.00					
	GoalSubItem	E. Number of organizations, both public and private, that the CSBG Eligible Entity actively works with to expand resources and opportunities in order to achieve family and community outcomes:	Unduplicated Number of Organizations					
2	B.5a	Non-Profit	0.00					
2	B.5b	Faith Based	0.00					
2	B.5c	Local Government	0.00					
2	B.5d	State Government	0.00					
2	B.5e	Federal Government	0.00					
2	B.5f	For-Profit Business or Corporation	0.00					
2	B.5g	Consortiums/Collaborations	0.00					
2	B.5h	School Districts	0.00					
2	B.5i	Institutions of Post-Secondary Education/Training	0.00					
2	B.5j	Financial/Banking Institutions	0.00					
2	B.5k	Health Service Organizations	0.00					
2	B.5l	Statewide Associations or Collaborations	0.00					
	GoalSubItem	Counts of Change for Employment Indicators	Target	Actual Results	Performance Target Accuracy			
3	EmploymentCounts.1a	Number of jobs created to increase opportunities for people with low incomes in the identified community.	0.00	0.00	0.00%			
3	EmploymentCounts.1b	Number of job opportunities maintained in the identified community.	0.00	0.00	0.00%			
3	EmploymentCounts.1c	Number of "living wage " jobs created in the identified community.	0.00	0.00	0.00%			
3	EmploymentCounts.1d	Number of "living wage" jobs maintained in the identified community.	0.00	0.00	0.00%			
3	EmploymentCounts.1e	Number of jobs created in the identified community with a benefit package.	0.00	0.00	0.00%			
3	EmploymentCounts.1z.1	Count of businesses that increased the minimum wage.	0.00	0.00	0.00%			
	GoalSubItem	Rates of Change for	Baseline	Target	Expected	Actual	Actual	Performance

		Employment Indicators			Change from Baseline	Results	Change from Baseline	Target Accuracy
3	EmploymentRates.1f	Percent decrease of the unemployment rate.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EmploymentRates.1g	Percent decrease of the youth unemployment rate..	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EmploymentRates.1h	Percent decrease of the underemployment rate.	0.00	0.00	0.00%	0.00	0.00%	0.00%
Goal	SubItem	Counts of Change for Education and Cognitive Development Indicators	Target	Actual Results	Performance Target Accuracy			
3	EducationCounts.2a	Number of accessible and affordable early childhood or pre-school education assets or resources added to the identified community.	0.00	0.00	0.00%			
3	EducationCounts.2b	Number of accredited or licensed affordable child care facilities added in the identified community.	0.00	0.00	0.00%			
3	EducationCounts.2c	Number of new Early Childhood Screenings offered to children (ages 0-5) of families with low-incomes in the identified community.	0.00	0.00	0.00%			
3	EducationCounts.2d	Number of accessible and affordable education assets or resources added for school age children in the identified community. (e.g., academic, enrichment activities, before/after school care, summer programs)	0.00	0.00	0.00%			
3	EducationCounts.2e	Number of accessible and affordable post secondary education assets or resources added for newly graduating youth in the identified community. (e.g. college tuition, scholarships, vocational training, etc.)	0.00	0.00	0.00%			
3	EducationCounts.2f	Number of accessible and affordable basic or secondary education assets or resources added for adults in the identified community. (e.g. literacy, ESL, ABE/GED, etc.)	0.00	0.00	0.00%			
3	EducationCounts.2z.1	Count of new or expanded post-secondary education opportunities made available.	0.00	0.00	0.00%			
Goal	SubItem	Rates of Change for Education and Cognitive Development Indicators	Baseline	Target	Expected Change from Baseline	Actual Results	Actual Change from Baseline	Performance Target Accuracy
3	EducationRates.2g	Percent increase of children in the identified community	0.00	0.00	0.00%	0.00	0.00%	0.00%

		who are kindergarten ready.						
3	EducationRates.2h	Percent increase of children in the identified community at (or above) the basic reading level.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EducationRates.2i	Percent increase of children in the identified community at (or above) the basic math level.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EducationRates.2j	Percent increase in high school (or high school equivalency) graduation rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EducationRates.2k	Percent increase of the rate of youth in the identified community who attend post-secondary education.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EducationRates.2l	Percent increase of the rate of youth in the identified community who graduate from post-secondary education.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EducationRates.2m	Percent increase of adults in the identified community who attend post-secondary education.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EducationRates.2n	Percent increase of adults in the identified community who graduate from post-secondary education.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	EducationRates.2o	Percent increase in the adult literacy rate in the identified community .	0.00	0.00	0.00%	0.00	0.00%	0.00%
	GoalSubItem	Counts of Change for Infrastructure and Asset Building Indicators	Target	Actual Results	Performance Target Accuracy			
3	AssetCounts.3a	Number of new accessible assets/resources created in the identified community:	0.00	0.00	0.00%			
3	AssetCounts.3a.1	Commercial	0.00	0.00	0.00%			
3	AssetCounts.3a.2	Financial	0.00	0.00	0.00%			
3	AssetCounts.3a.3	Technological/ Communications (e.g.broadband)	0.00	0.00	0.00%			
3	AssetCounts.3a.4	Transportation	0.00	0.00	0.00%			
3	AssetCounts.3a.5	Recreational (e.g. parks, gardens, libraries)	0.00	0.00	0.00%			
3	AssetCounts.3a.6	Other Public Assets/Physical Improvements	0.00	0.00	0.00%			
3	AssetCounts.3b	Number of existing assets/resources made accessible to the identified community:	0.00	0.00	0.00%			
3	AssetCounts.3b.1	Commercial	0.00	0.00	0.00%			
3	AssetCounts.3b.2	Financial	0.00	0.00	0.00%			
3	AssetCounts.3b.3	Technological/ Communications (e.g.broadband)	0.00	0.00	0.00%			
3	AssetCounts.3b.4	Transportation	0.00	0.00	0.00%			
3	AssetCounts.3c	Recreational (e.g. parks,	0.00	0.00	0.00%			

		gardens, libraries)						
3	AssetCounts.3d	Other Public Assets/Physical Improvements	0.00	0.00	0.00%			
	GoalSubItem	Rates of Change for Infrastructure and Asset Building Indicators	Baseline	Target	Expected Change from Baseline	Actual Results	Actual Change from Baseline	Performance Target Accuracy
3	AssetRates.3e	Percent decrease of abandoned or neglected buildings in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	AssetRates.3f	Percent decrease in emergency response time measured in minutes in the identified community. (EMT, Police, Fire, etc.).	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	AssetRates.3g	Percent decrease of predatory lenders and/or lending practices in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	AssetRates.3h	Percent decrease of environmental threats to households (toxic soil, radon, lead, air quality, quality of drinking water, etc.) in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	AssetRates.3i	Percent increase of transportation services in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
	GoalSubItem	Counts of Change for Housing Indicators	Target	Actual Results	Performance Target Accuracy			
3	HousingCounts.4a	Number of safe and affordable housing units developed in the identified community (e.g. built or set aside units for people with low incomes).	0.00	0.00	0.00%			
3	HousingCounts.4b	Number of safe and affordable housing units maintained and/or improved through WAP or other rehabilitation efforts in the identified community.	0.00	0.00	0.00%			
3	HousingCounts.4c	Number of shelter beds created in the identified community.	0.00	0.00	0.00%			
3	HousingCounts.4d	Number of shelter beds maintained in the identified community.	0.00	0.00	0.00%			
	GoalSubItem	Rates of Change for Housing Indicators	Baseline	Target	Expected Change from Baseline	Actual Results	Actual Change from Baseline	Performance Target Accuracy
3	HousingRates.4e	Percent decrease in the rate of homelessness in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%

3	HousingRates.4f	Percent decrease in the foreclosure rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HousingRates.4g	Percent increase in the rate of home ownership of people with low incomes in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HousingRates.4h	Percent increase of affordable housing in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HousingRates.4i	Percent increase of shelter beds in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
Goal	SubItem	Counts of Change for Health and Social/Behavioral Indicators	Target	Actual Results	Performance Target Accuracy			
3	HealthCounts.5a	Number of accessible and affordable physical health assets or resources created in the identified community.	0.00	0.00	0.00%			
3	HealthCounts.5b	Number of accessible and affordable behavioral and mental health assets or resources created in the identified community.	0.00	0.00	0.00%			
3	HealthCounts.5c	Number of public safety assets and resources created in the identified community.	0.00	0.00	0.00%			
3	HealthCounts.5d	Number of accessible and affordable healthy food resources created in the identified community.	0.00	0.00	0.00%			
3	HealthCounts.5e	Number of activities designed to improve police and community relations within the identified community.	0.00	0.00	0.00%			
3	HealthCounts.5z.1	Count of new or expanded healthcare options or facilities.	0.00	0.00	0.00%			
Goal	SubItem	Rates of Change for Physical Health, Wellbeing, and Development Indicators	Baseline	Target	Expected Change from Baseline	Actual Results	Actual Change from Baseline	Performance Target Accuracy
3	HealthPhysicalRates.5f	Percent decrease in infant mortality rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthPhysicalRates.5g	Percent decrease in childhood obesity rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthPhysicalRates.5h	Percent decrease in adult obesity rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthPhysicalRates.5i	Percent increase in child immunization rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthPhysicalRates.5j	Percent decrease in uninsured families in the	0.00	0.00	0.00%	0.00	0.00%	0.00%

		identified community.						
3	HealthPhysicalRates.5z.1	Percent decrease in the opioid death rate.	0.00	0.00	0.00%	0.00	0.00%	0.00%
	GoalSubItem	Rates of Change for Behavioral and Mental health, Emotional Wellbeing, and Development Indicators	Baseline	Target	Expected Change from Baseline	Actual Results	Actual Change from Baseline	Performance Target Accuracy
3	HealthMentalRates.5k	Percent decrease in the teen pregnancy rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthMentalRates.5l	Percent decrease in unplanned pregnancies in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthMentalRates.5m	Percent decrease in substance abuse rate in the identified community.(e.g. cigarettes, prescription drugs, narcotics, alcohol).	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthMentalRates.5n	Percent decrease in domestic violence rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthMentalRates.5o	Percent decrease in the child abuse rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthMentalRates.5p	Percent decrease in the child neglect rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthMentalRates.5q	Percent decrease in the elder abuse rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthMentalRates.5r	Percent decrease in the elder neglect rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
	GoalSubItem	Rates of Change for Public Safety Indicators	Baseline	Target	Expected Change from Baseline	Actual Results	Actual Change from Baseline	Performance Target Accuracy
3	HealthPublicRates.5s	Percent decrease in recidivism rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthPublicRates.5t	Percent decrease in non-violent crime rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthPublicRates.5u	Percent decrease in violent crime rate in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	HealthPublicRates.5v	Percent decrease in teens involved with the juvenile court system in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
	GoalSubItem	Rates of Change for Civic Engagement and Community Involvement Indicators	Baseline	Target	Expected Change from Baseline	Actual Results	Actual Change from Baseline	Performance Target Accuracy
3	CivicRates2.6 G2a	Percent increase of donated time to support the CSBG Eligible Entity's delivery of services and/or implementation of	0.00	0.00	0.00%	0.00	0.00%	0.00%

		strategies to address conditions of poverty in the identified community.						
3	CivicRates2.6 G2b	Percent increase of donated resources to support the CSBG Eligible Entity's delivery of services and/or implementation of strategies to address conditions of poverty in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	CivicRates2.6 G2c	Percent increase of people participating in public hearings, policy forums, community planning, or other advisory boards related to the CSBG Eligible Entity's delivery of service and/or implementation of strategies to address conditions of poverty in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
Goal	SubItem	Rates of Change for Civic Engagement and Community Involvement Indicators	Baseline	Target	Expected Change from Baseline	Actual Results	Actual Change from Baseline	Performance Target Accuracy
3	CivicRates3.6 G3a	Percent increase of people with low incomes who support the CSBG Eligible Entity's delivery of service and/or implementation of strategies to address conditions of poverty in the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
3	CivicRates3.6 G3b	Percent increase of people with low incomes who acquire and maintain leadership roles with the CSBG Eligible Entity or other organizations within the identified community.	0.00	0.00	0.00%	0.00	0.00%	0.00%
Goal	SubItem	Employment	Number of Participants Served	Target	Actual Results	Percentage Achieving Outcome	Performance Target Accuracy	
4	Employment.1a	The number of unemployed youth who obtained employment to gain skills or income.	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1b	The number of unemployed adults who obtained employment (up to a living wage).	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1c	The number of unemployed adults who obtained and maintained employment for at least 90 days (up to a living wage).	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1d	The number of unemployed adults who obtained and maintained employment for	0.00	0.00	0.00	0.00%	0.00%	

		at least 180 days (up to a living wage).						
4	Employment.1e	The number of unemployed adults who obtained employment (with a living wage or higher).	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1f	The number of unemployed adults who obtained and maintained employment for at least 90 days (with a living wage or higher).	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1g	The number of unemployed adults who obtained and maintained employment for at least 180 days (with a living wage or higher).	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1h	The number of employed participants in a career-advancement related program who entered or transitioned into a position that provided increased income and/or benefits.	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1h.1	Of the above, the number of employed participants who Increased income from employment through wage or salary amount increase.	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1h.2	Of the above, the number of employed participants who increased income from employment through hours worked increase.	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1h.3	Of the above, the number of employed participants who increased benefits related to employment.	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1z.1	Number of employed individuals at risk of losing employment who maintained employment as a result of CAA interventions.	0.00	0.00	0.00	0.00%	0.00%	
4	Employment.1z.2	Number of youth who maintained employment for 90 days.	0.00	0.00	0.00	0.00%	0.00%	
Goal	SubItem	Education and Cognitive Development	Number of Participants Served	Target	Actual Results	Percentage Achieving Outcome	Performance Target Accuracy	
4	Education.2a	The number of children (0 to 5) who demonstrated improved emergent literacy skills.	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2b	The number of children (0 to 5) who demonstrated skills for school readiness.	1.00	0.00	0.00	0.00%	0.00%	
4	Education.2c	The number of children and youth who demonstrated improved positive approaches toward learning, including improved attention skills. (auto total).	3.00	0.00	0.00	0.00%	0.00%	
4	Education.2c.1	Early Childhood Education	0.00	0.00	0.00	0.00%	0.00%	

		(ages 0-5)						
4	Education.2c.2	1st grade-8th grade	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2c.3	9th grade-12th grade	3.00	0.00	0.00	0.00%	0.00%	
4	Education.2d	The number of children and youth who are achieving at basic grade level (academic, social, and other school success skills). (auto total)	2.00	0.00	0.00	0.00%	0.00%	
4	Education.2d.1	Early Childhood Education (ages 0-5)	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2d.2	1st grade-8th grade	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2d.3	9th grade-12th grade	2.00	0.00	0.00	0.00%	0.00%	
4	Education.2e	The number of parents/caregivers who improved their home environments.	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2f	The number of adults who demonstrated improved basic education.	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2g	The number of individuals who obtained a high school diploma and/or obtained an equivalency certificate or diploma.	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2h	The number of individuals who obtained a recognized credential, certificate, or degree relating to the achievement of educational or vocational skills.	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2i	The number of individuals who obtained an Associate's degree.	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2j	The number of individuals who obtained a Bachelor's degree.	0.00	0.00	0.00	0.00%	0.00%	
4	Education.2z.1	Number of individuals who obtained and moved from a high school diploma and/or equivalent to post-secondary education (of any kind).	0.00	0.00	0.00	0.00%	0.00%	
Goal	SubItem	Income and Asset Building	Number of Participants Served	Target	Actual Results	Percentage Achieving Outcome	Performance Target Accuracy	
4	Asset.3a	The number of individuals who achieved and maintained capacity to meet basic needs for 90 days.	2.00	0.00	1.00	50.00%	0.00%	
4	Asset.3b	The number of individuals who achieved and maintained capacity to meet basic needs for 180 days.	1.00	0.00	0.00	0.00%	0.00%	
4	Asset.3c	The number of individuals who opened a savings account or IDA.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3d	The number of individuals who increased their savings.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3e	The number of individuals who used their savings to	0.00	0.00	0.00	0.00%	0.00%	

		purchase an asset.						
4	Asset.3e.1	Of the above, the number of individuals who purchased a home.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3f	The number of individuals who improved their credit scores.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3g	The number of individuals who increased their net worth.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3h	The number of individuals engaged with the Community Action Agency who report improved financial well-being.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3z.1	Number of individuals who started their own business.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3z.2	Number of individuals who maintained their own business for 180 days.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3z.3	Number of individuals who increased their income from a non-employment source.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3z.4	Number of individuals who reduced their reliance on public subsidies.	0.00	0.00	0.00	0.00%	0.00%	
4	Asset.3z.5	Number of individuals who reduced debt.	0.00	0.00	0.00	0.00%	0.00%	
Goal	SubItem	Housing	Number of Participants Served	Target	Actual Results	Percentage Achieving Outcome	Performance Target Accuracy	
4	Housing.4a	The number of households experiencing homelessness who obtained safe temporary shelter.	1.00	0.00	0.00	0.00%	0.00%	
4	Housing.4b	The number of households who obtained safe and affordable housing.	12.00	0.00	10.00	83.33%	0.00%	
4	Housing.4c	The number of households who maintained safe and affordable housing for 90 days.	12.00	0.00	17.00	141.67%	0.00%	
4	Housing.4d	The number of households who maintained safe and affordable housing for 180 days.	12.00	0.00	14.00	116.67%	0.00%	
4	Housing.4e	The number of households who avoided eviction.	12.00	0.00	9.00	75.00%	0.00%	
4	Housing.4f	The number of households who avoided foreclosure.	0.00	0.00	1.00	0.00%	0.00%	
4	Housing.4g	The number of households who experienced improved health and safety due to improvements within their home (e.g. reduction or elimination of lead, radon, carbon dioxide and/or fire hazards or electrical issues, etc).	0.00	0.00	0.00	0.00%	0.00%	
4	Housing.4h	The number of households with improved energy efficiency and/or energy	0.00	0.00	2.00	0.00%	0.00%	

		burden reduction in their homes.						
4	Housing.4z.1	Number of individuals who improved physical access in their living space (wheel chair ramps, grab bars etc.).	0.00	0.00	0.00	0.00%	0.00%	
4	Housing.4z.2	Number of individuals who avoided a utility shut-off.	0.00	0.00	0.00	0.00%	0.00%	
4	Housing.4z.3	Number of individuals who obtained utilities.	0.00	0.00	0.00	0.00%	0.00%	
4	Housing.4z.4	Number of individuals whose energy service was restored after disconnection.	0.00	0.00	0.00	0.00%	0.00%	
4	Housing.4z.5	Number of individuals whose inoperable home energy equipment was repaired or replaced.	0.00	0.00	0.00	0.00%	0.00%	
Goal	SubItem	Health and Social/Behavioral Development	Number of Participants Served	Target	Actual Results	Percentage Achieving Outcome	Performance Target Accuracy	
4	Health.5a	The number of individuals who demonstrated increased nutrition skills (e.g. cooking, shopping, and growing food).	539.00	0.00	115.00	21.34%	0.00%	
4	Health.5b	The number of individuals who demonstrated improved physical health and well-being.	233.00	0.00	1351.00	579.83%	0.00%	
4	Health.5c	The number of individuals who demonstrated improved mental and behavioral health and well-being.	19.00	0.00	32.00	168.42%	0.00%	
4	Health.5d	The number of individuals who improved skills related to the adult role of parents/ caregivers.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5e	The number of parents/caregivers who demonstrated increased sensitivity and responsiveness in their interactions with their children.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5f	The number of seniors (65+) who maintained an independent living situation.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5g	The number of individuals with disabilities who maintained an independent living situation.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5h	The number of individuals with chronic illness who maintained an independent living situation.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5i	The number of individuals with no recidivating event for six months.	102.00	0.00	100.00	98.04%	0.00%	
4	Health.5i.1	Youth (ages 14-17)	2.00	0.00	0.00	0.00%	0.00%	

4	Health.5i.2	Adults (ages 18+)	100.00	0.00	100.00	100.00%	0.00%	
4	Health.5z.1	Number of individuals who reported a better sense of food securit.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5z.2	Number of individuals who increased social inclusion.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5z.3	Number of individuals whose lives were saved by opioid overdose reversals.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5z.4	Number of individuals who obtained health insurance.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5z.5	Number of individuals who discontinued drug/alcohol use.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5z.6	Number of individuals who remained drug/alcohol free for 90 days.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5z.7	Number of individuals who remained drug/alcohol free for 180 days.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5z.8	Number of individuals who secured emergency protection from physical and/or emotional abuse.	0.00	0.00	0.00	0.00%	0.00%	
4	Health.5z.9	Number of individuals with increased safety from domestic abuse in their homes.	0.00	0.00	0.00	0.00%	0.00%	
Goal	SubItem	Civic Engagement and Community Involvement	Number of Participants Served	Target	Actual Results	Percentage Achieving Outcome	Performance Target Accuracy	
4	Community.6a	The number of Community Action program participants who increased skills, knowledge, and abilities to enable them to work with Community Action to improve conditions in the community.	0.00	0.00	0.00	0.00%	0.00%	
4	Community.6a.1	Of the above, the number of Community Action program participants who improved their leadership skills.	0.00	0.00	0.00	0.00%	0.00%	
4	Community.6a.2	Of the above, the number of Community Action program participants who improved their social networks.	0.00	0.00	0.00	0.00%	0.00%	
4	Community.6a.3	Of the above, the number of Community Action program participants who gained other skills, knowledge and abilities to enhance their ability to engage.	0.00	0.00	0.00	0.00%	0.00%	
Goal	SubItem	Outcomes Across Multiple Domains	Number of Participants Served	Target	Actual Results	Percentage Achieving Outcome	Performance Target Accuracy	
4	Multiple.7a	The number of individuals	762.00	0.00	1404.00	184.25%	0.00%	

		who achieved one or more outcomes as identified by the National Performance Indicators in various domains.						
4	Multiple.7z.1	Number of individuals who received bundled services and achieved one or more outcomes.	0.00	0.00	0.00	0.00%	0.00%	
4	Multiple.7z.2	Number of households for whom both adult and child outcomes were observed and documented.	0.00	0.00	0.00	0.00%	0.00%	
4	Multiple.7z.3	Number of individuals who transitioned out of poverty.	0.00	0.00	0.00	0.00%	0.00%	
Goal	SubItem	Custom Goals	Number of Participants Served	Target	Actual Results	Percentage Achieving Outcome	Performance Target Accuracy	
15		For Reporting Purposes only - "Catch All"	0.00	0.00	1395.00	0.00%	0.00%	

CODE OF CONDUCT AND ETHICS

The Board will annually approve a code of ethics for board members. All board members will be given a copy of the code of ethics and will be expected to adhere to the provisions of that code.

DUTY OF CARE The duty of care describes the level of competence that is expected of a board member and is commonly expressed as the duty of “care that an ordinarily prudent person would exercise in a like position and under similar circumstances.” This means that a board member owes the duty to exercise reasonable care when he or she makes a decision as a steward of the Board.

DUTY OF LOYALTY The duty of loyalty is a standard of faithfulness; a board member must give undivided allegiance when making decisions affecting the board. This means that a board member can never use information obtained as a member for personal gain but must act in the best interests of the board.

DUTY OF OBEDIENCE The duty of obedience requires board members to be faithful to the board’s mission. They are not permitted to act in a way that is inconsistent with the central goals of the board. This duty also requires board members to obey the law and the organization’s internal rules and regulations.

As a member of this Board, I will:

- Listen carefully to my teammates and those served by the organizations.
- Respect the opinion of other board members.
- Respect and support the majority decisions of the Board.
- Recognize that all authority is vested in the Board when it meets in legal session and not with individual board members.
- Participate actively in Board meetings and actions.
- Always work to learn more about the board member’s job and how to do it better.
- Recognize that the purpose is to serve the best interests of our constituency.
- Accept as a personal duty the responsibility to keep up-to-date on emerging issues and to conduct ourselves with professional competence, fairness, impartiality, efficiency, and effectiveness.
- Respect the structure and responsibilities of the board, provide them with facts and advice as a basis for their making policy decisions, and uphold and implement policies adopted by the board.
- Keep the community informed about issues affecting it.
- Conduct our organizational and operational duties with positive leadership exemplified by open communication, creativity, dedication, and compassion.
- Exercise whatever discretionary authority we have under the law to carry out the mission of the board.
- Serve with respect, concern, courtesy, and responsiveness in carrying out the organization’s mission.
- Demonstrate the highest standards of personal integrity, truthfulness, honesty, and fortitude in all our activities to inspire confidence and trust in our activities.
- Avoid any interest or activity that conflicts with the conduct of our official duties.

- Respect and protect privileged information to which we have access during our official duties.
- Strive for personal and professional excellence and encourage the professional developments of others.

As a member of this Board I will not:

- Be critical, in or outside of the Board meeting, of other board members, human service agencies, or those that the human service agencies serve or their opinions.
- Voice my concerns regarding outside Board meetings.
- Use this board or any part of the board for my personal advantage or the personal advantage of my friends or relatives.
- Discuss the confidential proceedings of the Board outside the Board meeting.
- Promise prior to a meeting how I will vote on any issue in the meeting.

CONFLICT OF INTEREST

The Board will annually approve a Conflict of Interest for board members. All board members will be given a copy and will be expected to adhere to the provisions of that code.

Board members and employees have a duty to subordinate personal interests to the welfare of the organization and those we serve. Conflicting interests can be financial, conflicts, or involve personal relationships, status or power.

Board members are prohibited from receiving gifts, fees, loans, or favors from suppliers, contractors, consultants, or financial agencies, which obligate or induce the board member or employee to compromise responsibilities to negotiate, inspect or audit, purchase or award contracts, with the best interest of the organization in mind.

Are prohibited from knowingly disclosing information about the organization to those who do not have a need to know or whose interest may be averse to the organization, either inside or outside of the organization. Nor may board members or employees in any way use such information to the detriment of the organization.

May not have a significant financial interest in any property which the organization purchases, or a direct or indirect interest in a supplier, contractor, consultant or other entity with which the organization does business.

Are expected *to be alert for and avoid situations* which might be construed as a conflict of interest.

Any possible conflict of interest should be disclosed to the other board members and made a matter of record, either through an annual procedure or when the interest becomes a matter of Board action.

Any board member having a conflict of interest or possible conflict of interest should not vote or use his/her personal influence on the matter, and he/she should not be counted as part of a quorum for the meeting. The minutes of the meeting should reflect that a disclosure was made, the abstention from voting and the quorum situation. These restrictions should not be construed as

preventing the board member from briefly stating his/her position in the matter, nor from answering pertinent questions of other board members, since his or her knowledge could be of assistance to the deliberations.

All board members will be required to complete the Conflict of Interest Policy. This policy will be reviewed by the Board annually and given to each new board member for signature during orientation.

POLICY

The purpose of the conflict of interest policy is to protect the CARE Board's interests when it is contemplating taking an action or entering into a transaction or arrangement that might benefit the private interest of any member of the CARE Board, or of the entity or constituency with which the member represents. This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflict of interest.

PROCEDURES FOR DETERMINING CONFLICT OF INTEREST

A financial interest does not necessarily constitute a conflict of interest.

Prior to voting on matters in which a potential conflict of interest exists for any member, the Chairperson shall inquire whether any member desires to abstain from voting because of a conflict of interest and any board member shall declare that he or she abstains from voting if a conflict of interest exists.

If a member believes he or she may have a conflict or potential conflict of interest, he or she shall disclose the existence of the financial interest to the CARE Board, if such conflict arises during a CARE Board meeting, or to the Chairman if the conflict arises between regularly-scheduled meetings. The member shall leave the meeting during the discussion of, and the remaining CARE Board members shall vote upon, the determination as to whether a conflict exists. The member who disclosed the conflict or potential conflict shall not vote in such determination.

A member may be requested by any other member to abstain from voting because of a conflict of interest. If the challenged member refuses to abstain from voting as requested, the Chairperson shall immediately call for a vote of the members to determine whether the challenged member is in conflict of interest and shall be required to abstain from voting on the matter before the board. If the majority of members present votes to require the abstention of the challenged board member, that board member shall not be permitted to vote.

If a member is found to have a conflict of interest, he or she shall not take part in any discussion, deliberations or vote upon the action, transaction or arrangement before the CARE Board. The existence of conflict, and the member's abstention, shall be reflected in the minutes of the meeting.

PROTECTION FROM LIABILITY

Pursuant to Wyoming Statute § 16-1-106(b), no individual member of the CARE Board shall be personally liable for any actions or procedures of the CARE Board.

CAMPBELL COUNTY, WYOMING
FINANCIAL AND COMPLIANCE REPORT
FOR THE FISCAL
YEAR ENDED JUNE 30, 2020

CAMPBELL COUNTY, WYOMING

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Campbell County, Wyoming
Gillette, Wyoming

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Campbell County, Wyoming (County)** as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the **County's** basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Campbell County, Wyoming**, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Campbell County's Total OPEB Liability and Related Ratios, the Schedules of Campbell County's and Campbell County's Discretely Presented Component Units' Proportionate Shares of the Net Pension Liability-Pension Plans and the Schedules of Campbell County and Campbell County's Discretely Presented Component Units' Contributions-Pension Plans on pages 57 through 67, and the Notes to the Required Supplementary Information on page 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

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

The combining statements and individual nonmajor fund schedules, the discretely presented component unit statements and schedules, the Schedule of State Financial Assistance, Schedule of Expenditures of Federal Awards, and Passenger Facility Charges Collected and Expended are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and individual nonmajor fund schedules, the discretely presented component unit statements and schedules, the Schedule of State Financial Assistance, Schedule of Expenditures of Federal Awards, and Passenger Facility Charges Collected and Expended are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2021, on our consideration of **Campbell County, Wyoming's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **County's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Campbell County, Wyoming's** internal control over financial reporting and compliance.

Bennett, Weber & Hermstad, LLP

Gillette, Wyoming
January 14, 2021

CAMPBELL COUNTY, WYOMING

STATEMENT OF NET POSITION

June 30, 2020

	Primary Government	Discretely Presented Component Units			
	Governmental Activities	Joint Powers Fire Board	Joint Powers Public Land Board	Nonmajor Component Units	Total Discretely Presented Component Units
ASSETS					
Cash	\$ 4,546,076	\$ 913,997	\$ 1,756,737	\$ 2,384,698	\$ 5,055,432
Restricted cash	194,409	-	-	1,328	1,328
Investments	253,078,017	-	14,766,205	3,252,444	18,018,649
Restricted investments	-	-	-	1,702,748	1,702,748
Taxes receivable (net of allowance for uncollectibles)	53,486,876	-	-	2,038,186	2,038,186
Other taxes receivable	1,086,409	-	-	-	-
Accounts receivable	960,897	5,641	25,866	34,578	66,085
Other receivables	872,330	-	2,412,124	-	2,412,124
Due from other governments	4,467,040	6,056,288	648,011	357,887	7,062,186
Inventories	1,313,549	-	-	214,454	214,454
Prepaid expenses	-	-	7,771	37,943	45,714
Note receivable	155,636	-	-	-	-
Beneficial interest in assets held by Wyoming Community Foundation	-	-	-	20,505	20,505
Capital assets:					
Non-depreciable capital assets	38,813,523	1,099,693	7,616,891	244,052	8,960,636
Depreciable capital assets, net	240,206,751	19,691,949	41,607,757	517,543	61,817,249
Total assets	\$599,181,513	\$ 27,767,568	\$ 68,841,362	\$ 10,806,366	\$107,415,296
DEFERRED OUTFLOWS OF RESOURCES					
Relating to OPEB	\$ 1,048,792	\$ -	\$ -	\$ -	\$ -
Relating to pensions	6,763,603	1,826,773	256,443	233,163	2,316,379
Total deferred outflows of resources	\$ 7,812,395	\$ 1,826,773	\$ 256,443	\$ 233,163	\$ 2,316,379
LIABILITIES					
Accounts payable	\$ 5,033,879	\$ 100,313	\$ 99,072	\$ 1,445,856	\$ 1,645,241
Contracts and retainage payable	3,624,472	-	2,268,717	-	2,268,717
Estimated claims payable	1,111,000	-	-	-	-
Accrued liabilities	4,838,099	261,211	267,153	126,376	654,740
Due to other governments	-	-	-	927,909	927,909
Advance payments received on grants	395,015	-	147,838	39,076	186,914
Ticket revenue received prior to event	-	-	13,135	-	13,135
Refundable advances	-	-	-	187,438	187,438
Current portion of long-term debt	217,794	-	-	-	-
Noncurrent liabilities:					
Long-term debt and other liabilities	16,547,478	-	652,334	-	652,334
Net OPEB liability	2,456,217	-	-	-	-
Net pension liability	34,889,725	3,542,857	2,260,949	1,434,612	7,238,418
Total liabilities	\$ 69,113,679	\$ 3,904,381	\$ 5,709,198	\$ 4,161,267	\$ 13,774,846
DEFERRED INFLOWS OF RESOURCES					
Taxes levied for subsequent years	\$ 47,735,700	\$ -	\$ -	\$ 1,925,900	\$ 1,925,900
Relating to OPEB	31,595	-	-	-	-
Relating to pensions	11,776,694	3,124,855	553,284	339,508	4,017,647
Total deferred inflows of resources	\$ 59,543,989	\$ 3,124,855	\$ 553,284	\$ 2,265,408	\$ 5,943,547
NET POSITION					
Net investment in capital assets	\$274,845,758	\$ 20,791,642	\$ 46,303,597	\$ 761,595	\$ 67,856,834
Restricted for:					
Passenger facility projects	194,409	-	-	-	-
Enhanced 911 services	283,887	-	-	-	-
Capital projects	117,038,729	-	-	-	-
Road construction	4,397,014	-	-	-	-
Capital replacement	-	5,895,625	-	-	5,895,625
Children's series	-	-	82,764	-	82,764
Operations	-	-	1,688,811	-	1,688,811
Wyoming Center repairs and maintenance	-	-	2,819,225	-	2,819,225
Library projects	901,124	-	-	822,129	822,129
Senior Citizens	-	-	-	1,328	1,328
Unrestricted	80,675,319	(4,122,162)	11,940,926	3,027,802	10,846,566
Total net position	\$478,336,240	\$ 22,565,105	\$ 62,835,323	\$ 4,612,854	\$ 90,013,282

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

STATEMENT OF ACTIVITIES

Year Ended June 30, 2020

					Net (Expense)/Revenue and Changes in Net Position	
					Primary Government	
					Discretely Presented Component Units	
					Governmental Activities	
</						

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2020

	General Fund	Capital Replace- ment Fund	Nonmajor Govern- mental Funds	Total Govern- mental Funds
ASSETS				
Cash	\$ 2,831,547	\$ -	\$ -	\$ 2,831,547
Restricted cash - passenger facility charges	194,409	-	-	194,409
Investments	127,578,475	97,948,555	23,444,287	248,971,317
Receivables:				
Property and production taxes (net of allowance for uncollectibles)	53,486,876	-	-	53,486,876
Other taxes	1,086,409	-	-	1,086,409
Accounts	960,897	-	-	960,897
Other	636,987	-	-	636,987
Due from other governments	4,424,139	-	42,901	4,467,040
Inventories	1,313,549	-	-	1,313,549
Total assets	\$192,513,288	\$ 97,948,555	\$ 23,487,188	\$ 313,949,031
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 5,033,879	\$ -	\$ -	\$ 5,033,879
Contracts and retainage payable	3,624,472	-	-	3,624,472
Accrued liabilities	4,838,099	-	-	4,838,099
Advance payments received on grants	395,015	-	-	395,015
Due to other funds	1,017,452	-	-	1,017,452
Total liabilities	\$ 14,908,917	\$ -	\$ -	\$ 14,908,917
DEFERRED INFLOWS OF RESOURCES				
Unavailable taxes	\$ 52,914,700	\$ -	\$ -	\$ 52,914,700
FUND BALANCES				
Nonspendable	\$ 1,313,549	\$ -	\$ -	\$ 1,313,549
Restricted	1,379,420	97,948,555	23,487,188	122,815,163
Committed	3,857,611	-	-	3,857,611
Assigned	17,959,499	-	-	17,959,499
Unassigned	100,179,592	-	-	100,179,592
Total fund balances	\$124,689,671	\$ 97,948,555	\$ 23,487,188	\$ 246,125,414
Total liabilities, deferred inflows of resources and fund balances	\$192,513,288	\$ 97,948,555	\$ 23,487,188	\$ 313,949,031

See Notes to Basic Financial Statements.

CAMPBELL COUNTY, WYOMING**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION**

June 30, 2020

Total Governmental Fund Balances		\$ 246,125,414
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Property and production taxes are not available to pay for current-period expenditures, and therefore, are deferred in the funds.		
		5,179,000
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Non-depreciable capital assets	\$ 38,813,523	
Depreciable assets	399,420,342	
Less: accumulated depreciation	(159,213,591)	
Total capital assets		279,020,274
An Internal Service Fund is used by the County to charge the cost of the County's self-insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position. Internal service fund net position is:		
		5,963,024
Long-term assets applicable to the County's governmental activities are not reported as fund assets. All assets both current and long-term are reported in the Statement of Net Position.		
Note Receivable		155,636
Long-term liabilities applicable to the County's governmental activities are not reported as fund liabilities. All liabilities both current and long-term are reported in the Statement of Net Position.		
Capital leases payable	\$ (699,636)	
Business Ready Community loan	(155,636)	
Estimated landfill closure and post closure care costs	(15,910,000)	
Total OPEB liability	(2,456,217)	
Net pension liability	(34,889,725)	
Total noncurrent liabilities		(54,111,214)
Deferred outflows and inflows or resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 6,763,603	
Deferred outflows of resources related to OPEB	1,048,792	
Deferred inflows of resources related to pensions	(11,776,694)	
Deferred inflows of resources related to OPEB	(31,595)	
		(3,995,894)
Net Position of Governmental Activities		\$ 478,336,240

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

	General Fund	Capital Replace- ment Fund	Nonmajor Govern- mental Funds	Total Govern- mental Funds
REVENUES				
Taxes	\$ 72,511,614	\$ -	\$ 857,577	\$ 73,369,191
Charges for goods and services	11,363,403	-	-	11,363,403
Intergovernmental	14,545,901	-	-	14,545,901
Investment income	3,748,842	5,114,051	969,333	9,832,226
Miscellaneous	3,049,587	-	-	3,049,587
Total revenues	\$105,219,347	\$ 5,114,051	\$ 1,826,910	\$112,160,308
EXPENDITURES				
Current:				
General government	\$ 24,576,971	\$ -	\$ -	\$ 24,576,971
Public safety	21,806,981	-	-	21,806,981
Public works	12,116,014	-	-	12,116,014
Health, welfare, culture and recreation	26,140,516	-	-	26,140,516
Capital outlay	19,789,056	-	-	19,789,056
Debt service:				
Principal	211,320	-	-	211,320
Interest	30,631	-	-	30,631
Total expenditures	\$104,671,489	\$ -	\$ -	\$104,671,489
Excess of revenues over expenditures	\$ 547,858	\$ 5,114,051	\$ 1,826,910	\$ 7,488,819
OTHER FINANCING SOURCES				
Transfers (out)	\$ (472,573)	\$ -	\$ -	\$ (472,573)
Sale of general capital assets	36,842	-	-	36,842
Insurance proceeds	1,231,574	-	-	1,231,574
Total other financing sources	\$ 795,843	\$ -	\$ -	\$ 795,843
Net changes in fund balances	\$ 1,343,701	\$ 5,114,051	\$ 1,826,910	\$ 8,284,662
FUND BALANCE, BEGINNING JULY 1	123,345,970	92,834,504	21,660,278	237,840,752
FUND BALANCE, ENDING JUNE 30	\$124,689,671	\$97,948,555	\$23,487,188	\$246,125,414

See Notes to Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

(Page 1 of 2)

Net Change in Fund Balances - Total Governmental Funds	\$ 8,284,662
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Timing differences for the recognition of property and production tax revenues between revenues reported in the funds and revenues reported in the Statement of Activities.	3,482,000
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Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those
assets is allocated over their estimated useful lives as
depreciation expense.

Capital outlays	\$ 15,619,086
Depreciation	<u>(11,073,809)</u>
	4,545,277

Governmental funds recognize gain on sale of capital assets as the sales proceeds received. However, in the Statement of Activities, this amount is reduced by the remaining net book value of the disposed assets. This is the amount of the net book value of the disposed assets.	(430,537)
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An Internal Service Fund is used by the County to charge the cost of the County's self-insurance to individual funds. The net income of the Internal Service Fund is reported with governmental activities.	558,769
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Repayment of note receivable is revenue in the governmental funds, but the repayment reduces assets in the Statement of Net Position.	(25,939)
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Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	185,381
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Repayment of Business Ready Community loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	25,939
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(Continued)

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, **2020**

(Page 2 of 2)

Net decrease in estimated landfill closure and post closure care costs payable in the Statement of Activities is not reflected in the funds. The net decrease was a result of a change in the estimated costs and not an actual repayment of the non-current liability.	\$ 4,480,000
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 the governmental funds.	
Changes in OPEB liabilities and related deferred outflows and inflows of resources.	23,633
Changes in pension liabilities and related deferred outflows and inflows of resources.	(2,086,702)
Change in Net Position of Governmental Activities	\$ 19,042,483

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

(Page 1 of 2)

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
REVENUES				
Taxes:				
Property and production	\$ 50,327,292	\$ 50,327,292	\$ 47,382,709	\$ (2,944,583)
Motor vehicle	2,401,474	2,401,474	2,670,509	269,035
Sales and use	14,703,650	14,703,650	18,141,373	3,437,723
Gasoline	2,838,473	2,838,473	3,043,447	204,974
Severance	433,737	433,737	444,609	10,872
Other taxes	554,143	554,143	828,967	274,824
Total taxes	\$ 71,258,769	\$ 71,258,769	\$ 72,511,614	\$ 1,252,845
Other:				
Charges for goods and services:				
Landfill	\$ 3,047,500	\$ 3,047,500	\$ 4,581,669	\$ 1,534,169
Other goods and services	7,535,207	7,563,207	6,781,734	(781,473)
Intergovernmental	20,856,965	20,856,965	14,545,901	(6,311,064)
Investment income	418,938	418,938	3,748,842	3,329,904
Miscellaneous	584,598	584,598	3,049,587	2,464,989
Total other	\$ 32,443,208	\$ 32,471,208	\$ 32,707,733	\$ 236,525
Total revenues	\$ 103,701,977	\$ 103,729,977	\$ 105,219,347	\$ 1,489,370
EXPENDITURES				
Current:				
General Government:				
Extension	\$ 434,518	\$ 434,518	\$ 398,558	\$ 35,960
Assessor	1,241,462	1,241,462	1,181,691	59,771
Attorney	3,786,487	4,569,627	4,021,733	547,894
Custodial	3,463,780	3,638,780	3,141,506	497,274
Clerk	3,100,008	3,100,008	2,651,808	448,200
Commissioners	16,209,466	15,533,435	6,463,510	9,069,925
Coroner	277,938	277,938	250,104	27,834
Information technology services	2,642,668	2,642,668	2,503,971	138,697
District court	1,623,444	1,623,444	1,484,090	139,354
Elections	161,684	161,684	55,299	106,385
Juvenile probation	1,115,615	1,303,415	1,134,596	168,819
Treasurer	1,366,599	1,366,599	1,290,105	76,494
Total general government	\$ 35,423,669	\$ 35,893,578	\$ 24,576,971	\$ 11,316,607
Public Safety:				
Sheriff	\$ 9,982,863	\$ 10,010,863	\$ 9,154,530	\$ 856,333
Courthouse and jail	8,413,720	8,413,720	8,025,733	387,987
Emergency management	459,334	459,334	328,363	130,971
Joint powers fire board discretely presented component unit	3,829,210	3,829,210	3,827,762	1,448
Enhanced 911 fees	472,000	472,000	470,593	1,407
Total public safety	\$ 23,157,127	\$ 23,185,127	\$ 21,806,981	\$ 1,378,146

(Continued)

CAMPBELL COUNTY, WYOMING

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

GENERAL FUND

Year Ended June 30, 2020

(Page 2 of 2)

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Public Works:				
County airport	\$ 1,482,698	\$ 1,482,698	\$ 1,290,763	\$ 191,935
Engineer	5,202,219	5,204,010	4,369,855	834,155
Road and bridge	6,213,091	6,213,091	6,172,219	40,872
1% sales tax fund	561,464	561,464	283,177	278,287
Total public works	\$ 13,459,472	\$ 13,461,263	\$ 12,116,014	\$ 1,345,249
Health, Welfare, Culture and Recreation:				
Children's developmental services	\$ 6,130,917	\$ 6,130,917	\$ 5,823,098	\$ 307,819
County fair	637,109	637,109	470,537	166,572
County library	3,870,392	3,870,392	3,684,814	185,578
County museum	529,965	529,965	490,020	39,945
Health department	3,020,736	3,236,404	2,653,246	583,158
Parks and recreation	6,171,023	6,171,023	5,692,910	478,113
1% sales tax fund	2,795,802	2,721,246	2,071,382	649,864
Joint powers land board discretely presented component unit	4,621,940	4,621,940	4,621,940	-
Senior citizens' center discretely presented component unit	435,000	509,556	332,569	176,987
Conservation district discretely presented component unit	300,000	300,000	300,000	-
Total health, welfare, culture and recreation	\$ 28,512,884	\$ 28,728,552	\$ 26,140,516	\$ 2,588,036
Capital outlay	\$ 26,484,486	\$ 26,360,866	\$ 19,789,056	\$ 6,571,810
Debt Service:				
Principal	\$ 211,320	\$ 211,320	\$ 211,320	\$ -
Interest	30,631	30,631	30,631	-
Total debt service	\$ 241,951	\$ 241,951	\$ 241,951	\$ -
Total expenditures	\$ 127,279,589	\$ 127,871,337	\$ 104,671,489	\$ 23,199,848
Excess (deficiency) of revenues over (under) expenditures	\$ (23,577,612)	\$ (24,141,360)	\$ 547,858	\$ 24,689,218
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 1,500,000	\$ 1,500,000	\$ -	\$ (1,500,000)
Transfers (out)	(665,697)	(665,697)	(472,573)	193,124
Sale of general capital assets	1,200	1,200	36,842	35,642
Insurance proceeds	70,000	70,000	1,231,574	1,161,574
Total other financing sources (uses)	\$ 905,503	\$ 905,503	\$ 795,843	\$ (109,660)
Net change in fund balance	\$ (22,672,109)	\$ (23,235,857)	\$ 1,343,701	\$ 24,579,558
FUND BALANCE, BEGINNING JULY 1	123,345,970	123,345,970	123,345,970	-
FUND BALANCE, ENDING JUNE 30	\$ 100,673,861	\$ 100,110,113	\$ 124,689,671	\$ 24,579,558

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

**STATEMENT OF NET POSITION
INTERNAL SERVICE FUND**

June 30, 2020

	Self-Insurance Health Fund
ASSETS	
CURRENT ASSETS	
Cash	\$ 1,714,529
Investments	4,106,700
Other receivables	235,343
Due from other funds	1,017,452
Total assets	\$ 7,074,024
LIABILITIES	
CURRENT LIABILITIES	
Estimated claims payable	\$ 1,111,000
NET POSITION	
Unrestricted	\$ 5,963,024

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENSES AND
CHANGE IN NET POSITION**

INTERNAL SERVICE FUND

Year Ended June 30, 2020

	Self-Insurance Health Fund
OPERATING REVENUES	\$ 10,407,270
OPERATING EXPENSES	
Claims and contractual services	10,407,270
Operating income	\$ -
NONOPERATING REVENUES	
Investment income	86,196
Income before transfers	\$ 86,196
Transfers in	472,573
Change in net position	\$ 558,769
NET POSITION, BEGINNING JULY 1	5,404,255
NET POSITION, ENDING JUNE 30	\$ 5,963,024

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING**STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUND**

Year Ended June 30, 2020

	Self-Insurance Health Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 10,708,993
Payments for goods and services	(10,166,270)
Net cash provided by operating activities	\$ 542,723
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	\$ 472,573
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	\$ 64,351
Proceeds from maturities of investments	73,879
Purchase of investments	(66,546)
Net cash provided by investing activities	\$ 71,684
Net increase in cash	\$ 1,086,980
Cash:	
Beginning July 1	627,549
Ending June 30	\$ 1,714,529
Reconciliation of Operating Income to Net Cash Provided By Operating Activities	
Operating income	\$ -
(Increase) Decrease in Assets and Increase in Liabilities:	
Accounts receivable	616,296
Due from other funds	(314,573)
Estimated claims payable	241,000
Net cash provided by operating activities	\$ 542,723
NONCASH INVESTING ACTIVITIES	
Net increase in fair value of investments	\$ 21,845

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND**

June 30, 2020

	Custodial Fund
ASSETS	
Cash	\$ 19,436,703
Investments	75,361
Receivables:	
Property and production taxes (net of allowance for uncollectibles)	23,732,406
Other taxes	24,614
Total assets	\$ 43,269,084
LIABILITIES	
Taxes due to other entities	\$ 26,244,971
DEFERRED INFLOWS OF RESOURCES	
Taxes collected in advance	\$ 7,529,750
NET POSITION	
Restricted for:	
Governmental organizations	\$ 9,494,363

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND**

Year Ended June 30, 2020

	Custodial Fund
ADDITIONS	
Contributions:	
Special escrow taxes	\$ 26,520,193
Investment Earnings:	
Interest - special escrow taxes	26,551
Interest - taxes paid in protest	2,478
Total Additions	\$ 26,549,222
DEDUCTIONS	
Special escrow taxes paid to local governments	\$ 21,799,261
Net Increase in Fiduciary Net Position	\$ 4,749,961
Net Position, Beginning, July 1	4,744,402
Net Position, Ending, June 30	\$ 9,494,363

See Notes to the Basic Financial Statements.

CAMPBELL COUNTY, WYOMING
NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

Campbell County, Wyoming (the "County") is a political subdivision of the State of Wyoming governed by an elected Board of five Commissioners. As required by accounting principles generally accepted in the United States of America, these financial statements present the County and its component units, entities for which the County is considered to be financially accountable. A component unit is included in the County's reporting entity if it is both fiscally dependent upon the County (the primary government) and there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the County. In addition, legally separate, tax-exempt entities are included as component units if: 1) the economic resources received or held are done entirely or almost entirely for the direct benefit of the County, its component units or its constituents; 2) the County, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization, and 3) the economic resources received or held by an individual organization that the County, or its component units, is entitled to, or has the ability to otherwise access, are significant to the County. The County is required to consider other organizations for which the nature and significance of their relationship with the County are such that an exclusion would cause the County's financial statements to be misleading or incomplete. Because none of the component units function as a integral part of the County, all component units are presented discretely. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the County. Each discretely presented component unit has a June 30, 2020 year end except the Senior Citizens' Center Foundation, Inc. which is combined with the Senior Citizens' Center. The Senior Citizens' Center Foundation, Inc. had a September 30, 2019 year end.

Discretely Presented Component Units

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

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

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

The Campbell County Library Foundation, Inc. (the "Library Foundation") is a nonprofit foundation established to receive, hold and expend gifts and contributions for the enhancement of the Campbell County Library System. The Library Foundation supports purchases and activities that enhance the quality of the library services available and cannot reasonably be done with tax monies. In accordance with Governmental Accounting Standards Board Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, the Library Foundation has been determined to be a component unit and is presented as a discretely presented component unit in the County's financial statements. The Library Foundation holds donor-restricted investments of \$1,702,748. These investments are permanently restricted endowments. Net appreciation of \$492,204 on these investments is available for expenditure and is reported as unrestricted net position in the Statement of Net Position. The investment of the assets is to emphasize total return, that is, the aggregate return from capital appreciation and interest income.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

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

Campbell County Senior Housing, Inc. is a legally separate, tax-exempt organization controlled by the Senior Citizens' Center. It has a 0.01% interest in Cottonwood Terrace Associates LP and a 0.005% interest in Cottonwood Terrace 2 LP. Each of these entities were formed to own and operate a low income, senior housing apartment complex of 50 units each, in Gillette, Wyoming. The initial investment to buy into these entities was the donation of land from the Senior Citizens' Center for the buildings in a prior year. Neither the Senior Citizens' nor the Senior Housing Center have any other financial transactions with the partnerships. Accordingly, books of these entities are not consolidated with the Senior Citizens' Center. At December 31, 2019, the Senior Housing federal form K-1 from Cottonwood Terrace 2LP indicates they are responsible for approximately \$14,000 of recourse debt, while Cottonwood Terrace Associates, LP indicates no recourse debt. The Senior Citizens' Center has retained an attorney who is actively seeking to extricate the Senior Citizens' Center from this partnership. As of report date, the amounts of any potential liability to which the Senior Citizens' Center may be held are unknown.

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

The fiscal year of operation for the Senior Foundation is October 1 through September 30. Financial information included is as of and for the year ended September 30, 2019. During the fiscal year ended September 30, 2019, the Senior Foundation distributed \$12,025 to the Senior Citizens' Center. During the fiscal year ended June 30, 2020 the Senior Citizens' Center received \$19,310 from the Senior Foundation. Due to having different fiscal year ends, interfund activity between the two entities has not been eliminated.

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

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

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

Separate audited financial statements for each component unit have not been prepared, however, complete financial information for each component unit may be obtained from the County's administrative offices located at 500 S. Gillette Ave., Gillette, Wyoming.

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

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

The County reports the following major governmental funds:

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

The *Pronghorn Center Maintenance Reserve Fund* is a capital projects fund established by the County in accordance with Wyoming Statutes to account for structural repairs and maintenance to the Pronghorn Center located on the Gillette College Campus. This capital projects fund is being funded by Campbell County and the Northern Wyoming Community College District in accordance with a written agreement between these two entities.

Additionally, the County reports the following fund types:

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

1. Cash and Investments

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

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

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

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

Restricted cash held by the Senior Citizens' Center is comprised of cash restricted by donors for the purchase of paper products for low income seniors.

2. Receivables and Payables

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

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

3. Prepaid Expenses

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

4. Inventories

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

5. Interfund Balances

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

6. Capital Assets

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

Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

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

7. Compensated Absences

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

8. Accrued Liabilities and Long-Term Obligations

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

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

9. Defined Benefit Obligations

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

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

10. Fund Balance

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

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

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

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

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

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

11. Net Position

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

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

12. Estimates

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

Note 2. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds

A. Deposits, Investments and Beneficial Interest

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

Deposits of the primary government and all discretely presented component units, except the Library Foundation and the Senior Citizens' Center (including its Foundation), were covered in their entirety by federal depository insurance and collateral held by the County's agent under a joint custody receipt in the County's name at June 30, 2020. The Senior Citizens' Center, Senior Foundation and Library Foundation do not have collateralization requirements as required by the Wyoming State Statutes. Management does not anticipate a loss as a result of this situation.

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

Investments of the County are reported at fair value. The Wyoming State Treasurer Asset Reserve (WYO-STAR) and Wyoming Government Investment Fund (WGIF) operate in accordance with applicable laws and regulations. The WYO-STAR and WGIF investment portfolios administer the short-term cash deposits made with the State by local entities. The investments are administered to provide liquid cash reserves, placing the majority portion in cash portfolio and the rest in an extended cash portfolio. Specified State of Wyoming elected officials are responsible for regulatory oversight of WYO-STAR. The weighted average maturity of WYO-STAR is 183 days, but the weighted average maturity of this fund for the County is 1 day at June 30, 2020. WGIF is sponsored by the Wyoming Association of Municipalities and the Wyoming School Board Association and is governed by a board elected by the depositors. The weighted average maturity of WGIF liquid asset series is 55 days, but the weighted average maturity of this fund for the County is 1 day at June 30, 2020. The investments of the Library Foundation are held by First Interstate Bank Wealth Management. The weighted average maturity of this fund is 1 day at June 30, 2020.

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

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

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

The County and its component units have the following recurring fair value measurements as of June 30, 2020:

Primary Government

Wyoming State Asset Reserve (WYO-STAR) of \$72,643,386, application of the June 30, 2020 fair value factor, as calculated by the Wyoming State Treasurer, is the County's interest in the pool based on the County's cash balance as a percentage of the total cash balance of the pool (Level 2 input).

Wyoming Government Investment Fund Liquid Asset Series of \$19,719,644 net asset value (NAV) per share (or its equivalent) are being reported according to GASB No. 79 requirements following amortized cost.

U.S. Treasuries of \$76,109,967, Supra-National Agencies of \$11,706,556, Federal Agencies of \$27,708,092, and Corporate Notes of \$45,190,372 fair value is provided by third parties based on quoted prices for identical securities in markets that are not active (Level 2 input).

Fiduciary Fund

Wyoming State Asset Reserve (WYO-STAR) of \$75,361, application of the June 30, 2020 fair value factor, as calculated by the Wyoming State Treasurer, is the fund's interest in the pool based on the fund's cash balance as a percentage of the total cash balance of the pool (Level 2 input).

Component Units

Wyoming State Asset Reserve (WYO-STAR) of \$1,714,450 for the Weed and Pest Board and \$6,616,593 for the Joint Powers Public Land Board, application of the June 30, 2020 fair value factor, as calculated by the Wyoming State Treasurer, is the component unit's interest in the pool based on the component unit's cash balance as a percentage of the total cash balance of the pool (Level 2 input).

Wyoming Government Investment Fund Liquid Asset Series of \$8,149,612 for the Joint Powers Public Land Board and \$24,348 for the Conservation District are being reported according to GASB No. 79 requirements following amortized cost.

Investments - As of June 30, 2020 the County had the following investments:

Investment Type	Fair Value or NAV	Credit Quality Ratings ⁽¹⁾	Weighted Average Maturity (Days)	Specific Identification Maturity
Primary Government				
Wyoming State Asset Reserve (WYO-STAR)	\$ 72,643,386	N/A	1	-
Wyoming Government Investment Fund - Liquid Asset Series	19,719,644	AAAm	1	-
Adobe Inc Corp Note				
1.900% 2/3/20 (CUSIP00724PAB5)	1,523,818	A		2/1/25
African Development Bank Supranatl				
2.625% 3/22/18 (CUSIP00828ECZ0)	1,459,286	AA		3/22/21
Amazon.com Inc Corporate Notes				
0.800% 6/3/20 (CUSIP23135BO8)	1,204,212	AA-		6/3/25
Apple Inc Corp Note (Callable)				
2.300% 5/11/17 (CUSIP037833CO1)	1,375,518	AA+		5/11/22
Apple Inc Corp Note (Callable)				
1.125% 5/11/20 (CUSIP037833DT4)	728,960	AA+		5/11/25
Asian Development Bank Supranatl				
1.625% 3/16/16 (CUSIP045167DL4)	2,801,533	AAA		3/16/21
Asian Development Bank Supranatl				
2.000% 2/16/17 (CUSIP045167DX8)	2,980,371	AAA		2/16/22
Bank of America Corp Note				
3.499% 5/17/18 (CUSIP06051GHH5)	731,966	A-		5/17/22
Bank of New York Mellon Corp (Callable)				
2.500% 2/19/16 (CUSIP06406FAA1)	1,116,525	A		4/15/21
Bank of New York Mellon Corp				
2.100% 10/24/19 (CUSIP06406RAL1)	762,013	A		10/24/24
Berkshire Hathaway Fin Notes (Callable)				
2.750% 3/15/16 (CUSIP084670BR8)	677,016	AA		3/15/23

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Investment Type	Fair Value or NAV	Credit Quality Ratings ⁽¹⁾	Weighted Average Maturity (Days)	Specific Identification Maturity
Primary Government (Continued)				
Blackrock Inc Corp Notes 3.375% 5/25/12 (CUSIP09247XAJ0)	\$ 1,531,403	AA-		6/1/22
Caterpillar Finl Services 2.150% 11/8/19 (CUSIP1491303B3)	1,517,098	A		11/8/24
Chevron Corp Corporate Notes 1.141% 5/11/20 (CUSIP166764BV1)	432,044	AA		5/11/23
Citigroup Inc Corporate Notes 1.678% 5/14/20 (CUSIP172967MR9)	817,979	BBB+		5/15/24
Coca-Cola Co/The Corp Notes 2.200% 5/25/17 (CUSIP191216CF5)	903,279	A+		5/25/22
Coca-Cola Co/The Corp Notes 1.750% 9/6/19 (CUSIP191216CL2)	733,672	A+		9/6/24
Colgate-Palmolive Co Corp Notes 3.250% 3/3/14 (CUSIP19416OEG1)	1,667,701	AA-		3/15/24
John Deere Capital Corp Note 2.150% 9/8/17 (CUSIP24422ETV1)	1,204,104	A		9/8/22
John Deere Capital Corp Note 2.050% 1/9/20 (CUSIP24422EVC0)	748,099	A		1/9/25
Exxon Mobil Corporation 2.019% 8/16/19 (CUSIP30231GBC5)	1,850,217	AA		8/16/24
FHLB Global Note 1.125% 7/14/16 (CUSIP3130A8OS5)	1,989,132	AA+		7/14/21
FHLB Bonds 2.500% 2/15/19 (CUSIP3130AFW94)	2,515,628	AA+		2/13/24
Federal Home Loan Bank Notes 0.500% 4/16/20 (CUSIP3130AJHU6)	2,295,651	AA+		4/14/25
Fannie Mae Notes 0.625% 4/24/20 (CUSIP3135G03U5)	2,823,571	AA+		4/22/25
Fannie Mae Notes 0.250% 5/22/20 (CUSIP3135G04O3)	3,221,679	AA+		5/22/23
Fannie Mae Notes 0.500% 6/19/20 (CUSIP3135G04Z3)	3,290,178	AA+		6/17/25
Fannie Mae Notes 2.500% 2/8/19 (CUSIP313G0V34)	2,374,531	AA+		2/5/24
Fannie Mae Notes 1.625% 1/10/20 (CUSIP3135G0X24)	3,016,951	AA+		1/7/25
Freddie Mac Notes 0.375% 4/20/20 (CUSIP3137EAE08)	3,228,912	AA+		4/20/23
Freddie Mac Notes 0.250% 6/26/20 (CUSIP3137EAE54)	2,951,859	AA+		6/26/23
Hershey Company 3.375% 5/10/18 (CUSIP427866AZ1)	1,469,062	A		5/15/23
Hershey Company Corporate Notes (Callable) 0.900% 6/1/20 (CUSIP427866BF4)	502,515	A		6/1/25
Honeywell International Corp Notes (Callable) 1.350% 5/18/20 (CUSIP438516CB0)	344,018	A		6/1/25
IBM Credit Corp Note 1.800% 9/8/17 (CUSIP44932HAB9)	1,739,343	A		1/20/21
Intel Corp Note (Callable) 2.350% 5/11/17 (CUSIP458140BB5)	1,447,092	A+		5/11/22
Inter-American Devel Bk Corp Suprantl 0.500% 4/24/20 (CUSIP4581X0DM7)	1,664,732	AAA		5/24/23
Intl Bank of Recons and Dev Suprantl 1.625% 3/9/16 (CUSIP459058EW9)	2,800,634	AAA		3/9/21
JP Morgan Chase & Co Corporate Notes 1.514% 5/27/20 (CUSIP46647PBO8)	780,456	A-		6/1/24
Mastercard Inc Corp Notes 3.375% 3/31/14 (CUSIP57636OAB0)	758,307	A+		4/1/24
Merck & Co Inc 2.900% 3/7/19 (CUSIP58933YAU9)	786,437	AA-		3/7/24
Microsoft Corp Notes (Callable) 2.000% 11/3/15 (CUSIP594918BG8)	100,440	AAA		11/3/20
Novartis Capital Corp 1.750% 2/14/20 (CUSIP66989HAP3)	757,670	AA-		2/14/25
Oracle Corp Note (Callable) 2.500% 5/5/15 (CUSIP68389XBB0)	1,395,777	A		5/15/22

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Investment Type	Fair Value or NAV	Credit Quality Ratings ⁽¹⁾	Weighted Average Maturity (Days)	Specific Identification Maturity
Primary Government (Continued)				
PNC Bank NA Corp Notes				
3.500% 1/23/19 (CUSIP693475AV7)	\$ 773,748	A-		1/23/24
PACCAR Financial Corp				
2.300% 8/10/27 (CUSIP69371RN77)	1,167,997	A+		8/10/22
PACCAR Financial Corp Notes				
2.150% 8/15/19 (CUSIP69371RO25)	767,434	A+		8/15/24
Pepsico Inc Corporate Notes				
2.250% 3/19/20 (CUSIP713448EO7)	790,912	A+		3/19/25
Pepsico Inc Corporate Notes				
0.750% 5/1/20 (CUSIP713448EY0)	353,164	A+		5/1/23
Pfizer Inc Corp Notes				
3.200% 9/7/18 (CUSIP717081EN9)	1,481,031	AA-		9/15/23
Proctor & Gamble Co/The Corp Notes				
2.150% 8/11/17 (CUSIP742718EU9)	939,117	AA-		8/11/22
Texas Instruments Inc Corp Notes				
1.375% 3/12/20 (CUSIP882508BH6)	441,444	A+		3/12/25
3M Company				
3.250% 9/14/18 (CUSIP88579YBB6)	664,423	A+		2/14/24
Toyota Motor Credit Corp Notes				
2.150% 9/8/17 (CUSIP89236TEC5)	645,150	A+		9/8/22
Toyota Motor Credit Corp Notes				
1.800% 2/13/20 (CUSIP89236TGT6)	1,595,862	A+		2/13/25
United Parcel Service Corporate Bond				
2.050% 11/14/17 (CUSIP911312BP0)	951,988	A-		4/1/21
United Parcel Service				
2.200% 8/16/19 (CUSIP911312BT2)	221,527	A-		9/1/24
US Bankcorp				
2.400% 7/29/19 (CUSIP91159HHX1)	1,875,337	A+		7/30/24
US Treasury N/B Note				
1.875% 8/31/17 (CUSIP912828U3)	1,425,529	AA+		8/31/24
US Treasury Note				
1.875% 10/2/17 (CUSIP912828W9)	3,582,609	AA+		9/30/22
US Treasury Note				
2.500% 4/2/18 (CUSIP9128284D9)	3,138,062	AA+		3/31/23
US Treasury N/B				
2.750% 4/30/18 (CUSIP128284L1)	321,797	AA+		4/30/23
US Treasury Note				
2.500% 2/15/19 (CUSIP9128286C9)	363,180	AA+		2/15/22
US Treasury Note				
1.750% 7/15/19 (CUSIP9128287C8)	3,266,873	AA+		7/15/22
US Treasury Note				
2.375% 12/31/13 (CUSIP912828A83)	70,766	AA+		12/31/20
US Treasury Note				
2.750% 2/18/14 (CUSIP912828B66)	2,145,227	AA+		2/15/24
US Treasury Note				
2.000% 2/28/14 (CUSIP912828B90)	222,647	AA+		2/28/21
US Treasury Note				
2.000% 9/2/14 (CUSIP912828D72)	1,700,380	AA+		8/31/21
US Treasury Note				
2.000% 10/31/14 (CUSIP912828F96)	2,304,844	AA+		10/31/21
US Treasury Note				
2.250% 11/17/14 (CUSIP912828G38)	3,086,282	AA+		11/15/24
US Treasury Note				
2.125% 12/31/14 (CUSIP912828G87)	2,573,047	AA+		12/31/21
US Treasury N/B Note				
1.875% 8/31/15 (CUSIP912828L24)	362,907	AA+		8/31/22
US Treasury N/B Note				
1.875% 11/2/15 (CUSIP912828M49)	519,844	AA+		10/31/22
US Treasury Note				
2.125% 12/31/15 (CUSIP912828N30)	996,312	AA+		12/31/22

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Investment Type	Fair Value or NAV	Credit Quality Ratings ⁽¹⁾	Weighted Average Maturity (Days)	Specific Identification Maturity
Primary Government (Continued)				
US Treasury Note 1.500% 3/31/16 (CUSIP912828O29)	\$ 2,591,016	AA+		3/31/23
US Treasury Note 1.250% 3/31/16 (CUSIP912828O37)	519,104	AA+		3/31/21
US Treasury Note 1.750% 2/1/16 (CUSIP912828P38)	4,239,910	AA+		1/31/23
US Treasury Note 1.500% 2/29/16 (CUSIP912828P79)	4,503,609	AA+		2/28/23
US Treasury Note 2.625% 11/15/10 (CUSIP912828PC8)	15,136	AA+		11/15/20
US Treasury Note 1.375% 6/30/16 (CUSIP912828S35)	5,023,538	AA+		6/30/23
US Treasury Note 1.250% 10/31/16 (CUSIP912828T67)	3,372,797	AA+		10/31/21
US Treasury Note 1.625% 10/31/16 (CUSIP912828T91)	3,063,937	AA+		10/31/23
US Treasury Note 1.625% 11/15/12 (CUSIP912828TY6)	3,672,585	AA+		11/15/22
US Treasury Note 1.750% 11/30/16 (CUSIP12828U65)	2,412,732	AA+		11/30/21
US Treasury Note 2.250% 1/3/17 (CUSIP912828V23)	937,480	AA+		12/31/23
US Treasury Note 1.875% 1/31/17 (CUSIP912828V72)	287,525	AA+		1/31/22
US Treasury Note 1.750% 5/15/13 (CUSIP912828VB3)	5,069,007	AA+		5/15/23
US Treasury N/B 2.125% 3/31/17 (CUSIP912828W71)	273,168	AA+		3/31/24
US Treasury Note 2.000% 5/31/14 (CUSIP912828WN6)	2,103,266	AA+		5/31/21
US Treasury N/B Note 1.875% 6/1/15 (CUSIP912828XD7)	6,505,733	AA+		5/31/22
US Treasury Note 1.500% 10/31/19 (CUSIP912828YM6)	843,000	AA+		10/31/24
US Treasury N/B 1.750% 12/31/19 (CUSIP912828YY0)	2,698,403	AA+		12/31/24
US Treasury Note 1.125% 2/29/20 (CUSIP912828ZC7)	1,897,715	AA+		2/28/25
VISA Inc Note (Callable) 2.150% 9/11/17 (CUSIP2826CAG7)	979,104	AA-		9/15/22
Walmart Inc Corporate Notes 2.850% 4/23/19 (CUSIP931142EL3)	748,484	AA		7/8/24
Wells Fargo & Company Corp Note 2.625% 7/24/17 (CUSIP95000U2B8)	1,186,909	A-		7/22/22
Total Primary Government	\$ 253,078,017			
Fiduciary Funds				
Wyoming State Asset Reserve (WYO-STAR)	\$ 75,361	N/A	1	-
Component Units				
Weed and Pest Board				
Wyoming State Asset Reserve (WYO-STAR)	\$ 1,714,450	N/A	1	-
Joint Powers Public Land Board				
Wyoming Government Investment Fund - Liquid Asset Series	8,149,612	AAAm	1	-
Wyoming State Asset Reserve (WYO-STAR)	6,616,593	N/A	1	-
Conservation District				
Wyoming Government Investment Fund - Liquid Asset Series	24,348	AAAm	1	-
Total Component Units	\$ 16,505,003			
Total Investments	\$ 269,658,381			

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

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

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

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

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

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

B. Taxes Receivable

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

Taxes Receivable for 2019 and prior years	\$ 6,949,919
Estimated Taxes Receivable for 2020	47,735,700
Less allowance for uncollectibles	(1,198,743)
Taxes Receivable, net	\$53,486,876

Net taxes receivable of \$53,486,876 for the primary government and \$2,038,186 for the Weed and Pest discretely presented component unit on the statement of net position includes \$47,735,700 and \$1,925,900 of 2020 taxes respectively. These amounts represent estimated taxes based on the 2020 assessed valuation. 2020 taxes are not levied until the first Monday of August, but the County has an enforceable legal claim to the taxes as of the lien date, defined as the January 1 preceding the start of the fiscal year for which the taxes are levied. These 2020 taxes are included in deferred inflows of resources on the statement of net position and in the fund statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

During the year ended June 30, 2020 the County entered into long-term agreements with two local companies regarding payment of 2019 ad valorem taxes, originally liabilities of bankrupt companies, totaling approximately \$30,674,000. One agreement is a payment plan which results in all back taxes being paid in full while the other results in approximately \$4,142,000 in unpaid taxes. One agreement is set up in monthly payments through December, 2026, with no interest as long as payments remain current, otherwise interest will accrue monthly at 18%; the other agreement is that the company may either make annual payments on or before January 1 of each year through 2024 or make monthly payments through December, 2024. If the monthly payment is chosen, interest will accrue monthly at 18%; no interest will be assessed if the annual payment option is elected. Under these agreements, approximately \$7,752,000 was repaid prior to June 30, 2020. As both companies are current with their agreements and the annual payment was made prior to December 31, 2020, approximately \$9,269,000 is expected to be repaid prior to June 30, 2021 leaving approximately \$13,653,000 expected to be repaid in more than one year.

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

	Unavailable
Unavailable Taxes, 2019 and prior years	\$ 5,179,000
Unavailable Taxes, 2020	47,735,700
Total Deferred Inflows of Resources for Governmental Funds	\$52,914,700

C. Other Assets

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

Beneficial interest in assets held by the Wyoming Community Foundation: the fair value for the beneficial interest is estimated by using the historical cost plus (less) realized and unrealized gains (losses), dividends and interest, and annual distributions and investment fees to calculate the change in fair value, in accordance with Accounting Standards Codification (ASC) 958-30-35-10. At June 30, 2020 this interest is estimated to be valued at \$20,505.

D. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Additions/ Transfers	Deductions/ Transfers	Balance June 30, 2020
Governmental Activities				
Nondepreciable Capital Assets:				
Land	\$ 22,299,172	\$ 295,443	\$ -	\$ 22,594,615
Art work	188,985	-	-	188,985
Construction in progress	6,421,853	12,708,261	(3,100,191)	16,029,923
Total nondepreciable capital assets	\$ 28,910,010	\$ 13,003,704	\$ (3,100,191)	\$ 38,813,523
Depreciable Capital Assets:				
Improvements	\$ 15,087,985	\$ 302,864	\$ -	\$ 15,390,849
Infrastructure	84,855,872	1,947,787	-	86,803,659
Buildings	245,878,253	875,285	-	246,753,538
Machinery and equipment	37,309,142	1,586,631	(1,204,753)	37,691,020
Vehicles	12,594,439	1,003,006	(816,169)	12,781,276
Total depreciable capital assets	\$ 395,725,691	\$ 5,715,573	\$ (2,020,922)	\$ 399,420,342

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

	Balance June 30, 2019	Additions/ Transfers	Deductions/ Transfers	Balance June 30, 2020
Less Accumulated Depreciation For:				
Improvements	\$ (4,863,053)	\$ (550,527)	\$ -	\$ (5,413,580)
Infrastructure	(49,720,427)	(2,845,758)	-	(52,566,185)
Buildings	(59,333,537)	(4,925,077)	-	(64,258,614)
Machinery and equipment	(27,159,467)	(1,702,293)	1,086,134	(27,775,626)
Vehicles	(8,653,683)	(1,050,154)	504,251	(9,199,586)
Total accumulated depreciation	\$ (149,730,167)	\$ (11,073,809)	\$ 1,590,385	\$ (159,213,591)
Total depreciable capital assets, net	\$ 245,995,524	\$ (5,358,236)	\$ (430,537)	\$ 240,206,751
Governmental activities capital assets, net	\$ 274,905,534	\$ 7,645,468	\$ (3,530,728)	\$ 279,020,274
Discretely Presented Component Units				
Nondepreciable Capital Assets:				
Land	\$ 2,445,110	\$ -	\$ -	\$ 2,445,110
Art work	192,088	-	-	192,088
Construction in progress	345,696	7,513,560	(1,535,818)	6,323,438
Total nondepreciable capital assets	\$ 2,982,894	\$ 7,513,560	\$ (1,535,818)	\$ 8,960,636
Depreciable Capital Assets:				
Improvements	\$ 4,899,413	\$ -	\$ -	\$ 4,899,413
Infrastructure	2,361,229	334,007	-	2,695,236
Buildings	74,155,400	-	-	74,155,400
Machinery and equipment	8,599,782	266,168	(99,282)	8,766,668
Vehicles	12,441,763	1,684,875	(274,807)	13,851,831
Total depreciable capital assets	\$ 102,457,587	\$ 2,285,050	\$ (374,089)	\$ 104,368,548
Less Accumulated Depreciation For:				
Improvements	\$ (2,350,149)	\$ (186,811)	\$ -	\$ (2,536,960)
Infrastructure	(1,326,416)	(71,170)	-	(1,397,586)
Buildings	(20,326,295)	(1,486,039)	-	(21,812,334)
Machinery and equipment	(6,155,364)	(359,802)	90,332	(6,424,834)
Vehicles	(9,977,395)	(676,997)	274,807	(10,379,585)
Total accumulated depreciation	\$ (40,135,619)	\$ (2,780,819)	\$ 365,139	\$ (42,551,299)
Total depreciable capital assets	\$ 62,321,968	\$ (495,769)	\$ (8,950)	\$ 61,817,249
Discretely presented component units capital assets, net	\$ 65,304,862	\$ 7,017,791	\$ (1,544,768)	\$ 70,777,885

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

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

Governmental Activities:	
General government	\$ 2,774,838
Public safety	1,363,170
Public works	5,659,335
Health, welfare, culture and recreation	1,276,466
Total depreciation expense-governmental activities	\$ 11,073,809
Discretely Presented Component Units:	
Joint Powers Fire Board	\$ 1,162,958
Joint Powers Public Land Board	1,530,942
Campbell County Library Foundation, Inc.	1,257
Senior Citizens' Center	65,970
Weed and Pest Board	19,692
Total depreciation expense-discretely presented component units	\$ 2,780,819

The construction in progress in the governmental activities represents construction related to construction projects for multiple landfill projects, multiple re-roof projects, upgrades to new road and bridge facility, airport taxiway relocations, and upgrading roads. Actual signed contracts, not including time and materials costs, for these projects approximate \$19,442,000 and will be funded by General Fund revenues and taxes.

The construction in progress in the discretely presented component units represents building remodels which will be funded largely by insurance proceeds.

E. Interfund Receivables, Payables and Transfers

The composition of due to/from other funds as of June 30, 2020 is as follows:

	Receivables	Payables
Major Funds:		
General Fund	\$ -	\$ 1,017,452
Internal Service Fund	\$ 1,017,452	\$ -
Total	\$ 1,017,452	\$ 1,017,452

The above interfund balances are a reflection of the County's June 30, 2020 health insurance payable.

	General Fund	Internal Service Fund	Total
Transfers in	\$ -	\$ 472,573	\$ 472,573
Transfers (out)	(472,573)	-	(472,573)
Net interfund transfers	\$ (472,573)	\$ 472,573	\$ -

The primary purpose of interfund transfers from the General Fund to the Internal Service Fund is to fund operations.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

F. Compensated Absences

Vested accrued vacation payable at June 30, 2020 totaling approximately \$2,722,000, has been recorded within the accrued liabilities in the general fund, and vacation payable totaling approximately \$302,000, has been recorded within the accrued liabilities in the discretely presented component units.

Generally the County allows its employees one day of sick leave for each month of employment, with the employees allowed to accumulate sick leave up to ninety days. Days in excess of ninety days are lost by the employees. No unused sick leave is paid to an employee upon termination or retirement. The accumulated unpaid sick leave at June 30, 2020 approximates \$4,142,000 for the governmental activities and \$547,000 for the component units.

G. Refundable Advances

Due to economic uncertainty caused by the spread of COVID-19, the Senior Citizens' Center applied for and received a loan through the Paycheck Protection Program (the "PPP Loan") as authorized by the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The Senior Citizens' Center intends to apply for and anticipates receiving forgiveness of the PPP Loan during the year ended June 30, 2021. The terms of the PPP loan are as follows: the loan accrues interest at 1% per annum; matures two years from date of PPP Loan agreement unless forgiven earlier or the Senior Citizens' Center and its lender mutually agree upon a five-year repayment term; the loan is unsecured. As of June 30, 2020, the Senior Citizens' Center has recorded refundable advances of \$187,438 in the Statements of Net Position, which is the amount of payroll and related costs of the Senior Citizens' Center potentially eligible for PPP Loan forgiveness.

H. Long-Term Debt

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020	Due Within One Year
Governmental Activities:					
Capital leases payable	\$ 885,017	\$ -	\$ (185,381)	\$ 699,636	\$ 191,855
Business ready community loan	181,575	-	(25,939)	155,636	25,939
Estimated landfill closure and postclosure care costs	20,390,000	-	(4,480,000)	15,910,000	-
Total OPEB liability	1,469,596	1,163,856	(177,235)	2,456,217	-
Total pension liability	51,435,436	-	(16,545,711)	34,889,725	-
Total governmental activities	\$ 74,361,624	\$ 1,163,856	\$ (21,414,266)	\$ 54,111,214	\$ 217,794

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020	Due Within One Year
Discretely Presented Component Units:					
Campbell County Joint Powers Fire Board					
Net pension liability	\$ 4,530,866	\$ -	\$ (988,009)	\$ 3,542,857	\$ -
Campbell County Joint Powers Land Board					
Business ready community loan	\$ -	\$ 652,334	\$ -	\$ 652,334	\$ -
Net pension liability	\$ 2,840,102	\$ -	\$ (579,153)	\$ 2,260,949	\$ -
Campbell County Senior Citizens' Center					
Net pension liability	\$ 1,001,350	\$ -	\$ (161,780)	\$ 839,570	\$ -
Campbell County Weed and Pest Board					
Net pension liability	\$ 415,183	\$ -	\$ (71,198)	\$ 343,985	\$ -
Campbell County Conservation District					
Net pension liability	\$ 365,977	\$ -	\$ (114,920)	\$ 251,057	\$ -

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Capital Leases Payable

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

The assets acquired through capital leases are as follows:

	Governmental Activities
Equipment	\$ 947,673
Less accumulated depreciation	(315,834)
	<u>\$ 631,839</u>

Payments on these obligations are being made by the General Fund. Annual debt service requirements as of June 30, 2020 are presented below:

Year Ending June 30,	Obligation Under Capital Lease
2021	\$ 213,605
2022	213,605
2023	213,605
2024	104,238
Total lease payments	\$ 745,053
Less interest portion	(45,417)
Present value of net minimum lease payments	<u>\$ 699,636</u>

Business Ready Community Loan

On April 12, 2016, the County entered into a long-term loan agreement with the Wyoming Business Council, the Business Ready Community (BRC Loan) for \$259,392 as pass-through monies to a local economic development corporation. The term of repayment of the loan is ten years at zero percent interest and a one-time loan fee of \$1,250, which was paid at closing. Annual payments of \$25,939 are due through 2026. This note is secured by land and buildings. The County is ultimately responsible for the debt, but there is a corresponding receivable from the corporation at June 30, 2020 of \$155,636, as the corporation is making the required payments to the County for the repayment of this loan. As of June 30, 2020, \$25,939 is expected to be received within one year of the balance sheet date and \$129,697 is expected to be repaid in more than one year.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Annual debt service requirements as of June 30, 2020 are presented below:

Year Ending June 30,	Obligation Under BRC Loan
2021	\$ 25,939
2022	25,939
2023	25,939
2024	25,939
2025	25,939
2026	25,941
Total payments	\$ 155,636

On May 14, 2020, the Campbell County Joint Powers Public Land Board (Board) entered into a long-term loan agreement with the Wyoming Business Council, a Business Ready Community (BRC) Loan for \$2,000,000. As of June 30, 2020 drawdown requests totaling \$652,334 had been submitted and funds remitted to the Board. The term of repayment of the loan is ten years at 0.5% interest, annual payments begin one year after the last draw on the loan. This note is secured by buildings.

Estimated Landfill Closure and Postclosure Care Costs

The County operates three landfills which are governed under guidelines issued by the Wyoming Department of Environmental Quality - Solid and Hazardous Waste Division. The \$15,910,000 reported as estimated landfill closure and postclosure care costs and recorded as a non-current liability at June 30, 2020 represents the estimated costs based on the remaining requirements to reclaim and monitor each landfill until the wastes have stabilized. Landfill No. 1 is a landfill site currently in the process of being closed. Landfill No. 2 is a five-phase landfill, and the County is currently operating in phase three. Landfill No. 2 has a remaining life expectancy of thirty-five years, and use to date is approximately thirty percent of its estimated capacity. Landfill No. 3 received a major permit amendment from the Wyoming Department of Environmental Quality in 2012, increasing its capacity to dispose of construction debris, and use to date is approximately sixty-three percent with a remaining life of ten years. The County will incur monitoring costs over an estimated 30-year period for each landfill once the landfills are totally closed. The estimated amounts are based on what it would cost to perform all closure and postclosure care in 2020. Estimated costs for closure are estimated by an external consultant. The decrease in total liability at June 30, 2020 is due to ongoing reclamation at Landfill 1. Landfill closure and post closure care costs are to be funded by the General Fund. As of June 30, 2020 for Landfill 1 the County is in a Landfill Remediation Program agreement with Wyoming Department of Environmental Quality. Under this program the State reimburses the County for 75% of the closure costs.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

Conduit Debt

The County has participated in several issues of industrial revenue bonds, issued for the purpose of constructing privately operated facilities within the County. These bonds are not direct or contingent liabilities of the County. Revenues from lease agreements and property purchased with the bond proceeds are pledged for the total payment of principal and interest on the bonds, and bondholders can look only to these sources for repayment. As of June 30, 2020 the County is not able to determine the original issue amounts or the aggregate principal amounts still payable under these issues.

The County approved a promissory note, loan agreement and assignment and pledge of revenues as required by the Wyoming State Loan and Investment Board for a "Clean Water State Revolving Loan" on behalf of the South Douglas Highway Water and Sewer District in the amount not to exceed \$5,631,500 for a sanitary sewer collection system project. In the event of default on the loan by the South Douglas Highway Water and Sewer District, the County would be liable. All payments on the loan are to be made from a special assessment imposed by the South Douglas Highway Water and Sewer District. The balance of the revolving loan is approximately \$1,680,000 at June 30, 2020.

Legal Debt Margin

The Wyoming Constitution provides that the County shall not create any general obligation indebtedness exceeding 2% of the assessed value of the property therein. At June 30, 2020, the County's assessed valuation was \$4,470,155,344, and the County had no general obligation debt.

I. Classifications of Fund Balance

A summary of classifications of fund balance at June 30, 2020, not disclosed elsewhere and not apparent from the description in the fund statements, is presented as follows:

	Governmental Funds	Discretely Presented Component Units
Nonspendable:		
Inventory	\$ 1,313,549	
Restricted for:		
Passenger Facility Projects	\$ 194,409	
Enhanced 911 Services	283,887	
Library Projects	901,124	
Legislative Requirements:		
Capital Replacement Fund	97,948,555	
Campus Maintenance Reserve Fund	4,279,322	
Tech Center Maintenance Reserve Fund	2,661,832	
State - County Road Fund	4,397,014	
Outside agreements - Recreation Center Maintenance Reserve Fund	9,147,899	
Outside agreements - Wright Recreation Center Maintenance Reserve Fund	1,670,980	
Outside agreements - Pronghorn Center Maintenance Reserve Fund	1,330,141	
Total Restricted Fund Balance	<u>\$ 122,815,163</u>	
Committed for:		
Capital projects through signed contracts	\$ 3,857,611	
Assigned for:		
Fire Department expenses	\$ 378,651	
Fleet Replacement	889,730	
Short-term Future Capital Construction	15,379,018	
Road Machinery and Equipment	1,250,000	
Wellness	62,100	
Total Assigned Fund Balance	<u>\$ 17,959,499</u>	

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 3. Detailed Notes on All Funds (Continued)

	Governmental Funds	Discretely Presented Component Units
Unassigned Fund Balance	\$ 100,179,592	
Total Fund Balance	<u>\$ 246,125,414</u>	
Nonspendable:		
Inventory and prepaid expenses-Weed & Pest Board		\$ 196,696
Prepaid expenses - Joint Powers Public Land Board		7,771
Inventory and prepaid expenses - Senior Citizens' Center		55,701
Restricted for:		
Vehicle replacement - Joint Powers Fire Board		\$ 5,339,150
Equipment replacement - Joint Powers Fire Board		505,527
Facilities maintenance - Joint Powers Fire Board		50,948
Children's Series - Joint Powers Public Land Board		82,764
Operations - Joint Powers Public Land Board		1,688,811
Wyoming Center - Joint Powers Public Land Board		2,819,225
Special Projects - Library Foundation		822,129
Senior Citizens' - Senior Citizens' Center		1,328
Committed for:		
Future Operations - Joint Powers Public Land Board		\$ 4,927,781
Future Operations - Senior Citizens' Center		215,433
Special Projects - Library Foundation		420,591
Assigned for:		
Future Operations - Joint Powers Public Land Board		\$ 16,802

J. Tax Revenue

A summary of the tax revenues for the year ended June 30, 2020 is presented below:

	General Fund	Nonmajor Funds	Total
Property and production taxes	\$ 47,382,709	\$ -	\$ 47,382,709
Motor vehicle taxes	2,670,509	-	2,670,509
Sales and use taxes	18,141,373	-	18,141,373
Gasoline taxes	3,043,447	-	3,043,447
Severance taxes	444,609	-	444,609
Other taxes	828,967	857,577	1,686,544
	<u>\$ 72,511,614</u>	<u>\$ 857,577</u>	<u>\$ 73,369,191</u>

The majority of tax revenue is property and production taxes as well as sales and use taxes which are approximately 65% and 25% respectively of total tax revenue. Property and production taxes are based on assessed valuations and the value of minerals extracted which may vary from year to year. Approximately 83% of property and production taxes for the year ended June 30, 2020 represents production taxes. Sales and use taxes vary from year to year based on the economy in Campbell County, which is heavily reliant on the mineral extraction industry.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchased standard commercial insurance for claims and risk of loss through One Beacon's Government Risks Division. The coverages for significant items and the related deductibles are as follows:

Type of Claim	Amount of Coverage	Deductible
Property	\$219,756,887	\$ 25,000
Business income and extra expense	\$ 1,100,000	\$ 25,000
Accounts receivable	\$ 10,000,000	\$ 25,000
Valuable papers	\$ 1,000,000	\$ 1,000
Newly acquired property building	\$ 2,000,000	\$ 25,000
Newly acquired personal property	\$ 1,000,000	\$ 25,000
Electronic data processing	\$ 5,337,811	\$ 1,000
Inland marine		
Contractors equipment	\$ 6,270,441	\$ 2,500
Fine arts/museum collection	\$ 1,289,200	\$ 5,000
Scheduled property	\$ 2,060,431	\$ 1,000
General liability		
Bodily injury/property damage *	\$ 2,000,000	\$ 50,000
Annual aggregate	\$ 2,000,000	\$ 50,000
Personal injury/advertising	\$ 2,000,000	\$ 50,000
Products/completed operations	\$ 2,000,000	\$ 50,000
Premises damage	\$ 1,000,000	\$ 50,000
Abuse and molestation liability	\$ 1,000,000	\$ 50,000
Stop gap liability	\$ 1,000,000	\$ -
Employee benefit liability	\$ 2,000,000	\$ 1,000
Law enforcement liability *	\$ 2,000,000	\$ 25,000
Public entity management	\$ 2,000,000	\$ 25,000
Employment practices liability	\$ 2,000,000	\$ 25,000
Automobile liability *	\$ 2,000,000	\$ 1,000
Uninsured motorist	\$ 2,000,000	\$ -
Umbrella	\$ 3,000,000	\$ -
Excess errors and omissions liability	\$ 3,000,000	\$ -
Airport board errors and omissions	\$ 2,000,000	\$ 25,000
Non-owned aircraft liability	\$ 10,000,000	\$ -
Airport tower liability	\$ 10,000,000	\$ -
Airport general liability	\$ 10,000,000	\$ -
Medical professional liability	\$ 1,000,000	\$ 15,000
Educator's legal liability	\$ 1,000,000	\$ 10,000
Educator's employment practices liability	\$ 1,000,000	\$ 10,000
Pollution coverage	\$ 3,000,000	\$ -
Cyber liability - maximum policy aggregate	\$ 1,000,000	\$ 5,000

* \$250,000 limit for claims falling under State tort limits.

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

The County has elected to provide employee medical, dental and life insurance benefits through a self-insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides two medical plans, one with a \$750 deductible for single and \$1,500 family, and one with a \$1,600 deductible for single and \$3,200 family for coverage starting January 1, 2020. From July 1, 2019 to December 31, 2019, these plans had deductibles of \$500 for single and \$1,000 family, and a \$1,350 deductible for single and \$2,700 family, respectively. In accordance with the Affordable Care Act, prescription costs under a high deductible plan are applied to the insured's deductible. As of January 1, 2017, the County changed its plan for employees utilizing the low deductible plan to meet new federal requirements, namely, including an annual out-of-pocket maximum of \$2,500 per person/ \$5,000 per family for prescription drugs. These annual out-of-pocket maximums increased to \$2,750 per person/\$5,500 per family as of January 1, 2020. The dental plan provides no deductible for preventive checkups, \$46 deductible per person per year and \$92 deductible per family per year for all other dental claims beginning January 1, 2020. From July 1, 2019 to December 31, 2019 the deductibles were \$45 per person per year and \$90 per family per year for all other dental claims. The life insurance benefits provide up to \$50,000 life insurance and up to \$50,000 per employee in accidental death and dismemberment insurance. A third party administrator reviews all claims which the County then pays. The County purchases stop-loss coverage of \$200,000 per single occurrence per employee. This premium is paid by the fund that pays the salary for the employee and is based on historic cost information. The long term disability benefits provide up to \$5,000 per month per employee based on the monthly benefit percentage of 60% of covered earnings.

The liability for unpaid claims cost of \$1,111,000, as estimated by the third party administrator based upon claims filed subsequent to year end and historical experience, which is reported in the Internal Service Fund at June 30, 2020, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims, including incurred but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
June 30, 2019 to June 30, 2020	\$ 870,000	\$10,198,025	\$ 9,957,025	\$ 1,111,000
June 30, 2018 to June 30, 2019	\$ 1,072,000	\$10,183,600	\$ 10,385,600	\$ 870,000

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

B. Contingencies

Campbell County participates in numerous state and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at June 30, 2020 may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

The County receives money from an additional 1% sales tax levy which is subject to renewal every four years by the voters at a general election. This levy was last approved by the voters in 2018. The 1% optional sales tax generated approximately \$7,900,000 during the year ended June 30, 2020. If this levy is not approved by the voters in the future, it may have a significant effect on the County's operations.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

In March 2020, the World Health Organization categorized Corona Virus Disease 2019 ("COVID-19") as a pandemic, and the President of the United States declared the COVID-19 outbreak a national emergency. The pandemic has caused business disruption, federal, state and local government disruption, and led to volatility in financial markets. The pandemic has developed rapidly in 2020 and is ever changing and the true effects to the County, as a result of the virus, are not fully measurable as of the date of this report. The potential economic impact brought by, and the duration of COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted.

C. Pension Obligations

Plan Description

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

Employee membership data related to the Plans, as of June 30, 2020 were as follows:

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

Benefits provided

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

Public Employees' Pension Plan

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

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

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

For the year ended June 30, 2020, the County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's total payroll for all employees under the Public Employees' Pension Plan was approximately \$25,937,000, \$297,000, \$1,844,000, \$833,000, \$333,000, and \$187,000, respectively. Total covered payroll was approximately \$23,678,000, \$297,000, \$1,687,000, \$683,000, \$256,000, and \$185,000, respectively. Covered payroll refers to all compensation paid by the County to active employees covered by the Plan.

Law Enforcement Pension Plan

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

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

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

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

For the year ended June 30, 2020, the County's total payroll and total covered payroll for all employees under the Law Enforcement Pension Plan was approximately \$7,994,000. Covered payroll refers to all compensation paid by the County to active employees covered by the Plan.

Fire Board Volunteer Firemen's Pension Plan

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

For the year ended June 30, 2020, the Fire Board's total payroll for all volunteers was approximately \$108,000.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Fire Board Paid Firemen's Pension Plan A

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

Fire Board Paid Firemen's Pension Plan B

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

For the year ended June 30, 2020, the Fire Board's total payroll for all employees was approximately \$1,942,000. Total covered payroll was approximately \$1,747,000. Covered payroll refers to all compensation paid by the Fire Board to active employees covered by the Plan.

Contributions

Per Title 9-3-412 and 413 of Wyoming State Statutes, member contributions of the Public Employees' Pension Plan were required to be 8.75% of compensation and employer contributions were required to be 8.87% of compensation from July 1, 2019 through June 30, 2020. In accordance with Title 9-3-412(c)(ii) of State Statutes, the County, Fire Board, Land Board, Senior Citizens' Center, and Weed and Pest Board have elected to pay all the members' contributions in addition to the employer's contributions. For the first year of employment, employees of the Conservation District pay the members' portion; in subsequent years the Conservation District has elected to pay all the members' contributions in addition to the employer's contribution. Total contributions to the pension plan from the County, Fire Board, Land Board, Senior Citizens' Center, Weed and Pest Board and Conservation District were approximately \$4,172,000, \$52,000, \$297,000, \$120,000, \$45,000, and \$32,000 for the year ended June 30, 2020, respectively.

Per Title 9-3-401 through 432 of Wyoming State Statutes, for the year ended June 30, 2020, member and employer contributions of the Law Enforcement Pension Plan were each required to be 8.6% of compensation for a total of 17.2% of compensation. In accordance with Title 9-3-412(c)(ii) of State Statutes, the Fire Board has elected to pay all of the members' contributions in addition to the employer's contributions. Total contributions to the pension plan from the County were approximately \$1,375,000 for the year ended June 30, 2020.

Per Title 35-9-601 through 35-9-615 of Wyoming State Statutes, for the year ended June 30, 2020, if a volunteer attends a minimum of six (6) scheduled meetings per year and a minimum of twelve (12) training opportunities per year, member contributions of the Volunteer Fireman's Pension Plan require \$15/month be paid into the Plan by either the member or the employer. In accordance with Title 9-3-412(c)(ii) of State Statutes, the Fire Board has elected to pay all of the contributions for members who meet the requirements. Volunteers who do not meet the minimum requirements are still able to pay the cost themselves as long as they remain a member of the department. Total contributions to the pension plan from the Fire Board were approximately \$13,000 for the year ended June 30, 2020.

Per Title 15-5-201 through 15-5-210 of Wyoming State Statutes, for the year ended June 30, 2020, no member contributions of the Paid Fireman's Pension Plan A are required. The Plan contributions were suspended in 1997 as the Plan had been actuarially determined to be over-funded. The Plan is being reviewed to determine appropriate measures to take to ensure this plan is adequately funded, as it is a closed Plan.

Per Title 15-5-401 through 15-5-422 to Wyoming State Statutes, for the year ended June 30, 2020, member contributions of the Paid Fireman's Pension Plan B were required to be 9.745% of compensation and employer contributions were required to be 13% of compensation. The Fire Board has elected to pay 5.7% of the members' contributions in addition to the employer's contributions. Total contributions to the pension plan from the Fire Board were approximately \$397,000 for the year ended June 30, 2020.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

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

At June 30, 2020 the County Public, County Law Enforcement, Fire Board Public, Fire Board Volunteer, Fire Board A, Fire Board B, Land Board, Senior Citizens' Center, Weed and Pest Board and Conservation District reported a liability of \$30,788,943, \$4,100,782, \$389,390, \$825,963, \$1,921,976, \$405,528, \$2,260,949, \$839,570, \$343,985 and \$251,057, respectively for their proportionate shares of the net pension liabilities. The net pension liabilities were measured as of December 31, 2019, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of January 1, 2020. The County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's proportions of the net pension liabilities were based on the relationship of the County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's, total contributions to their respective plans for the year ended December 31, 2019 to the contributions of all participating employers for the same period. At December 31, 2019, the County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's proportions were as follows:

	Entity's Percentage of the Net Pension Liability At December 31, 2019	Increase (Decrease) From Proportion At December 31, 2018
County:		
Public Employees' Pension Plan	1.3102089%	(.0019)%
Law Enforcement Pension Plan	4.7573586%	.0153 %
Fire Board:		
Public Employees' Pension Plan	0.0165703%	.00001 %
Volunteer Firemen's Pension Plan	2.9514038%	(.5872)%
Paid Firemen's Pension Plan A	0.7375892%	.0076 %
Paid Firemen's Pension Plan B	5.7056736%	.4149 %
Land Board:		
Public Employees' Pension Plan	0.0962136%	.0030 %
Senior Citizens' Center:		
Public Employees' Pension Plan	0.0357275%	.0028 %
Weed and Pest Board:		
Public Employees' Pension Plan	0.0146381%	.0010 %
Conservation District:		
Public Employees' Pension Plan	0.0106836%	(.0013)%

For the year ended June 30, 2020, the County Public, County Law Enforcement, Fire Board Public, Fire Board Volunteer, Fire Board A, Fire Board B, Land Board, Senior Citizens' Center, Weed and Pest Board, and Conservation District, respectively, recognized pension expense of approximately \$3,530,000, \$1,298,000, \$37,000, \$28,000, \$345,000, \$248,000, \$241,000, \$92,000, \$64,000 and \$35,000. At June 30, 2020, the County, Fire Board, Land Board, Senior Citizens' Center, Weed and Pest Board, and Conservation District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
County Public:		
Differences between expected and actual experience	\$ -	\$ 607,112
Net differences between projected and actual earnings on Plan investments	-	4,574,931
Change in proportion and differences between employer contributions and proportionate share of contributions	104,811	590,352
Change in assumption	1,082,621	-
Contributions subsequent to the measurement date	1,058,547	-
Total	\$ 2,245,979	\$ 5,772,395
County Law Enforcement:		
Differences between expected and actual experience	\$ 729,574	\$ 343,166
Net differences between projected and actual earnings on Plan investments	-	1,471,119
Change in proportion and differences between employer contributions and proportionate share of contributions	43,579	95,764
Change in assumption	3,407,547	4,094,250
Contributions subsequent to the measurement date	336,924	-
Total	\$ 4,517,624	\$ 6,004,299
Fire Board Public:		
Differences between expected and actual experience	\$ -	\$ 7,751
Net differences between projected and actual earnings on Plan investments	-	58,758
Change in proportion and differences between employer contributions and proportionate share of contributions	2,878	30,614
Change in assumption	14,111	-
Contributions subsequent to the measurement date	13,517	-
Total	\$ 30,506	\$ 97,123
Fire Board Volunteer:		
Differences between expected and actual experience	\$ 9,806	\$ 64,892
Net differences between projected and actual earnings on Plan investments	-	93,566
Change in proportion and differences between employer contributions and proportionate share of contributions	66,813	309,327
Change in assumption	59,198	-
Contributions subsequent to the measurement date	4,680	-
Total	\$ 140,497	\$ 467,785
Fire Board A:		
Differences between expected and actual experience	\$ -	\$ -
Net differences between projected and actual earnings on Plan investments	-	35,100
Change in proportion and differences between employer contributions and proportionate share of contributions	-	-
Change in assumption	-	-
Contributions subsequent to the measurement date	-	-
Total	\$ -	\$ 35,100

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Fire Board B:		
Differences between expected and actual experience	\$ 23,297	\$ 332,344
Net differences between projected and actual earnings on Plan investments	-	450,975
Change in proportion and differences between employer contributions and proportionate share of contributions	439,873	542,144
Change in assumption	1,074,644	1,199,384
Contributions subsequent to the measurement date	117,956	-
Total	\$ 1,655,770	\$ 2,524,847
Land Board:		
Differences between expected and actual experience	\$ -	\$ 44,156
Net differences between projected and actual earnings on Plan investments	-	353,502
Change in proportion and differences between employer contributions and proportionate share of contributions	100,707	155,626
Change in assumption	81,262	-
Contributions subsequent to the measurement date	74,474	-
Total	\$ 256,443	\$ 553,284
Senior Citizens' Center:		
Differences between expected and actual experience	\$ -	\$ 15,543
Net differences between projected and actual earnings on Plan investments	-	134,691
Change in proportion and differences between employer contributions and proportionate share of contributions	83,068	45,801
Change in assumption	28,036	-
Contributions subsequent to the measurement date	30,334	-
Total	\$ 141,438	\$ 196,035
Weed and Pest Board:		
Differences between expected and actual experience	\$ -	\$ 6,372
Net differences between projected and actual earnings on Plan investments	-	54,140
Change in proportion and differences between employer contributions and proportionate share of contributions	29,699	5,380
Change in assumption	11,303	-
Contributions subsequent to the measurement date	10,598	-
Total	\$ 51,600	\$ 65,892

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Conservation District:		
Differences between expected and actual experience	\$ -	\$ 5,374
Net differences between projected and actual earnings on Plan investments	-	32,428
Change in proportion and differences between employer contributions and proportionate share of contributions	21,770	39,779
Change in assumption	9,312	-
Contributions subsequent to the measurement date	9,043	-
Total	\$ 40,125	\$ 77,581

The \$1,058,547, \$336,924, \$13,517, \$4,680, \$117,956, \$74,474, \$30,334, \$10,598, and \$9,043, respectively, of deferred outflows of resources related to pensions resulting from the County Public, County Law Enforcement, Fire Board Public, Fire Board Volunteer, Fire Board B, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending June 30,	Discretely Presented Component Units									
	County Public	County Law Enforcement	Fire Board Public	Fire Board Volunteer	Fire Board A	Fire Board B	Land Board	Senior Citizen's Center	Weed and Pest Board	Conservation District
2021	\$ (1,038,895)	\$ (85,938)	\$ (29,461)	\$ (122,053)	\$ (9,363)	\$ (153,656)	\$ (111,042)	\$ (17,944)	\$ 713	\$ (6,638)
2022	(1,387,262)	(181,242)	(23,415)	(116,093)	(10,596)	(162,482)	(118,264)	(24,738)	(7,462)	(14,757)
2023	(106,020)	(515,985)	(1,296)	(41,444)	606	(57,581)	8,735	13,728	4,794	(8,365)
2024	(2,052,786)	(1,040,434)	(25,962)	(52,378)	(15,747)	(307,197)	(150,744)	(55,977)	(22,935)	(16,739)
2025	-	-	-	-	-	(205,636)	-	-	-	-
2026-2028	-	-	-	-	-	(100,481)	-	-	-	-
	\$ (4,584,963)	\$ (1,823,599)	\$ (80,134)	\$ (331,968)	\$ (35,100)	\$ (987,033)	\$ (371,315)	\$ (84,931)	\$ (24,890)	\$ (46,499)

Actuarial Assumptions

The total pension liabilities in the January 1, 2020 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurements:

Public Employees' Pension Plan

Inflation	2.25%
Salary increases	2.5% - 6.5%, including inflation
Payroll growth rate	2.5%
Investment rate of return	7.0%, net of Pension Plan investment expense

Volunteer Firefighter and EMT Pension Plan

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Paid Firefighter A Pension Plan

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

Paid Firefighter B Pension Plan

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

Law Enforcement Pension Plan

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

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

Long-term expected rate of return

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

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return	Long-Term Expected Arithmetic Real Rate of Return
Fixed Income	21.00%	1.32 %	1.67 %
Equity	48.50%	5.43 %	7.42 %
Market Alternatives	19.00%	3.46 %	4.33 %
Private Markets	9.50%	4.46 %	5.58 %
Cash	2.00%	(0.20)%	(0.20)%
Total	100.00%		

Experience Analysis

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Discount Rate

The discount rate used to measure the total pension liability as of December 31, 2019 was 7.0%, which did not change from the December 31, 2018 percentage for Public Employees', Volunteer Firemen's and Paid Firemen's Pension Plan B Pension Plans. At December 31, 2018 the discount rates for the Law Enforcement Pension Plan and Paid Firemen's Pension Plan A, were 5.92%, and 4.01%, respectively. As of December 31, 2019, the discount rates for the Law Enforcement Pension Plan and the Paid Firemen's Pension Plan A, were changed to 7.0%, and 3.09%, respectively. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the current contribution rate. Based on those assumptions, the Pension Plans' fiduciary net positions were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the County's, Fire Board's, Land Board's, Senior Citizens' Center's, Weed and Pest Board's, and Conservation District's proportionate shares of the net pension liabilities calculated using the discount rates of 7.0%, and 3.09%, as well as what their respective proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.0%, and 2.09%) or 1-percentage-point higher (8.0% and 4.09%) than the current rate:

	1% Decrease 6.0%	Current Single Discount Rate Assumption 7.0%	1% Increase 8.0%
County:			
Public Employees' Pension Plan	\$ 46,516,899	\$ 30,788,943	\$ 17,662,517
Law Enforcement Pension Plan	\$ 9,142,035	\$ 4,100,782	\$ (20,349)
Fire Board:			
Public Employees' Pension Plan	\$ 588,302	\$ 389,390	\$ 223,379
Volunteer Firemen's Pension Plan	\$ 1,240,539	\$ 825,963	\$ 483,289
Paid Firemen's Pension Plan B	\$ 1,795,002	\$ 405,528	\$ (746,824)
Land Board:			
Public Employees' Pension Plan	\$ 3,415,912	\$ 2,260,949	\$ 1,297,026
Senior Citizens' Center:			
Public Employees' Pension Plan	\$ 1,268,449	\$ 839,570	\$ 481,631
Weed and Pest Board:			
Public Employees' Pension Plan	\$ 519,703	\$ 343,985	\$ 197,332
Conservation District:			
Public Employees' Pension Plan	\$ 379,304	\$ 251,057	\$ 144,022

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

	1% Decrease 2.09%	Current Single Discount Rate Assumption 3.09%	1% Increase 4.09%
Fire Board:			
Paid Firemen's Pension Plan A	\$ 2,329,186	\$ 1,921,976	\$ 1,595,541

Plan Fiduciary Net Position

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

D. Impact of Recently Issued and Adopted Accounting Principles

Recently Issued Accounting Pronouncements:

In June, 2017 the GASB issued GASB Statement No. 87, *Leases*. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. On May 8, 2020 GASB issued Statement No. 95, which postponed the effective date of several standards, including No 87, *Leases*. This Standard is now effective for reporting periods beginning after June 15, 2021. Management is currently evaluating the impact of the adoption of this statement on the County's financial statements.

E. Subsequent Event

Subsequent to year end, the County Commissioners approved the submission of multiple Coronavirus Relief Grant Applications on behalf of Campbell County. The Wyoming State Loan and Investment Board awarded grants totaling approximately \$10,983,000 to the County, while the Wyoming Department of Health awarded a grant totaling approximately \$803,000. These grants provide funding to the County for the purpose of response and recovery efforts due to the novel coronavirus to prevent and slow the spread of COVID-19. In addition, Campbell County Fire Board subsequently received approximately \$791,000 of Coronavirus Relief Grant Funds through the Wyoming State Loan and Investment Board.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

F. Postemployment Benefits Other Than Pensions (OPEB)

General Information About the OPEB Plan

Plan Description - The County's defined benefit OPEB plan as of June 30, 2020, the actuarial date, is a medical/prescription drug plan. The criteria for eligibility is as follows: As of July 1, 2013 any County retiree must have a total of eighty-five years when adding the employees age and years of service to Campbell County to be eligible to continue under this Plan. Any County employee who would have been eligible under the previous requirements (been with the County for seventeen or more years, ten of which must be continuous employment immediately prior to retirement, and is at least 60 years of age upon retirement) will be "grandfathered" for three years. Benefits under these retiree programs cease for the employee and spouse once an employee or spouse becomes eligible for Medicare. An employee and/or covered spouse must exhaust all COBRA benefits prior to being eligible for this retiree benefit program. Eligible retirees receive a medical/prescription drug benefit. The projection of the sharing of benefit-related costs is based on an established pattern of practice. The Plan is a single employer plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The Plan does not issue separate financial statements, however, a summary of the Plan provisions may be obtained at the County's human resources offices located at 500 S. Gillette Avenue, Gillette, Wyoming. The retiree health care plan is established and may be amended by the County. The following table provides a summary of participant information at June 30, 2020.

At June 30, 2020, the following employees were covered by the benefit terms:

Actives (fully eligible)	22
Actives (not fully eligible)	600
Retirees	18
Total participants	640

Funding Policy - The contribution requirements of plan members and the County are established and may be amended by the County's Board of Commissioners. Contribution amounts differ depending on the selected plan. Based on the plan selected, members receiving benefits contribute \$884 per month for retiree only coverage and \$1,768 per month for retiree and spouse coverage.

Total OPEB Liability - The County's total OPEB liability of \$2,456,217 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

<i>Inflation rate</i> -	3.0% per annum
<i>Salary increases</i> -	3.5% per annum
<i>Discount rate</i> -	2.21% per annum

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

Healthcare Cost Trend Rates - 6.5% for 2020, decreasing .5% per year to an ultimate rate of 4.5% for 2024 and later years.

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

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

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

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

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

Amortization Method - Experience/assumptions gains and losses are amortized over a closed period of 20.6 years starting on July 1, 2019, equal to the average remaining service of active and inactive plan members (who have no future service).

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

Per Capita Health Claim Costs - Expected retiree claim costs were developed using 24 months of historical claim experience through June, 2020. The annual age 60 claim costs for retirees and their spouses is \$14,248.

Non-Claim Expenses - Non-claim expenses are based on the current amounts charged per retired employee. Expenses as of June 30, 2020 are as follows:

Administrative Fee	\$	48
Specific Stop Loss Fee	\$	344

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Retirement Age - The probabilities of retirement were developed from the 2013 Campbell County Employees Retirement System Actuarial Valuation. Sample retirement ages and associated probabilities are as follows:

Age	Unreduced Rates	Reduced Rates
<50	15%	1.0%
50-54	15%	.5%
55-56	17%	1.0%
57-58	15%	1.0%
59	15%	2.5%
60-61	13%	2.5%
62	18%	2.5%
63-64	15%	2.5%
65	25%	- %
66	30%	- %
67	28%	- %
68-69	25%	- %
70-79	15%	- %
80+	100%	- %

Termination - The rates of withdrawal is based on the withdrawal assumption used in the 2020 Wyoming Retirement System Actuarial Valuation. Sample retirement probabilities are provided below:

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

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

Mortality rates were based on the Pub-2010 mortality table scaled using MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on census data provided as of June, 2020.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019	\$ 1,469,596
Changes for the year:	
Service cost	\$ 51,605
Interest cost	50,140
Difference between expected and actual experience	616,643
Changes in assumptions or other inputs	445,468
Benefit payments	(177,235)
Net changes	\$ 986,621
Balance at June 30, 2020	\$ 2,456,217

Changes of assumptions and other inputs reflect a change in the discount rate from 3.5% in 2019 to 2.21% in 2020 as well as changes in the healthcare cost trend rates from 6.0% in 2019 to 6.5% in 2020.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the approximate total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current discount rate:

Discount Rate	Total OPEB Liability
1% decrease (1.21%)	\$ 2,706,000
Current discount rate	\$ 2,456,000
1% increase (3.21%)	\$ 2,234,000

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates - The following presents the approximate total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.5% decreasing to 3.5%) or one percentage point higher (7.5% decreasing to 5.5%) than the current healthcare trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (5.5% decreasing to 3.5%)	\$ 2,146,000
Current healthcare cost trend rate (6.5% decreasing to 4.5%)	\$ 2,456,000
1% increase (7.5% decreasing to 5.5%)	\$ 2,834,000

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 4. Other Information (Continued)

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2020, the County recognized a reduction in OPEB expense of \$23,633 due to changes in the actuarial valuation. At June 30, 2020 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB of \$1,048,792 and \$31,595, respectively, due to changes of assumptions or other inputs and differences between expected and actual experience. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30,

2021	\$	51,857
2022	\$	51,857
2023	\$	51,857
2024	\$	51,857
2025	\$	51,857
Thereafter	\$	757,912

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

June 30, 2020

	2018	2019	2020
Total OPEB Liability			
Service Cost	\$ 19,771	\$ 20,536	\$ 51,605
Interest Cost	59,963	55,723	50,140
Difference between expected and actual experience	-	-	616,643
Changes in Assumptions or Other Inputs	(38,723)	43,588	445,468
Benefit Payments	(163,733)	(139,183)	(177,235)
Net Change in Total OPEB Liability	\$ (122,722)	\$ (19,336)	\$ 986,621
Total OPEB Liability - Beginning	1,611,654	1,488,932	1,469,596
Total OPEB Liability - Ending	\$ 1,488,932	\$ 1,469,596	\$ 2,456,217
Covered Payroll	\$ 33,406,309	\$ 34,576,000	\$ 35,459,837
Total OPEB Liability as a Percentage of Covered Payroll	4.457%	4.250%	6.927%

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

See Notes to Required Supplementary Information.

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	1.441049346%	\$ 21,909,720	\$ 24,080,000	90.99%	- %
2014	1.412477468%	\$ 24,925,880	\$ 24,546,000	101.55%	79.08%
2015	1.414732776%	\$ 32,954,047	\$ 25,253,000	130.50%	73.40%
2016	1.379784800%	\$ 33,356,301	\$ 24,679,000	135.16%	73.42%
2017	1.307138500%	\$ 29,794,137	\$ 22,974,000	129.69%	76.35%
2018	1.312063800%	\$ 39,956,159	\$ 22,878,000	174.65%	69.17%
2019	1.310208900%	\$ 30,788,943	\$ 23,364,000	131.78%	76.83%

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

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	5.193806779%	\$ 948,353	\$ 7,872,000	12.05%	- %
2014	5.129324732%	\$ 1,511,287	\$ 8,083,000	18.70%	94.76%
2015	5.045890192%	\$ 3,790,470	\$ 8,311,000	45.61%	87.49%
2016	4.993282900%	\$ 3,769,525	\$ 8,277,000	45.54%	88.11%
2017	4.761574900%	\$ 4,097,070	\$ 7,724,000	53.04%	87.99%
2018	4.742087000%	\$ 11,479,277	\$ 7,698,000	149.12%	71.22%
2019	4.757358600%	\$ 4,100,782	\$ 7,939,000	51.65%	89.05%

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

See Notes to Required Supplementary Information.

**CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION**

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.019798990%	\$ 301,024	\$ 339,000	88.80%	- %
2014	0.020634384%	\$ 364,134	\$ 358,000	101.71%	79.08%
2015	0.019304060%	\$ 449,659	\$ 344,000	130.71%	73.40%
2016	0.020301100%	\$ 490,779	\$ 363,000	135.20%	73.42%
2017	0.017037800%	\$ 388,349	\$ 299,000	129.88%	76.35%
2018	0.016558700%	\$ 504,261	\$ 288,000	175.09%	69.17%
2019	0.016570300%	\$ 389,390	\$ 295,000	132.00%	76.83%

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

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	4.916665447%	\$ 134,460	\$ -	- %	- %
2014	4.976818998%	\$ 176,403	\$ -	- %	95.35%
2015	4.334882552%	\$ 1,373,800	\$ -	- %	69.16%
2016	4.265635900%	\$ 1,354,159	\$ -	- %	69.99%
2017	3.880267700%	\$ 1,109,962	\$ -	- %	74.11%
2018	3.538650100%	\$ 1,259,427	\$ -	- %	68.18%
2019	2.951403800%	\$ 825,963	\$ -	- %	75.64%

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

See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.692483139%	\$ 406,366	\$ -	- %	- %
2014	0.702199290%	\$ 1,155,733	\$ -	- %	45.95%
2015	0.449924332%	\$ 834,405	\$ -	- %	40.05%
2016	0.722238200%	\$ 1,325,110	\$ -	- %	38.91%
2017	0.726039100%	\$ 1,624,359	\$ -	- %	34.28%
2018	0.729956500%	\$ 1,657,003	\$ -	- %	29.99%
2019	0.737589200%	\$ 1,921,976	\$ -	- %	27.32%

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

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	7.058179136%	\$ (254,584)	\$ 1,634,000	(15.58)%	- %
2014	6.413574181%	\$ (72,128)	\$ 1,711,000	(4.22)%	100.98%
2015	5.723553750%	\$ 1,749,953	\$ 1,563,000	111.96%	79.33%
2016	6.485110800%	\$ 2,046,788	\$ 1,822,000	112.34%	80.16%
2017	5.899952700%	\$ 2,432,835	\$ 1,587,000	153.30%	77.98%
2018	5.290778500%	\$ 1,110,175	\$ 1,480,000	75.01%	87.07%
2019	5.705673600%	\$ 405,528	\$ 1,612,000	25.16%	95.93%

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

See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.118146471%	\$ 1,796,299	\$ 2,026,000	88.66%	- %
2014	0.110073465%	\$ 1,942,458	\$ 1,812,000	107.20%	79.08%
2015	0.108934895%	\$ 2,537,473	\$ 1,944,000	130.53%	73.40%
2016	0.107708900%	\$ 2,603,863	\$ 1,927,000	135.13%	73.42%
2017	0.098114600%	\$ 2,236,366	\$ 1,724,000	129.72%	76.35%
2018	0.093262100%	\$ 2,840,102	\$ 1,623,000	174.99%	69.17%
2019	0.096213600%	\$ 2,260,949	\$ 1,712,000	132.06%	76.83%

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

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.040260948%	\$ 612,128	\$ 694,000	88.20%	- %
2014	0.037296199%	\$ 658,163	\$ 691,000	95.25%	79.08%
2015	0.039521420%	\$ 920,591	\$ 718,000	128.22%	73.40%
2016	0.036218700%	\$ 875,587	\$ 648,000	135.12%	73.42%
2017	0.033849900%	\$ 771,555	\$ 595,000	129.67%	76.35%
2018	0.032881900%	\$ 1,001,350	\$ 570,000	175.68%	69.17%
2019	0.035727500%	\$ 839,570	\$ 635,000	132.22%	76.83%

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

See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.011550134%	\$ 175,608	\$ 163,000	107.73%	- %
2014	0.012551928%	\$ 221,503	\$ 218,000	101.61%	79.08%
2015	0.012968064%	\$ 302,071	\$ 231,000	130.77%	73.40%
2016	0.013412400%	\$ 324,245	\$ 240,000	135.10%	73.42%
2017	0.013646900%	\$ 311,059	\$ 249,000	124.92%	76.35%
2018	0.013633600%	\$ 415,183	\$ 239,000	173.72%	69.17%
2019	0.014638100%	\$ 343,985	\$ 261,000	131.80%	76.83%

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

	Entity's Percentage Of Net Pension Liability	Entity's Proportionate Share Of Net Pension Liability	Entity's Covered Payroll	Entity's Proportionate Share of Net Pension Liability as A Percentage Of Covered Payroll	Plan's Fiduciary Net Position As A Percentage Of Net Pension Liability
2013	0.010587891%	\$ 160,978	\$ 182,000	88.45%	- %
2014	0.008629559%	\$ 152,285	\$ 158,000	96.38%	79.08%
2015	0.009964074%	\$ 232,098	\$ 178,000	130.39%	73.40%
2016	0.010747800%	\$ 259,828	\$ 193,000	134.63%	73.42%
2017	0.011243800%	\$ 256,284	\$ 198,000	129.44%	76.35%
2018	0.012107800%	\$ 365,977	\$ 205,000	178.53%	69.17%
2019	0.010683600%	\$ 251,057	\$ 190,000	132.14%	76.83%

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See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 1,729,000	\$ 1,729,000	\$ -	\$ 24,278,000	7.12%
2015	\$ 1,902,000	\$ 1,902,000	\$ -	\$ 24,957,000	7.62%
2016	\$ 2,125,000	\$ 2,125,000	\$ -	\$ 25,388,000	8.37%
2017	\$ 1,976,200	\$ 1,976,200	\$ -	\$ 23,610,000	8.37%
2018	\$ 1,906,400	\$ 1,906,400	\$ -	\$ 22,776,000	8.37%
2019	\$ 1,980,600	\$ 1,980,600	\$ -	\$ 23,138,000	8.56%
2020	\$ 2,100,200	\$ 2,100,200	\$ -	\$ 23,678,000	8.87%

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 685,000	\$ 685,000	\$ -	\$ 7,968,000	8.60%
2015	\$ 683,700	\$ 683,700	\$ -	\$ 7,950,000	8.60%
2016	\$ 721,000	\$ 721,000	\$ -	\$ 8,380,000	8.60%
2017	\$ 688,200	\$ 688,200	\$ -	\$ 8,002,000	8.60%
2018	\$ 654,800	\$ 654,800	\$ -	\$ 7,614,000	8.60%
2019	\$ 679,200	\$ 679,200	\$ -	\$ 7,898,000	8.60%
2020	\$ 687,500	\$ 687,500	\$ -	\$ 7,994,000	8.60%

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See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 23,900	\$ 23,900	\$ -	\$ 335,000	7.12%
2015	\$ 27,100	\$ 27,100	\$ -	\$ 356,000	7.62%
2016	\$ 30,500	\$ 30,500	\$ -	\$ 364,000	8.37%
2017	\$ 28,100	\$ 28,100	\$ -	\$ 336,000	8.37%
2018	\$ 23,600	\$ 23,600	\$ -	\$ 282,000	8.37%
2019	\$ 25,600	\$ 25,600	\$ -	\$ 299,000	8.56%
2020	\$ 26,300	\$ 26,300	\$ -	\$ 297,000	8.87%

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ -	\$ -	\$ -	\$ -	- %
2015	\$ -	\$ -	\$ -	\$ -	- %
2016	\$ -	\$ -	\$ -	\$ -	- %
2017	\$ -	\$ -	\$ -	\$ -	- %
2018	\$ -	\$ -	\$ -	\$ -	- %
2019	\$ -	\$ -	\$ -	\$ -	- %
2020	\$ -	\$ -	\$ -	\$ -	- %

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See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ -	\$ -	\$ -	\$ -	- %
2015	\$ -	\$ -	\$ -	\$ -	- %
2016	\$ -	\$ -	\$ -	\$ -	- %
2017	\$ -	\$ -	\$ -	\$ -	- %
2018	\$ -	\$ -	\$ -	\$ -	- %
2019	\$ -	\$ -	\$ -	\$ -	- %
2020	\$ -	\$ -	\$ -	\$ -	- %

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 194,400	\$ 194,400	\$ -	\$ 1,620,000	12.00%
2015	\$ 199,800	\$ 199,800	\$ -	\$ 1,665,000	12.00%
2016	\$ 201,700	\$ 201,700	\$ -	\$ 1,681,000	12.00%
2017	\$ 208,000	\$ 208,000	\$ -	\$ 1,733,000	12.00%
2018	\$ 186,800	\$ 186,800	\$ -	\$ 1,557,000	12.00%
2019	\$ 180,100	\$ 180,100	\$ -	\$ 1,501,000	12.00%
2020	\$ 227,100	\$ 227,100	\$ -	\$ 1,747,000	13.00%

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See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 139,600	\$ 139,600	\$ -	\$ 1,960,000	7.12%
2015	\$ 138,500	\$ 138,500	\$ -	\$ 1,817,000	7.62%
2016	\$ 163,500	\$ 163,500	\$ -	\$ 1,953,000	8.37%
2017	\$ 155,900	\$ 155,900	\$ -	\$ 1,863,000	8.37%
2018	\$ 132,600	\$ 132,600	\$ -	\$ 1,584,000	8.37%
2019	\$ 147,400	\$ 147,400	\$ -	\$ 1,722,000	8.56%
2020	\$ 149,600	\$ 149,600	\$ -	\$ 1,687,000	8.87%

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 49,600	\$ 49,600	\$ -	\$ 697,000	7.12%
2015	\$ 53,200	\$ 53,200	\$ -	\$ 698,000	7.62%
2016	\$ 56,700	\$ 56,700	\$ -	\$ 677,000	8.37%
2017	\$ 53,000	\$ 53,000	\$ -	\$ 633,000	8.37%
2018	\$ 47,900	\$ 47,900	\$ -	\$ 572,000	8.37%
2019	\$ 51,100	\$ 51,100	\$ -	\$ 597,000	8.56%
2020	\$ 60,600	\$ 60,600	\$ -	\$ 683,000	8.87%

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See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
REQUIRED SUPPLEMENTARY INFORMATION

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 14,400	\$ 14,400	\$ -	\$ 202,000	7.12%
2015	\$ 17,800	\$ 17,800	\$ -	\$ 233,000	7.62%
2016	\$ 19,800	\$ 19,800	\$ -	\$ 237,000	8.37%
2017	\$ 20,100	\$ 20,100	\$ -	\$ 240,000	8.37%
2018	\$ 20,600	\$ 20,600	\$ -	\$ 246,000	8.37%
2019	\$ 21,000	\$ 21,000	\$ -	\$ 245,000	8.56%
2020	\$ 22,700	\$ 22,700	\$ -	\$ 256,000	8.87%

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

Fiscal Year Ended June 30,	Statutorily Required Contributions	Entity's Contributions Related to Statutory Contributions	Difference Between Statutorily Required And Actual Contributions	Entity's Covered Payroll	Statutorily Required Entity's Contributions As a Percentage of Entity's Covered Payroll
2014	\$ 13,200	\$ 13,200	\$ -	\$ 186,000	7.12%
2015	\$ 10,700	\$ 10,700	\$ -	\$ 141,000	7.62%
2016	\$ 15,700	\$ 15,700	\$ -	\$ 187,000	8.37%
2017	\$ 16,200	\$ 16,200	\$ -	\$ 193,000	8.37%
2018	\$ 17,000	\$ 17,000	\$ -	\$ 203,000	8.37%
2019	\$ 18,100	\$ 18,100	\$ -	\$ 211,000	8.56%
2020	\$ 16,400	\$ 16,400	\$ -	\$ 185,000	8.87%

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See Notes to Required Supplementary Information.

CAMPBELL COUNTY, WYOMING
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Total OPEB Liability

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

Changes in benefit terms

There were no changes in benefit terms between the June 30, 2019 measurement date and the June 30, 2020 measurement date.

Changes in assumptions

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

<u>Discount Rate</u>	
2019	3.50%
2020	2.21%

<u>Healthcare Cost Trend Rates</u>	
2019	6.0%
2020	6.5%

Net Pension Liability

Changes in benefit terms

There were no changes in benefit terms between the December 31, 2018 measurement date and the December 31, 2019 measurement date.

Changes in assumptions

There were no changes in assumptions between the December 31, 2018 measurement date and the December 31, 2019 measurement date for the Public Employee's Pension Plan, the Volunteer Firemen's Pension Plan or the Paid Firemen's Pension Plan B. The discount rate was changed from 5.92% and 4.01%, respectively for the Law Enforcement Pension Plan and the Paid Firemen's Pension Plan A to 7.0% and 3.09%, respectively between the December 31, 2018 measurement date and the December 31, 2019 measurement date.

CAMPBELL COUNTY, WYOMING

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS

June 30, 2020

	State-County Road Fund	Campus Maint- enance Reserve Fund	Recreation Center Maint- enance Reserve Fund	Tech Center Maint- enance Reserve Fund	Wright Recreation Center Maint- enance Reserve Fund	Pronghorn Center Maint- enance Reserve Fund	Totals
ASSETS							
Investments	\$ 4,354,113	\$ 4,279,322	\$ 9,147,899	\$ 2,661,832	\$ 1,670,980	\$ 1,330,141	\$ 23,444,287
Due from other governments	42,901	-	-	-	-	-	42,901
Total assets	\$ 4,397,014	\$ 4,279,322	\$ 9,147,899	\$ 2,661,832	\$ 1,670,980	\$ 1,330,141	\$ 23,487,188
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES							
Restricted	\$ 4,397,014	\$ 4,279,322	\$ 9,147,899	\$ 2,661,832	\$ 1,670,980	\$ 1,330,141	\$ 23,487,188
Total liabilities and fund balances	\$ 4,397,014	\$ 4,279,322	\$ 9,147,899	\$ 2,661,832	\$ 1,670,980	\$ 1,330,141	\$ 23,487,188

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

(Page 1 of 2)

	State-County Road Fund			Campus Maintenance Reserve Fund			Recreation Center Maintenance Reserve Fund			Tech Center Maintenance Reserve Fund		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES												
Taxes	\$ -	\$ 857,577	\$ 857,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	77,660	77,660	50,000	219,449	169,449	-	474,294	474,294	-	139,281	139,281
Total revenues	\$ -	\$ 935,237	\$ 935,237	\$ 50,000	\$ 219,449	\$ 169,449	\$ -	\$ 474,294	\$ 474,294	\$ -	\$ 139,281	\$ 139,281
EXPENDITURES												
Capital outlay	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net changes in fund balances	\$ -	\$ 935,237	\$ 935,237	\$ -	\$ 219,449	\$ 219,449	\$ -	\$ 474,294	\$ 474,294	\$ -	\$ 139,281	\$ 139,281
FUND BALANCE, BEGINNING JULY 1	3,461,777	3,461,777	-	4,059,873	4,059,873	-	8,673,605	8,673,605	-	2,522,551	2,522,551	-
FUND BALANCE, ENDING JUNE 30	\$ 3,461,777	\$ 4,397,014	\$ 935,237	\$ 4,059,873	\$ 4,279,322	\$ 219,449	\$ 8,673,605	\$ 9,147,899	\$ 474,294	\$ 2,522,551	\$ 2,661,832	\$ 139,281

(Continued)

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

(Page 2 of 2)

	Wright Recreation Center Maintenance Reserve Fund			Pronghorn Center Maintenance Reserve Fund			Totals		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 857,577	\$ 857,577
Investment income	-	32,655	32,655	-	25,994	25,994	50,000	969,333	919,333
Total revenues	\$ -	\$ 32,655	\$ 32,655	\$ -	\$ 25,994	\$ 25,994	\$ 50,000	\$ 1,826,910	\$ 1,776,910
EXPENDITURES									
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Net changes in fund balances	\$ -	\$ 32,655	\$ 32,655	\$ -	\$ 25,994	\$ 25,994	\$ -	\$ 1,826,910	\$ 1,826,910
FUND BALANCE, BEGINNING JULY 1	1,638,325	1,638,325	-	1,304,147	1,304,147	-	21,660,278	21,660,278	-
FUND BALANCE, ENDING JUNE 30	\$1,638,325	\$1,670,980	\$ 32,655	\$ 1,304,147	\$ 1,330,141	\$ 25,994	\$21,660,278	\$23,487,188	\$ 1,826,910

CAMPBELL COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL REPLACEMENT MAJOR CAPITAL PROJECTS FUND
Year Ended June 30, 2020**

	Final Budget	Actual	Variance With Final Budget
REVENUES			
Investment income	\$ -	\$ 5,114,051	\$ 5,114,051
Net change in fund balance	\$ -	\$ 5,114,051	\$ 5,114,051
FUND BALANCE, BEGINNING JULY 1	92,834,504	92,834,504	-
FUND BALANCE, ENDING JUNE 30	\$ 92,834,504	\$ 97,948,555	\$ 5,114,051

DISCRETELY PRESENTED COMPONENT UNITS

CAMPBELL COUNTY, WYOMING

COMBINING STATEMENT OF NET POSITION
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2020

	Library Foundation	Senior Citizen's Center	Weed and Pest Board	Conser- vation District	CARE Board	Total
ASSETS						
Cash	\$ 295,932	\$ 1,734,806	\$ 272,168	\$ 81,792	\$ -	\$ 2,384,698
Restricted cash	-	1,328	-	-	-	1,328
Investments	646,736	866,910	1,714,450	24,348	-	3,252,444
Restricted investments	1,702,748	-	-	-	-	1,702,748
Taxes receivable, (net of allowance for uncollectibles)	-	-	2,038,186	-	-	2,038,186
Accounts receivable	1,249	-	26,165	7,164	-	34,578
Due from other governments	-	135,964	-	165,520	56,403	357,887
Inventories	-	25,948	188,506	-	-	214,454
Prepaid expenses	-	29,753	8,190	-	-	37,943
Beneficial interest in assets held by Wyoming Community Foundation	20,505	-	-	-	-	20,505
Capital assets:						
Non-depreciable capital assets	71,636	172,416	-	-	-	244,052
Depreciable capital assets, net	16,833	408,131	92,579	-	-	517,543
Total assets	\$ 2,755,639	\$ 3,375,256	\$ 4,340,244	\$ 278,824	\$ 56,403	\$ 10,806,366
DEFERRED OUTFLOWS OF RESOURCES						
Relating to pensions	\$ -	\$ 141,438	\$ 51,600	\$ 40,125	\$ -	\$ 233,163
LIABILITIES						
Accounts payable	\$ 1,124	\$ 5,824	\$ 1,373,693	\$ 38,604	\$ 26,611	\$ 1,445,856
Accrued liabilities	-	60,001	54,634	11,741	-	126,376
Due to other governments	901,124	-	-	-	26,785	927,909
Advance payments received on grants	-	-	-	39,076	-	39,076
Refundable advances	-	187,438	-	-	-	187,438
Noncurrent liabilities:						
Net pension liability	-	839,570	343,985	251,057	-	1,434,612
Total liabilities	\$ 902,248	\$ 1,092,833	\$ 1,772,312	\$ 340,478	\$ 53,396	\$ 4,161,267
DEFERRED INFLOWS OF RESOURCES						
Taxes levied for subsequent years	\$ -	\$ -	\$ 1,925,900	\$ -	\$ -	\$ 1,925,900
Relating to pensions	-	196,035	65,892	77,581	-	339,508
Total deferred inflows of resources	\$ -	\$ 196,035	\$ 1,991,792	\$ 77,581	\$ -	\$ 2,265,408
NET POSITION						
Investment in capital assets	\$ 88,469	\$ 580,547	\$ 92,579	\$ -	\$ -	\$ 761,595
Restricted for:						
Library projects	822,129	-	-	-	-	822,129
Senior Citizens	-	1,328	-	-	-	1,328
Unrestricted	942,793	1,645,951	535,161	(99,110)	3,007	3,027,802
Total net position	\$ 1,853,391	\$ 2,227,826	\$ 627,740	\$ (99,110)	\$ 3,007	\$ 4,612,854

CAMPBELL COUNTY, WYOMING

COMBINING STATEMENT OF ACTIVITIES

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

Year Ended June 30, 2020

	Library Foundation	Senior Citizens' Center	Weed and Pest Board	Conservation District	CARE Board	Total
EXPENSES	\$ 83,308	\$ 2,241,281	\$ 2,350,194	\$ 438,636	\$ 212,865	\$ 5,326,284
PROGRAM REVENUES						
Charges for Services	\$ 7,097	\$ 190,513	\$ 1,061,052	\$ 8,429	\$ -	\$ 1,267,091
Operating Grants and Contributions	26,897	792,910	132,690	107,975	212,865	1,273,337
Capital Grants and Contributions	-	408	-	-	-	408
Total Program Revenues	\$ 33,994	\$ 983,831	\$ 1,193,742	\$ 116,404	\$ 212,865	\$ 2,540,836
Net (Expense)	\$ (49,314)	\$ (1,257,450)	\$ (1,156,452)	\$ (322,232)	\$ -	\$ (2,785,448)
GENERAL REVENUES						
Taxes, Levied for Weed and Pest District	\$ -	\$ -	\$ 1,073,787	\$ -	\$ -	\$ 1,073,787
Other Local Revenue	12,556	1,125,938	-	332,920	-	1,471,414
Investment Income	66,563	34,098	19,595	1,371	-	121,627
Miscellaneous	-	84,999	-	3,800	-	88,799
Total General Revenues	\$ 79,119	\$ 1,245,035	\$ 1,093,382	\$ 338,091	\$ -	\$ 2,755,627
Changes in net position	\$ 29,805	\$ (12,415)	\$ (63,070)	\$ 15,859	\$ -	\$ (29,821)
Net Position, Beginning July 1	1,823,586	2,240,241	690,810	(114,969)	3,007	4,642,675
Net Position, Ending June 30	\$ 1,853,391	\$ 2,227,826	\$ 627,740	\$ (99,110)	\$ 3,007	\$ 4,612,854

CAMPBELL COUNTY, WYOMING

**STATEMENT OF NET POSITION
SENIOR CITIZENS' CENTER**

Senior Citizens' Center June 30, 2020 and Senior Citizens' Center Foundation, Inc. September 30, 2019

	Senior Citizens' Center	Component Unit Senior Citizens' Center Foundation, Inc.	Total
ASSETS			
Cash	\$ 1,691,562	\$ 43,244	\$ 1,734,806
Restricted cash	1,328	-	1,328
Investments	-	866,910	866,910
Due from governments	135,964	-	135,964
Inventories	25,948	-	25,948
Prepaid expenses	29,753	-	29,753
Capital assets:			
Non-depreciable capital assets	172,416	-	172,416
Depreciable capital assets, net	408,131	-	408,131
Total assets	\$ 2,465,102	\$ 910,154	\$ 3,375,256
DEFERRED OUTFLOWS OF RESOURCES			
Relating to pensions	\$ 141,438	\$ -	\$ 141,438
LIABILITIES			
Accounts payable	\$ 5,673	\$ 151	\$ 5,824
Accrued liabilities	60,001	-	60,001
Refundable advances	187,438	-	187,438
Noncurrent liabilities:			
Net pension liability	839,570	-	839,570
Total liabilities	\$ 1,092,682	\$ 151	\$ 1,092,833
DEFERRED INFLOWS OF RESOURCES			
Relating to pensions	\$ 196,035	\$ -	\$ 196,035
NET POSITION			
Investment in capital assets	\$ 580,547	\$ -	\$ 580,547
Restricted	1,328	-	1,328
Unrestricted	735,948	910,003	1,645,951
Total net position	\$ 1,317,823	\$ 910,003	\$ 2,227,826

CAMPBELL COUNTY, WYOMING

STATEMENT OF ACTIVITIES
SENIOR CITIZENS' CENTER

Senior Citizens' Center Year Ended June 30, 2020 and

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

	Senior Citizens' Center	Component Unit Senior Citizens' Center Foundation, Inc.	Total
EXPENSES	\$ 2,206,444	\$ 34,837	\$ 2,241,281
PROGRAM REVENUES			
Charges for Services	\$ 174,756	\$ 15,757	\$ 190,513
Operating Grants and Contributions	792,910	-	792,910
Capital Grants and Contributions	408	-	408
Total Program Revenues	\$ 968,074	\$ 15,757	\$ 983,831
Net Revenue (Expense)	\$ (1,238,370)	\$ (19,080)	\$ (1,257,450)
GENERAL REVENUES			
Other Local Revenue	\$ 1,125,938	\$ -	\$ 1,125,938
Investment Income	2,690	31,408	34,098
Miscellaneous	83,583	1,416	84,999
Total General Revenues	\$ 1,212,211	\$ 32,824	\$ 1,245,035
Changes in Net Position	\$ (26,159)	\$ 13,744	\$ (12,415)
NET POSITION, BEGINNING, JULY 1, 2019	1,343,982	-	
NET POSITION, BEGINNING, OCTOBER 1, 2018	-	896,259	
NET POSITION, ENDING, JUNE 30, 2020	<u>\$ 1,317,823</u>		
NET POSITION, ENDING, SEPTEMBER 30, 2019		<u>\$ 910,003</u>	

CAMPBELL COUNTY, WYOMING
COMBINING BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNITS
June 30, 2020

	Joint Powers Fire Board	Joint Powers Public Land Board	Library Foundation	Senior Citizens' Center	Senior ' Citizens' Center Foundation	Weed and Pest Board	Conservation District	CARE Board	Total
ASSETS									
Cash	\$ 913,997	\$ 1,756,737	\$ 295,932	\$ 1,691,562	\$ 43,244	\$ 272,168	\$ 81,792	\$ -	\$ 5,055,432
Cash, restricted	-	-	-	1,328	-	-	-	-	1,328
Investments	-	14,766,205	646,736	-	866,910	1,714,450	24,348	-	18,018,649
Restricted investments	-	-	1,702,748	-	-	-	-	-	1,702,748
Taxes receivable, (net of allowance for uncollectibles)	-	-	-	-	-	2,038,186	-	-	2,038,186
Accounts receivable	5,641	25,866	1,249	-	-	26,165	7,164	-	66,085
Other receivable	-	2,412,124	-	-	-	-	-	-	2,412,124
Due from other governments	6,056,288	648,011	-	135,964	-	-	165,520	56,403	7,062,186
Inventories	-	-	-	25,948	-	188,506	-	-	214,454
Prepaid expenses	-	7,771	-	29,753	-	8,190	-	-	45,714
Beneficial interest in assets held by Wyoming Community Foundation	-	-	20,505	-	-	-	-	-	20,505
Total assets	\$ 6,975,926	\$ 19,616,714	\$ 2,667,170	\$ 1,884,555	\$ 910,154	\$ 4,247,665	\$ 278,824	\$ 56,403	\$ 36,637,411
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE									
LIABILITIES									
Accounts payable	\$ 100,313	\$ 99,072	\$ 1,124	\$ 5,673	\$ 151	\$ 1,373,693	\$ 38,604	\$ 26,611	\$ 1,645,241
Contracts and retainage payable	-	2,268,717	-	-	-	-	-	-	2,268,717
Accrued liabilities	261,211	267,153	-	60,001	-	54,634	11,741	-	654,740
Due to other governments	-	-	901,124	-	-	-	-	26,785	927,909
Advance payments received on grants	-	147,838	-	-	-	-	39,076	-	186,914
Ticket revenue received prior to event	-	13,135	-	-	-	-	-	-	13,135
Refundable advances	-	-	-	187,438	-	-	-	-	187,438
Total liabilities	\$ 361,524	\$ 2,795,915	\$ 902,248	\$ 253,112	\$ 151	\$ 1,428,327	\$ 89,421	\$ 53,396	\$ 5,884,094
DEFERRED INFLOWS OF RESOURCES									
Taxes levied for subsequent years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,998,139	\$ -	\$ -	\$ 1,998,139
Insurance proceeds	-	2,412,124	-	-	-	-	-	-	2,412,124
Total deferred inflows of resources	\$ -	\$ 2,412,124	\$ -	\$ -	\$ -	\$ 1,998,139	\$ -	\$ -	\$ 4,410,263
FUND BALANCE									
Nonspendable	\$ -	\$ 7,771	\$ -	\$ 55,701	\$ -	\$ 196,696	\$ -	\$ -	\$ 260,168
Restricted	5,895,625	4,590,800	822,129	1,328	-	-	-	-	11,309,882
Committed	-	4,927,781	420,591	215,433	-	-	-	-	5,563,805
Assigned	-	16,802	-	-	-	-	-	-	16,802
Unassigned	718,777	4,865,521	522,202	1,358,981	910,003	624,503	189,403	3,007	9,192,397
Total fund balance	\$ 6,614,402	\$ 14,408,675	\$ 1,764,922	\$ 1,631,443	\$ 910,003	\$ 821,199	\$ 189,403	\$ 3,007	\$ 26,343,054
Total liabilities, deferred inflows of resources and fund balance	\$ 6,975,926	\$ 19,616,714	\$ 2,667,170	\$ 1,884,555	\$ 910,154	\$ 4,247,665	\$ 278,824	\$ 56,403	\$ 36,637,411

CAMPBELL COUNTY, WYOMING

COMBINING BALANCE SHEET

JOINT POWERS PUBLIC LAND BOARD DISCRETELY PRESENTED COMPONENT UNIT

June 30, 2020

	General Fund	Multi-Events Center Special Revenue Fund	Total
ASSETS			
Cash	\$ 1,756,737	\$ -	\$ 1,756,737
Investments	11,946,980	2,819,225	14,766,205
Accounts receivable	25,866	-	25,866
Other receivable	2,412,124	-	2,412,124
Due from other governments	648,011	-	648,011
Prepaid expenses	7,771	-	7,771
Total assets	\$16,797,489	\$ 2,819,225	\$19,616,714
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 99,072	\$ -	\$ 99,072
Contracts and retainage payable	2,268,717	-	2,268,717
Accrued liabilities	267,153	-	267,153
Advance payments received on grants	147,838	-	147,838
Ticket revenue received prior to event	13,135	-	13,135
Total liabilities	\$ 2,795,915	\$ -	\$ 2,795,915
DEFERRED INFLOWS OF RESOURCES			
Insurance proceeds	\$ 2,412,124	\$ -	\$ 2,412,124
FUND BALANCES			
Nonspendable	\$ 7,771	\$ -	\$ 7,771
Restricted for:			
Children's series	82,764	-	82,764
Operations	1,688,811	-	1,688,811
Wyoming Center repairs and maintenance	-	2,819,225	2,819,225
Committed for future operations	4,927,781	-	4,927,781
Assigned for future operations	16,802	-	16,802
Unassigned	4,865,521	-	4,865,521
Total fund balances	\$11,589,450	\$ 2,819,225	\$14,408,675
Total liabilities and fund balances	\$16,797,489	\$ 2,819,225	\$19,616,714

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

(Page 1 of 3)

	Joint Powers Fire Board			Joint Powers Public Land Board			Library Foundation*		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	3,600	6,861	3,261	1,120,737	744,141	(376,596)	10,250	7,097	(3,153)
Intergovernmental	-	-	-	2,702,039	2,718,890	16,851	-	-	-
Federal and state grants	69,653	194,161	124,508	19,000	1,530,152	1,511,152	-	-	-
Investment income	1,902	124,647	122,745	41,550	227,426	185,876	85,000	66,563	(18,437)
Other local revenue	7,858,091	8,012,891	154,800	4,623,440	4,595,582	(27,858)	-	12,556	12,556
Miscellaneous	40,199	49,040	8,841	15,500	7,908	(7,592)	23,550	26,897	3,347
Total revenues	\$ 7,973,445	\$ 8,387,600	\$ 414,155	\$ 8,522,266	\$ 9,824,099	\$ 1,301,833	\$ 118,800	\$ 113,113	\$ (5,687)
EXPENDITURES									
Current:									
Public safety	\$ 5,801,960	\$ 5,400,756	\$ 401,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health, welfare, culture and recreation	-	-	-	5,122,069	4,582,493	539,576	105,306	82,051	23,255
Capital outlay	2,319,196	1,513,894	805,302	13,388,949	6,775,820	6,613,129	-	-	-
Total expenditures	\$ 8,121,156	\$ 6,914,650	\$ 1,206,506	\$ 18,511,018	\$ 11,358,313	\$ 7,152,705	\$ 105,306	\$ 82,051	\$ 23,255
Excess (deficiency) of revenues over (under) expenditures	\$ (147,711)	\$ 1,472,950	\$ 1,620,661	\$ (9,988,752)	\$ (1,534,214)	\$ 8,454,538	\$ 13,494	\$ 31,062	\$ 17,568
OTHER FINANCING SOURCES									
Proceeds from loan	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 652,334	\$ (2,847,666)	\$ -	\$ -	\$ -
Insurance proceeds	-	288,645	288,645	6,266,949	3,876,067	(2,390,882)	-	-	-
Sale of general capital assets	-	51,244	51,244	-	-	-	-	-	-
Total other financing sources	\$ -	\$ 339,889	\$ 339,889	\$ 9,766,949	\$ 4,528,401	\$ (5,238,548)	\$ -	\$ -	\$ -
Net changes in fund balances	\$ (147,711)	\$ 1,812,839	\$ 1,960,550	\$ (221,803)	\$ 2,994,187	\$ 3,215,990	\$ 13,494	\$ 31,062	\$ 17,568
FUND BALANCE, BEGINNING JULY 1	4,801,563	4,801,563	-	11,414,488	11,414,488	-	1,733,860	1,733,860	-
FUND BALANCE, ENDING JUNE 30	\$ 4,653,852	\$ 6,614,402	\$ 1,960,550	\$ 11,192,685	\$ 14,408,675	\$ 3,215,990	\$ 1,747,354	\$ 1,764,922	\$ 17,568

(Continued)

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

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

(Page 2 of 3)

	Senior Citizens' Center			Senior Citizens' Center Foundation**			Weed and Pest Board		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,015,598	\$ 1,029,190	\$ 13,592
Charges for goods and services	226,300	174,756	(51,544)	-	15,757	15,757	1,468,900	1,061,052	(407,848)
Intergovernmental	-	-	-	-	-	-	-	-	-
Federal and state grants	805,108	793,318	(11,790)	-	-	-	127,000	132,690	5,690
Investment income	-	2,690	2,690	-	31,408	31,408	1,100	19,595	18,495
Other local revenue	1,183,000	1,125,938	(57,062)	-	-	-	-	-	-
Miscellaneous	72,000	83,583	11,583	-	1,416	1,416	-	-	-
Total revenues	\$ 2,286,408	\$ 2,180,285	\$ (106,123)	\$ -	\$ 48,581	\$ 48,581	\$ 2,612,598	\$ 2,242,527	\$ (370,071)
EXPENDITURES									
Current:									
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health, welfare, culture and recreation	2,232,612	2,104,444	128,168	-	34,837	(34,837)	2,625,398	2,278,291	347,107
Capital outlay	102,498	89,325	13,173	-	-	-	23,600	20,044	3,556
Total expenditures	\$ 2,335,110	\$ 2,193,769	\$ 141,341	\$ -	\$ 34,837	\$ (34,837)	\$ 2,648,998	\$ 2,298,335	\$ 350,663
Excess (deficiency) of revenues over (under) expenditures	\$ (48,702)	\$ (13,484)	\$ 35,218	\$ -	\$ 13,744	\$ 13,744	\$ (36,400)	\$ (55,808)	\$ (19,408)
OTHER FINANCING SOURCES									
Proceeds from loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance proceeds	-	-	-	-	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-	-	400	4,623	4,223
Total other financing sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 4,623	\$ 4,223
Net changes in fund balances	\$ (48,702)	\$ (13,484)	\$ 35,218	\$ -	\$ 13,744	\$ 13,744	\$ (36,000)	\$ (51,185)	\$ (15,185)
FUND BALANCE, BEGINNING JULY 1	1,644,927	1,644,927	-	896,259	896,259	-	872,384	872,384	-
FUND BALANCE, ENDING JUNE 30	\$ 1,596,225	\$ 1,631,443	\$ 35,218	\$ 896,259	\$ 910,003	\$ 13,744	\$ 836,384	\$ 821,199	\$ (15,185)

(Continued)

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

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

(Page 3 of 3)

	Conservation District			CARE Board			Totals		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,015,598	\$ 1,029,190	\$ 13,592
Charges for goods and services	18,000	8,429	(9,571)	-	-	-	2,847,787	2,018,093	(829,694)
Intergovernmental	11,824	12,427	603	257,975	212,865	(45,110)	2,971,838	2,944,182	(27,656)
Federal and state grants	251,704	95,548	(156,156)	-	-	-	1,272,465	2,745,869	1,473,404
Investment income	1,500	1,371	(129)	-	-	-	131,052	473,700	342,648
Other local revenue	331,200	332,920	1,720	-	-	-	13,995,731	14,079,887	84,156
Miscellaneous	2,802	3,800	998	-	-	-	154,051	172,644	18,593
Total revenues	\$ 617,030	\$ 454,495	\$ (162,535)	\$ 257,975	\$ 212,865	\$ (45,110)	\$ 22,388,522	\$ 23,463,565	\$ 1,075,043
EXPENDITURES									
Current:									
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,801,960	\$ 5,400,756	\$ 401,204
Health, welfare, culture and recreation	649,429	420,025	229,404	257,975	212,865	45,110	10,992,789	9,715,006	1,277,783
Capital outlay	500	327	173	-	-	-	15,834,743	8,399,410	7,435,333
Total expenditures	\$ 649,929	\$ 420,352	\$ 229,577	\$ 257,975	\$ 212,865	\$ 45,110	\$ 32,629,492	\$ 23,515,172	\$ 9,114,320
Excess (deficiency) of revenues over (under) expenditures	\$ (32,899)	\$ 34,143	\$ 67,042	\$ -	\$ -	\$ -	\$ (10,240,970)	\$ (51,607)	\$ 10,189,353
OTHER FINANCING SOURCES									
Proceeds from loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 652,334	\$ (2,847,666)
Insurance proceeds	-	-	-	-	-	-	6,266,949	4,164,712	(2,102,237)
Sale of general capital assets	-	-	-	-	-	-	400	55,867	55,467
Total other financing sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,767,349	\$ 4,872,913	\$ (4,894,436)
Net changes in fund balances	\$ (32,899)	\$ 34,143	\$ 67,042	\$ -	\$ -	\$ -	\$ (473,621)	\$ 4,821,306	\$ 5,294,917
FUND BALANCE, BEGINNING JULY 1									
	155,260	155,260	-	3,007	3,007	-	21,521,748	21,521,748	-
FUND BALANCE, ENDING JUNE 30									
	\$ 122,361	\$ 189,403	\$ 67,042	\$ 3,007	\$ 3,007	\$ -	\$ 21,048,127	\$ 26,343,054	\$ 5,294,917

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

	General Fund	Multi-Events Center Special Revenue Fund	Total
REVENUES			
Charges for goods and services	\$ 744,141	\$ -	\$ 744,141
Intergovernmental	2,718,890	-	2,718,890
Federal and state grants	1,530,152	-	1,530,152
Investment income	181,533	45,893	227,426
Other local revenue	4,595,582	-	4,595,582
Miscellaneous	7,908	-	7,908
Total revenues	\$ 9,778,206	\$ 45,893	\$ 9,824,099
EXPENDITURES			
Current:			
Health, welfare, culture and recreation	\$ 4,577,417	\$ 5,076	\$ 4,582,493
Capital outlay	6,775,820	-	6,775,820
Total expenditures	\$11,353,237	\$ 5,076	\$ 11,358,313
Excess (deficiency) of revenues over (under) expenditures	\$ (1,575,031)	\$ 40,817	\$ (1,534,214)
OTHER FINANCING SOURCES (USES)			
Transfer from other funds	\$ 15,850	\$ -	\$ 15,850
Transfer (to) other funds	-	(15,850)	(15,850)
Proceeds from loan	652,334	-	652,334
Insurance proceeds	3,876,067	-	3,876,067
Total other financing sources (uses)	\$ 4,544,251	\$ (15,850)	\$ 4,528,401
Net changes in fund balances	\$ 2,969,220	\$ 24,967	\$ 2,994,187
FUND BALANCES, BEGINNING JULY 1	8,620,230	2,794,258	11,414,488
FUND BALANCES, ENDING JUNE 30	\$11,589,450	\$ 2,819,225	\$ 14,408,675

CAMPBELL COUNTY, WYOMING**SCHEDULE OF STATE FINANCIAL ASSISTANCE**Year Ended June 30, **2020**

(Page 1 of 2)

State Grantor Program Title	Grant Number	Expenditures
<u>Wyoming Department of Agriculture</u>		
Noxious Weeds and Pests	149352	\$ 22,890
Water Quality Funding	N/A	3,603
Conservation District Base Funding	N/A	8,824
WWNRT Cottonwood	N/A	5,000
Donkey Creek Watershed	N/A	20,000
Little Powder River	N/A	15,924
Total Wyoming Department of Agriculture		\$ 76,241
<u>Wyoming Office of the Attorney General</u>		
Salary Supplement	N/A	\$ 4,499
Controlled Substances Act	N/A	5,332
Total Wyoming Office of the Attorney General		\$ 9,831
<u>Wyoming Department of Family Services</u>		
Childcare Development Block Grant	N/A	\$ 11,220
Supplemental Security Income	N/A	324
Social Security	N/A	110
Wyoming Child Enrollment Fund	N/A	44,406
Wyoming Juvenile Services	N/A	71,686
Total Wyoming Department of Family Services		\$ 127,746
<u>Wyoming Department of Environmental Quality</u>		
Landfill Remediation Program	LRP001	\$ 3,191,563
<u>Wyoming Cultural Trust Fund</u>		
Cultural Trust Fund	N/A	\$ 18,000
<u>Wyoming Business Council</u>		
Wyoming Innovation Center	N/A	\$ 181,605
CAM-PLEX Heritage Center and Energy Hall Renovation	N/A	2,152,334
Total Wyoming Business Council		\$ 2,333,939
<u>Wyoming Arts Council</u>		
Community Support Grant	39795579	\$ 8,027
Professional Development/Career Advance Grant 2020	55193581	750
Total Wyoming Arts Council		\$ 8,777

(Continued)

CAMPBELL COUNTY, WYOMING**SCHEDULE OF STATE FINANCIAL ASSISTANCE**Year Ended June 30, **2020**

(Page 2 of 2)

State Grantor Program Title	Grant Number	Expenditures
<u>Wyoming Department of Health</u>		
Community Based In-Home Service	N/A	\$ 86,573
End Stage Renal Dialysis	N/A	240
Title III B	N/A	2,286
Title III C1	N/A	3,984
Title III C2	N/A	1,287
Wyoming Senior Services Board Funding	N/A	189,420
Maternal and Child Health Services Block Grant	N/A	22,565
Communicable Disease	N/A	9,123
Prevention Management	N/A	123,364
Juvenile Drug Court	N/A	106,255
Adult Drug Court	N/A	271,091
Medical Assistance Programs	N/A	97,715
Medical Assistance Programs	N/A	73,178
FY20 Preschool State Part B	N/A	1,796,101
FY20 DDD Part C	N/A	726,327
Total Wyoming Department of Health		\$ 3,509,509
<u>Wyoming Office of State Land and Investments</u>		
Weed and Pest Program	N/A	\$ 5,203
Consensus Revenue Funding - Landfill Remediation	CWC-15435	1,944
Total Wyoming Office of State Land and Investments		\$ 7,147
<u>Wyoming Department of Transportation</u>		
Navigation Aid Maintenance	AGC008X/AGCC13X	\$ 25,248
Marketing/Promotions	AGC010X	41,947
Aviation Encouragement	AGCC09X	2,141
Reconstruct Taxiways - Construction	AGCC69B	154,636
Total Wyoming Department of Transportation		\$ 223,972
Total State Financial Assistance		\$ 9,506,725

Note 1. Loans Outstanding

The County received loan proceeds from the State of Wyoming in a prior year. During the year ended June 30, 2020 the Campbell County Joint Powers Public Land Board received loan proceeds from the State. The current year loan proceeds are also included in the State expenditures presented in the Schedule of State Financial Assistance.

Following is the balance of the State portion of the loan(s) at June 30, 2020.

Program

<u>Wyoming Business Council</u>	
Business Ready Community Grant and Loan Program (Intertech Property)	\$ 155,636
Business Ready Community Grant and Loan Program (Heritage Center and Energy Hall Renovation)	\$ 652,334

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

County Commissioners
Campbell County, Wyoming
Gillette, Wyoming

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Campbell County, Wyoming (County)** as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise **Campbell County, Wyoming's** basic financial statements, and have issued our report thereon dated January 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Campbell County, Wyoming's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the **County's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **County's** internal control.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 to be a material weakness.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002, 2020-003, and 2020-004 to be significant deficiencies.

Compliance and Other Matters

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

Campbell County, Wyoming's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bennett, Weber & Hermstad, LLP

Gillette, Wyoming
January 14, 2021

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

County Commissioners
Campbell County, Wyoming
Gillette, Wyoming

Report on Compliance for Each Major Federal Program

We have audited **Campbell County, Wyoming's (County)** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the **County's** major federal programs for the year ended June 30, 2020. The **County's** major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the **County** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2020-01 and 2020-05 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance as described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002 and 2020-006 to be significant deficiencies.

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

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

Bennett, Weber & Hermstad, LLP

Gillette, Wyoming
January 14, 2021

CAMPBELL COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2020

(Page 1 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
<u>Department of Agriculture</u>				
Direct Awards:				
Forest Service Schools and Roads Cluster				
Schools and Roads - Grants to Counties	10.666	N/A	- \$	145,475
Passed through State of Wyoming Department of Health				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	- \$	318,369
Passed through Wyoming Office of State Lands and Investments				
Cooperative Forestry Assistance	10.664	SFA	- \$	5,000
Cooperative Forestry Assistance	10.664	18-DG-1102	-	9,975
Cooperative Forestry Assistance	10.664	N/A	-	3,355
Total Passed through Wyoming Office of State Lands and Investments			\$	18,330
Total Pass through Awards			\$	336,699
Total Department of Agriculture			\$	482,174
<u>Department of the Interior</u>				
Passed through Wyoming State Treasurer's Office				
Distribution of Receipts to State and Local Governments	15.227	N/A	\$ 34,562	\$ 34,562
Passed through Wyoming State Bureau of Land Management				
Invasive and Noxious Plant Management	15.230	L15AC00058	- \$	104,597
Total Department of the Interior			\$ 34,562	\$ 139,159
<u>Department of Justice</u>				
Direct Awards:				
Bulletproof Vest Partnership Program	16.607	N/A	- \$	6,583
Passed through Volunteers of America Northern Rockies				
Juvenile Justice and Delinquency Prevention	16.540	2018-JX-FX-K056	\$ 22,669	\$ 22,669
Passed through State of Wyoming Attorney General's Office				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	- \$	43,621
Total Pass through Awards			\$ 22,669	\$ 66,290
Total Department of Justice			\$ 22,669	\$ 72,873

The accompanying notes are an integral part of this schedule.

(Continued)

CAMPBELL COUNTY, WYOMING**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended June 30, 2020

(Page 2 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
<u>Department of Transportation</u>				
Passed through Wyoming Department of Transportation				
Airport Improvement Program	20.106	3-56-0012-45	-	\$ 3,865,903
Highway Planning and Construction Cluster	20.205	CM18404	-	\$ 138,663
Formula Grants for Rural Areas and Tribal Transit Program	20.509	FT19005	-	\$ 45,073
Formula Grants for Rural Areas and Tribal Transit Program	20.509	FT20005	-	122,536
Total Formula Grants for Rural Areas				\$ 167,609
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Program	20.526	5339-19-FTA-52	-	\$ 408
Total Passed through Wyoming Department of Transportation			-	\$ 4,172,583
Passed through Wyoming Independent Living Rehabilitation, Inc.				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	N/A	-	\$ 5,556
Passed through Wyoming Association of Sheriffs and Chiefs of Police				
Alcohol Open Container Requirements	20.607	N/A	-	\$ 11,362
Highway Safety Cluster				
National Priority Safety Programs	20.616	N/A	-	12,370
Total Passed through Wyoming Association of Sheriffs and Chiefs of Police				\$ 23,732
Total Department of Transportation				\$ 4,201,871
<u>National Endowment for the Arts</u>				
Passed through Western States Art Federation				
Promotion of the Arts Partnership Agreements	45.025	TW20190281	-	\$ 2,000
Promotion of the Arts Partnership Agreements	45.025	TW20190274	-	2,125
Total National Endowment for the Arts				\$ 4,125
<u>Environmental Protection Agency</u>				
Passed through Wyoming Department of Environmental Quality				
Nonpoint Source Implementation Grants	66.460	NPS2017A	-	\$ 54,624
<u>Department of Education</u>				
Passed through State of Wyoming Education Division of Developmental Disabilities Special Education Cluster (IDEA)				
Special Education Preschool Grants	84.173	N/A	-	\$ 51,799
Special Education Grants to States	84.027	N/A	-	77,480
Total Special Education Cluster (IDEA)				\$ 129,279

The accompanying notes are an integral part of this schedule.

(Continued)

CAMPBELL COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2020

(Page 3 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
Special Education - Grants for Infants and Families	84.181	N/A	- \$	124,105
Total Department of Education			\$	253,384
<u>Department of Health and Human Services</u>				
Direct Award:				
Head Start	93.600	N/A	- \$	329,859
COVID-19 Head Start	93.600	N/A	-	8,763
Total Direct Awards			- \$	338,622
Passed through State of Wyoming Department of Health Aging Cluster				
Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	N/A	- \$	29,782
COVID-19 Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	N/A	-	10,058
Total Title III, Part B			\$	39,840
Special Programs for the Aging Title III, Part C, Nutrition Services	93.045	N/A	- \$	58,142
Title III, Part C, Nutrition Services	93.045	N/A	-	18,612
COVID-19, Title III, Part C, Nutrition Services	93.045	N/A	-	74,364
Total Title III, Part C			\$	151,118
Nutrition Services Incentive Program	93.053	N/A	- \$	23,497
COVID-19 Nutrition Services Incentive Program	93.053	N/A	-	7,008
Total Nutrition Services Incentive Program			\$	30,505
Total Aging Cluster			\$	221,463
Special Programs for the Aging National Family Caregiver Support, Title III, Part E	93.052	N/A	- \$	32,114
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	N/A	-	8,450
Total Title III, Part E			\$	40,564
Public Health Emergency Preparedness	93.069	N/A	- \$	93,522
Community Services Block Grant	93.569	N/A	\$ 47,256 \$	47,256
Community Services Block Grant	93.569	N/A	\$ 165,609	165,609
Total Community Services Block Grant			\$ 212,865 \$	212,865

The accompanying notes are an integral part of this schedule.

(Continued)

CAMPBELL COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2020

(Page 4 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	- \$	61,442
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	N/A	- \$	27,868
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	- \$	97,304
Maternal and Child Health Service Block Grant to the States	93.994	N/A	- \$	24,726
Temporary Assistance for Needy Families	93.558	N/A	- \$	66,566
Total Passed through State of Wyoming Department of Health			\$ 212,865	\$ 846,320
Passed through State of Wyoming Department of Family Services				
Temporary Assistance for Needy Families	93.558	N/A	\$ 84,997	\$ 84,997
Temporary Assistance for Needy Families	93.558	N/A	-	1,209
Total TANF			\$ 84,997	\$ 86,206
CCDF Cluster				
Child Care Mandatory and Matching Funds of the Child Care And Development Fund	93.596	N/A	- \$	11,220
Foster Care Title IV-E	93.658	N/A	- \$	4,893
Social Services Block Grant	93.667	N/A	- \$	4,783
Total Passed through State of Wyoming Department of Family Services			\$ 84,997	\$ 107,102
Total Department of Health and Human Services			\$ 297,862	\$ 1,292,044
Executive Office of the President				
Passed through State of Wyoming Attorney General's Office				
High Intensity Drug Trafficking Areas Program	95.001	G18RM0012A	- \$	9,775
High Intensity Drug Trafficking Areas Program	95.001	G19RM0012A	-	29,151
High Intensity Drug Trafficking Areas Program	95.001	G20RM0012A	-	39,491
Total Executive Office of the President/High Intensity Drug Trafficking Assistance Program			\$	78,417
Department of Homeland Security - Federal Emergency Management Agency				
Passed through State of Wyoming Office of Homeland Security				
Emergency Management Performance Grants	97.042	19-EMPG-CAM- GCF19	- \$	35,000

(Continued)

The accompanying notes are an integral part of this schedule.

CAMPBELL COUNTY, WYOMING**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**Year Ended June 30, **2020**

(Page 5 of 5)

Federal Grantor Pass Through Grantor Program Title or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass-Through to Sub- Recipients	Total Federal Expenditures
Homeland Security Grant Program	97.067	17-GPD-RR1- RR-HRT17	-	\$ 52,247
Homeland Security Grant Program	97.067	18-SHSP-RR1- RR-HRT18	-	4,905
Homeland Security Grant Program	97.067	19-SHSP-RR1- RR-HRT19	-	97,034
Homeland Security Grant Program	97.067	18-SHSP-CAM- LS-HIT18	-	117,758
Total Homeland Security Grant Program				\$ 271,944
Total Department of Homeland Security				\$ 306,944
Total Expenditures of Federal Awards			\$ 355,093	\$ 6,885,615

The accompanying notes are an integral part of this schedule.

CAMPBELL COUNTY, WYOMING

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2020

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Campbell County, Wyoming under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Campbell County, Wyoming, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Campbell County, Wyoming.

Note 2. Summary of Significant Accounting Policies

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

CAMPBELL COUNTY, WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 1 of 7)

Section I. Summary of Independent Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: unmodified

Internal control over financial reporting:

- ° Material weakness(es) identified? X yes no
- ° Significant deficiency(ies) identified? X yes none reported
- Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

- ° Material weakness(es) identified? X yes no
- ° Significant deficiency(ies) identified? X yes none reported

Type of auditor's report issued on compliance for major federal programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2CFR200.516(a)?

 X yes no

Identification of major federal programs:

CFDA Numbers	Name of Federal Program or Cluster	Amount Expended
20.106	Airport Improvement Program	<u>\$ 3,865,903</u>
93.569	Community Services Block Grant	<u>\$ 212,865</u>

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 yes X no

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 2 of 7)

Section II. Financial Statement Findings

A. Internal Control Findings

2020-001 - Segregation of Duties in Discretely Presented Component Units

Criteria

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

Condition

The Weed and Pest Board and Conservation District Discretely Presented Component Units do not have adequate internal accounting control due to inadequate segregation of duties. This lack of segregation of duties does not allow management to detect and correct a material misstatement if present. Due to the size of the Weed and Pest Board and Conservation District Discretely Presented Component Units' staff it is anticipated that this will be an ongoing finding.

Cause

The Weed and Pest Board and Conservation District Discretely Presented Component Units do not have adequate internal accounting control due to inadequate segregation of duties, which results from a small staff size.

Effect

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

Context

The Weed and Pest Board and Conservation District Discretely Presented Component Units each have limited employees; the small staff size does not provide adequate segregation of duties.

Repeat Finding

This finding was reported in the immediately prior audit as Finding 2019-001.

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 3 of 7)

Section II. Financial Statement Findings (Continued)

2020-002 - Reporting of the County and Discretely Presented Component Units' Capital Assets

Criteria

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

Condition

In our judgement, the County's accounting personnel in the course of their assigned duties are not accurately including capital asset additions and deletions on the County's capital asset and depreciation listing. At June 30, 2020, capital asset and related accumulated depreciation beginning balances did not agree to prior year ending balances, depreciation on assets transferred and disposed of in the current year was incorrectly calculated, and formulas in the spreadsheet were incorrect leading to incorrect depreciation amounts and totals.

Cause

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

Effect

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

Context

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

Repeat Finding

This finding was reported in the immediately prior audit as finding 2019-002.

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 4 of 7)

Section II. Financial Statement Findings (Continued)

2020-003 - Certain Accounts are not Adjusted at Year End in the County's Discretely Presented Component Units

Criteria

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

Condition

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

Accounts payable and deferred revenues were not properly recorded on the Public Land Board books at year end and loan proceeds receivable were recorded that should not have been. The books required journal entries of \$6,239,432, \$2,412,124 and \$993,202, respectively, to correct and account balances.

Deferred revenue and due from other governments were not adjusted on the Fire Board to the correct balances at year end. The books required journal entries of \$288,645 and \$82,333, respectively, to correct the account balances.

Prior year audit entries were not posted to the books of the Senior Citizens' Center. This required a \$37,848 journal entry to adjust fund balance to the correct balance.

Accounts receivable and property taxes receivable were not adjusted on the Weed and Pest Board to the correct balances at year end. The books required journal entries of \$50,909 and \$50,921, respectively, to correct the account balances.

Accounts receivable, vouchers payable, deferred revenue, and vacation/comp time payable were not adjusted on the Conservation District to the correct balances at year end. The books required journal entries of \$15,520, \$38,490, \$19,076 and \$11,741, respectively, to correct the account balances.

Cause

In our judgment, the Public Land Board, Fire Board, Senior Citizens' Center, Weed and Pest Board and Conservation District's personnel, and those charged with governance in the course of their assigned duties, failed to accurately adjust multiple account balances to actual at year end, which a thorough review process would have discovered.

Effect

A possibility exists that a material misstatement may be present and not corrected due to the Public Land Board, Fire Board, Senior Citizens' Center, Weed and Pest Board and Conservation District not properly adjusting these accounts at year end.

Context

During the course of the audit, the auditor recommended material adjustments to correctly state multiple account balances.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 5 of 7)

Section II. Financial Statement Findings (Continued)

Repeat Finding

This finding was reported in the immediately prior audit as Finding 2019-003.

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

2020-004 - Internal Controls Over Cash Receipts

Criteria

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

Condition

The County did not have adequate internal accounting control due to inadequate controls over cash receipted into the County. This lack of controls allowed an employee with knowledge of the system to manipulate the system to their advantage during the period from December 2018 through September 2019.

Cause

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

Effect

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

Context

The County did not have effective policies in place to prevent an employee from manipulating the cash receipt system. These policies were changed immediately upon discovery of the theft in September 2019.

Repeat Finding

This finding was reported in the immediately prior audit as Finding 2019-004.

Recommendation

It was our recommendation that the County immediately place appropriate controls over the cash receipt process. The editing of receipts after the original receipt of cash should always require sign-off of management. These controls were implemented, during the year under audit, immediately upon discovery of the theft in September 2019.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

B. Compliance Findings

There were no compliance findings.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 6 of 7)

Section III. Federal Award Findings and Questioned Costs

2020-001 - Segregation of Duties in Discretely Presented Component Units

The lack of segregation of duties in the Weed and Pest Board and Conservation District Discretely Presented Component Units affects the entity as a whole, including its federal awards. See Finding 2020-001 in Section II for detailed information on this finding and the views of responsible officials and planned corrective actions.

2020-002 - Reporting of the County and Discretely Presented Component Units' Capital Assets

The inaccurate reporting of capital assets affects the entity as a whole, including assets purchased with federal awards. See Finding 2020-002 in Section II for detailed information on this finding and the views of responsible officials and planned corrective actions.

2020-005 - Uniform Guidance Procurement Standards

Criteria

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

Condition

The Office of Management and Budget (OMB) revised regulations applicable to federally funded programs. The new regulations are contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Uniform Guidance includes not only protocols for program management and administration, but also updated compliance regulations for federal awards. The County and its Discretely Presented Component Units did not have a formal written procurement policy that incorporates all provisions of the Uniform Guidance procurement standards until December, 2019.

Cause

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

Effect

A lack of documented policies increased the overall risk of noncompliance as it relates to federal procurement until December, 2019.

Context

Although the County and its Discretely Presented Component Units did not have policies in place in conformity with all of the federal Uniform Guidance criteria, they did follow their own procedures as it relates to the contracts under the procurements applicable to the County's major programs. Their procurement policy incorporated the majority of the required elements prior to December, 2019.

(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 7 of 7)

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

Repeat Finding

This finding was reported in the immediately prior audit as Finding 2019-005.

Recommendation

We recommended that management establish a written policy that addresses all of the procurement requirements for federal programs as identified in 2 CFR sections 200.318 through 200.326 and maintain adequate supporting documentation and records the document history and methods of procurement and the procedures performed by complying with these CFR sections. This policy was implemented in December, 2019.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

2020-006 - Subrecipient Monitoring - Community Services Block Grant, CFDA 93.569

Criteria

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

Condition

The County did not have documented policies or procedures for evaluating potential subgrantees' risk of noncompliance prior to award of subgrants for purposes of determining the appropriate subrecipient monitoring until December, 2019.

Cause

The County was not aware of the requirements of Uniform Guidance related to pass-through entities' responsibility to perform and retain written risk assessment as part of subrecipient monitoring until the noncompliance was brought to their attention during the prior year audit.

Effect

The County failed to comply with Uniform Guidance requirements with respect to evaluating the risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for each recipient. Therefore, the subrecipient monitoring performed prior to December, 2019 was not tailored to the risks present in their subrecipient entities.

Context

The County did not have policies in place in conformity with the Federal Uniform Guidance criteria relating to evaluating the risk of noncompliance, prior to awarding subgrants until December, 2019.

Repeat Finding

This finding was reported in the immediately prior audit as Finding 2019-006.

Recommendation

We recommend that the County implement risk assessment procedures as part of the subgrant process so that subrecipients can be monitored as required by 2 CFR 200.331. Written documentation of the subrecipient's risk of noncompliance is now completed and maintained prior to award approval starting in December, 2019.

Views of Responsible Officials and Planned Corrective Actions

See Exhibit 1.

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Carol J. Seeger
Executive Director of Administration

BOARD OF COMMISSIONERS

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

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2019

2019-001 Segregation of Duties in Discreetly Presented Component Units

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

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

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

2019-002 – Reporting of the County Discreetly Presented Component Unit's Capital Assets

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

Status: County agrees with the audit finding regarding the importance of managing its capital assets. A new asset management system will assist and is expected to be in operation by the end of this calendar year. Annual review by Department heads is currently and continues to be exercised.

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

The mission of Campbell County is to provide quality, efficient, and cost-effective services for all Campbell County residents through sound decision making and fiscal responsibility.

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

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

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

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

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

Status: The County agreed with the auditor's recommendation that greater care be given. The finding contained in this audit will be a reminder and the County continues to educate and train key county personnel responsible for conducting such tasks. In addition, implementation of new financial software is expected to assist. Partial transition to this system has occurred and will continue through this calendar year.

2019-004 – Internal Controls Over Cash Receipts

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

Status: In December of 2019, changes to cash receipts require management to approve/sign off on the transaction.

Federal Award Finding and Questioned Costs

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

The lack of segregation of duties in the Discretely Presented Component Units (excluding the Campbell County Recreation Projects Joint Powers Board, Campbell County Senior Citizen's Center, Library Foundation and the Campbell County Joint Powers Fire Board) affects the entity as a whole, including its federal awards.

Status: Please see the response to Financial Statement Finding 2019-001.

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

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

Status: Please see the response to Financial Statement Finding 2019-002.

2019-005 – Uniform Guidance Procurement Standards

Condition/Context

The Office of Management and Budget (OMB) revised regulations applicable to federally funded programs. The new regulations are contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and*

Audit Requirements for Federal Awards (Uniform Guidance). The Uniform Guidance includes not only protocols for program management and administration, but also updated compliance regulations for federal awards. Currently, the County and its Discretely Presented Component Units do not have a formal written procurement policy that incorporates all provisions of the Uniform Guidance procurement standards.

Status: The County amended its Purchasing Policies and Procedures on December 17, 2019 which now addresses all the procurement requirements for federal programs identified in 2 CFR sections 200.318 through 200.326.

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

Condition/Context

The County does not have documented subrecipient monitoring policies or procedures for identifying subawards, evaluating risk of noncompliance, and performing monitoring based on identified risks.

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

Status: Effective December of 2019, the County has implemented risk assessment procedures as part of the subgrant process so that subrecipients can be monitored as required by 2 CFR 200.331.

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

County Commissioners
Campbell County, Wyoming
Gillette, Wyoming

Report on Compliance of Passenger Facility Charges

We have audited **Campbell County, Wyoming's (County)**, compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (the Guide), issued by the Federal Aviation Administration, that could have a direct and material effect on the **County's** passenger facility charge program for the year ended June 30, 2020.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Compliance for Passenger Facility Charge Program

In our opinion, the **County** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended June 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Bennett, Weber & Hermstad, LLP

Gillette, Wyoming
January 14, 2021

CAMPBELL COUNTY, WYOMING

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

Year Ended June 30, 2020

	Quarter Ended September 30, 2019	Quarter Ended December 31, 2019	Quarter Ended March 31, 2020	Quarter Ended June 30, 2020	Year Ended June 30, 2020	Cumulative Totals as of June 30, 2019	Cumulative Totals as of June 30, 2020
Collections:							
PFCs Collected	\$ 28,123	\$ 35,867	\$ 33,207	\$ 19,061	\$ 116,258	\$ 1,428,795	\$ 1,545,053
Interest Earned	294	289	269	209	1,061	31,964	33,025
Total Collections	\$ 28,417	\$ 36,156	\$ 33,476	\$ 19,270	\$ 117,319	\$ 1,460,759	\$ 1,578,078
Expenditures on Approved PFC Projects Included in:							
Application No. 8							
10-08-C-02-GCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,826	\$ 630,826
Application No. 9							
13-09-C-00-GCC	-	-	-	-	-	354,442	354,442
Application No. 10							
17-10-C-00-GCC	-	-	-	-	-	168,528	168,528
Application No. 11							
18-11-C-00-GCC	22,359	28,502	-	40,894	91,755	138,973	230,728
Total Expenditures	\$ 22,359	\$ 28,502	\$ -	\$ 40,894	\$ 91,755	\$ 1,292,769	\$ 1,384,524

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

CAMPBELL COUNTY, WYOMING

NOTES TO THE SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED

Note 1. General

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

Note 2. Schedule of Passenger Facility Charges Collected and Expended

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

PFCs collected represent cash collected for the year ended June 30, 2020 as reported to the FAA. The interest earned represents the actual interest collected on the unexpended PFC balance throughout the year. Expenditures represent FAA-approved projects expended in the current and prior years and are reported when projects are complete.

The Schedule is presented on the cash basis of accounting.

CAMPBELL COUNTY, WYOMING

SCHEDULE OF PASSENGER FACILITY CHARGE PROGRAM
FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 1 of 2)

Summary of Independent Auditor's Results

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

(Continued)

CAMPBELL COUNTY, WYOMING

SCHEDULE OF PASSENGER FACILITY CHARGE PROGRAM

FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

(Page 2 of 2)

Findings Required to be Reported by the Guide

There were no findings and questioned costs during the year ended June 30, 2020.

CAMPBELL COUNTY, WYOMING

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND CORRECTIVE ACTION PLAN - PASSENGER FACILITY CHARGE PROGRAM**

Year Ended June 30, 2020

Prior Year Findings

There were no prior year findings.

EXHIBIT I
CORRECTIVE ACTION PLANS

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Management Response and Corrective Action Plan to Findings
Year Ended June 30, 2020

Financial Statement Findings:

2020-001 – Segregation of Duties in Discretely Presented Component Units

Condition/Context: The Weed and Pest Board and Conservation District Discretely Presented Component Units do not have adequate internal accounting control due to inadequate segregation of duties. This lack of segregation of duties does not allow management to detect and correct a material misstatement if present. Due to the size of the Weed and Pest Board and the Conservation District's staff, it is anticipated that this will be an ongoing finding.

Corrective Action Planned: As referenced above, this is an ongoing finding due to the size of the referenced organizations. Because of budget constraints, the size of the organization has not and will not likely change. There are, however, processes in place to mitigate this finding. As stated in previous audits, the following are provided:

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

The activities outlined are ongoing and currently being implemented. Carol Seeger, Administrative Director, can be contacted for further information.

2020-002 – Reporting of the County and Discretely Presented Component Unit's Capital Assets

Condition/Context: In our judgment, the County's accounting personnel in the course of their assigned duties are not accurately including capital asset addition and deletions on the County's capital asset and depreciation listing. At June 30, 2020, capital asset and related accumulated depreciation beginning balances did not agree to prior year ending balances, depreciation on assets transferred and disposed of in the current year was incorrectly calculated, and formulas in the spreadsheet were incorrect leading to incorrect depreciation amounts and totals

Corrective Action Planned: The County is undergoing a transition in its capital asset accounting and financial reporting functions through the implementation of a new software program which should greatly assist in the County's asset management systems. New policies and procedures will be implemented through this process. The County has engaged the services of a governmental accounting firm to assist in this transition. At the time of this writing, they are working on our asset management

and depreciation methods. The County's capital asset listing will continue to be reviewed annually by Department heads and Discretely Presented Component Unit personnel to verify that all assets included in their portion of the listing are still in service and relay necessary information regarding changes to the department and individual charged with compiling the County's capital asset and depreciation listing. The annual review is currently being implemented. The new software management system transition is expected to be completed by the end of this calendar year. Carol Seeger, Administrative Director, may be contacted for more information.

2020-003 – Certain Accounts are not Adjusted at Year End in the County's Discretely Presented Component Units

Condition/Context: The Public Land Board, Fire Board, Senior Citizen's Center, Weed and Pest Board and Conservation District accounting personnel, in the course of their assigned duties, did not properly record certain material adjusting entries at year end. This does not allow management to detect and correct a material misstatement, if present. The Public Land Board, Fire Board, Senior Citizen's Center Board, Weed and Pest Board and Conservation District's accounting personnel failed to properly account for several transactions more specifically delineated in the Findings.

Corrective Action Planned: The County has been advised regarding the transactions involving the Fire Department and Public Land Board the transactions involved the receipt of insurance proceeds from storm damage which is not a common occurrence. It is believed that the audit finding will serve as instructional guidance in the future.

The County has been advised that the transactions involving the Senior Citizen's Center, Weed and Pest and Conservation District were due to a lack of communication between the entities and contracted accounting service providers. It is believed that the audit finding will serve as instructional guidance for the future.

Care will be taken to ensure that all information is properly recorded to agree with underlying records at year end, and that supporting documentation will be reviewed and agreed to the general ledger before presenting information for audit.

This plan has been implemented.

Carol Seeger, Administrative Director, can be contacted for more information.

2020-004 – Internal Controls Over Cash Receipts

Condition/Context: The County did not have adequate internal accounting control due to inadequate controls over cash receipted into the County. The lack of controls allowed an employee with knowledge of the system to manipulate the system to their advantage during the period from December 2018 through September 2019.

Corrective Action Planned: The recommendations of the audit have been adopted. The editing of receipts after the original receipt of cash now requires the approval/sign from management. Carol Seeger, Administrative Director, can be contacted for more information.

Federal Audit Findings and Questioned Costs

2020-001 – Segregation of Duties in Discretely Presented Component Units

See Finding 2020-001 above.

2020-002 – Reporting of the County and Discretely Presented Component Units Capital Assets

See Finding 2020-002 above.

2020 -005 – Uniform Guidance Procurement Standards

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

Corrective Action Planned:

The County's policy was revised and amended effective December 17, 2019 which includes all provisions of the revised Uniform Guidance. Carol Seeger, Administrative Director, can be contacted for more information.

2020-006 – Subrecipient Monitoring – Community Services Block Grant, CFDA 93.569

Condition/Context

The County does not have documented subrecipient monitoring policies or procedures for identifying subawards, evaluating risk of noncompliance, and performing monitoring based on identified risks.

Corrective Action Planned: Effective December of 2019, the County has implemented risk assessment procedures as part of the subgrant process so that subrecipients can be monitored as required by 2 CFR 200.331. Carol Seeger, Administrative Director, can be contacted for more information.

CAP Custom Report



Cancel

Goals Count by Program

Custom Report

Agency	Campbell County CARE Board	▼
Center Name	All	▼
County	Campbell	▼
City	All	▼
Program	Day Treatment Youth (YES House)	▼
Service	All	▼

Year	2021	▼
Outcome	Not Assigned	▼

Date From	
Date To	

Filter

CAP Custom Report

<< < 1 of 1 > >>

Export To Select One ▼



Total = 26

Program	Goal	Goal Count
Emergency Food/Food Pantry (Council)	4.Health.5b.The number of individuals who demonstrated improved physical health and well-being.	593
Wellness Exams (Gillette Reproductive Health)	4.Health.5b.The number of individuals who demonstrated improved physical health and well-being.	96
Wellness Exams (Gillette Reproductive Health)	4.Health.5i.2.Adults (ages 18+)	95
Emergency Medical and/or Dental (Council)	4.Health.5b.The number of individuals who demonstrated improved physical health and well-being.	78
Substance Abuse Assistance (Personal Frontiers)	4.Health.5c.The number of individuals who demonstrated improved mental and behavioral health and well-being.	63
Wellness Exams (Gillette Reproductive Health)	3.HealthPhysicalRates.5j.Percent decrease in uninsured families in the identified community.	34
Housing Assistance (GARF)	4.Housing.4b.The number of households who obtained safe and affordable housing.	33
Housing Assistance (GARF)	4.Housing.4c.The number of households who maintained safe and affordable housing for 90 days.	33
Housing Assistance (GARF)	4.Housing.4d.The number of households who maintained safe and affordable housing for 180 days.	33
Housing Assistance (GARF)	4.Housing.4e.The number of households who avoided eviction.	33
Day Treatment Youth (YES House)	4.Health.5d.The number of individuals who improved skills related to the adult role of parents/ caregivers.	27
Emergency Housing (Salvation Army)	4.Housing.4d.The number of households who maintained safe and affordable housing for 180 days.	19
Wellness Exams (Gillette Reproductive Health)	2.B.5a.Non-Profit	17
Wellness Exams (Gillette Reproductive Health)	2.B.5k.Health Service Organizations	17
Utility Assistance (GARF)	4.Housing.4b.The number of households who obtained safe and affordable housing.	14
Utility Assistance (GARF)	4.Housing.4c.The number of households who maintained safe and affordable housing for 90 days.	14
Utility Assistance (GARF)	4.Housing.4d.The number of households who maintained safe and affordable housing for 180 days.	14
Utility Assistance (GARF)	4.Housing.4e.The number of households who avoided eviction.	14
Emergency Housing (Salvation Army)	4.Housing.4e.The number of households who avoided eviction.	13
Day Treatment Youth (YES House)	3.HealthPublicRates.5v.Percent decrease in teens involved with the juvenile court system in the identified community.	9
Emergency Housing (Salvation Army)	4.Health.5b.The number of individuals who demonstrated improved physical health and well-being.	8
Utility Assistance (Salvation Army)	4.Health.5b.The number of individuals who demonstrated improved physical health and well-being.	7
Utility Assistance (Salvation Army)	4.Housing.4e.The number of households who avoided eviction.	6
Emergency Food/Food Pantry (Council)	3.HealthCounts.5d.Number of accessible and affordable healthy food resources created in the identified community.	6
Utility Assistance (Salvation Army)	4.Housing.4d.The number of households who maintained safe and affordable housing for 180 days.	5
Possibly Added Family Goal	3.HealthCounts.5d.Number of accessible and affordable healthy food resources created in the identified community.	1

Council-001