

**NOTICE - SWEETWATER COUNTY  
BOARD OF COUNTY COMMISSIONERS  
WILL MEET IN REGULAR SESSION  
Tuesday, February 19, 2013 at 8:30 a.m.  
Commissioners Meeting Room  
Tentative and Subject to Change**

**PLEASE ARRIVE 15 MINUTES EARLIER THAN YOUR SCHEDULED TIME**

**PRELIMINARY**

**8:30** CALL TO ORDER  
QUORUM PRESENT  
PLEDGE OF ALLEGIANCE  
APPROVAL OF AGENDA  
APPROVAL OF MINUTES: 2-5-13

**ACCEPTANCE OF BILLS**

Approval of County Vouchers/Warrants  
Approval of Monthly Reports  
Approval of Bonds  
Approval of Abates/Rebates

**BUDGET AMENDMENT- GRANTS**

**COMMISSIONER COMMENTS/REPORTS**

**8:40**

**COUNTY RESIDENT CONCERNS**

**9:30**

**ACTION/PRESENTATION ITEMS**

**9:40** Honoring Search & Rescue's 50th Anniversary

**9:55** Request Approval of the County Wide Consensus  
Block Grant Joint Resolution (#SWBFY13/14-1)

**10:00** Approval of the Fiscal Year 2012 Audit Report

**10:05** BCBS of Wyoming ASO Plan Change

**10:10** Request to Re-Staff Vacant Position

**10:15** Approval of MOU with Carbon County for  
Housing Juveniles in the SWCO Detention Center

**10:20** Presentation for the Town of Wamsutter and the Consideration of Filming "Communities of Distinction" with Terry Bradshaw's Hidden Gem Series

**OTHER**

**10:35**

**EXECUTIVE SESSION(S) AS NEEDED**

**ADJOURN**

February 5, 2013  
Green River, WY

The Board of County Commissioners met this day at 8:30 a.m. in Regular Session with all commissioners present with the exception of Commissioner West who had been excused and would be present at approximately 10:00 a.m. The meeting opened with the Pledge of Allegiance.

**Approval of Agenda**

Chairman Johnson entertained a motion to approve the agenda. *Commissioner Van Matre moved to approve the agenda as presented. Commissioner Kolb seconded the motion.* With no discussion, the motion was approved unanimously.

**Approval of Minutes 1-15-13**

*Commissioner Kolb moved to approve the minutes. Commissioner Bailiff seconded the motion.* With no discussion, the motion was approved unanimously.

**Acceptance of Bills**

**Approval of County Vouchers/Warrants, Monthly Reports, Bonds and Abates/Rebates**

Following discussion relative to the bonds, Chairman Johnson entertained a motion to approve the county vouchers/warrants, monthly reports, bonds and abates/rebates. *Commissioner Kolb moved to approve the county vouchers/warrants, monthly statements, bonds and the abates/rebates. Commissioner Van Matre seconded the motion.* With no discussion, the motion was approved unanimously.

WARR#	NAME	DEPT	TOTAL
	Salaries (Net)		912,614.49
52705	Bank Of The West	Gen Accts	397.40
52787	Bridger Valley Electric Assn	Farson R & B	173.62
8	Centurylink	Commiss, Clk, Treas, Assess, Juv Prob, Grants Proj, IT Dept, Clk Dist Crt, GR Fcl Mt CH, Land Use, Flt Veh Main, RS Off Bld A, Fire Marshal	1,151.03
9	Centurylink	Shrf, Co Atrny, GR Cir Court, IT Dept, Road & Bridg, Elect, Comm Dev&Eng, Human Resour, Purchasing, Grants Admin, Shrf Emg Mgt, Comm Nur-Hom	2,760.49
52790	Centurylink	Elect	24.80
1	Centurylink	Shrf	70.95
2	Hasler	Gen Co Admin	430.50
3	Home Depot Credit Service	GR Fcl Mt CH, Shrf Dtn Mnt	703.28
4	Home Depot Credit Service	GR Fcl Mt CH, Shrf Dtn Mnt	784.22
5	Paetec	Commiss, Clk, Treas, Assess, Shrf, Co Atrny, Juv Prob, Grants Proj, GR Cir Court, IT Dept, Coroner, Land Use, Clk Dist Crt	292.80
6	Paetec	GR Fcl Mt CH, Road & Bridg, Flt Veh Main, Elect, Comm Dev&Eng, Human Resour, Purchasing, Grants Admin, RS Off Bld A, Shrf Emg Mgt, Fire Marshal, Comm Nur-Hom	317.26
7	Payment Remittance Center	Coop Ext/4H, Shrf Dtn Mnt, Purchasing	330.98
8	Payment Remittance Center	GR Fcl Mt CH	76.00
9	Payment Remittance Center	GR Fcl Mt CH, Elect, IT Dept, Commiss, Comm Dev&Eng	777.54
52800	Payment Remittance Center	Elect, GR Fcl Mt CH, IT Dept, Commiss, Land Use, Grants Proj, Co Atrny, Coroner	5,047.54
1	Payment Remittance Center	Coroner	23.43
2	Purchase Power	Shrf Dtn Mnt	25.44
3	Rocky Mtn Power	Comm Dev&Eng	24.62
4	Union Telephone Company Inc	Co Atrny, Clk, Shrf Emg Mgt, Grants Admin, Assess, Road & Bridg, Clk Dist Crt, GR Fcl Mt CH, Vet Services, Commiss, Shrf	324.84
5	Union Telephone Company Inc	Assess, Commiss, IT Dept, Coroner, Fire Marshal, Comm Dev&Eng, Land Use, Purchasing, Juv Prob, Coop Ext/4H	1,676.97
6	Union Telephone Company Inc	GR Fcl Mt CH, Shrf Dtn Mnt, Road & Bridg, Shrf	3,984.15
7	Verizon Wireless	Shrf, Shrf Emg Mgt, Fire Marshal, Vet Services, IT Dept, Commiss, Elect, Co Atrny	1,012.29

8	Wex Bank	Flt Veh Main	2,859.20
9	Wyoming Dept Of Workforce	Shrf Dtn Mnt, Shrf Emg Mgt	133.66
52810	Wyoming Waste Services -	RS Rd & Brdg	156.73
1	Alpha Petroleum Service	Road & Bridg	18,062.82
2	Amazon	Co Atrny, Shrf, Comm Dev&Eng	178.37
3	Capital Business Systems	Shrf Emg Mgt	6.99
4	Centurylink	Clk, Treas, Assess, Shrf, Co Atrny, Juv Prob, Grants Proj, GR Fcl Mt CH, RS Off Bld A, Land Use, Flt Veh Main, Fire Marshal, Coroner	660.90
5	Centurylink	Commiss, GR Cir Court, IT Dept, Clk Dist Crt, Road & Bridg, Elect, Comm Dev&Eng, Human Resour, Purchasing, Grants Admin, Vet Services, Comm Nur-Hom	1,071.67
6	Centurylink	Shrf Emg Mgt	277.70
7	Chemical Testing Program	Grants Proj	483.00
8	Questar Gas	RS Rd & Brdg, RS Veh Maint, Shrf Dtn Mnt, RS Mnt/C Pur, RS 333 Bdwy, Facil 731C C, RS Off Bld A, JV 731 Bld D, Thmpsn Bld b, Thmpsn Bld A	17,541.61
9	Rocky Mtn Power	GR Fcl Mt CH, RS Veh Maint, Thmpsn Bld A, JV 731 Bld D, RS 333 Bdwy, Att Bld 731C	2,861.27
52820	Satcom Global Fze	Coroner	136.32
1	Sweetwater Television Co	Shrf Emg Mgt	47.45
2	Walmart Community/Gecrb-P	Road & Bridg	48.76
3	Walmart Community/Gecrb-S	Shrf Dtn Mnt	787.02
4	Walmart Community/Gecrb-S	Shrf Dtn Mnt	333.96
5	Wells Fargo	Shrf, Shrf Dtn Mnt	947.62
52826	West Side Water & Sewer Dist	RS Mnt/C Pur, Shrf Dtn Mnt	2,199.50
52881	Aflac	Gen Accts	2,386.00
2	Aflac - Group	Gen Accts	3,807.43
3	Axa Equitable	Gen Accts	300.00
4	Bank Of The West	Gen Accts	343,773.27
5	Cigna	Gen Accts, Employee Ben, Human Resour, Human Svcs	326.09
6	Cigna	Gen Accts	4,289.88
7	Cigna	Gen Accts, Employee Ben	6,656.27
8	Colonial Life & Accident	Gen Accts	108.20
9	Family Financial Educate	Gen Accts	361.00
52890	Great-West Life & Annuity	Gen Accts	12,841.66
1	Sweetwater County Insurance	Gen Accts, Employee Ben	249,230.92
2	Sweetwater County Section	Gen Accts	8,303.24
3	Sweetwater Federal	Gen Accts	4,380.00
4	United Way	Gen Accts	10.00
5	Valic	Gen Accts	6,257.00
6	Vision Service Plan	Gen Accts, Employee Ben	4,115.15
7	Waddell & Reed Inc	Gen Accts	3,613.33
8	Wyoming Dept Of Workforce	Gen Accts, Clk	22,140.48
9	Wyoming Retirement System	Gen Accts	181,168.88
52900	Wyoming Retirement System	Shrf	764.40
1	058-Ncpers Group Life Ins	Gen Accts	1,824.00
2	Capital Business Systems	Road & Bridg, Shrf Emg Mgt	555.86
3	Centurylink	Assess, Co Atrny, Grants Proj, GR Cir Court, GR Fcl Mt CH, Flt Veh Main, Human Resour, Purchasing, Grants Admin, Land Use, RS Off Bld A, Comm Nur-Hom	1,298.69
4	Centurylink	Commiss, Clk, Treas, Shrf, Juv Prob, IT Dept, Coop Ext/4H, Clk Dist Crt, Road & Bridg, Elect, Comm Dev&Eng, Shrf Emg Mgt, Fire Marshal	3,850.73
5	Centurylink	Commiss, Clk, Treas, Assess, Shrf, Co Atrny, Juv Prob, Grants Proj, GR Cir Court, IT Dept, Land Use, Clk Dist Crt, GR Fcl Mt CH	351.96
6	Centurylink	Road & Bridg, Elect, Comm Dev&Eng, Grants Admin, Shrf Emg Mgt, Vet Services, Human Resour, Purchasing, Comm Nur-Hom	293.40
7	Division Of Criminal Inve	Employee Ben	30.00
8	Rocky Mtn Power	RS Off Bld A, GR Rd & Brdg, GR JV Maint, GR Cir Court, GR Fcl Mt CH, GR Wrhs Main	11,852.58
9	Verizon Wireless	Fire Marshal, Shrf	1,795.36
52910	Wyoming Department Of	Shrf Dtn Mnt	514.60
52913	Accreditation Audit & Risk	Shrf Dtn Mnt	530.00
4	Ace Hardware #11263-C	Road & Bridg	82.29
5	Advanced Medical Imaging	Shrf Dtn Mnt	1,276.00

6	Affiliated Benefits	Intr Gv Pool	1,322.00
7	Allen, Cheryl	Vet Services	220.53
8	Allied Glass Inc	Shrf Dtn Mnt	192.00
9	Alpine Pure Water	Co Atrny	128.00
52920	Arnell Jr., Gary B.	Clk Dist Crt	980.00
1	Arnell Jr., Gary B.	Clk Dist Crt	2,840.00
2	Arnell Jr., Gary B.	Clk Dist Crt	4,070.00
3	Arnell Jr., Gary B.	Clk Dist Crt	6,310.00
4	Autospa Inc	GR Fcl Mt CH	28.56
5	Bates, Norman E	Shrf Dtn Mnt	31.00
6	Battery Systems	GR Fcl Mt CH	137.56
7	Behavioral Interventions	Grants Proj	290.70
8	Bennett Paint & Glass	GR Fcl Mt CH	126.59
9	Berkley Life & Health	Intr Gv Pool	21,095.89
52930	Blue Cross Blue Shield Of WY	Intr Gv Pool	37,946.39
1	Bob Barker Company Inc	Shrf Dtn Mnt	1,946.05
2	Boys & Girls Club Of SW	Human Svcs	41,000.00
3	C & J Enterprises	GR Fcl Mt CH	2,268.00
4	Ca Inc	IT Dept	769.32
5	Capital Business Systems	Clk, Treas	71.00
6	Carquest Auto Parts	Road & Bridg	667.52
7	Carrier Corporation	Shrf Dtn Mnt, GR Fcl Mt CH	5,227.92
8	Castillon D.D.S., A. Bryce	Shrf Dtn Mnt	1,142.00
9	City Drug	Shrf Dtn Mnt	57.90
52940	City Of Green River	Animal Cntrl	575.00
1	City Of Rock Springs	Shrf Dtn Mnt	25.00
2	City Of Rock Springs	Animal Cntrl	1,749.74
3	Civicplus	IT Dept	4,221.00
4	Coalition Of Local Govern	Gen Co Admin	15,000.00
5	Colorado Department Of Pu	Co Atrny	250.00
6	Communication Technologies	Shrf Emg Mgt	500.00
7	Copier & Supply Co Inc	Human Resour, Clk Dist Crt, Clk, Commiss, Vet Services, Purchasing, Shrf, Co Atrny	762.01
8	Copier & Supply Co Inc	Clk Dist Crt, Land Use, Assess, Shrf, Shrf Dtn Mnt	1,984.33
9	Crime Stoppers Usa Inc	Shrf	150.00
52950	Crum Electric Supply Co Inc	Capital Proj	40.00
1	Daggett County Search & Res	Shrf Emg Mgt	1,125.00
2	Dayton, Michael L	Co Atrny	482.85
3	Dell Marketing L P	Shrf	2,663.32
4	Delta Dental	Intr Gv Pool	2,008.00
5	Department Of Transportation	Flt Veh Main	10.00
6	Digital-Ally Inc	Shrf	2,817.00
7	Division Of Victim Servic	Grants Proj	5,092.21
8	DJ's Glass	Road & Bridg, GR Fcl Mt CH	1,037.72
9	Eaton Investments Inc	Road & Bridg	1,326.29
52960	Electrical Connections In	Shrf Dtn Mnt	20,822.69
1	F B McFadden Wholesale Co	GR Fcl Mt CH, Shrf Dtn Mnt	224.50
2	F B McFadden Wholesale Co	Shrf Dtn Mnt	11,476.31
3	Fastenal Company	Shrf Dtn Mnt	512.40
4	Fedex	Clk Dist Crt, Co Atrny, IT Dept	242.57
5	First Choice Ford	Road & Bridg	102.64
6	Five Star Auto & Truck Re	Shrf	125.00
7	Fleetpride	Road & Bridg	149.59
8	Fremont Motor Rock Spring	Road & Bridg	178.18
9	Fsh Communications, LLC	Shrf Dtn Mnt	70.00
52970	G & K Services	Road & Bridg	461.10
1	Generation X	Capital Proj	9,582.00
2	Govconnection Inc	Elect, IT Dept	46,335.00
3	Green River Star	Shrf, Vet Services	198.00
4	Green River Star	Gen Co Admin	2,227.50
5	Greenwood Mapping Inc	Capital Proj	3,600.00
6	Harton P C, Steve	Clk Dist Crt	2,944.04
7	High Country Behavioral	Vet Services	500.00
8	High Security Lock & Alarm	GR Fcl Mt CH	67.50
9	Homax Oil Sales Inc	Flt Veh Main, Road & Bridg	31,631.14
52980	Hose & Rubber Supply	Road & Bridg	220.16
1	Hospice Of Sweetwater Co	Human Svcs	24,500.00
2	Howard Supply Company, LLC	Road & Bridg	1,606.31
3	Identisys Inc	Shrf	64.09
4	Industrial Hoist And Crane	Road & Bridg	279.38
5	Industrial Solutions Inc	GR Fcl Mt CH	685.00
6	Industrial Supply	Road & Bridg, GR Fcl Mt CH	157.66
7	Inmate Services Corporation	Shrf Dtn Mnt	5,354.00
8	Interact	Shrf Dtn Mnt	44.62
9	Isc Inc	IT Dept	38.99
52990	Jenny Service Co	Shrf Dtn Mnt	2,667.92
1	Jester Signs & Graphics	Road & Bridg	225.00
2	Jim's Upholstery LLC	GR Fcl Mt CH	140.00
3	Jpats/Usms	Shrf Dtn Mnt	1,895.77
4	K-Mart Store 7107	Shrf Dtn Mnt	34.93
5	Koivusaari, Reijo	Shrf Emg Mgt	180.00
6	Kroger - Smith's Customer	Commiss	54.72

7	Law Offices Of Nathan W J	Public Defnd	1,025.00
8	Lawson Products Inc	Road & Bridg	1,962.34
9	Lewis And Lewis Inc	Capital Proj, Road & Bridg	89,428.84
53000	Lincare Inc	Shrf Dtn Mnt	416.00
1	Linoma Software	IT Dept	450.00
2	Lujan, Catalina F	Clk Dist Crt	60.00
3	Lyle Signs Inc	Road & Bridg	1,663.46
4	Macy's Truck Repair Inc	Road & Bridg	619.28
5	Manpower	GR Fcl Mt CH	2,565.57
6	Mathey Law Office - Assig	Clk Dist Crt	530.00
7	Mathey Law Office - Assig	Clk Dist Crt	1,790.00
8	Mathey Law Office - Assig	Clk Dist Crt	1,730.00
9	Mathey Law Office - Assig	Clk Dist Crt	16.67
53010	McKee Foods Corporation	Shrf Dtn Mnt	1,063.52
1	Meadow Gold Dairy	Shrf Dtn Mnt	2,948.19
2	Medicalproducts Ltd Inc	Coroner	1,274.53
3	Memorial Hospital Of Sw	Shrf, Shrf Dtn Mnt	397.00
4	Mitchelson, Carol R	Juv Prob	349.65
5	Mountain Bay Scuba 06	Shrf Emg Mgt	586.54
6	Mountain West Business So	Juv Prob	90.00
7	Mountainland Business Sys	Gen Co Admin	299.90
8	Nada Appraisal Guides	Clk	219.00
9	Nada Used Car Guide	Clk	99.00
53020	Napm - Western Wyoming	Purchasing	450.00
1	National Business Systems	Treas	1,500.00
2	Nicholas & Company	Shrf Dtn Mnt	4,770.29
3	Oliver M D P C, Joseph J	Shrf Dtn Mnt	717.00
4	Pacific Steel & Recycling	Road & Bridg	26.54
5	Pineda, Bobby Wayne	Clk Dist Crt	680.00
6	Pineda, Bobby Wayne	Clk Dist Crt	2,780.00
7	Quill Corporation	Grants Proj, GR Fcl Mt CH, Clk, Shrf, Shrf Dtn Mnt, Co Atrny, Commiss, Assess	2,095.82
8	R S Refrigeration Supply	GR Fcl Mt CH	175.48
9	Real Kleen Inc	Shrf Dtn Mnt	329.40
53030	Reilly, Carla S	Clk Dist Crt	125.00
1	Rizzi, Steven	Shrf Emg Mgt	16.25
2	Rock Springs Chamber Of Comm	Coop Ext/4H	125.00
3	Rock Springs IV Center	Shrf Dtn Mnt	585.04
4	Rock Springs Newspapers Inc	Commiss, GR Fcl Mt CH	254.00
5	Rock Springs Newspapers Inc	Capital Proj, Land Use	244.86
6	Ron's Ace Rentals	Road & Bridg	181.99
7	Rushing, Matthew C	Shrf	240.20
8	Sherman, Stacey	Vet Services	344.81
9	Skaggs Companies	Shrf Dtn Mnt, Shrf	1,100.79
53040	Skaggs Companies	Shrf Dtn Mnt	1,026.95
1	Smyth Printing Inc	Clk	37.75
2	Specialized Pathology Con	Coroner	3,120.00
3	Springhill Suites By Marriott	Assess	308.00
4	Sterling Communications	Shrf, Shrf Dtn Mnt, Road & Bridg	2,255.66
5	SWCO Conservation Distric	Conservation	19,447.01
6	Sweetwater Co Solid Waste	Gen Co Admin	400.00
7	Sweetwater County Fire Dist	Gen Accts	15,821.10
8	Sweetwater County Insurance	Human Svcs, Intr Gv Pool	32,962.72
9	Sweetwater County VSO	Vet Services	262.00
53050	Sweetwater Medics LLC	cr ambul svc	20,664.00
1	Sweetwater Plumbing & Heating	GR Fcl Mt CH, Shrf Dtn Mnt	464.00
2	Sweetwater Transit Authority	Transport	31,250.00
3	Sweetwater Trophies	Land Use, Clk Dist Crt, Assess, Commiss	160.24
4	Swisher Hygiene Franchise	Shrf Dtn Mnt	893.87
5	Tegeler & Associates	Co Atrny	50.00
6	The Tire Den Inc	Road & Bridg	966.30
7	Tlo LLC	Shrf	110.25
8	Tubbs MD LLC, Kennon C	Shrf Dtn Mnt	8,400.00
9	Tyler Technologies Inc	Capital Proj	2,338.00
53060	U S Foods Inc	Shrf Dtn Mnt	5,137.94
1	Uinta Engineering & Surve	Capital Proj	11,890.00
2	United Site Services Of N	Wamsuttr R&B, RS R&B Lagoo	315.48
3	University Of Utah Hospital	Vet Services	101.00
4	Van Matre, Don	Commiss	307.36
5	Vehicle Lighting Solution	Shrf	21,103.12
6	VIRS	Human Svcs Gen Accts, Intr Gv Pool, Human Svcs	95,030.00
7	Vision Service Plan	Svcs	5,426.98
8	VLCM	Capital Proj	6,440.34
9	Weimer, Jack	Shrf Emg Mgt	661.00
53070	West Payment Center	Clk Dist Crt, Co Atrny	4,660.80
1	Western Relief LLC	Road & Bridg	122.00
2	Western Wyoming Family PI	Human Svcs	2,046.24
3	Wilkerson IV MD PC, James	Coroner	1,040.00
4	Wyoming Machinery Company	Road & Bridg	2,379.02
5	Wyoming State Board Of Ph	Animal Cntrl	120.00

6	Wyoming 4-H Foundation	Coop Ext/4H	90.00
7	Wyoming.COM	Road & Bridg	4.00
8	Young At Heart Senior Cit	Senior Cntrs	17,122.87
9	Youth Home Inc	Human Svcs	16,750.00
53080	YWCA Of Sweetwater County	Human Svcs	29,576.32
1	Zoobecks Pets And Supplie	Shrf	71.98
2	Zumbrennen's American Car	Road & Bridg	65.18
GRAND TOTAL			2,688,921.41

The following unlisted warrants are payroll warrants: 52827-52880. Warrant 52911 and 52912 will be approved at the next commission meeting.

The following bonds were placed on file:

Steve Latham	North Sweetwater Water & Sewer District-Treasurer	\$ 1,000.00
Ann M. Rudoff	SWCO School District No. 2-	\$200,000.00

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TAXPAYER	TAX AMOUNT	TAXPAYER	TAX AMOUNT
FIDELITY EXPLORATION & PROD	-18.52	ENCANA OIL & GAS(USA)INC	-22,563.88
SAMSON RESOURCES CO	-576.26	ENCANA OIL & GAS(USA)INC	-6,973.30
SAMSON RESOURCES CO	-2,285.00	ENCANA OIL & GAS(USA)INC	-11,618.26
SAMSON RESOURCES CO	-67.40	ENCANA OIL & GAS(USA)INC	-3,316.66
SAMSON RESOURCES CO	-225.22	ENCANA OIL & GAS(USA)INC	-16,322.62
SAMSON RESOURCES CO	-1,382.26	ENCANA OIL & GAS(USA)INC	-344.14
SAMSON RESOURCES CO	-4,826.62	MR STEAM CARPET CARE LLC	-59.40
CROWN OIL & GAS CO INC	-2.66	MR STEAM CARPET CARE LLC	-61.14
MERIT ENERGY CO	-760.38	BP AMERICA PROD CO	-755.42
MERIT ENERGY CO	-541.60	BP AMERICA PROD CO	-643.94

### **Budget Amendment- Grants**

Accounting Manager Bonnie Phillips presented Resolution 13-02-CL-01, Sweetwater County Budget Amendment. Following discussion, Chairman Johnson opened the public hearing. Hearing no comments, the hearing was closed. Chairman Johnson entertained a motion to approve Resolution 13-02-CL-01, Sweetwater County Budget Amendment presented by Bonnie Phillips. **Commissioner Bailiff so moved. Commissioner Van Matre seconded the motion.** With no discussion, the motion was approved unanimously.

## **RESOLUTION 13-02-CL-01 SWEETWATER COUNTY BUDGET AMENDMENT**

DUE to the receipt of several grants in the amount of \$271,692 with a required match funding in the amount of \$65,000,

WHEREAS, the Commission approved the grants during the November 6, 2012, December 18, 2012 and January 15, 2013 Regular Commission Board meetings,

WHEREAS, it has been determined that the aforementioned funds need to be included and transferred within the 2012-2013 County Budget,

WHEREAS, the Notice of Public Hearing has been published in accordance with the regulations and rules governing the budget process and there being no protests filed or expressed to the Board of County Commissioners regarding this amendment to the Sweetwater County Budget at the hearing,

BE IT THEREFORE RESOLVED: that the 2012-2013 fiscal year budget for Sweetwater County be amended to reflect the following budget changes:

Expenditures Increase Grant Fund:

1.	11-GPD-SWE-LC-HLE11 (Coroner's FY 11 Grant)	\$ 6,168
2.	11-GPD-SWE-SC-HSG11	\$ 43,372
3.	FY 13 CSBG	\$157,152
4.	2012 L&WCF	\$130,000

Expenditure Decrease General Fund:

4.	Potential Grant Match	(\$ 65,000)
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Revenue Increase Grant Fund:

1.	11-GPD-SWE-LC-HLE11 (Coroner's FY 11 Grant)	\$ 6,168
2.	11-GPD-SWE-SC-HSG11	\$ 43,372
3.	FY 13 CSBG	\$157,152
4.	2012 L&WCF	\$ 65,000

Dated at Green River, Wyoming this 5th day of February, 2013.

THE BOARD OF COUNTY COMMISSIONERS  
OF SWEETWATER COUNTY, WYOMING

\_\_\_\_\_  
Wally J. Johnson, Chairman

\_\_\_\_\_  
Gary Bailiff, Member

\_\_\_\_\_  
John K. Kolb, Member

\_\_\_\_\_  
Don Van Matre, Member

\_\_\_\_\_  
Reid O. West, Member

ATTEST:

\_\_\_\_\_  
Steven Dale Davis, County Clerk

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**Commissioner Comments/Reports**

**Commissioner Bailiff**

Commissioner Bailiff reported that county roads are being worked on and maintained. Commissioner Bailiff noted that he discussed, with a concerned Red Desert Round Up board member, the news article regarding money brought in during the National High School Rodeo event. He noted that they questioned, with all the money coming in, why the rental rate continued to increase at the events complex. Commissioner Bailiff explained that he received a call from BP in Wamsutter regarding the utilization of recycle bins from the Solid Waste District No. 2. Commissioner Bailiff reported that he visited the Road & Bridge department as well as the maintenance shop. Commissioner Bailiff reported that the Ambulance Service Board had their first meeting and appointed a chairman, vice chairman and a secretary. Lastly, Commissioner Bailiff reported that he attended a retirement party for County Clerk employee Sharon Sample and is working on the Rocket Miner progress edition relative to the Ambulance Service Board.

**Chairman Johnson**

Chairman Johnson reported that he attended County Clerk employee Sharon Sample's retirement party and commended her on her years of service. Chairman Johnson expressed his dissatisfaction with the Wyoming County Commissioners Association (WCCA) regarding legislation as, historically; the WCCA would have the chairperson of each county meet as a board of directors for the commission to review all bills and pass judgment on the bills. He explained that, due to changes made within the organization, proper representation has not transpired. Chairman Johnson explained that the counties of Sweetwater, Sheridan, Washakie and Crook are scheduled for the 2013 Legislative Help Schedule on February 11-15, 2013 in Cheyenne and noted that Commissioner Kolb would be coordinating on behalf of Sweetwater County. Chairman Johnson explained that, with Sublette County Commissioner John Linn stepping down from the Board of Wyoming Landscape Conservation Initiative (WLCI), he was elected to replace Commissioner Linn and Lincoln County Commissioner Kent Connelly was elected to serve as the alternate. He further explained that WLCI is an interagency working group made of six counties that has been funded to do conservation projects in Southwestern Wyoming.

**Commissioner Van Matre**

Commissioner Van Matre reported that he attended the financial process kick off meeting held by the IT Department, the 2013 Legislative General Session and new commissioner workshop in Cheyenne. Commissioner Van Matre further reported that he, along with Commissioner Kolb, attended the State Legislative banquet in Cheyenne and also attended County Clerk employee Sharon Sample's retirement party. Commissioner Van Matre provided an overview of implementation programs transpiring within the next year for the IT department which include: tax process implementation, core financial project, code and permit process, human resource and payroll. Commissioner Van Matre further provided an update on the grants that Grants Manager Krisena Marchal has prepared and noted that she has completed the final response to the Business Council relative to the 1.5 million dollar grant for upgrades to County Road 23, and is in the process of preparing the Consensus Block Grant Resolution as well as verifying and validating the needs assessment program. Commissioner Van Matre visited Museum Board Director Ruth Lauritzen regarding the historic Carnegie building, met with Veteran Services Director Denise Boudreault and Juvenile Probation Director Karin Kelly. Lastly, Commissioner Van Matre noted that he will be attending an upcoming American Legion meeting.

**Commissioner Kolb**

Commissioner Kolb reported that he attended a meeting with the Communities Protecting the Green and noted that he is working on subcontract issues. Commissioner Kolb further reported that he attended the 2013 Legislative General Session and new commissioner workshop in Cheyenne and attended, along with Commissioner Van Matre, the State Legislative banquet. Commissioner Kolb spoke that he is actively trying to protect Sweetwater County and the revenues that belong to Sweetwater County. Commissioner Kolb also expressed his concerns relative to HB 85 and allowing residents to have a voice. Commissioner Kolb spoke that he testified in support of the fuel tax rate increase. Commissioner Kolb noted that he is working on the Rocket Miner progress edition relative to the Sweetwater County Events Complex. Commissioner Kolb concurred with Chairman Johnson regarding WCCA's lack of commission representation relative to legislation and house bills. Lastly, Commissioner Kolb reported that he visited with the following people: Events Complex Director Larry Lloyd, Accounting Manager Bonnie Phillips,

County Clerk Dale Davis, Deputy County Assessor Dave Divis, Planning and Zoning Director Eric Bingham, Public Works Director John Radosevich, Human Resource Director Garry McLean, Deputy County Attorney Cliff Boevers, Land Use Specialist Mark Kot, County Treasurer Robb Slaughter, Facilities Manager Chuck Radosevich and County Clerk Employee Sharon Sample.

Commissioner Bailiff further reported that he attended the Parks and Recreation and Library board meetings.

Chairman Johnson concurred with Commissioner Kolb relative to HB 85 and allowing residents to have a voice.

### **County Resident Concerns**

Chairman Johnson opened county resident concerns. Hearing no comments, the hearing was closed.

### **Break**

Chairman Johnson called for a ten minute break. In the interest of being ahead of schedule, Chairman Johnson requested that Public Works Director John Radosevich present the renewal of BLM Right of Way Grant WYW-82646 and the request to BLM for additional right of way for CR 4-32 Mud Springs Road Realignment.

### **Action/Presentation Items**

#### **Renewal of BLM Right of Way Grant WYW-82646**

Public Works Director John Radosevich presented and requested a motion to approve the renewal of the BLM Right of Way Grant WYW-82646 and authorize the Chairman to sign the documents. Chairman Johnson entertained a motion to approve as requested by Mr. Radosevich. *Commissioner Kolb moved to approve the request for WYW-82646. Commissioner Bailiff seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Request to BLM for Additional Right of Way for CR 4-32 Mud Springs Road Realignment**

Public Works Director John Radosevich presented Resolution 13-02-EN-01. Following discussion, Chairman Johnson entertained a motion to approve Resolution 13-02-EN-01, a resolution requesting the Bureau of Land Management to grant an additional right of way to Sweetwater County to enable Sweetwater County to realign County Road 4-32. *Commissioner Bailiff so moved. Commissioner Van Matre seconded the motion.* With no discussion, the motion was approved unanimously.

## **RESOLUTION 13-02-EN-01**

### **A RESOLUTION REQUESTING THE BUREAU OF LAND MANAGEMENT TO GRANT AN ADDITIONAL RIGHT OF WAY TO SWEETWATER COUNTY TO ENABLE SWEETWATER COUNTY TO REALIGN COUNTY ROAD 4-32**

Whereas, County Road 4-32, otherwise known as the "Mud Springs Road," connects with State Highway 430 approximately thirty and one-half (30 1/2) miles south of Rock Springs, Wyoming; and

Whereas, the existing County Road 4-32 was acquired from the Bureau of Land Management (BLM) through a right-of-way grant, designated as W-77241; and

Whereas, the portion of County Road 4-32 that is within the reach of this Resolution is located in Sweetwater County on BLM owned Section 4, T. 15 N., R. 102 W., of the 6<sup>th</sup> P.M.; and

Whereas, County Road 4-32 crosses a wooden bridge which is designated by the Wyoming Department of Transportation as "ESA," and said wooden bridge is in disrepair to the degree that it is unsafe for vehicular use; and

Whereas, the repair of said bridge necessitates an excessive and unnecessary expense to Sweetwater County, and realigning County Road 4-32 presents a satisfactory, less expensive alternative; and

Whereas, the realignment of County Road 4-32 requires Sweetwater County to acquire from the BLM land that is included in an existing BLM right-of-way grant, designated as W-167500, which is shown on a map identified as Exhibit 1, which is attached hereto, and by this reference incorporated herein; and

Whereas, for all land now needed by Sweetwater County to properly realign County Road 4-32, Sweetwater County shall request from the BLM a one hundred (100) foot right-of-way to permit the land to be used as a county road;

Whereas, Sweetwater County acknowledges its obligation to remove the bridge, and reclaim the affected area, including the portion of County Road 4-32 which is planned to be vacated, and will comply with all applicable regulations and directives of the BLM in reclaiming said property.

Now therefore, the Sweetwater County Commission is hereby submitting its request to the Bureau of Land Management to grant an additional Right of Way to Sweetwater County to assist Sweetwater County in realigning County Road 4-32 for the stated purposes, and in the location identified herein.

Dated this 5th day of February, 2013

THE BOARD OF COUNTY COMMISSIONERS  
OF SWEETWATER COUNTY, WYOMING

\_\_\_\_\_  
Wally J. Johnson, Chairman

\_\_\_\_\_  
Gary Bailiff, Member

\_\_\_\_\_  
John K. Kolb, Member

\_\_\_\_\_  
Don Van Matre, Member

\_\_\_\_\_  
Reid O. West, Member

ATTEST:

\_\_\_\_\_  
Steven Dale Davis, County Clerk

\*\*\*\*\*

**Approval of the 2010 Nonparticipating State Award Subgrant for the Pre-Court Diversion and Electronic Monitoring Programs**

Grants Manager Krisena Marchal and Juvenile Probation Director Karin Kelly presented the 2010 nonparticipating state award subgrant for the pre-court diversion and electronic monitoring programs. Following discussion, Chairman Johnson entertained a motion to approve, and have the Chairman sign, the 2010 nonparticipating state award subgrant for the pre-court diversion and electronic monitoring programs. *Commissioner Van Matre moved for approval and to have the Chairman sign the 2010 nonparticipating state award subgrant for the pre-court diversion and electronic monitoring programs. Commissioner Bailiff seconded the motion.* With no discussion, the motion was approved unanimously.

**Town of Granger Request for Additional Consensus Funds**

Granger Mayor Lenore Perry requested funding in the amount of \$90,000 to supplement a grant the Town of Granger already submitted to the Wyoming Business Council for a Community Service Center. Commissioner West arrived to the meeting at 9:48 a.m. Following discussion relative to the county not having sole authority to determine re-appropriation of the consensus money and the option of reducing the county allotment, Mayor Perry explained that funding does not have to come from consensus funds but, rather, wherever the commission deems appropriate. Further discussion ensued regarding outstanding projects in Granger from monies received from prior consensus funds and the 6<sup>th</sup> cent tax initiative.

**Commissioner Comments/Reports Continued**

**Commissioner West**

Commissioner West reported that he missed the Southwest Counseling Services meeting due to being in Cheyenne for State Legislature. Commissioner West noted that HB 87, the bill to reduce the interest rate calculated on delinquent taxes, is dead. Commissioner West explained that the State of Wyoming has \$15.5 billion in reserves and investments are returning approximately \$600 million a year. Commissioner West expressed his concerns to the state relative to counties and cities lobbying efforts for financial aid. Commissioner West spoke that he, Facilities Manager Chuck Radosevich and Plan One Architect Charlie Van Over met relative to 333 Broadway to review what agencies would be utilizing the facilities. Commissioner West reported that he attended the ambulance service board as well as the Memorial Hospital finance and audit committee meetings. Commissioner West explained that the medical office building is behind schedule due to state delays but that they are still scheduled to complete the building during the fall of 2014. Commissioner West noted that the county morgue is almost complete.

Chairman Johnson spoke that, when entities come before the board for additional funding and they are unable to comply, the commissioners are not the bad guys. He explained that Cheyenne is taking the monies generated from oil and gas and putting it in mineral trust funds also known as rainy day funds and, because of this, cities and counties are suffering the consequences. He explained that the commission continues to lobby to get this money back.

**Board Appointments:**

**Library Board- (to fulfill Joe Barbuto's Unexpired Term thru 12-1-14)**

*Commissioner Bailiff moved to nominate Timothy Winger for the open position. Commissioner West seconded the motion.* Following discussion, the motion was approved unanimously.

**Museum Board- (to fulfill Gail Panalsek's Unexpired Term thru 7-1-14)**

*Commissioner Van Matre moved to nominate Judy Graham. Commissioner Kolb seconded the motion.* With no discussion, the motion was approved unanimously.

**Solid Waste No. 1 (Rock Springs) Board**

*Commissioner West moved to approve the appointment of Harold Kincaid to Solid Waste District No. 1. Commissioner Kolb seconded the motion.* With no discussion, the motion was approved unanimously.

**Joint Powers Water Board**

*Commissioner West moved to approve the reappointment of Al Harris to the Joint Powers Water Board. Commissioner Bailiff seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Letter of Support for Mental Health and Substance Abuse Application for Services**

Southwest Counseling Services Director Linda Acker explained that Southwest Counseling is applying for funding from the Wyoming Department of Health, Behavioral Health for Outpatient and Regional Mental Health and Substance Abuse Services in Sweetwater County and a requirement of the application is a letter of support from the County Commissioners. *Commissioner West moved to approve Chairman Johnson's signing of the subject letter. Commissioner Van Matre seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Approval of MOU with Sublette County to Allow Juveniles to be Placed in the SWCO Detention Center**

Deputy County Attorney Cliff Boevers presented the MOU with Sublette County to allow juveniles to be placed in the SWCO Detention Center. Following discussion, Chairman Johnson entertained a motion to approve the Memorandum of Understanding as presented between Sweetwater County, Sweetwater County Sheriff, Sublette County and the Sublette County Sheriff as presented. *Commissioner Kolb so moved.* Chairman Johnson restated the motion to accept the agreement and authorize the Chairman to sign. *Commissioner West seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Mutual Aid Agreement for Emergency Response Renewal**

Green River Fire Chief Kennedy presented the Renewal Mutual Aid Agreement for Emergency Response. Following discussion regarding the annual agreement vs. amending the agreement to perpetuity and adding a clause to allow parties 30-60 days written notice to get out of the agreement, Chairman Johnson entertained a motion to table the request until it has been modified by our council and approved by the City of Green River and comes back before the board for approval. *Commissioner West so moved. Commissioner Van Matre seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Approval of Modified U.S. Forest Service Contract**

Sheriff Haskell explained that the prior U.S. Forest Service contract had the incorrect amount granted to the Sweetwater County Sheriff's office and presented the modified agreement which increased the amount an additional \$5,000. Following discussion, Chairman Johnson entertained a motion to approve the modified U.S. Forest Service contract as presented by the Sheriff and authorize the Chairman to sign. *Commissioner Kolb so moved. Commissioner Bailiff seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Request to Re-Staff Detention Officer Position**

Human Resource Director Garry McLean presented the request to re-staff the detention officer position. Mr. McLean explained that it is Sheriff Haskell's intent to move an existing detention officer to replace the position of the sergeant and re-staff the vacant detention officer position. Following discussion, Chairman Johnson entertained a motion to approve the request of the Sheriff to fill the vacancy. *Commissioner Van Matre moved to approve the request to re-staff the detention officer position in Sheriff Haskell's organization. Commissioner Bailiff seconded the motion.* Following discussion, Commissioner Bailiff withdrew his second to allow Commissioner Van Matre to restate his motion to re-staff the detention officer position with the understanding that the corporal position discussed be eliminated. *Commissioner Van Matre re-stated the motion to request approval to re-staff the detention officer position being requested by the Sheriff's Department with the understanding that the corporal position we discussed be eliminated. Commissioner Bailiff seconded the motion.* With no further discussion, the motion was approved unanimously.

#### **Request to Re-Staff Vacant Court Clerk Position**

District Clerk of Court Donna Lee Boback requested authorization to re-staff two vacant court clerk positions. Following discussion, Chairman Johnson entertained a motion to approve the request. *Commissioner Kolb made the motion. Commissioner Van Matre seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Approval of BCBS Summary Plan Document**

Human Resource Director Garry McLean presented the Blue Cross Blue Shield Summary Plan Document. Following discussion, Chairman Johnson entertained a motion to approve the Blue Cross Blue Shield Summary Plan Document as presented and authorize the Chairman to sign. *Commissioner West so moved. Commissioner Van Matre seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Circuit Court Architect's Request for Payment for Additional Services**

Facilities Manager Chuck Radosevich presented the request from EDA, Inc. requesting compensation for additional unanticipated services and expenses. Following a lengthy discussion, Chairman Johnson entertained a motion to approve the request of January 13, 2013 by EDA for the amount of \$11,429. *Commissioner Bailiff so moved. Commissioner Kolb seconded the motion.* With no discussion, the motion was approved unanimously.

#### **Award of Yellowstone Road Lighting Project**

Public Works Director John Radosevich presented the bids for the Yellowstone Road Lighting Project and recommended to award the bid to Modern Electric in the amount of \$408,090 and authorize the Chairman to sign all necessary project documentation. U.E.S.I. Representative Rob Young was present. Following discussion, Chairman Johnson entertained a motion to award the contract to Modern Electric in

the amount of \$408,090 as presented and recommended by staff and authorize the Chairman to sign all necessary documents. *Commissioner West so moved. Commissioner Bailiff seconded the motion.* With no discussion, the motion was approved unanimously.

**Update on Programs and Services Provided in SWCO**

SW Wrap Director Cathie Hughes updated the commission on the programs and services provided by SW Wrap.

**Break**

Chairman Johnson called for a five minute break.

**Fiscal Year 2012 Audit Presentation**

McGee, Hearne & Paiz auditors Robert Dayhill and Amber Nuse presented the Fiscal Year 2012 Audit. Following discussion and the request to reword the Events Complex finding, the commission concurred that after the revision is made and reviewed, they will approve the audit at that time.

**Other**

**Lunch**

Chairman Johnson recessed the meeting for lunch. After the lunch break, Chairman Johnson opened the afternoon session.

**Planning & Zoning- Public Hearing**

**Donald Fuger Conditional Use Permit - Above Ground Storage of 7,000 Gallons of Diesel Fuel**

Planning and Zoning Director Eric Bingham provided the Planning & Zoning report and presented Resolution 13-02-ZO-01, Donald Fuger Conditional Use Permit - Above Ground Storage of 7,000 Gallons of Diesel Fuel. Residents Don Fuger and Larry Wagoner were present. Code Enforcement Specialist Jim Zimmerman was present to explain the fire hazards. Following discussion, Chairman Johnson entertained a motion to approve Resolution 13-02-ZO-01, Donald Fuger conditional use permit above ground storage of 7,000 gallons of diesel fuel. *Commissioner Kolb motioned to approve Resolution 13-02-ZO-01. Commissioner Bailiff seconded the motion.* With no discussion, the motion was approved unanimously. Chairman Johnson acknowledged that he neglected to open the hearing to public comment. Chairman Johnson opened the public hearing. Hearing no comments, the public hearing was closed.

**RESOLUTION 13-02-ZO-01**

**DONALD FUGER**

**CONDITIONAL USE PERMIT**

**ABOVE GROUND STORAGE OF 7,000 GALLONS OF DIESEL FUEL**

WHEREAS, Donald Fuger has requested a Conditional Use Permit in accordance with Section 6 of the Sweetwater County Zoning Resolution for the Above Ground Storage of 7,000 gallons of diesel fuel. This application is to be located on a parcel of land owned by Donald Fuger and described as:

A parcel of land, located in the East Half of the Southwest Quarter (E½ SW¼) and the South Half of the South Half of the Northwest Quarter (S½S½NW¼) (Lots 6, 11 and 14) OF Section 36, Township 20 North, Range 105 West, of the Sixth Principal Meridian, County of Sweetwater, State of Wyoming, being more particularly described as follows:

Commencing at the North Quarter Corner of said Section 36 (basis of bearing being South 86°52' East along the north line of Section 36, from the North Quarter Corner to the Northeast Corner G.L.O. Plat).

Thence South 00°03'46" West along the north-south centerline (east line of Lots 3 and 6) of said Section 36, a distance of 2541.54 feet to the Center Quarter (center of section) of Section 36;

Thence continuing South 00°03'46" West along the north-south centerline (east line of Lot 11) of Section 36, a distance of 4.20 feet, to the intersection of the southeasterly line of a tract deeded to the RELIANCE SEWER DISTRICT and filed in Book 412, Pages 132 and 133 as recorded in the Sweetwater County Clerk's Office, this being the TRUE POINT OF BEGINNING;

Thence continuing South 00°03'46" West along the north-south centerline (east line of Lot 11) of Section 36, a distance of 699.37 feet to the intersection of the northerly right-of-way boundary of Sweetwater County Road Number 4-42 as recorded in Book 127, Page 405 of the Sweetwater County Clerk's Office;

Thence, South 54°29' West along the northerly right-of-way line, a distance of 297.41 feet to the beginning of a curve to the right;

Thence to the right continuing along the northerly right-of-way line, along a circular curve having a radius of 2814.79 feet, being a 2 degree curve, through a central angle of 08°09", an arc distance of 400.39 feet (concave northwest);

Thence South 62°38' West continuing along said northerly right-of-way line, a distance of 900.45 feet to the intersection of the north-south centerline of the Southwest Quarter (West Line of Lots 14 and 11) of said Section 36;

Thence North 0°03'33" East along the north-south centerline (West Line of Lots 14 and 11) of the Southwest Quarter of Section 36, a distance of 1577.51 feet to the intersection of the east-west centerline of said Section 36 (the northwest corner of Lot 11);

Thence North 00°01'57" East along the north-south centerline (west line of Lot 6) of the Northwest Quarter of said Section 36, a distance of 329.90 feet to the intersection of the north line of the South Half of the South Half of the Southeast Quarter of the Northwest Quarter (S1/2S1/2SE1/4NW1/4)(Lot 6);

Thence South 86°45'23" East along the north line of the South Half of the South Half of the Southeast Quarter of the Northwest Quarter (S1/2S1/2SE1/4NW1/4) of said Section 36 (S1/2S1/2 Lot 6), a distance of 812.33 feet to the intersection of the northwest line of a 10 acre parcel deeded to the RELIANCE SEWER DISTRICT;

Thence South 46°09'56" West (parallel to the southeast line of the parcel deeded to the RELIANCE SEWER DISTRICT as recorded in Book 412, Pages 132 and 133), and having a recorded bearing of South 45°49' West), a distance of 260.48 feet to the West Corner of the RELIANCE SEWER DISTRICT 10 acre parcel;

Thence South 43°50'04" East (parallel to the northeast line of the aforementioned RELIANCE SEWER DISTRICT parcel), a distance of 660.00 feet to the south corner of the RELIANCE SEWER DISTRICT parcel;

Thence North 46°09'56" East along the southeasterly line of the aforementioned RELIANCE SEWER DISTRICT parcel, a distance of 413.36 feet to the TRUE POINT OF BEGINNING.

Said described parcel of land contains an area of 40.23 acres more or less.

WHEREAS, the Sweetwater County Board of County Commissioners held a public hearing in regards to this matter on February 5, 2013 and has given due consideration to the recommendation of the Planning and Zoning Commission and to all the evidence and testimony presented at the hearing.

NOW THEREFORE BE IT RESOLVED, that the applicant's request be APPROVED with the following conditions:

1. The Conditional Use Permit is personal to the applicant.
2. Applicant is to comply with the terms and conditions specified in the application.
3. The Conditional Use Permit is valid for a period of 5 years from the date of Board of County Commissioner approval.
4. Applicant must meet all applicable Federal, State and local regulations.

Dated this 5<sup>th</sup> day of February, 2013.

THE BOARD OF COUNTY COMMISSIONERS  
OF SWEETWATER COUNTY, WYOMING

\_\_\_\_\_  
Wally J. Johnson, Chairman

\_\_\_\_\_  
Gary Bailiff, Member

\_\_\_\_\_  
John K. Kolb, Member

\_\_\_\_\_  
Don Van Matre, Member

\_\_\_\_\_  
Reid O. West, Member

ATTEST:

\_\_\_\_\_  
Steven Dale Davis, County Clerk

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**Break**

Chairman Johnson called for a ten minute break.

**Action/Presentation Items (Cont.)**

**GIS Roads PowerPoint Presentation**

Rocky Mountain Survey and Sweetwater County Conservation District Consultant Kent Felderman presented a PowerPoint presentation on GIS Roads. Conservation District Chairman Mary Thoman was present to answer questions on behalf of the Conservation District.

**Executive Session(s)-Personnel/Legal**

*Chairman Johnson entertained a motion to enter into executive session for personnel. Commissioner Bailiff so moved. Commissioner Kolb seconded the motion.* With no discussion, the motion was approved unanimously. A quorum of the commission was present.

After coming out of executive session, Chairman Johnson explained that personnel issues were discussed and entertained a motion as to whom to select as the new fire warden for Sweetwater County. *Commissioner Bailiff introduced retired Rock Springs Fire Department Captain Dave Bottemiller and nominated him as the Fire Warden for Sweetwater County. Commissioner West seconded the motion.* With no discussion, the motion was approved unanimously.

**Adjourn**

There being no further business to come before the Board this day, the meeting was adjourned subject to the call of the Chairman.

This meeting was recorded and is available from the County Clerk's office at the Sweetwater County Courthouse in Green River, Wyoming

THE BOARD OF COUNTY COMMISSIONERS  
OF SWEETWATER COUNTY, WYOMING

\_\_\_\_\_  
Wally J. Johnson, Chairman

\_\_\_\_\_  
Gary Bailiff, Member

\_\_\_\_\_  
John K. Kolb, Member

\_\_\_\_\_  
Don Van Matre, Member

\_\_\_\_\_  
Reid O. West, Member

ATTEST:

\_\_\_\_\_  
Steven Dale Davis, County Clerk

\*\*\*\*\*

	DATE	AMOUNT
EAL	2/1/2013	390.25
EAL	2/8/2013	217,091.14
EAL	2/13/2013	4,200.87
EAL	2/15/2013	373,156.49
EAL	2/19/2013	419,637.54
EAL		

Payroll Net

Payroll Checks :

TOTAL AMOUNT \$1,014,476.29

Vouchers in the above amount are hereby approved and ordered paid this date of 02/19/2013

\_\_\_\_\_  
Wally J. Johnson, Chair

\_\_\_\_\_  
Gary Bailiff, Member

\_\_\_\_\_  
John K. Kolb, Member

\_\_\_\_\_  
Don Van Matre, Member

Attest:

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Reid O. West, Member

**Authorization for Monthly Reports**  
**2-19-13**

1. **County Clerk**
2. **Sheriff's Office**
3. **County Treasurer**

THE BOARD OF COUNTY COMMISSIONERS  
FOR SWEETWATER COUNTY, WYOMING

\_\_\_\_\_  
Wally J. Johnson, Chairman

\_\_\_\_\_  
Gary Bailiff, Member

\_\_\_\_\_  
John K. Kolb, Member

Attest:

\_\_\_\_\_  
Donald Van Matre, Member

\_\_\_\_\_  
Steven Dale Davis, County Clerk

\_\_\_\_\_  
Reid O. West, Member

# MONTHLY STATEMENT

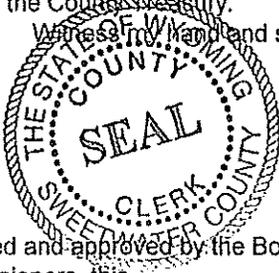
Statement of the Earnings of Collections of STEVEN DALE DAVIS COUNTY CLERK within and for the County of Sweetwater, State of Wyoming, for the month ending January 2013 and reported to the Board of County Commissioners of said County.

<b>COUNTY CLERK</b>		
Recording Fees	15,250.00	
Marriage Licenses	575.00	
Chattel Mortgages	7,307.00	
Motor Certificates of Title	( 1411 /TITLES) 12,704.00	11,293.00
Sale of County Property	-	
Miscellaneous Receipts	1,063.25	
<b>Total Receipts</b>		<b>36,899.25</b>
		<b>(1,411.00)</b>
		<b>35,488.25</b>

STATE OF WYOMING )  
 ) ss.  
 COUNTY OF SWEETWATER )

I hereby certify that the above is a true and correct statement of the earnings of my office, or of moneys collected by me as such officer during the month above mentioned, and that the same has been by me paid into the County Treasury.

Witness my hand and seal this 01 day of February 2013



/s/ Steven Dale Davis COUNTY CLERK

[Signature] DEPUTY

Examined and approved by the Board of County Commissioners, this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner





ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013  
(PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

AMOUNT ON HAND DECEMBER 31, 2012	60,179,093.91
RECEIPTS - COUNTY CLERK FEES	131.65-
RECEIPTS - OVERPAYMENTS	18,279.66
RECEIPTS - VIN INSPECTION FEES	910.00
RECEIPTS - ADVERTISING LIQUOR LICENS	4,400.00
RECEIPTS - REAL PROPERTY TAX CURRENT	224,794.59
RECEIPTS - REAL PROP TAXES DELINQ.	10,838.89
RECEIPTS - CIGARETTE TAX	1,044.58
RECEIPTS - WATERSHED FEE	778.66
RECEIPTS - FOREST RESERVE	37,968.86
RECEIPTS - PENALTIES/INT DELIQ TAXES	4,731.51
RECEIPTS - CNTY SALES TAX	305,275.74
RECEIPTS - STATE SALES LOCAL 1% OPT	220,099.97
RECEIPTS - WYOMING-5% REIMBURSEMENT	2,791.09
RECEIPTS - SALES TAX PENALTIES	5,094.42
RECEIPTS - DISTRICT COURT FEES	4,234.45
RECEIPTS - COMM ON VENDING AND PHONE	21.38
RECEIPTS - COPY CHARGES	6.20
RECEIPTS - SALE OF CO EQUIPMENT	645.60
RECEIPTS - TELEPHONE EQUIPMENT	1,530.18
RECEIPTS - RECORDINGS/CTY CLERK	15,402.00
RECEIPTS - FILING FEES/CTY CLERK	7,201.00
RECEIPTS - AUTO FEES/CTY CLERK	11,427.00
RECEIPTS - MARRIAGE LICENSE/CTY CLER	550.00
RECEIPTS - MISC/CTY CLERK	1,000.25
RECEIPTS - VIN INSPECTION FEES	245.00
RECEIPTS - LIQ LICENSE/BEER PERMITS	9,100.00
RECEIPTS - REFUNDS	10,930.31
RECEIPTS - CP & CR - CTY TREAS	185.00
RECEIPTS - RETURNED CHECK CHARGES	60.00
RECEIPTS - AUTO FUND POSTAGE	1,296.54
RECEIPTS - COUNTY SHARE FEES (auto)	1,125.00
RECEIPTS - COUNTY SHARE (MOBILE EQP)	2,434.00
RECEIPTS - TEMPORARY WORK PERMIT	400.00
RECEIPTS - SHERIFF'S FEES	7,721.94
RECEIPTS - CONSTRUCTION USE PERMIT	50.00
RECEIPTS - MINERAL PERMIT	3,000.00
RECEIPTS - COUNTY ENGINEER COPIES	500.00
RECEIPTS - COUNTY FIRE MARSHALL	15,821.10
RECEIPTS - CHILD SUPPORT-CLERK DC	2,933.80
RECEIPTS - NOW ACCOUNT	1,754.61
RECEIPTS - INTEREST CASH RESERVE	15,687.50
RECEIPTS - INMATE HOUSING REIMBURSMT	41,796.74
RECEIPTS - STATE SEVERANCE TAX	107,806.53
RECEIPTS - REAL PROPERTY TAX CURRENT	15,242.72
RECEIPTS - REAL PROP TAXES DELINQ.	1,344.09
RECEIPTS - PENALTIES/INT DELIQ TAXES	546.42
RECEIPTS - NOW ACCOUNT	6.51
RECEIPTS - REAL PROPERTY TAX CURRENT	25,278.87
RECEIPTS - REAL PROP TAXES DELINQ.	2,105.30
RECEIPTS - PENALTIES/INT DELIQ TAXES	857.29

ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013  
(PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUTES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

RECEIPTS - NOW ACCOUNT	10.84
RECEIPTS - REAL PROPERTY TAX CURRENT	2,047.67
RECEIPTS - REAL PROP TAXES DELINQ.	251.91
RECEIPTS - PENALTIES/INT DELIQ TAXES	99.85
RECEIPTS - NOW ACCOUNT	.86
RECEIPTS - REAL PROPERTY TAX CURRENT	3,887.03
RECEIPTS - REAL PROP TAXES DELINQ.	432.98
RECEIPTS - PENALTIES/INT DELIQ TAXES	172.28
RECEIPTS - NOW ACCOUNT	1.64
RECEIPTS - REAL PROPERTY TAX CURRENT	5,481.47
RECEIPTS - REAL PROP TAXES DELINQ.	487.35
RECEIPTS - PENALTIES/INT DELIQ TAXES	198.04
RECEIPTS - NOW ACCOUNT	2.30
RECEIPTS - REAL PROP TAXES DELINQ.	44.18
RECEIPTS - PENALTIES/INT DELIQ TAXES	24.23
RECEIPTS - COMMUNITY NURSING RECEIPT	380.00
RECEIPTS - FOOD/DRINK LICENSE FEES	1,168.75
RECEIPTS - HIV/AIDS CASE MANAGEMENT	362.50
RECEIPTS - NOW ACCOUNT	.21
RECEIPTS - NOW ACCOUNT	3.69
RECEIPTS - SC ROAD (SUPPLEMENT)	228,808.67
RECEIPTS - NOW ACCOUNT	496.92
RECEIPTS - NOW ACCOUNT	27.20
RECEIPTS - NOW ACCOUNT	16.53
RECEIPTS - RETIREES HEALTH INSURANCE	14,081.19
RECEIPTS - INTEREST ON SAVINGS	14,768.33
RECEIPTS - COBRA INSURANCE	596.24
RECEIPTS - INSURANCE-COUNTY	52,377.43
RECEIPTS - NOW ACCOUNT	943.35
RECEIPTS - NOW ACCOUNT	6.37
RECEIPTS - INMATE ENTERPRISE FEES	14,211.00
RECEIPTS - NOW ACCOUNT	.90
RECEIPTS - DRUG ENFRCNT/INTERDICTION	1,920.00
RECEIPTS - NOW ACCOUNT	6.82
RECEIPTS - NOW ACCOUNT	.20
RECEIPTS - NOW ACCOUNT	2.16
RECEIPTS - NOW ACCOUNT	6.90
RECEIPTS - NOW ACCOUNT	.14
RECEIPTS - NOW ACCOUNT	79.69
RECEIPTS - REAL PROP TAXES DELINQ.	1.04
RECEIPTS - PENALTIES/INT DELIQ TAXES	.70
RECEIPTS - REAL PROPERTY TAX CURRENT	6,172.10
RECEIPTS - REAL PROP TAXES DELINQ.	23.58
RECEIPTS - PENALTIES/INT DELIQ TAXES	21.20
RECEIPTS - NOW ACCOUNT	2.78
RECEIPTS - GASOLINE TAX	51,983.99
RECEIPTS - SPECIAL FUEL TAX	83,946.35
RECEIPTS - NOW ACCOUNT	200.76
RECEIPTS - NOW ACCOUNT	9.07
RECEIPTS - HIDTA	31,830.28
RECEIPTS - DUI GRANTS	625.00
RECEIPTS - NON-DUI GRANTS	1,375.00

ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013  
(PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUTES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

RECEIPTS - FY 13 DSP CLIENT FEES	6,425.00
RECEIPTS - FY 13 CSBG	78,576.00
RECEIPTS - NOW ACCOUNT	459.02
RECEIPTS - NOW ACCOUNT	1.44
RECEIPTS - NOW ACCOUNT	5.85
RECEIPTS - NOW ACCOUNT	17.37
RECEIPTS - NOW ACCOUNT	3.55
RECEIPTS - NOW ACCOUNT	1.01
RECEIPTS - NOW ACCOUNT	.03
RECEIPTS - NOW ACCOUNT	17.09
RECEIPTS - NOW ACCOUNT	.54
RECEIPTS - NOW ACCOUNT	.00
RECEIPTS - LIVESTOCK PREDATORY CNTRL	11,635.60
RECEIPTS - LODGING TX (TRVL/TOURISM)	39,262.98
RECEIPTS - NOW ACCOUNT	9.30
RECEIPTS - DISTRICT COURT FINES	75.00
RECEIPTS - CIRCUIT COURT FINES	49,918.19
RECEIPTS - STATE QUARTERLY F&F	44,111.48
RECEIPTS - NOW ACCOUNT	19.97
RECEIPTS - POST DELINQUENT TAXES	65.14
RECEIPTS - POST DELINQUENT TAXES	1,177.66
RECEIPTS - INTEREST POST DELINQ TAX	7.60
RECEIPTS - TA- CO WEED & PEST CNTRL	9,226.14
RECEIPTS - TA- CO WEED & PEST CNTRL	446.65
RECEIPTS - TA- CO WEED & PEST CNTRL	24.75
RECEIPTS - TA- CO WEED & PEST CNTRL	167.43
RECEIPTS - TA- CO WEED & PEST CNTRL	4.03
RECEIPTS - CURRENT TAXES	94,300.22
RECEIPTS - POST DELINQUENT TAXES	5,180.99
RECEIPTS - INTEREST ON CURRENT TAXES	254.55
RECEIPTS - INTEREST POST DELINQ TAX	1,965.15
RECEIPTS - NOW ACCOUNT	51.34
RECEIPTS - CURRENT TAXES	23,574.80
RECEIPTS - POST DELINQUENT TAXES	1,295.31
RECEIPTS - INTEREST ON CURRENT TAX	63.84
RECEIPTS - INTEREST POST DELINQ TAX	491.31
RECEIPTS - NOW ACCOUNT	.10
RECEIPTS - NOW ACCOUNT	.02
RECEIPTS - NOW ACCOUNT	23.33
RECEIPTS - NOW ACCOUNT	1.80
RECEIPTS - CURRENT TAXES	141,448.44
RECEIPTS - POST DELINQUENT TAXES	7,771.52
RECEIPTS - INTEREST ON CURRENT TAXES	382.09
RECEIPTS - INTEREST POST DELINQ TAX	2,947.79
RECEIPTS - NOW ACCOUNT	61.60
RECEIPTS - CURRENT TAXES	68,940.59
RECEIPTS - POST DELINQUENT TAXES	159.56
RECEIPTS - INTEREST ON CURRENT TAXES	237.55
RECEIPTS - INTEREST POST DELINQ TAX	25.75
RECEIPTS - NOW ACCOUNT	28.97
RECEIPTS - CURRENT TAXES	17,380.92
RECEIPTS - POST DELINQUENT TAXES	87.55

ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013  
(PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUTES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

RECEIPTS - INTEREST ON CURRENT TAXES	61.59
RECEIPTS - INTEREST POST DELINQ TAX	31.74
RECEIPTS - NOW ACCOUNT	7.56
RECEIPTS - TA- CASTLE ROCK DISTRICT	8,264.24
RECEIPTS - TA- CASTLE ROCK DISTRICT	460.21
RECEIPTS - TA- CASTLE ROCK DISTRICT	27.54
RECEIPTS - TA- CASTLE ROCK DISTRICT	229.09
RECEIPTS - TA- CASTLE ROCK DISTRICT	4.79
RECEIPTS - NOW ACCOUNT	13.35
RECEIPTS - CURRENT TAXES	168.86
RECEIPTS - INTEREST ON CURRENT TAXES	1.16
RECEIPTS - NOW ACCOUNT	.10
RECEIPTS - CURRENT TAXES	671.38
RECEIPTS - POST DELINQUENT TAXES	2.84
RECEIPTS - INTEREST ON CURRENT TAXES	1.70
RECEIPTS - INTEREST POST DELINQ TAX	.45
RECEIPTS - NOW ACCOUNT	2.80
RECEIPTS - CURRENT TAXES	707.00
RECEIPTS - POST DELINQUENT TAXES	27.26
RECEIPTS - INTEREST POST DELINQ TAX	12.12
RECEIPTS - NOW ACCOUNT	.75
RECEIPTS - CURRENT TAXES	346.02
RECEIPTS - INTEREST ON CURRENT TAXES	.19
RECEIPTS - NOW ACCOUNT	.02
RECEIPTS - CURRENT TAXES	20,414.21
RECEIPTS - POST DELINQUENT TAXES	1,163.10
RECEIPTS - INTEREST ON CURRENT TAXES	54.52
RECEIPTS - INTEREST POST DELINQ TAX	408.33
RECEIPTS - CURRENT TAXES	510,364.49
RECEIPTS - POST DELINQUENT TAXES	29,169.05
RECEIPTS - INTEREST ON CURRENT TAXES	1,361.01
RECEIPTS - INTEREST POST DELINQ TAX	10,313.47
RECEIPTS - FOREST RESERVE	1,199.02
RECEIPTS - NOW ACCOUNT	203.50
RECEIPTS - CURRENT TAXES	11,765.28
RECEIPTS - POST DELINQUENT TAXES	647.61
RECEIPTS - INTEREST ON CURRENT TAXES	31.44
RECEIPTS - INTEREST POST DELINQ TAX	245.68
RECEIPTS - NOW ACCOUNT	5.13
RECEIPTS - CURRENT TAXES	3,124.69
RECEIPTS - POST DELINQUENT TAXES	7.55
RECEIPTS - INTEREST ON CURRENT TAXES	1.52
RECEIPTS - INTEREST POST DELINQ TAX	.33
RECEIPTS - CURRENT TAXES	77,927.49
RECEIPTS - POST DELINQUENT TAXES	3,212.15
RECEIPTS - INTEREST ON CURRENT TAXES	229.91
RECEIPTS - INTEREST POST DELINQ TAX	1,968.92
RECEIPTS - FOREST RESERVE	779.36
RECEIPTS - NOW ACCOUNT	56.78
RECEIPTS - CURRENT TAXES	64.90
RECEIPTS - INTEREST ON CURRENT TAXES	.04
RECEIPTS - CURRENT TAXES	43.22

ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013 (PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUTES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

RECEIPTS - INTEREST ON CURRENT TAXES	.03
RECEIPTS - CURRENT TAXES	1,081.50
RECEIPTS - INTEREST ON CURRENT TAXES	.58
RECEIPTS - FOREST RESERVE	19.98
RECEIPTS - NOW ACCOUNT	.14
RECEIPTS - NOW ACCOUNT	1.59
RECEIPTS - POST DELINQUENT TAXES	15,301.72
RECEIPTS - INTEREST POST DELINQ TAX	158.40
RECEIPTS - CURRENT TAXES	106.16
RECEIPTS - INTEREST ON CURRENT TAXES	.05
RECEIPTS - NOW ACCOUNT	.01
RECEIPTS - NOW ACCOUNT	.12
RECEIPTS - POST DELINQUENT TAXES	4,347.07
RECEIPTS - INTEREST POST DELINQ TAX	5.30
RECEIPTS - TRANSPORTABLE HOMES	23.28
RECEIPTS - NOW ACCOUNT	10.17
RECEIPTS - MOBILE MACHINERY & EQUIPM	15,787.78
RECEIPTS - LEASED MOBILE EQUIPMENT	5,433.70
RECEIPTS - NOW ACCOUNT	537.50
RECEIPTS - COUNTY AUTO FEES	957,988.68
RECEIPTS - STATE AUTO FEES	170,781.90
RECEIPTS - SALES TAX (AUTO FEE FUND)	523,394.64
RECEIPTS - INTEREST ON SALES TAX	987.84
RECEIPTS - REDEMPTION FUND	32,935.98
RECEIPTS - TA- EDEN-FARSON FIRE	734.29
RECEIPTS - TA- EDEN-FARSON FIRE	65.46
RECEIPTS - TA- EDEN-FARSON FIRE	3.88
RECEIPTS - TA- EDEN-FARSON FIRE	17.69
RECEIPTS - TA- EDEN-FARSON FIRE	.47
RECEIPTS - TA- JAMESTOWN FIRE	482.99
RECEIPTS - TA- JAMESTOWN FIRE	1.84
RECEIPTS - TA- JAMESTOWN FIRE	.10
RECEIPTS - TA- JAMESTOWN RIO SEWER	1,306.42
RECEIPTS - TA- JAMESTOWN RIO SEWER	5.27
RECEIPTS - TA- JAMESTOWN RIO SEWER	.22
RECEIPTS - TA- RELIANCE FIRE	2,311.38
RECEIPTS - TA- RELIANCE FIRE	10.22
RECEIPTS - TA- RELIANCE FIRE	2.07
RECEIPTS - TA- RELIANCE FIRE	3.45
RECEIPTS - TA- RELIANCE FIRE	.53
RECEIPTS - TA- TEN MILE WATER/SEWER	857.52
RECEIPTS - TA- TEN MILE WATER/SEWER	8.13
RECEIPTS - TA- TEN MILE WATER/SEWER	.31
RECEIPTS - TA- WHITE MOUNTAIN SEWER	7,359.85
RECEIPTS - TA- WHITE MOUNTAIN SEWER	33.18
RECEIPTS - TA- WHITE MOUNTAIN SEWER	25.94
RECEIPTS - TA- WHITE MOUNTAIN SEWER	17.05
RECEIPTS - TA- WHITE MOUNTAIN SEWER	1.99
RECEIPTS - TA- EDEN VALLEY SLD WASTE	2,195.58
RECEIPTS - TA- EDEN VALLEY SLD WASTE	82.38
RECEIPTS - TA- EDEN VALLEY SLD WASTE	11.60
RECEIPTS - TA- EDEN VALLEY SLD WASTE	20.47

ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013  
(PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUTES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

RECEIPTS - TA- EDEN VALLEY SLD WASTE	1.41
RECEIPTS - TA- SOLID WASTE DIST #1	32,253.47
RECEIPTS - TA- SOLID WASTE DIST #1	21.78
RECEIPTS - TA- SOLID WASTE DIST #1	92.27
RECEIPTS - TA- SOLID WASTE DIST #1	29.67
RECEIPTS - TA- SOLID WASTE DIST #1	13.35
RECEIPTS - TA- WEST SIDE SEWER/WATER	3,198.91
RECEIPTS - TA- WEST SIDE SEWER/WATER	17.28
RECEIPTS - TA- WEST SIDE SEWER/WATER	2.18
RECEIPTS - TA- WEST SIDE SEWER/WATER	4.79
RECEIPTS - TA- WEST SIDE SEWER/WATER	4.19
RECEIPTS - TA- ABANDONED VEHICLE	10.88
RECEIPTS - TA- ABANDONED VEHICLE	1,728.00
RECEIPTS - TA- FOUNDATION FUND	282,898.71
RECEIPTS - TA- FOUNDATION FUND	15,543.08
RECEIPTS - TA- FOUNDATION FUND	763.85
RECEIPTS - TA- FOUNDATION FUND	5,895.60
RECEIPTS - TA- FOUNDATION FUND	123.21
RECEIPTS - TA- GRAZING DISTRICT #3	2.65
RECEIPTS - TA- GRAZING DISTRICT #4	26.67
RECEIPTS - TA- SD 1C BOCES	43.22
RECEIPTS - TA- SD 1C BOCES	.03
RECEIPTS - TA- EDEN VALLEY CEMETERY	773.77
RECEIPTS - TA- EDEN VALLEY CEMETERY	15.86
RECEIPTS - TA- EDEN VALLEY CEMETERY	4.08
RECEIPTS - TA- EDEN VALLEY CEMETERY	4.13
RECEIPTS - TA- EDEN VALLEY CEMETERY	.49
RECEIPTS - TA- AUTO REGISTRATION FEE	25.00
RECEIPTS - TA- SOLID WASTE DIST #2	7,576.83
RECEIPTS - TA- SOLID WASTE DIST #2	1,769.29
RECEIPTS - TA- SOLID WASTE DIST #2	14.94
RECEIPTS - TA- SOLID WASTE DIST #2	631.09
RECEIPTS - TA- SOLID WASTE DIST #2	2.11
RECEIPTS - TA- REDEMPTION (INT CP)	6,351.53
RECEIPTS - TA- FIRE DISTRICT #1	10,924.61
RECEIPTS - TA- FIRE DISTRICT #1	40.06
RECEIPTS - TA- FIRE DISTRICT #1	20.81
RECEIPTS - TA- FIRE DISTRICT #1	27.02
RECEIPTS - TA- FIRE DISTRICT #1	4.87
RECEIPTS - TA- SHERIFF'S EVIDENCE	.39
RECEIPTS - TA- SHERIFF'S EVIDENCE	103.54
RECEIPTS - TA- REGION V BOCES	4,643.20
RECEIPTS - TA- REGION V BOCES	260.04
RECEIPTS - TA- REGION V BOCES	12.18
RECEIPTS - TA- REGION V BOCES	97.19
RECEIPTS - TA- REGION V BOCES	121.01
RECEIPTS - TA- EDEN VALLEY IMP DIST	.65
RECEIPTS - TA- WWCC SWEETWTR BOCES	5,304.31
RECEIPTS - TA- WWCC SWEETWTR BOCES	258.48
RECEIPTS - TA- WWCC SWEETWTR BOCES	14.31
RECEIPTS - TA- WWCC SWEETWTR BOCES	92.54
RECEIPTS - TA- WWCC SWEETWTR BOCES	2.36

ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013  
(PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUTES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

RECEIPTS - TA- OVER/UNDER ACCOUNT	.10	
RECEIPTS - TA- EDEN VALLEY BOND/INT	2,202.98	
RECEIPTS - TA- EDEN VALLEY BOND/INT	71.56	
RECEIPTS - TA- EDEN VALLEY BOND/INT	11.65	
RECEIPTS - TA- EDEN VALLEY BOND/INT	18.62	
RECEIPTS - TA- EDEN VALLEY BOND/INT	46.87	
RECEIPTS - TA- EDEN VALLEY IMPR CNTR	89.78	
RECEIPTS - TA- CDC SPECIFIC PRP TX11	.12	
RECEIPTS - TA- CDC SPCF TAX OVERAGE	183,668.31-	
RECEIPTS - TA- CDC SPCF TAX OVERAGE	1,340.46	
RECEIPTS - TA- COMM JOINT POWERS	2.03	
RECEIPTS - TA- COMM JOINT POWERS	68,182.72	
RECEIPTS - TA- NORTH SW WATER/SEWER	6,163.08	
RECEIPTS - TA- NORTH SW WATER/SEWER	5.50	
RECEIPTS - TA- NORTH SW WATER/SEWER	10.10	
DISBURSEMENTS - CASH ITEMS		262.00-
DISBURSEMENTS - COUNTY CLERK FEES		234.00-
DISBURSEMENTS - OVERPAYMENTS		14,598.64-
DISBURSEMENTS - VIN INSPECTION FEES		910.00-
DISBURSEMENTS - CASH IN BANK		67,297.20-
DISBURSEMENTS - CASH IN BANK		111,470.70-
DISBURSEMENTS - CASH IN BANK		8,944.72-
DISBURSEMENTS - CASH IN BANK		17,069.63-
DISBURSEMENTS - CASH IN BANK		23,836.41-
DISBURSEMENTS - CASH IN BANK		225.49-
DISBURSEMENTS - C6- ENHANCED 911 SYSTEM		113,368.26-
DISBURSEMENTS - C3- SWEETWATER INSURANCE		40,491.82-
DISBURSEMENTS - INSURANCE CLAIMS		353,543.32-
DISBURSEMENTS - C4- JAIL OPERATION/MAINT		1,868.39-
DISBURSEMENTS - CASH IN BANK		27,969.77-
DISBURSEMENTS - C4- GRANTS		52,476.25-
DISBURSEMENTS - C4- CDC SPEC PRP RS BUILD		22,871.17-
DISBURSEMENTS - WARRANTS PAYABLE		2,981,759.81-
DISBURSEMENTS - TA- LODGING TAX		54,601.34-
DISBURSEMENTS - NOW ACCOUNT		9.12-
DISBURSEMENTS - TA- FINES AND FORFEITURES		119,821.50-
DISBURSEMENTS - NOW ACCOUNT		21.44-
DISBURSEMENTS - TA- CO WEED & PEST CNTRL		41,062.25-
DISBURSEMENTS - NOW ACCOUNT		16.19-
DISBURSEMENTS - TRANSPORTABLE HOMES		21.44-
DISBURSEMENTS - TA- WESTERN WY CM COLLEGE		524,487.37-
DISBURSEMENTS - NOW ACCOUNT		206.85-
DISBURSEMENTS - TRANSPORTABLE HOMES		236.68-
DISBURSEMENTS - TRANSPORTABLE HOMES		59.13-
DISBURSEMENTS - TA- 6 MILL LEVY		629,382.30-
DISBURSEMENTS - NOW ACCOUNT		248.22-
DISBURSEMENTS - TRANSPORTABLE HOMES		355.04-
DISBURSEMENTS - TA- CITY OF ROCK SPRINGS		208,383.47-
DISBURSEMENTS - NOW ACCOUNT		46.48-
DISBURSEMENTS - TRANSPORTABLE HOMES		130.82-
DISBURSEMENTS - TA- CITY OF GREEN RIVER		61,069.11-
DISBURSEMENTS - NOW ACCOUNT		17.64-

ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013  
(PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUTES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

DISBURSEMENTS - TRANSPORTABLE HOMES	28.40-
DISBURSEMENTS - TA- CASTLE ROCK DISTRICT	92,837.27-
DISBURSEMENTS - NOW ACCOUNT	39.38-
DISBURSEMENTS - TRANSPORTABLE HOMES	16.14-
DISBURSEMENTS - TA- TOWN OF GRANGER	341.27-
DISBURSEMENTS - NOW ACCOUNT	.31-
DISBURSEMENTS - TA- TOWN OF WAMSUTTER	8,597.72-
DISBURSEMENTS - NOW ACCOUNT	.90-
DISBURSEMENTS - TA- TOWN OF BAIROIL	495.86-
DISBURSEMENTS - NOW ACCOUNT	3.41-
DISBURSEMENTS - TA- SCHOOL DISTRICT #1	66,049.21-
DISBURSEMENTS - TRANSPORTABLE HOMES	53.61-
DISBURSEMENTS - TA- SCHOOL DISTRICT #1	1,655,349.64-
DISBURSEMENTS - NOW ACCOUNT	730.34-
DISBURSEMENTS - TRANSPORTABLE HOMES	1,341.33-
DISBURSEMENTS - TA- BOCES SWEETWATER CNTY	52,414.05-
DISBURSEMENTS - NOW ACCOUNT	20.01-
DISBURSEMENTS - TRANSPORTABLE HOMES	29.63-
DISBURSEMENTS - TA- SCHOOL DISTRICT #2	43,358.24-
DISBURSEMENTS - TRANSPORTABLE HOMES	5.52-
DISBURSEMENTS - TA- SCHOOL DISTRICT #2	921,770.27-
DISBURSEMENTS - NOW ACCOUNT	416.96-
DISBURSEMENTS - TRANSPORTABLE HOMES	138.10-
DISBURSEMENTS - TA- SCHOOL DISTRICT 1-C	175.05-
DISBURSEMENTS - TA- SCHOOL DISTRICT 1-C	1,751.75-
DISBURSEMENTS - NOW ACCOUNT	37.01-
DISBURSEMENTS - TA- SD #1-C BOND RED/INT	171.95-
DISBURSEMENTS - NOW ACCOUNT	3.31-
DISBURSEMENTS - STATE AUTO FEES	170,781.90-
DISBURSEMENTS - SALES TAX (AUTO FEE FUND)	523,394.64-
DISBURSEMENTS - INTEREST ON SALES TAX	987.84-
DISBURSEMENTS - REDEMPTION FUND	32,935.98-
DISBURSEMENTS - TA- EDEN-FARSON FIRE	9,033.48-
DISBURSEMENTS - NOW ACCOUNT	1.83-
DISBURSEMENTS - TRANSPORTABLE HOMES	31.62-
DISBURSEMENTS - TA- JAMESTOWN FIRE	860.55-
DISBURSEMENTS - NOW ACCOUNT	.28-
DISBURSEMENTS - TRANSPORTABLE HOMES	5.76-
DISBURSEMENTS - TA- JAMESTOWN RIO SEWER	2,020.38-
DISBURSEMENTS - NOW ACCOUNT	.44-
DISBURSEMENTS - TRANSPORTABLE HOMES	15.32-
DISBURSEMENTS - TA- RELIANCE FIRE	3,735.74-
DISBURSEMENTS - NOW ACCOUNT	.33-
DISBURSEMENTS - TRANSPORTABLE HOMES	8.92-
DISBURSEMENTS - TA- TEN MILE WATER/SEWER	2,233.55-
DISBURSEMENTS - NOW ACCOUNT	.78-
DISBURSEMENTS - TA- WHITE MOUNTAIN SEWER	13,476.36-
DISBURSEMENTS - NOW ACCOUNT	4.79-
DISBURSEMENTS - TRANSPORTABLE HOMES	31.54-
DISBURSEMENTS - TA- EDEN VALLEY SLD WASTE	27,001.52-
DISBURSEMENTS - NOW ACCOUNT	5.47-
DISBURSEMENTS - TRANSPORTABLE HOMES	51.00-

ABSTRACT STATEMENT

OF THE RECEIPTS AND DISBURSEMENTS OF THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, FOR THE PERIOD DECEMBER 31, 2012 TO JANUARY 31, 2013  
(PREPARED UNDER THE PROVISIONS OF SECTION 18-3-515, WYOMING STATUTES, 1977)

STATEMENT OF RECEIPTS AND DISBURSEMENTS

DISBURSEMENTS - TA- SOLID WASTE DIST #1	97,561.05-
DISBURSEMENTS - NOW ACCOUNT	35.35-
DISBURSEMENTS - TRANSPORTABLE HOMES	90.20-
DISBURSEMENTS - TA- WEST SIDE SEWER/WATER	35,233.31-
DISBURSEMENTS - NOW ACCOUNT	2.48-
DISBURSEMENTS - TRANSPORTABLE HOMES	96.32-
DISBURSEMENTS - COUNTY ABANDONED VEHICLE	1,431.00-
DISBURSEMENTS - TA- FOUNDATION FUND	1,258,763.72-
DISBURSEMENTS - NOW ACCOUNT	496.44-
DISBURSEMENTS - TRANSPORTABLE HOMES	710.13-
DISBURSEMENTS - TA- SD 1C BOCES	69.96-
DISBURSEMENTS - NOW ACCOUNT	1.34-
DISBURSEMENTS - TA- EDEN VALLEY CEMETERY	9,510.42-
DISBURSEMENTS - NOW ACCOUNT	1.92-
DISBURSEMENTS - TRANSPORTABLE HOMES	8.58-
DISBURSEMENTS - ORGAN DONOR MONEY	25.00-
DISBURSEMENTS - TA- SOLID WASTE DIST #2	20,044.18-
DISBURSEMENTS - NOW ACCOUNT	21.33-
DISBURSEMENTS - REDEMPTION (INTEREST CP)	6,351.53-
DISBURSEMENTS - TAYLOR GRAZING-SALE LANDS	1,633.69-
DISBURSEMENTS - TA- FIRE DISTRICT #1	36,560.16-
DISBURSEMENTS - NOW ACCOUNT	25.30-
DISBURSEMENTS - TRANSPORTABLE HOMES	51.62-
DISBURSEMENTS - TA- WWCC SWEETWTR BOCES	23,914.43-
DISBURSEMENTS - NOW ACCOUNT	9.33-
DISBURSEMENTS - TRANSPORTABLE HOMES	13.34-
DISBURSEMENTS - REBATE ORDERS-OVERPAYMENT	3,681.02-
DISBURSEMENTS - GEN CO-OVER/UNDER ACCOUNT	50.00-
DISBURSEMENTS - INITIAL FUNDING	46,123.00-
DISBURSEMENTS - CDC SPECIFIC TAX OVERAGE	4,081,597.87-
DISBURSEMENTS - NOW ACCOUNT	12,792.93-
DISBURSEMENTS - NOW ACCOUNT	21.18-
DISBURSEMENTS - TA- COMM JOINT POWERS	10,063.67-
LEDGER CASH BALANCE JANUARY 31, 2013	50,401,427.60
TOTAL	65,160,590.03 65,160,590.03
	=====

*Bob Slaght*  
*Sweetwater Co Treasurer*

TRIAL BALANCE OF THE ACCOUNTS OF ROBB SLAUGHTER, COUNTY TREASURER  
 WITHIN AND FOR THE COUNTY OF SWEETWATER, IN THE STATE OF WYOMING, SHOWING  
 THE CONDITIONS OF SAID ACCOUNTS AT THE CLOSE OF BUSINESS ON  
 FEBRUARY 01, 2013:

## NAME OF ACCOUNTS

C1- GENERAL FUND	6,257,293.71
C2- CAPT REPLACEMENT-G CO	8,352,189.00
C2- CG RES FUTURE OP/CAP	1,089,828.50
C2- ECONOMIC DEV INFRSTR	111,162.00
C2- FY 2011 RESERVES	6,217,589.00
C2- FY11 CASH C/OVER RES	2,722,798.00
C2- GC CASH RESERVE	1,000,000.00
C2- GEN CO CASH CARRYOVER	3,000,000.00
C2- GEN CO-CASH RESERVE	350,000.00
C2- 2012 CASH CARRYOVER	1,575,811.00
C3- INSURANCE-CASH RESRV	418,393.00
C3- SWEETWATER INSURANCE	4,743,450.10
C4- CDC SPEC PRP RS BUILD	3,278,974.13
C4- CO ROAD FUND FUEL TAX	986,378.88
C4- GRANTS	31,421.50
C4- JAIL OPERATION/MAINT	796,844.50
C4- SC ROAD FUND	2,330,206.70
C4- SC ROAD REIMBURSEMENT	68,919.35
C5- AIRLINE SUBSIDY CONTR	737.28
C5- DRUG ENFRMNT/INTERDCT	15,126.75
C5- IMPACT TX-GEN CO 2002	26,588.10
C5- IMPACT TX-GEN CO 2010	15,417.60
C5- INMATE ENTERPRISE	18,831.42
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C6- ENHANCED 911 SYSTEM	27.20
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C6- MEMORIAL HOSPITAL CO	63.40-
C6- MEMORIAL HOSPITL MAINT	6,219.66
C6- MENTAL HEALTH	6,169.16
SD- AREA THIRTY3 ESTATES	28,793.32
SD- BOARS TUSK SUBDVN	43.79
SD- DAKOTA ESTATES SUBD	9,020.04
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SD- SUBDIVISION(MENDICOA)	28,440.08
TA- ABANDONED VEHICLE	45,486.87
TA- AUTO REGISTRATION FEE	.00
TA- BANKRUPTCY ACCOUNTS	2,276.58
TA- BOCES SWEETWATER CNTY	12,695.14
TA- CASTLE ROCK BOND R/I	55,666.05
TA- CASTLE ROCK DISTRICT	8,985.87
TA- CDC SPCF TAX OVRAGE	82,327.85-
TA- CDC SPECIFIC PRP TX11	.12
TA- CITY OF GREEN RIVER	17,569.36
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TRIAL BALANCE OF THE ACCOUNTS OF ROBB SLAUGHTER, COUNTY TREASURER  
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TA- FOUNDATION FUND	305,224.45
TA- GRAZING DISTRICT #3	24,359.45
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TA- INTEREST NOW ACCOUNT	.00
TA- JAMESTOWN FIRE	484.93
TA- JAMESTOWN RIO SEWER	1,311.91
TA- LIVESTOCK PRED ANIMAL	11,635.65
TA- LODGING TAX	39,272.28
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TA- PROTEST-MERIT ENERGY	24,391.21
TA- PROTST ANADARKO 4/392	163.07
TA- REBATE ORDERS PAID	.00
TA- REDEMPTION (INT CP)	216.48
TA- REDEMPTION CP (TAX/FEE)	475.13
TA- REGION V BOCES	522,078.60
TA- RELIANCE FIRE	2,327.65
TA- SCHOOL DISTRICT #1	574,650.70
TA- SCHOOL DISTRICT #2	87,308.70
TA- SCHOOL DISTRICT 1-C	1,210.39
TA- SD #1 BOND INTEREST	517.04
TA- SD #1 BOND REDEMPTION	6,659.39
TA- SD #1-C BOND RED/INT	106.22
TA- SD #2 BOND INTEREST	11.53
TA- SD #2 BOND REDEMPTION	398.60
TA- SD 1C BOCES	43.25
TA- SHERIFF'S EVIDENCE	1,750.98
TA- SOLID WASTE DIST #1	32,410.54
TA- SOLID WASTE DIST #2	9,994.26
TA- STATE SALES/AUTO FEES	.00
TA- TAX PROTEST- NARCO	6,032.01
TA- TAYLOR GRZ-SALE LANDS	.00
TA- TEN MILE WATER/SEWER	865.96

TRIAL BALANCE OF THE ACCOUNTS OF ROBB SLAUGHTER, COUNTY TREASURER  
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TA- WWCC SWEETWTR BOCES	5,672.00
TA- 6 MILL LEVY	152,611.44
TA-QEP/QUESTAR NOV12 397	72,435.04

TOTAL

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50,401,427.60

*Robb Slaughter*  
*Sweetwater Co Treasurer*

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TRIAL BALANCE OF THE ACCOUNTS OF ROBB SLAUGHTER, COUNTY TREASURER  
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TA- 6 MILL LEVY	152,611.44
TA-QEP/QUESTAR NOVCL2 397	72,435.04

TOTAL

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50,401,427.60

*Robb Slaughter*  
*Sweetwater Co Treasurer*

**Authorization for Bonds**  
**2-19-13**

Jennifer Evans	Town of Bairoil- Relief Town Clerk	\$10,000.00
Barbara L. Huston-Miles	Town of Bairoil- Treasurer/Clerk	\$25,000.00

THE BOARD OF COUNTY COMMISSIONERS  
FOR SWEETWATER COUNTY, WYOMING

\_\_\_\_\_  
Wally J. Johnson, Chairman

\_\_\_\_\_  
Gary Bailiff, Member

\_\_\_\_\_  
John K. Kolb, Member

Attest:

\_\_\_\_\_  
Donald Van Matre, Member

\_\_\_\_\_  
Steven Dale Davis, County Clerk

\_\_\_\_\_  
Reid O. West, Member



Wyoming



# Western Surety Company

## OFFICIAL BOND AND OATH

KNOW ALL PERSONS BY THESE PRESENTS:

Bond No. 70422306

That we Barbara L. Huston-Miles

of Bairoil, Wyoming, as Principal, and WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Wyoming, as Surety, are held and firmly bound

unto Town of Bairoil, the State of Wyoming, in the penal

sum of Twenty-Five Thousand and 00/100 DOLLARS (\$ 25,000.00), to which payment well and truly to be made, we bind ourselves and our legal representatives, jointly and severally, firmly by these presents.

Dated this 19th day of November, 2012.

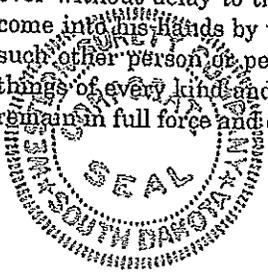
THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden

Principal was duly Appointed  Elected  to the office of Treasurer/Clerk

in the Town of Bairoil

and State aforesaid for the term beginning December 17, 2012, and ending December 17, 2013.

NOW THEREFORE, If the above bounden Principal and his deputies shall faithfully, honestly and impartially perform all the duties of his said office of Treasurer/Clerk as is or may be prescribed by law, and shall with all reasonable skill, diligence, good faith and honesty safely keep and be responsible for all funds coming into the hands of such officer by virtue of his office; and pay over without delay to the person or persons authorized by law to receive the same, all moneys which may come into his hands by virtue of his said office; and shall well and truly deliver to his successor in office, or such other person or persons as are authorized by law to receive the same, all moneys, books, papers and things of every kind and nature held by him as such officer, the above obligation shall be void, otherwise to remain in full force and effect.



Barbara L. Huston-Miles  
Principal

WESTERN SURETY COMPANY

By Paul T. Bruflat  
Paul T. Bruflat, Senior Vice President

Wyoming



# Western Surety Company

## OFFICIAL BOND AND OATH

KNOW ALL PERSONS BY THESE PRESENTS:

Bond No. 70489369

That we Jennifer Evans

of Bairoil, Wyoming, as Principal, and WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Wyoming, as Surety, are held and firmly bound

unto Town of Bairoil, the State of Wyoming, in the penal

sum of Ten Thousand and 00/100 DOLLARS (\$ 10,000.00), to which payment well and truly to be made, we bind ourselves and our legal representatives, jointly and severally, firmly by these presents.

Dated this 23rd day of January, 2013

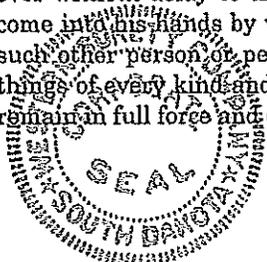
THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was duly  Appointed  Elected to the office of Relief Town Clerk

in the Town of Bairoil,

and State aforesaid for the term beginning February 6, 2013, and ending

February 6, 2014.

NOW THEREFORE, If the above bounden Principal and his deputies shall faithfully, honestly and impartially perform all the duties of his said office of Relief Town Clerk as is or may be prescribed by law, and shall with all reasonable skill, diligence, good faith and honesty safely keep and be responsible for all funds coming into the hands of such officer by virtue of his office; and pay over without delay to the person or persons authorized by law to receive the same, all moneys which may come into his hands by virtue of his said office; and shall well and truly deliver to his successor in office, or such other person or persons as are authorized by law to receive the same, all moneys, books, papers and things of every kind and nature held by him as such officer, the above obligation shall be void, otherwise to remain in full force and effect.



Jennifer A. Evans  
Principal

WESTERN SURETY COMPANY  
By Paul T. Brufat  
Paul T. Brufat, Senior Vice President

Authorization For Abate/Rebate of Ad Valorum Taxes						
		February 19, 2013				
NOVC	TAXPAYER	ACCOUNT	TAX DIST	VALUATION	TAX YEAR	TAX AMOUNT
	ARGUELLO DANIEL	103949	211	-427	2004	-34.40
	ARGUELLO DANIEL	103949	211	-445	2005	-35.74
	ARGUELLO DANIEL	103949	211	-450	2006	-35.58
	ARGUELLO DANIEL	103949	211	-445	2007	-35.26
	ARGUELLO DANIEL	103949	211	-417	2008	-33.00
	ARGUELLO DANIEL	103949	211	-411	2009	31.66
	ARGUELLO DANIEL	103949	211	-435	2010	-33.94
	ARGUELLO DANIEL	103949	211	-435	2011	-34.04
	ARGUELLO DANIEL	103949	211	-439	2012	-33.52
2012-0765	ANADARKO E&P CO LLP	63959	100	-11,286	2010	-721.00
	PITNEY BOWES GLOBAL FIN	148450	101	-18	2012	-1.20
	DAN HART PATROL SERVICE	149290	151	-1,522	2012	-110.78
	MOUNTAINLAND FIRE PRO	101488	105	-1,235	2012	-93.60
	MIKE'S AUTO SERVICE	147374	151	-90	2011	-6.56
	PRO-TECH CLEANING SYSTE	101581	151	-569	2012	-41.42
2012-643	ANADARKO E&P CO LLP	63959	100	-483,959	2009	-30,398.44
2012-643	ANADARKO E&P CO LLP	63960	101	-5,265	2009	-351.22
2012-643	ANADARKO E&P CO LLP	63962	200	-13,079	2009	-862.78
	POLLOCK TIFFANY	105841	251	-400	2012	-29.32
	LAVIN LAVERN E	104958	103	-465	2000	-30.80
	LAVIN LAVERN E	104958	103	-389	2001	-25.54
	LAVIN LAVERN E	104958	103	-408	2002	-26.66
	LAVIN LAVERN E	104958	103	-437	2003	-28.64
	LAVIN LAVERN E	104958	103	-399	2004	-26.14
	LAVIN LAVERN E	104958	103	-425	2005	-27.82
	LAVIN LAVERN E	104958	103	-430	2006	-28.26
	LAVIN LAVERN E	104958	103	-426	2007	-27.92
	LAVIN LAVERN E	104958	103	-392	2008	-26.14
	LAVIN LAVERN E	104958	103	-386	2009	-25.86
	LAVIN LAVERN E	104958	103	-409	2010	-27.70
	LAVIN LAVERN E	104958	103	-409	2011	-27.74



## Sally Shoemaker

---

**From:** Krisena Marchal - Grants  
**Sent:** Monday, February 11, 2013 3:14 PM  
**To:** Dale Davis - County Clerk; Bonnie Phillips  
**Cc:** Sally Shoemaker  
**Subject:** Budget Amendment for Grant Projects on 2/19/13  
**Attachments:** Budget Amendment 2-19-13.xlsx



Dale and Bonnie,

Please prepare a Budget Amendment for February 19, 2013 due to unanticipated grant awards in the FY 2013 budget. Attached is the detailed information for each grant project.

If you have any questions, please let me know.

Thanks,

Krisena

**Budget Amendment for February 19, 2013**

**Grant Projects**

**1. FY 13 VOA OJDP (2010)**

---

Increase expenditures 050-0144-423.91-55	35,750
Increase revenues 050-0000-346.42-87	35,750

The grant agreement was approved by the Board of County Commissioners on 2/5/13. It will be used for the Pre-Court Diversion Program under Juvenile Probation.

**2. 12-GPD-SWE-LC-HLE12**

---

Increase expenditures 050-0144-427.94-62	2,505
Increase revenues 050-0000-346.42-93	2,505

The grant agreement was approved by the Board Board of County Commissioners on 12/18/12. The project use was approved on 1/15/13. It will be used by the Coroner's Office to purchase gurneys/cots.

## **Sally Shoemaker**

---

**From:** Dale Davis - County Clerk  
**Sent:** Tuesday, February 12, 2013 6:58 PM  
**To:** Sally Shoemaker  
**Cc:** Bonnie Phillips; Krisena Marchal - Grants; Dale Davis - County Clerk; Vickie Eastin  
**Subject:** Res 13-02-CL-02 Grants.doc  
**Attachments:** Res 13-02-CL-02 Grants.doc

Sally,

Please place in the packet for Tuesday's meeting.

Thank you.

***Dale Davis, County Clerk  
Sweetwater County Clerk's Office  
80 West Flaming Gorge Way, Suite 150  
Green River, WY 82935***

***Ph: (307) 872-3732 Green River  
Ph: (307) 922-5208 Rock Springs  
Fx: (307) 872-3994  
Ph: (307) 872-3765 Direct Line***

RESOLUTION 13-02-CL-02  
SWEETWATER COUNTY  
BUDGET AMENDMENT

DUE to the receipt of two grants in the amount of \$38,255,

WHEREAS, the Commission approved the grants during the December 18, 2012 and February 5, 2013 Regular Commission Board meetings,

WHEREAS, it has been determined that the aforementioned funds need to be included within the 2012-2013 County Budget,

WHEREAS, the Notice of Public Hearing has been published in accordance with the regulations and rules governing the budget process and there being no protests filed or expressed to the Board of County Commissioners regarding this amendment to the Sweetwater County Budget at the hearing,

BE IT THEREFORE RESOLVED: that the 2012-2013 fiscal year budget for Sweetwater County be amended to reflect the following budget changes:

Expenditures Increase Grant Fund:

1. FY 13 VOA OJJDP (2010)	\$35,750
2. 12-GPD-SWE-LC-HLE12	\$ 2,505

Revenue Increase Grant Fund:

1. FY 13 VOA OJJDP (2010)	\$35,750
2. 12-GPD-SWE-LC-HLE12	\$ 2,505

Dated at Green River, Wyoming this 19th day of February, 2013.

BOARD OF COUNTY COMMISSIONERS  
SWEETWATER COUNTY, WYOMING

\_\_\_\_\_  
Wally J. Johnson, Chair

\_\_\_\_\_  
Gary Bailiff, Member

\_\_\_\_\_  
John K. Kolb, Member

ATTEST:

\_\_\_\_\_  
Reid O. West, Member

\_\_\_\_\_  
Steven Dale Davis, County Clerk

\_\_\_\_\_  
Don Van Matre, Member

NOTICE OF PUBLIC HEARING  
SWEETWATER COUNTY  
BUDGET AMENDMENT

Notice is hereby given of a Public Hearing to amend the Sweetwater County 2012-2013 budget in the amount of \$38,255 for the receipt of two grants.

	Revenue	Expenditure
1. FY 13 VOA OJJDP (2010)	\$35,750	\$35,750
2. 12-GPD-SWE-LC-HLE12	\$ 2,505	\$ 2,505

Said hearing will be held at the Sweetwater County Commissioner's meeting room in the County Courthouse in Green River, Wyoming on the 19th day of February 2013 at 8:30 A.M. At this time, any and all interested persons may appear and express their opinion regarding the budget amendment.

Dated at Green River, Wyoming this 12th day of February, 2013.

Board of County Commissioners  
Sweetwater County, Wyoming

Attest:

(s) Wally J Johnson, Chair

(s) Steven Dale Davis, County Clerk

Please Advertise as a Legal Advertisement on: February 14, 2013.





# In Honor of 50 Years of Service to Sweetwater County Search & Rescue

(Charter Members)

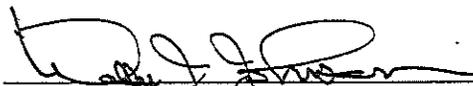
Louie Muir  
Jim Stark  
Harry Angelovic  
Steve Babel  
Bill Dewitt  
George Doak  
John Fantin  
Robert Flor\*  
Jim Fun  
Barney Gaddo\*

Allen Gregory  
Neil Heikes  
Chuck Henderson  
Denny Hittle  
Joe Kuseck  
George Liska\*  
Willie Lopez  
Tom Malloy  
Walt Mann  
Gene McGuire

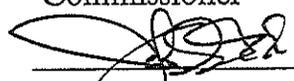
Earl Miller  
Skip Painovich  
Art Pentila  
Doug (Buzzy) Rahm  
Leno Ruffini  
Dick Schmidt  
Gary Sheldon  
John Smith\*  
Harry Stassinios  
Leonard Stensaas\*

Henry Telck  
Richard Telck  
Bob Trekell  
Don (Tex) Tyler\*  
Mike Vase  
Pete Vase  
Rob Volsey  
Bob Wilde  
Jack Wilson

  
\_\_\_\_\_  
Gary Bailiff  
Commissioner

  
\_\_\_\_\_  
Wally J. Johnson  
Chairman

  
\_\_\_\_\_  
Reid West  
Commissioner

  
\_\_\_\_\_  
John K. Kolb  
Commissioner

Don Van Matre  
Commissioner



**To:** Sweetwater County Commissioners  
**From:** Krisena Marchal  
**Subject:** BOCC Meeting 2/19/13  
 Request Approval of the County Wide Consensus Block Grant Joint Resolution  
 #SWBFY13/14-1

**Executive Summary:**

In 2012, \$54M was appropriated during the legislative session via block grant allocations based on formulas. This distribution is called "County Wide Consensus Block Grant Funding" for the biennium fiscal year.

According to the rules, counties and the governing bodies representing 70 percent of the population must certify the projects under this grant. On December 6, 2012, Sweetwater County and the Cities of Rock Springs and Green River reached "consensus" regarding the distribution of the funding.

The same group must "certify" projects by a joint Resolution before the grant applications can be considered for approval by the State Loan & Investment Board (SLIB). The Town of Wamsutter and the City of Green River have submitted applications for projects to be "certified":

**BFY 13/14 County Wide Consensus Block Grant Summary**

Eligible Entity		Proposed Project(s)	BFY 13/14 Consensus Amount	%
1	Wamsutter	-Pedestrian Walking Path -Street Lighting Project	15,000 45,000	2%
2	Green River	-Public Safety Building (Police Station and Municipal Court)	1,000,000	28%
3	Sweetwater County	Pending Applications	1,236,460	35%
4	Rock Springs		1,141,136	32%
5	Granger		60,000	2%
6	Superior		60,000	2%
			<b>\$3,557,596</b>	<b>100%</b>

As other projects are finalized, additional County Wide Consensus Block Grant Resolutions will be submitted for consideration.

**Recommendation:**

Staff recommends approval of the Resolution.

**Attachments:**

- Resolution #SWBFY13/14-1

**Action Requested:** Motion to approve the County Wide Consensus Block Grant Joint Resolution #SWBFY13/14-1





**SWEETWATER COUNTY, WYOMING**

**FINANCIAL AND COMPLIANCE REPORT**

**JUNE 30, 2012**

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**INDEPENDENT AUDITOR'S REPORT ON THE BASIC FINANCIAL  
STATEMENTS AND SUPPLEMENTARY INFORMATION**

Board of County Commissioners  
Sweetwater County, Wyoming  
Green River, Wyoming

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 Sweetwater County, Wyoming (County) as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Sweetwater County (Hospital) which is presented as a major component unit of the County and whose assets totaled \$104,752,801 and whose revenues totaled \$57,314,833 in the accompanying basic financial statements. The financial statements of the Hospital were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Hospital, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditor provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, 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 the County as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 10, the budgetary comparison information on pages 52 and 53, and the schedule of funding progress on page 54 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.

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 of nonmajor funds and discretely presented component units are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*McGee, Hearne & Paig, LLP*

Cheyenne, Wyoming  
January 29, 2013

# SWEETWATER COUNTY, WYOMING

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### INTRODUCTION

The following is a discussion and analysis of Sweetwater County's performance and activities for the year ended June 30, 2012. When read in conjunction with the financial statements, this section's financial highlights, overview and analysis should assist the reader in gaining a more complete knowledge of the County's financial performance.

### FINANCIAL HIGHLIGHTS

- For the primary government, the County's assets exceeded its liabilities at the close of the fiscal year by \$104,110,387 (*net assets*). Of this amount, \$30,166,522 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors. For the entire government (including component units) net assets were \$198,598,585 and unrestricted net assets were \$71,933,226. Note that with the current financial reporting model, the total net assets figure includes capital assets net of accumulated depreciation.
- At the close of the year, the County's governmental funds reported combined ending fund balances of \$35,476,390, an increase of \$7,990,450 from the prior year, as restated. Of this amount, \$16,131,047 is available for spending at the County's discretion (*unassigned fund balance*).
- At the end of the year, the unassigned fund balance for the general fund was \$16,131,047 or 38% of total general fund expenditures.
- Total debt (capital leases) for the primary government decreased by \$649,330 during the year. During the year, the County made payments on existing capital leases of \$649,330 and no new capital lease agreements were entered into. Capital leases payable as of June 30, 2012 were \$527,223.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to Sweetwater County's basic financial statements. Under the current reporting model, the basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-wide financial statements.** Government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to private-sector business reporting. These statements include the County as well as the component units of Sweetwater County (*Memorial Hospital of Sweetwater County, Sweetwater County Fair Board, Southwest Counseling, Sweetwater County Library System, Sweetwater County Museum, Sweetwater County Recreation Board and the Sweetwater County Board of Health*).

The *statement of net assets*, a component of the government-wide financial statements, presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. The County's capital assets (land, buildings, equipment and infrastructure) are included in this statement and reported net of their accumulated depreciation. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. In evaluating the government's overall condition, however, additional non-financial

factors should be considered such as the County's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure.

The *statement of activities* presents revenue and expense information showing how the County's net assets changed during the fiscal year. To understand the basis of how these numbers are determined, it is important to note that changes in net assets are reported whenever an event occurs that requires a revenue or expense to be recognized, regardless of when the related cash is received or disbursed (the accrual basis of accounting). For example, tax revenues are reported when the taxes are legally due, even though they may not be collected for some time after that date; and an obligation to pay a supplier is reported as an expense when the goods or services are received, even though the bill may not be paid until some time later.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by intergovernmental revenues and property taxes (*governmental activities*) from other functions designed to recover all or a significant portion of their costs through user fees and charges (*business type activities*). The governmental activities of the County include: general government, public safety, road and bridge, health, recreation and welfare and conservation of natural resources. Business-type activities include the Memorial Hospital of Sweetwater County.

The government-wide financial statements can be found on pages 11 and 12 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts (revenues, expenditures, assets and liabilities) that is used to control resources that have been segregated for specific activities. Sweetwater County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds utilized by the County can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the *government-wide financial statements*. However, for accounting and reporting purposes, government fund numbers are determined with a different approach. At the fund level, the focus is on changes in short-term spendable resources and the balance available to spend, rather than the long-term focus used for determining government-wide numbers. Because the focus is so different between fund statements and government-wide statements, reconciliation between the two types is necessary to understand how the numbers differ. Such reconciliations are provided on pages 14 and 16 of this report.

The General Fund is the primary operating governmental fund of the County. Four other governmental funds are reported. A summary of the four other funds (nonmajor funds) is combined into one "Nonmajor Governmental Funds" column. To demonstrate legal compliance, a statement comparing budget-to actual numbers for the General Fund is included in the required supplementary information.

**Proprietary Funds.** There are two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. *Internal service funds* are an accounting tool used to accumulate and allocate costs internally. The County uses an internal service fund to account for its self-insurance. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. The County does not maintain an enterprise fund.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held on behalf of outside parties, including other governments. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 20.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 23 of this report.

**Required supplementary information.** The required supplementary information includes budgetary comparison information for the General Fund and notes thereto, as well as the schedule of funding progress, starting on page 52.

**Other information.** Combining and individual fund statements and schedules can be found starting on page 55 of this report.

**Government-Wide Financial Analysis**

**Net Assets:** As stated earlier, an analysis of net assets is probably the most important financial measurement to assist with understanding the financial position of the County, and whether the financial position improves or deteriorates each year. The following table presents summary information from the Statement of Net Assets in the Basic Financial Statements.

**Summary of Net Assets**

(In Millions)

	2012			2011		
	Primary Government	Component Units		Primary Government	Component Units	
	Governmental Activities	Governmental Activities	Business-type Activities	Governmental Activities	Governmental Activities	Business-type Activities
Current and other assets	\$ 74.91	\$ 15.09	\$ 41.91	\$ 62.19	\$ 14.07	\$ 39.99
Capital assets	66.72	15.26	62.84	67.36	12.56	61.50
<b>Total assets</b>	<b>141.63</b>	<b>30.35</b>	<b>104.75</b>	<b>129.55</b>	<b>26.63</b>	<b>101.49</b>
Current liabilities	36.25	9.11	6.33	31.15	8.40	5.69
Non-current liabilities	1.27	0.32	24.85	1.61	0.32	25.54
<b>Total liabilities</b>	<b>37.52</b>	<b>9.43</b>	<b>31.18</b>	<b>32.76</b>	<b>8.72</b>	<b>31.23</b>
Net assets:						
Investment in capital assets, net of related debt	66.19	14.64	37.29	66.19	12.06	35.29
Restricted	7.75	0.31	0.48	4.04	0.01	0.48
Unrestricted	30.17	5.97	35.80	26.56	5.84	34.49
<b>Total net assets</b>	<b>\$ 104.11</b>	<b>\$ 20.92</b>	<b>\$ 73.57</b>	<b>\$ 96.79</b>	<b>\$ 17.91</b>	<b>\$ 70.26</b>

As depicted, at June 30, 2012, the County's Primary government and component unit assets exceeded liabilities by approximately \$104.11 and \$94.49 million (net assets) respectively. 64% and 55% respectively of this amount is represented by the investment in capital assets, net of debt still outstanding relating to the acquisition of those assets. Due to the nature of these assets - long-term assets which are not readily convertible to liquid assets - they are not considered to be available for spending or appropriation. Further, even though the presentation here shows capital assets net of related debt, it should be understood that the repayment of this debt does not come from the capital assets themselves, but comes from other sources.

Other sub-classifications of net assets are *restricted* and *unrestricted*. Approximately \$7.75 million is restricted to expenditures in the Jail Tax Fund, CDC Tax Fund, state and county roads, and subdivision inspection fees.

**Changes in Net Assets:** As taken from the Statement of Activities in the basic financial statements, the following table depicts the changes in net assets for 2012.

**Summary of Changes in Net Assets**  
(In Millions)

	2012			2011		
	Primary Government	Component Units		Primary Government	Component Units	
	Governmental Activities	Governmental Activities	Business-type Activities	Governmental Activities	Governmental Activities	Business-type Activities
Revenues:						
Program Revenues:						
Charges for services	\$ 2.00	\$ 3.87	\$ 55.44	\$ 1.98	\$ 3.52	\$ 54.67
Operating grants	7.37	8.95	-	7.27	8.28	-
Capital grants and cont.	6.59	2.69	-	-	0.20	0.45
General Revenues:						
Property taxes	22.41	6.69	-	17.47	7.97	-
Sales taxes	17.58	0.46	-	10.14	0.58	1.05
State appropriations	-	0.30	-	-	-	-
Licenses and permits	1.48	-	-	1.31	-	-
Other income	0.10	0.41	1.62	0.02	0.88	1.22
Interest income	0.62	0.02	0.26	0.64	0.03	0.23
Transfers, donations and losses	-	-	-	-	-	-
	58.15	23.39	57.32	38.83	21.46	57.62
Expenses:						
General government	15.49	-	-	18.16	-	-
Public safety	16.51	-	-	15.43	-	-
Road and bridge	13.63	-	-	8.44	-	-
Health, recreation and welfare	4.49	20.81	-	3.01	21.44	-
Conservation of natural resources	0.28	-	-	0.22	-	-
Memorial Hospital of Sweetwater County	-	-	54.01	-	-	50.25
	50.40	20.81	54.01	45.26	21.44	50.25
Total expenses	50.40	20.81	54.01	45.26	21.44	50.25
Change in net assets	7.75	2.58	3.31	(6.43)	0.02	7.37
Net assets-Beginning (restated)	96.36	18.34	70.26	103.22	17.89	62.89
Net assets-Ending	\$ 104.11	\$ 20.92	\$ 73.57	\$ 96.79	\$ 17.91	\$ 70.26

**Governmental activities.** Governmental activities for the primary government increased the County's net assets by approximately \$7.75 million. The key elements of this increase are as follows:

- Property taxes increased by approximately \$4.94 million. This is a 28% increase over the prior year. Capital grant and contribution revenues increased by approximately \$6.59 million for a 100% increase over the prior year.
- Public Safety is the largest expenditure program accounting for 33% of the total expenditures for the County. General government is second at 31% and Road and bridge is third with 27%.
- Primary government expenditures increased by approximately \$5.1 million or 11% over the previous year.

**Business-type activities.** The business type activity is the Memorial Hospital of Sweetwater County. Key elements of its activities are as follows:

- Revenues decreased by approximately \$.3 million or 0.5% over the prior year.
- Expenses increased by approximately \$3.76 million or 7% over the prior year.
- Revenues were in excess of expenditures increasing net assets by approximately \$3.3 million.

**General Fund Budgetary Highlights**

(In Millions)

	2012				2011			
	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>		<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:								
Taxes	\$ 31.99	\$ 31.99	\$ 34.15	\$ 2.16	\$ 35.76	\$ 27.68	\$ 27.65	\$ (0.03)
Licenses and permits	1.37	1.37	1.48	0.11	1.44	1.52	1.31	(0.21)
Intergovernmental	8.53	10.71	8.84	(1.87)	7.31	7.87	6.69	(1.18)
Charges for services	0.78	0.78	1.57	0.79	0.94	0.92	1.54	0.62
Interest	0.44	0.44	0.52	0.08	1.00	1.00	0.55	(0.45)
Miscellaneous	0.74	0.79	0.10	(0.69)	0.79	0.79	0.09	(0.70)
Total revenues	<u>43.85</u>	<u>46.08</u>	<u>46.66</u>	<u>0.58</u>	<u>47.24</u>	<u>39.78</u>	<u>37.83</u>	<u>(1.95)</u>
Expenditures:								
General government	17.38	15.47	14.26	1.21	21.69	16.97	15.35	1.62
Public safety	14.01	15.49	13.96	1.53	15.59	17.37	14.60	2.77
Road and bridge	3.74	3.78	3.62	0.16	4.75	4.98	4.47	0.51
Health, recreation and welfare	2.08	5.59	4.51	1.08	1.08	3.28	3.07	0.21
Conservation of natural resources	0.25	0.27	0.27	-	0.02	0.24	0.21	0.03
Capital outlay	6.82	8.61	5.50	3.11	2.31	6.51	5.20	1.31
Total expenditures	<u>44.28</u>	<u>49.21</u>	<u>42.12</u>	<u>7.09</u>	<u>45.44</u>	<u>49.35</u>	<u>42.90</u>	<u>6.45</u>
Transfers from other funds	-	0.50	0.50	-	(2.00)	1.60	1.60	-
Net change in Fund Balance	<u>\$ (0.43)</u>	<u>\$ (2.63)</u>	<u>\$ 5.04</u>	<u>\$ 7.67</u>	<u>\$ (0.20)</u>	<u>\$ (7.97)</u>	<u>\$ (3.47)</u>	<u>\$ 4.50</u>

The differences between the original budget and the final amounts represent changes made by the commission as additional facts and information became available. Several factors lead to these modifications. They include: economic factors, change in governing officials, emergency purchases, and other factors.

Tax revenues were over the budgeted amounts due to the condition of the local and state economies during the year.

General government expenditures were under budget primarily due to projects which were either not undertaken or completed during the year.

### Capital assets

At the end of the year, for governmental activities, the County and its component units had invested \$81.98 million in a variety of capital assets, as reflected in the following schedules, which represents an increase of \$2.06 million or 2.6% from last year. The following schedules show the capital assets for the primary government, component units and the component unit business-type activities for the year ended June 30, 2012. Additional information on the County's capital assets can be found in Note 9 of this report.

#### Primary Government

	Balance June 30, 2011	Additions	Deletions/ Transfers	Balance June 30, 2012
Capital assets not being depreciated:				
Land	\$ 783,187	\$ 289,014	\$ -	\$ 1,072,201
Construction in progress	<u>4,101,378</u>	<u>5,245,984</u>	<u>(2,421,331)</u>	<u>6,926,031</u>
Total capital assets not being depreciated	<u>4,884,565</u>	<u>5,534,998</u>	<u>(2,421,331)</u>	<u>7,998,232</u>
Capital assets being depreciated:				
Buildings and improvements	25,864,796	2,207,396	960,199	29,032,391
Equipment and furnishings	16,811,364	547,163	(61,490)	17,297,037
Infrastructure	<u>110,845,558</u>	<u>2,257,954</u>	<u>(4,465,112)</u>	<u>108,638,400</u>
Total capital assets being depreciated	<u>153,521,718</u>	<u>5,012,513</u>	<u>(3,566,403)</u>	<u>154,967,828</u>
Less: Accumulated depreciation:				
Buildings and improvements	(8,351,103)	(695,825)	-	(9,046,928)
Equipment and furnishings	(9,906,083)	(1,461,233)	59,219	(11,308,097)
Infrastructure	<u>(72,784,644)</u>	<u>(3,130,851)</u>	<u>24,693</u>	<u>(75,890,802)</u>
Total accumulated depreciation	<u>(91,041,830)</u>	<u>(5,287,909)</u>	<u>83,912</u>	<u>(96,245,827)</u>
Net depreciable assets	<u>62,479,888</u>	<u>(275,396)</u>	<u>(3,482,491)</u>	<u>58,722,001</u>
Total net capital assets	<u>\$ 67,364,453</u>	<u>\$ 5,259,602</u>	<u>\$ (5,903,822)</u>	<u>\$ 66,720,233</u>

**Component Units**

	Balance June 30, 2011	Additions	Deletions/ Transfers	Balance June 30, 2012
Capital assets not being depreciated:				
Construction in progress	\$ 104,095	\$ 3,222,661	\$ (172,628)	\$ 3,154,128
Capital assets being depreciated:				
Buildings and improvements	30,130,259	363,735	172,628	30,666,622
Equipment and furnishings	3,440,447	57,311	14,517	3,512,275
Total capital assets being depreciated	33,570,706	421,046	187,145	34,178,897
Less: Accumulated depreciation:				
Buildings and improvements	(18,718,752)	(732,743)	-	(19,451,495)
Equipment and furnishings	(2,396,660)	(211,606)	(14,517)	(2,622,783)
Total accumulated depreciation	(21,115,412)	(944,349)	(14,517)	(22,074,278)
Net depreciable capital assets	12,455,294	(523,303)	172,628	12,104,619
Total net capital assets	\$ 12,559,389	\$ 2,699,358	\$ -	\$ 15,258,747

**Business-Type Activities**

	Balance June 30, 2011	Additions	Deletions/ Transfers	Balance June 30, 2012
Capital assets not being depreciated:				
Land	\$ 18,245	\$ -	\$ -	\$ 18,245
Construction in progress	1,274,783	6,800,062	(3,257,066)	4,817,779
Total capital assets not being depreciated	1,293,028	6,800,062	(3,257,066)	4,836,024
Capital assets being depreciated:				
Buildings and improvements	27,923,401	413,352	(3,355)	28,333,398
Equipment and furnishings	65,613,995	2,843,714	(2,742,683)	65,715,026
Total capital assets being depreciated	93,537,396	3,257,066	(2,746,038)	94,048,424
Less: Accumulated depreciation:				
Buildings and improvements	(8,182,900)	(1,039,861)	-	(9,222,761)
Equipment and furnishings	(25,150,835)	(4,350,176)	2,677,544	(26,823,467)
Total accumulated depreciation	(33,333,735)	(5,390,037)	2,677,544	(36,046,228)
Net depreciable assets	60,203,661	(2,132,971)	(68,494)	58,002,196
Total net capital assets	\$ 61,496,689	\$ 4,667,091	\$ (3,325,560)	\$ 62,838,220

## Long-term debt

At year-end, the County had \$3,165,437 in long-term debt. In addition, governmental-type component units of the County had \$1,217,506 in long-term debt and the business-type component unit of the County had \$26,647,337 in long-term debt. Debt consists of Compensated absences, net OPEB obligation, Capital leases, Hospital Revenue Bonds and a note payable. State statute allows the County to have 2% of its assessed valuation in general bonded debt. Additional information on the County's long-term debt can be found in Notes 11 through 15 and Note 21 of this report.

### Primary Government

	Balance at June 30, 2011	Additions	Reductions	Balance at June 30, 2012	Due within one year
Net OPEB obligation	\$ 926,119	\$ 415,013	\$ (122,420)	\$ 1,218,712	\$ -
Compensated absences	1,398,659	1,386,088	(1,365,245)	1,419,502	1,365,245
Capital leases	1,176,553	-	(649,330)	527,223	527,223
Total long-term liabilities	<u>\$ 3,501,331</u>	<u>\$ 1,801,101</u>	<u>\$ (2,136,995)</u>	<u>\$ 3,165,437</u>	<u>\$ 1,892,468</u>

### Governmental-Type Component Units

Compensated absences	\$ 555,365	\$ 1,095,982	\$ (1,054,044)	\$ 597,303	\$ 597,303
Notes payable	405,252	312,000	(132,027)	585,225	262,728
Capital leases	99,225	-	(64,247)	34,978	34,978
Total long-term liabilities	<u>\$ 1,059,842</u>	<u>\$ 1,407,982</u>	<u>\$ (1,250,318)</u>	<u>\$ 1,217,506</u>	<u>\$ 895,009</u>

### Business-Type Component Unit

Compensated absences	\$ 862,302	\$ 1,097,337	\$ (862,302)	\$ 1,097,337	\$ 1,097,337
Hospital revenue bonds	26,225,000	-	(675,000)	25,550,000	700,000
Total long-term liabilities	<u>\$ 27,087,302</u>	<u>\$ 1,097,337</u>	<u>\$ (1,537,302)</u>	<u>\$ 26,647,337</u>	<u>\$ 1,797,337</u>

## Requests for Information

This financial report is designed to provide citizens, customers, investors, creditors and others with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to the office of the Sweetwater County Clerk.

## **BASIC FINANCIAL STATEMENTS**

SWEETWATER COUNTY, WYOMING

STATEMENT OF NET ASSETS

June 30, 2012

ASSETS	Primary	Component Units		
	Governmental	Governmental	Business-Type Activity Memorial Hospital	Total
<b>ASSETS</b>				
Current Assets				
Cash and investments	\$ 27,163,858	\$ 6,505,112	\$ 14,995,114	\$ 21,500,226
Due from other governments	1,630,656	-	-	-
Accounts receivable, net	27,549,891	7,238,520	7,939,965	15,178,485
Grants receivable	1,217,327	840,723	-	840,723
Note receivable	123,600	-	-	-
Inventories	569,627	72,260	1,601,201	1,673,461
Prepaid items	363,339	130,359	968,556	1,098,915
<b>Total current assets</b>	<b>58,618,298</b>	<b>14,786,974</b>	<b>25,504,836</b>	<b>40,291,810</b>
Noncurrent Assets				
Cash and investments	16,107,860	-	15,133,152	15,133,152
Due from Library Foundation	-	306,955	-	306,955
Notes receivable	188,400	-	294,885	294,885
Rental property, net	-	-	541,899	541,899
Deferred financing costs	-	-	439,809	439,809
Capital assets not being depreciated:				
Land	1,072,201	-	18,245	18,245
Construction in progress	6,926,031	3,154,128	4,817,779	7,971,907
Capital assets being depreciated:				
Buildings and improvements	29,032,391	30,666,622	28,333,398	59,000,020
Equipment and furnishings	17,297,037	3,512,275	65,715,026	69,227,301
Infrastructure	108,638,400	-	-	-
Accumulated depreciation	(96,245,827)	(22,074,278)	(36,046,228)	(58,120,506)
<b>Total noncurrent assets</b>	<b>83,016,493</b>	<b>15,565,702</b>	<b>79,247,965</b>	<b>94,813,667</b>
<b>Total assets</b>	<b>141,634,791</b>	<b>30,352,676</b>	<b>104,752,801</b>	<b>135,105,477</b>
<b>LIABILITIES</b>				
Current Liabilities				
Warrants and vouchers payable	3,314,571	1,096,341	2,864,987	3,961,328
Accrued liabilities	482,916	120,028	1,509,703	1,629,731
Court bonds and other funds held	88,982	-	-	-
Deferred revenue	30,472,498	6,997,377	-	6,997,377
Estimated third-party payor settlements	-	-	164,000	164,000
Notes payable, due within one year	-	262,728	700,000	962,728
Capital leases payable, due within one year	527,223	34,978	-	34,978
Compensated absences, due within one year	1,365,245	597,303	1,097,337	1,694,640
<b>Total current liabilities</b>	<b>36,251,435</b>	<b>9,108,755</b>	<b>6,336,027</b>	<b>15,444,782</b>
Noncurrent Liabilities				
Net OPEB obligation	1,218,712	-	-	-
Notes payable, due in more than one year	-	322,497	24,850,000	25,172,497
Compensated absences, due in more than one year	54,257	-	-	-
<b>Total noncurrent liabilities</b>	<b>1,272,969</b>	<b>322,497</b>	<b>24,850,000</b>	<b>25,172,497</b>
<b>Total liabilities</b>	<b>37,524,404</b>	<b>9,431,252</b>	<b>31,186,027</b>	<b>40,617,279</b>
<b>NET ASSETS</b>				
Investment in capital assets, net of related debt	66,193,010	14,638,544	37,288,220	51,926,764
Restricted for:				
Jail Tax Fund	744,823	-	-	-
State and county roads	2,767,714	-	-	-
CDC building	4,171,287	-	-	-
Subdivision inspection fees	67,031	-	-	-
Endowment challenge program	-	306,955	-	306,955
Tipple building	-	9,500	-	9,500
Restricted by contributors and grantors for capital acquisition	-	-	473,223	473,223
Restricted for debt service and reserve	-	-	5,052	5,052
Unrestricted	30,166,522	5,966,425	35,800,279	41,766,704
<b>Total net assets</b>	<b>\$ 104,110,387</b>	<b>\$ 20,921,424</b>	<b>\$ 73,566,774</b>	<b>\$ 94,488,198</b>

See Notes to Financial Statements.

**SWEETWATER COUNTY, WYOMING**

**STATEMENT OF ACTIVITIES**

**For the Year Ended June 30, 2012**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component Units		
					Governmental Activities	Governmental Activities	Business-Type Activity Memorial Hospital	Total
Primary Government								
Governmental activities:								
General government	\$ 15,492,477	\$ 802,673	\$ 3,279,862	\$ 2,164,248	\$ (9,245,694)	\$ -	\$ -	\$ -
Public safety	16,512,442	1,197,277	1,399,211	-	(13,915,954)	-	-	-
Road and bridge	13,626,197	-	989,121	4,425,747	(8,211,329)	-	-	-
Health, recreation and welfare	4,494,629	-	1,690,523	-	(2,804,106)	-	-	-
Conservation of natural resources	275,556	-	13,803	-	(261,753)	-	-	-
<b>Total governmental activities</b>	<b>50,401,301</b>	<b>1,999,950</b>	<b>7,372,520</b>	<b>6,589,995</b>	<b>(34,438,836)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Component Units								
Governmental activities	20,807,705	3,869,571	8,946,069	2,691,345	-	(5,300,720)	-	(5,300,720)
Business-type activities	54,013,760	55,437,585	-	2,771	-	-	1,426,596	1,426,596
<b>Total component units</b>	<b>\$ 74,821,465</b>	<b>\$ 59,307,156</b>	<b>\$ 8,946,069</b>	<b>\$ 2,694,116</b>	<b>-</b>	<b>(5,300,720)</b>	<b>1,426,596</b>	<b>(3,874,124)</b>
General Revenues								
Taxes:								
Property taxes					22,414,395	6,692,446	-	6,692,446
Sales and other taxes					17,586,666	462,775	-	462,775
State appropriations					-	306,955	-	306,955
Licenses and permits					1,476,854	-	-	-
Other income					93,078	403,862	1,614,955	2,018,817
Interest income					620,517	20,351	259,522	279,873
<b>Total general revenues</b>					<b>42,191,510</b>	<b>7,886,389</b>	<b>1,874,477</b>	<b>9,760,866</b>
<b>Change in net assets</b>					<b>7,752,674</b>	<b>2,585,669</b>	<b>3,301,073</b>	<b>5,886,742</b>
Net Assets, beginning, as previously reported					96,788,280	17,905,188	70,265,701	88,170,889
Prior period adjustment					(430,567)	430,567	-	430,567
Net Assets, beginning, as restated					96,357,713	18,335,755	70,265,701	88,601,456
Net Assets, ending					<b>\$ 104,110,387</b>	<b>\$ 20,921,424</b>	<b>\$ 73,566,774</b>	<b>\$ 94,488,198</b>

See Notes to Financial Statements.

# **GOVERNMENTAL FUND FINANCIAL STATEMENTS**

SWEETWATER COUNTY, WYOMING

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2012**

<b>ASSETS</b>	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and investments	\$ 30,519,506	\$ 7,029,818	\$ 37,549,324
Due from other governments	1,481,059	149,597	1,630,656
Due from other funds	77,303	-	77,303
Receivables:			
Taxes and interest on taxes	27,361,813	-	27,361,813
Accrued interest	188,078	-	188,078
Grants	1,217,327	-	1,217,327
Note receivable	312,000	-	312,000
Inventories	569,627	-	569,627
Prepaid items	522,162	-	522,162
<b>Total assets</b>	<b>\$ 62,248,875</b>	<b>\$ 7,179,415</b>	<b>\$ 69,428,290</b>
<b>LIABILITIES</b>			
Warrants and vouchers payable	\$ 3,069,032	\$ 245,539	\$ 3,314,571
Due to other funds	-	77,303	77,303
Court bonds and other funds held	88,982	-	88,982
Deferred revenue	30,471,044	-	30,471,044
<b>Total liabilities</b>	<b>33,629,058</b>	<b>322,842</b>	<b>33,951,900</b>
<b>FUND BALANCES</b>			
Nonspendable:			
Inventories	569,627	-	569,627
Prepaid items	522,162	-	522,162
Note receivable	312,000	-	312,000
Restricted for:			
Jail maintenance and operations	-	744,823	744,823
State and county roads	827,251	1,940,463	2,767,714
CDC Building	-	4,171,287	4,171,287
Subdivision inspection fees	67,031	-	67,031
Committed to:			
Capital replacements	8,385,396	-	8,385,396
Impact tax	41,941	-	41,941
Economic development infrastructure	111,162	-	111,162
Insurance reserves	1,650,000	-	1,650,000
Assigned to:			
Hospital maintenance	2,200	-	2,200
Unassigned	16,131,047	-	16,131,047
<b>Total fund balances</b>	<b>28,619,817</b>	<b>6,856,573</b>	<b>35,476,390</b>
<b>Total liabilities and fund balances</b>	<b>\$ 62,248,875</b>	<b>\$ 7,179,415</b>	<b>\$ 69,428,290</b>

See Notes to Financial Statements.

**SWEETWATER COUNTY, WYOMING**

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

**June 30, 2012**

**Total Fund Balances - Governmental Funds** \$ 35,476,390

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

Capital assets used in governmental activities are not financial resources and, therefore, not reported in the governmental funds. 66,720,233

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds. 109,264

Long-term liabilities, including net OPEB obligation, capital leases payable, accrued interest expense on capital leases, and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds. (3,174,248)

An internal service fund is used by management to charge the costs of certain activities to individual funds. The assets and liabilities of this internal service fund are included with governmental activities in the statement of net assets. 4,978,748

**Net assets of governmental activities** \$ 104,110,387

See Notes to Financial Statements.

**SWEETWATER COUNTY, WYOMING**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2012**

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenue</b>			
Taxes	\$ 34,151,659	\$ 5,986,284	\$ 40,137,943
Licenses and permits	1,476,854	-	1,476,854
Intergovernmental revenue	8,843,367	693,401	9,536,768
Charges for services	1,570,666	429,284	1,999,950
Interest	524,516	9,155	533,671
Miscellaneous	93,078	-	93,078
<b>Total revenue</b>	<b>46,660,140</b>	<b>7,118,124</b>	<b>53,778,264</b>
<b>Expenditures</b>			
Current:			
General government	14,257,317	-	14,257,317
Public safety	13,956,954	1,849,150	15,806,104
Road and bridge	3,618,945	846	3,619,791
Health, recreation and welfare	4,509,843	-	4,509,843
Conservation of natural resources	275,556	-	275,556
Capital outlay	5,504,649	1,816,380	7,321,029
<b>Total expenditures</b>	<b>42,123,264</b>	<b>3,666,376</b>	<b>45,789,640</b>
<b>Excess of revenue over expenditures</b>	<b>4,536,876</b>	<b>3,451,748</b>	<b>7,988,624</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from/(to) other funds	500,000	(500,000)	-
Proceeds from sale of capital assets	1,826	-	1,826
<b>Net change in fund balances</b>	<b>5,038,702</b>	<b>2,951,748</b>	<b>7,990,450</b>
Fund Balance, beginning, as previously reported	24,011,682	3,904,825	27,916,507
Prior period adjustment	(430,567)	-	(430,567)
Fund Balance, beginning, as restated	<b>23,581,115</b>	<b>3,904,825</b>	<b>27,485,940</b>
Fund Balance, ending	<b>\$ 28,619,817</b>	<b>\$ 6,856,573</b>	<b>\$ 35,476,390</b>

See Notes to Financial Statements.

**SWEETWATER COUNTY, WYOMING**

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

**For the Year Ended June 30, 2012**

**Net Change in Fund Balances - Total Governmental Funds** \$ 7,990,450

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital purchases and contributions exceeded depreciation in the current period. 5,259,602

Governmental funds do not report gains and losses on sales, retirements, or donations of fixed assets. However, the statement of activities reports these amounts. (5,903,822)

The statement of activities reports a decrease in revenue due to current activity in deferred revenues which is not reported at the fund level. (136,882)

The net OPEB obligation and the liability for compensated absences are not recorded in the fund level, but are reported in the statement of net assets. This is the current year change in these liabilities, reported as an expense in the statement of activities. (313,436)

Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is offset by the total capital leases issued during the year, if any. 661,244

Internal service funds are accounted for as proprietary funds, therefore, they are not included in the governmental funds. 195,518

**Change in net assets of governmental activities** \$ 7,752,674

See Notes to Financial Statements.

# **PROPRIETARY FUND FINANCIAL STATEMENTS**

**SWEETWATER COUNTY, WYOMING**

**STATEMENT OF FUND NET ASSETS  
PROPRIETARY FUND**

**June 30, 2012**

	Internal Service Insurance Fund
<b>ASSETS</b>	
Current Assets	
Cash and investments	\$ 5,722,394
Prepaid expenses	<u>77,596</u>
<b>Total assets</b>	<u>5,799,990</u>
<b>LIABILITIES AND FUND EQUITY</b>	
Current Liabilities	
Accrued liabilities	474,105
Deferred revenue	<u>347,137</u>
<b>Total current liabilities</b>	<u>821,242</u>
Net Assets	
Unrestricted	<u>4,978,748</u>
<b>Total net assets</b>	<u><u>\$ 4,978,748</u></u>

See Notes to Financial Statements.

**SWEETWATER COUNTY, WYOMING**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND  
NET ASSETS**

**PROPRIETARY FUND**

**For the Year Ended June 30, 2012**

	Internal Service Insurance Fund
Operating Revenues	
Insurance premiums	\$ 5,173,682
Operating Expenses	
Insurance claims	<u>5,065,010</u>
<b>Operating income</b>	108,672
Nonoperating Revenue	
Interest income	<u>86,846</u>
<b>Change in net assets</b>	195,518
Net Assets	
Beginning of year	<u>4,783,230</u>
End of year	<u><u>\$ 4,978,748</u></u>

See Notes to Financial Statements.

**SWEETWATER COUNTY, WYOMING**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
For the Year Ended June 30, 2012**

	Internal Service Insurance Fund
<hr/>	
Cash Flows from Operating Activities	
Cash receipts on premiums	\$ 5,256,411
Payments on insurance claims	<u>(5,088,319)</u>
<b>Net cash provided by operating activities</b>	<u>168,092</u>
 Cash Flows from Investing Activities	
Interest income	<u>86,846</u>
<b>Net increase in cash and cash equivalents</b>	254,938
 Cash and Cash Equivalents	
Beginning of year	<u>5,467,456</u>
End of year	<u><u>\$ 5,722,394</u></u>
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating income	\$ 108,672
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in assets and liabilities:	
Prepaid expenses	4,231
Accrued liabilities	(27,540)
Deferred revenue	<u>82,729</u>
<b>Net cash provided by operating activities</b>	<u><u>\$ 168,092</u></u>

See Notes to Financial Statements.

# **FIDUCIARY FUND FINANCIAL STATEMENT**

**SWEETWATER COUNTY, WYOMING**

**STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUND**

**June 30, 2012**

	Property Tax Fund
<b>ASSETS</b>	
Cash	\$ 11,887,461
Due from other governments	2,181
Property taxes and interest receivable	<u>1,041,652</u>
	<u><u>\$ 12,931,294</u></u>
 <b>LIABILITIES</b>	
Due to other taxing units	<u><u>\$ 12,931,294</u></u>

See Notes to Financial Statements.

**DISCRETELY PRESENTED GOVERNMENTAL  
TYPE COMPONENT UNITS**

**SWEETWATER COUNTY, WYOMING**

**STATEMENT OF NET ASSETS  
DISCRETELY PRESENTED GOVERNMENTAL TYPE COMPONENT UNITS  
June 30, 2012**

<b>ASSETS</b>	<b>Mental Health</b>	<b>Events Complex</b>	<b>Library System</b>	<b>Nonmajor Component Units</b>	<b>Total Component Units</b>
Cash and investments	\$ 2,894,127	\$ 912,723	\$ 1,650,149	\$ 1,048,113	\$ 6,505,112
Due from Library Foundation	-	-	306,955	-	306,955
Receivables:					
Taxes and interest on taxes	670,095	1,861,052	3,084,130	728,129	6,343,406
Accounts and insurance credits	736,990	68,247	3,633	86,244	895,114
Grants	111,503	702,573	-	26,647	840,723
Inventories	-	44,295	27,965	-	72,260
Prepaid items	53,468	39,162	-	37,729	130,359
Capital assets not being depreciated:					
Construction in progress	-	3,154,128	-	-	3,154,128
Capital assets being depreciated:					
Buildings and improvements	6,460,234	12,001,714	2,823,696	9,380,978	30,666,622
Equipment and furnishings	835,337	2,031,985	185,660	459,293	3,512,275
Accumulated depreciation	(3,647,179)	(8,267,522)	(2,302,658)	(7,856,919)	(22,074,278)
<b>Total assets</b>	<b>\$ 8,114,575</b>	<b>\$ 12,548,357</b>	<b>\$ 5,779,530</b>	<b>\$ 3,910,214</b>	<b>\$ 30,352,676</b>
<b>LIABILITIES</b>					
Warrants and vouchers payable	\$ 124,460	\$ 842,828	\$ 104,859	\$ 24,194	\$ 1,096,341
Accrued expenses	-	48,973	39,654	31,401	120,028
Deferred revenue	663,369	2,556,658	3,059,200	718,150	6,997,377
Notes payable:					
Due within one year	139,128	123,600	-	-	262,728
Due in more than one year	134,097	188,400	-	-	322,497
Capital leases payable:					
Due within one year	-	34,978	-	-	34,978
Compensated absences:					
Due within one year	219,516	118,188	156,361	103,238	597,303
<b>Total liabilities</b>	<b>1,280,570</b>	<b>3,913,625</b>	<b>3,360,074</b>	<b>876,983</b>	<b>9,431,252</b>
<b>NET ASSETS</b>					
Investment in capital assets, net of related debt	3,375,167	8,573,327	706,698	1,983,352	14,638,544
Restricted for:					
Endowment challenge program	-	-	306,955	-	306,955
Tipple building	-	-	-	9,500	9,500
Unrestricted	3,458,838	61,405	1,405,803	1,040,379	5,966,425
<b>Total fund balances</b>	<b>\$ 6,834,005</b>	<b>\$ 8,634,732</b>	<b>\$ 2,419,456</b>	<b>\$ 3,033,231</b>	<b>\$ 20,921,424</b>

See Notes to Financial Statements.

SWEETWATER COUNTY, WYOMING

STATEMENT OF ACTIVITIES  
DISCRETELY PRESENTED GOVERNMENTAL TYPE COMPONENT UNITS  
For the Year Ended June 30, 2012

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets				
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Mental Health	Events Complex	Library System	Nonmajor Component Units	Total Component Funds
Mental Health									
Health, recreation and welfare	\$ 9,327,743	\$ 2,328,617	\$ 7,206,100	\$ -	\$ 206,974	\$ -	\$ -	\$ -	\$ 206,974
Events Complex									
Health, recreation and welfare	4,690,085	1,029,767	117,949	2,691,345	-	(851,024)	-	-	(851,024)
Library System									
Health, recreation and welfare	3,636,730	-	-	-	-	-	(3,636,730)	-	(3,636,730)
Nonmajor Component Units									
Health, recreation and welfare	3,153,147	511,187	1,622,020	-	-	-	-	(1,019,940)	(1,019,940)
<b>Total component units</b>	<b>\$ 20,807,705</b>	<b>\$ 3,869,571</b>	<b>\$ 8,946,069</b>	<b>\$ 2,691,345</b>	<b>206,974</b>	<b>(851,024)</b>	<b>(3,636,730)</b>	<b>(1,019,940)</b>	<b>(5,300,720)</b>
General Revenues									
Taxes:									
Property taxes					826,045	1,952,490	3,088,584	825,327	6,692,446
Sales and other taxes					54,888	140,478	223,240	44,169	462,775
State appropriations					-	-	306,955	-	306,955
Other income					13,644	276,744	113,474	-	403,862
Interest income					3,664	880	14,088	1,719	20,351
<b>Total general revenues</b>					<b>898,241</b>	<b>2,370,592</b>	<b>3,746,341</b>	<b>871,215</b>	<b>7,886,389</b>
<b>Change in net assets</b>					<b>1,105,215</b>	<b>1,519,568</b>	<b>109,611</b>	<b>(148,725)</b>	<b>2,585,669</b>
Net Assets, beginning, as previously reported					5,728,790	7,115,164	2,309,845	2,751,389	17,905,188
Prior period adjustment					-	-	-	430,567	430,567
Net Assets, beginning, as restated					<b>5,728,790</b>	<b>7,115,164</b>	<b>2,309,845</b>	<b>3,181,956</b>	<b>18,335,755</b>
Net Assets, ending					<b>\$ 6,834,005</b>	<b>\$ 8,634,732</b>	<b>\$ 2,419,456</b>	<b>\$ 3,033,231</b>	<b>\$ 20,921,424</b>

See Notes to Financial Statements.

## **NOTES TO THE FINANCIAL STATEMENTS**

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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#### Note 1. Summary of Significant Accounting Policies

Reporting entity: The basic financial statements include all funds of the primary government, which is the County, as well as the component units determined to be included in the County's financial reporting entity. The decision to include a potential component unit in the County's reporting entity is based on several criteria, including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities included in the County's reporting entity.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, entities over which the County has significant operational or financial relationships such as boards, commissions and authorities are considered component units. Component units are either discretely presented or blended. Discrete presentation entails reporting component unit financial data in columns separate from the financial data of the primary government (the County). Blending requires the component unit's balances and transactions be reported with the balances and transactions of the County.

The following organizations comprise the County's discretely presented component units:

*Memorial Hospital of Sweetwater County* is a 99-bed general acute care facility located in Rock Springs, Wyoming. The Hospital is owned by Sweetwater County. The Hospital participates in the County's tax levies. For Federal income tax purposes, the Hospital is considered to be part of the County and, therefore, under current regulations, is exempt from Federal income taxes. The Hospital is presented as a business-type component unit. Complete financial statements for the Memorial Hospital of Sweetwater County may be obtained at the entity's administrative offices.

The *Sweetwater County Fair Board* is a seven member board appointed by the County's governing board to oversee the planning of the annual County fair and to oversee the daily operations of the Sweetwater County Events Complex located in Rock Springs, Wyoming. The Fair Board participates in the County's tax levies and receives grants from the County. For Federal income tax purposes, the Fair Board is considered part of the County and, therefore, under current regulations, is exempt from Federal income taxes. The Fair Board is a discretely presented governmental type component unit. No separate financial statements for the Fair Board are available.

*Southwest Counseling Services* provides mental health and substance abuse treatment, counseling and training to the citizenry of Sweetwater County. The Mental Health Board is a seven-member board appointed by the County's governing board to oversee the daily operations of Southwest Counseling Services. Southwest Counseling Services participates in the County's tax levies. For Federal income tax purposes, Southwest Counseling Services is considered part of the County and, therefore, under current regulations, is exempt from Federal income taxes. The Mental Health Board is a discretely presented governmental type component unit. No separate financial statements for Southwest Counseling Services are available.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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The *Sweetwater County Library System* has County libraries located in Green River, Wyoming and Rock Springs, Wyoming. The Library Board is a five-member board appointed by the County's governing board to oversee the daily operations of the Library System. The Sweetwater County Library System participates in the County's tax levies and receives grants from the County. For Federal income tax purposes, the Library System is considered part of the County and, therefore, under current regulations, is exempt from Federal income taxes. The Library System is a discretely presented governmental type component unit. No separate financial statements for the Sweetwater County Library System are available.

The *Sweetwater County Museum* is a local, historical, museum located in Green River, Wyoming. The Museum Board is a five-member board appointed by the County's governing board to oversee the daily operations of the Museum. The Sweetwater County Museum participates in the County's tax levies and receives grants from the County. For Federal income tax purposes, the Museum is considered part of the County and, therefore, under current regulations, is exempt from Federal income taxes. The Museum is a discretely presented governmental type component unit. No separate financial statements for the Sweetwater County Museum are available.

The *Sweetwater County Recreation Board* is a seven-member board appointed by the County's governing board to oversee the daily operations of the County parks and recreation centers. The Sweetwater County Recreation Board participates in the County's tax levies and receives grants from the County. For Federal income tax purposes, the Recreation Board is considered part of the County and, therefore, under current regulations, is exempt from Federal income taxes. The Recreation Board is a discretely presented governmental type component unit. No separate financial statements for the Sweetwater County Recreation Board are available.

The *Sweetwater County Board of Health* is a seven-member board three of which are appointed by the County's governing board to oversee the daily operations of the County health department and nurses. The Sweetwater County Board of Health participates in the County's tax levies and receives grants from the County. For Federal income tax purposes, the Board of Health is considered part of the County and, therefore, under current regulations, is exempt from Federal income taxes. The Board of Health is a discretely presented governmental type component unit. No separate financial statements for the Sweetwater County Board of Health are available.

Government-wide and fund financial statements: The government-wide financial statements (i.e. the statement of net assets and statement of activities) report on all of the nonfiduciary activities of the County. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Taxes and other items not included among program revenues are reported instead as general revenues.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor individual governmental funds are reported in a combined column.

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*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Government 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 collectable within the current period or soon enough thereafter to pay liabilities in the current period. For this purpose, the County 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, expenditures related to compensated absences are recorded only when payment is due.

Those revenues susceptible to accrual are cigarette taxes, various grants, interest revenue and charges for services. Sales taxes collected and held by the State at year end on behalf of the government are also recognized as revenue. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

Governmental fund: The County reports the following major governmental fund:

The *general fund* is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds are paid from the general fund.

The County's nonmajor governmental funds include special revenue funds used to account for resources legally restricted to expenditure for specified current operating purposes. Included as nonmajor special revenue funds of the County are the Enhanced 911 Fund, the State/County Road Fund, the CDC Tax Fund, and the Jail Tax Fund.

Proprietary fund: This fund type accounts for County activities that are similar to business operations in the private sector or where the reporting focus is on determining net income, financial position, and changes in financial position (economic resources measurement focus). 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.

# SWEETWATER COUNTY, WYOMING

## NOTES TO FINANCIAL STATEMENTS

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The *internal service fund* is used to account for the financing of goods or services provided by the County to the County itself on a cost-reimbursement basis. The County's employee insurance plan is accounted for as an internal service fund. The principal operating revenues of the insurance fund are premiums paid by participating employees. Operating expenses for the fund are the claims incurred during the year and an estimate for claims incurred but not reported.

The internal service fund applies Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 20, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which GASB prevails.

Fiduciary funds: Agency funds are used to account for assets held on behalf of outside parties, including other governments. Agency funds are used to account for assets that the government holds on behalf of others as their agent, and the County's responsibility for these funds is fiduciary in nature.

Interfund transactions: During the normal course of operations, transactions occur between individual funds for goods, services, and for short-term interfund loans or transfers. As a general rule, the effect of the interfund activity has been eliminated from the government-wide financial statements.

Inventories: Inventories, consisting primarily of consumable supplies, are carried at lower of cost (first-in, first-out method) or market. Reported inventories in governmental funds are equally offset by nonspendable fund balance which indicates that they do not constitute "available spendable resources" even though such inventories are a component of the fund balance.

Deferred financing costs – Memorial Hospital: Deferred financing costs are amortized over the period the related obligation is outstanding upon the completion of the project using the straight-line method.

Designated net assets – Memorial Hospital: Of the \$35,800,279 of unrestricted net assets reported in 2012, \$14,659,929 has been designated by the Hospital's Board of Trustees for capital acquisitions. Designated funds remain under the control of the Board of Trustees, which may at its discretion later use the funds for other purposes.

Capital assets: Capital assets include land, buildings and improvements, equipment and furnishings, infrastructure (roads and bridges), and construction in progress. These assets are reported in the government-wide financial statements. The County defines capital assets as assets with a cost of more than \$10,000 for machinery and equipment, \$20,000 for infrastructure and improvements, \$25,000 for capital improvements, or \$2,000 for assets acquired by the Hospital. Assets purchased or constructed are stated at cost. Donated items are recorded at fair market value at the date of donation. Expenditures which increase values, or extend useful lives, are capitalized. Routine maintenance and repairs are charged to expense in the year incurred. Depreciation has been provided over the estimated useful lives using the straight-line method. Estimated useful lives for the major classes of depreciable assets are as follows:

	<u>Years</u>
Buildings and improvements	5-50
Equipment and furnishings	4-20
Infrastructure	12-45

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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Fund balance: The County reports fund balance in the governmental fund financial statements in one of the following five categories: 1) *Nonspendable fund balance* represents amounts that are not in spendable form for which the County includes prepaid items, inventories, and notes receivable; 2) *Restricted fund balance* represents amounts constrained to a specific purpose by their providers, through constitutional provisions, or by enabling legislation; 3) *Committed fund balance* represents amounts constrained to a specific purpose by the County Commissioners through formal motion. Amounts reported as committed cannot be used for other purpose unless the County Commissioners make another formal motion; 4) *Assigned fund balance* represents amounts constrained by the County's intent to use them for a specific purpose. Although the County does not have a policy specific to assigned fund balance, other County policies authorize certain individuals to enter into purchase orders which may result in encumbrances at year end; and 5) *Unassigned fund balance* represents amounts that have not been restricted, committed or assigned to a specific purpose.

As of June 30, 2012, the County does not have a policy on the order in which unrestricted (committed, assigned, or unassigned) resources are to be used when any of these amounts are available for expenditure. As a result, the County assumes the default approach that resources be used in the following order: committed, assigned, and unassigned.

Restricted funds: Funds legally restricted for specific purposes are reported as restricted funds. These funds are included in the net asset balance of the Jail Tax Fund, SC Road Fund, and CDC Tax Fund, as well as subdivision inspection fees and other state and county road reimbursements. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Expendable restricted net assets – Memorial Hospital: Expendable restricted net assets are noncapital net assets that must be used for a particular purpose, as specified by creditors, grantors, or contributors external to the Hospital.

Compensated absences: Employees may accumulate and carryforward earned but unused sick leave up to a maximum of 120 days. Employees are paid 25% of the balance of their unused sick days upon voluntary or involuntary termination of employment at the County, but are forfeited at Memorial Hospital. Accrued unused vacation days are paid in full upon termination. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements.

Risk management – Memorial Hospital: The Hospital is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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Charity care - Memorial Hospital: To fulfill its mission of community service, the Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue.

The Hospital maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy and equivalent service statistics. The amount of charges foregone, based on established rates, was approximately \$1,934,000 for the year ended June 30, 2012.

Cash and investments: Cash consists of demand deposit accounts, money market accounts and petty cash. Investments are carried at fair value and consist primarily of certificates of deposit and United States Government agencies bonds.

Estimates: The preparation of 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 reported amounts of assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Noncurrent cash and investments – Memorial Hospital: Interest and dividends are included in nonoperating revenues when earned. Interest earnings on borrowed proceeds for capital acquisition are capitalized.

The Hospital's investments are maintained in accordance with Wyoming State Statute 9-4-831. This statute limits the types of investments the Hospital may invest in as listed in Section 9-4-831(a). The Hospital has adopted an investment policy as directed under Section 9-4-831(h).

Restricted investments consist of funds restricted in accordance with bond indenture agreements and funds restricted by donor for an endowment and purchase of equipment. Restricted investments that are available for obligations classified as current liabilities are reported in current assets.

Notes receivable – Memorial Hospital: Notes receivable are stated at principal amounts and are uncollateralized. Payments on notes receivable are allocated to the outstanding principal and accrued interest balances. Management reviews all notes receivable periodically and estimates a portion, if any, of the balance that will not be collected.

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

**Note 2. Cash and Investments**

Cash and investments as of June 30, 2012 as classified in the accompanying financial statements consist of the following:

Statement of Net Assets:	Primary Government	Agency Funds	Governmental Type Component Units			
			Mental Health	Events Complex	Library System	Nonmajor
Cash and investments:						
Deposits with financial institutions	\$ 18,399,848	\$ 11,887,461	\$ 2,894,127	\$ 912,723	\$ 1,612,603	\$ 1,048,113
Wyoming Government Investment Fund	-	-	-	-	37,546	-
Investments:						
FHLB	5,941,711	-	-	-	-	-
FNMA	11,318,714	-	-	-	-	-
FREDMAC	1,105,580	-	-	-	-	-
FHLMC	6,505,865	-	-	-	-	-
<b>Total cash and investments</b>	<b>\$ 43,271,718</b>	<b>\$ 11,887,461</b>	<b>\$ 2,894,127</b>	<b>\$ 912,723</b>	<b>\$ 1,650,149</b>	<b>\$ 1,048,113</b>

Investments authorized by the County's investment policy: The County follows the guidelines set forth in Wyoming State Statute 9-4-831 as it relates to the investment of public funds. The County's investment policy requires investments to comply with State statutes, which generally allows the County to invest in U.S., state and local government securities and accounts of any bank and savings associations which are federally insured. All investments made during the year were made within these statutory limits. The County's investment policy does not contain any specific provisions intended to limit the County's exposure to interest rate risk, credit risk or concentration of credit risk.

Part of the Library System's investment activity is conducted in a local government investment pool. The Wyoming Government Investment Fund (WGIF) was established pursuant to the Wyoming Statutory Trust Act. Shares of this fund are offered exclusively to Wyoming governmental entities. The fair value of the Library System's position in this fund is the same as the value of the pool shares.

Credit risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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The credit risk for the County's investments is presented as follows:

Category:	Credit Rating	Market Value
FHLB	AAA	\$ 5,941,711
FNMA	AAA	11,318,714
FREDMAC	AAA	1,105,580
FHLMC	AAA	6,505,865

Under the investment agreement with WGIF, the Library System has invested monies at a fixed contract rate of interest. The WGIF fund received an AAAM rating by Standard & Poor's (S&P) indicating that "safety is excellent," and the pool has "superior capacity to maintain principal value and limit exposure to loss."

Custodial credit risk: Custodial credit risk for deposits and certificates of deposit is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Certain deposits held in County bank accounts are insured by Federal depository insurance or are collateralized with securities held by the custodian bank under safekeeping or Federal Reserve receipts in the name of the County and the financial institution. As of June 30, 2012, the primary government had bank balances on deposit of \$19,412,372, which were fully collateralized or insured. As of June 30, 2012, the Agency Funds had bank balances on deposit of \$11,887,461, which were fully collateralized or insured. As of June 30, 2012, the governmental type component units of the County had bank balances on deposit of \$7,343,518, which were fully collateralized or insured.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. As of June 30, 2012, all investment securities were held by either of the County's two custodians and registered in the County's name. The County does not have a formal investment policy for custodial credit risk.

Concentration of credit risk: Because there is minimal credit risk associated with investments issued by the U.S. government agencies or investments in government investment pools, which include all of the County's investments, no further disclosure regarding concentrations of credit risk is required.

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. A majority of the bonds held in the County's investment portfolio have call structures allowing the issuer to call that bond at specific times during the life of the bond. These bonds are purchased because they add yield compared to buying a non-callable bond.

The County has chosen the segmented time distribution method for its Interest Rate Disclosure. Maturity assumptions have been made using a matrix analyzing interest rates versus final maturity dates of these callable securities. The maturity assumptions or average life of the County's securities are displayed in the Interest Rate Risk Table.

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

Interest Rate Risk Organized by Investment Type Using Segmented Time Distribution  
As of June 30, 2012

	Primary Government		
	Market	Less Than 1	
		Year	1-5 Years
FHLB	\$ 5,941,711	\$ 3,727,580	\$ 2,214,131
FNMA	11,318,714	4,033,580	7,285,134
FREDMAC	1,105,580	-	1,105,580
FHLMC	6,505,865	1,002,850	5,503,015
	<u>\$ 24,871,870</u>	<u>\$ 8,764,010</u>	<u>\$ 16,107,860</u>

The WGIF’s investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the fund’s portfolio maintain a dollar-weighted average maturity of less than 60 days. The weighted average maturity of the fund’s entire portfolio at June 30, 2012 was 52 days.

Highly sensitive securities: The County holds investments that are classified as “highly sensitive.” These securities, because of their specific type and structure, are rate sensitive as market conditions change. Step-up bonds are structured so that the bonds, at strategic times during their life, will step-up to a higher interest rate if they are not called. The portfolio holds \$16,466,830, or 66%, of the securities in step-up structured bonds.

**Note 3. Cash and Investments – Memorial Hospital**

Interest rate risk: The Hospital’s investment policy limits investments to maturities to 397 days or less to manage exposure to fair value losses arising from changing interest rates.

Credit risk: State law limits investments in commercial paper of corporations to be rated by Moody’s as P-1 or Standard and Poor’s as A1. The Hospital has no investment policy that would further limit its investment options. As of June 30, 2012, the Hospital’s investment in the WYO-STAR State Investment Pool was not rated by any investor service.

Concentration of credit risk: The Hospital places no limit on the amount the Hospital may invest with any one issuer.

The carrying value of deposits and investments is included in the Hospital’s balance sheet as follows:

Carrying value:	
Deposits	\$ 5,581,685
WYO-STAR State Pooled Funds	11,007,176
Investments	13,539,405
<b>Total deposits and investments</b>	<u><u>\$ 30,128,266</u></u>

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

Interest income: Interest income of \$259,522 for the year ended June 30, 2012 is made up entirely of interest income from deposits and patient accounts at collection.

**Note 4. Accounts Receivable**

Accounts receivable consists primarily of property taxes receivable and interest on delinquent property taxes. Receivables also exist relating to accrued interest and services provided. The following schedule summarizes the carrying amounts and fair values of accounts receivable at June 30, 2012:

	Primary Government	Governmental Type Component Units			
		Mental Health	Events Complex	Library System	Nonmajor
Taxes and interest on taxes	\$ 27,361,813	\$ 670,095	\$ 1,861,052	\$ 3,084,130	\$ 728,129
Accounts receivable	188,078	2,459,823	68,247	3,633	86,768
Allowance for doubtful accounts	-	(1,722,833)	-	-	(524)
<b>Accounts receivable, net</b>	<b>\$ 27,549,891</b>	<b>\$ 1,407,085</b>	<b>\$ 1,929,299</b>	<b>\$ 3,087,763</b>	<b>\$ 814,373</b>

Mental Health and the County Health Board provide services to patients under the Medicare and Medicaid programs, on the basis of prospectively determined contractual rates related to diagnosis or costs incurred. The programs' administrative procedures preclude final determination of amounts due Mental Health and the County until such time as the appropriate reports have been reviewed and settled by the respective administrative agencies. In addition, laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Memorial Hospital: Accounts receivable at June 30, 2012 consists of the following:

Patient receivables:	
Receivable from patients and their insurance carriers	\$ 9,594,940
Receivable from Medicare	1,024,691
Receivable from Medicaid	276,897
<b>Total patient accounts receivable</b>	<b>10,896,528</b>
Less: estimated allowance for uncollectible amounts	(3,700,000)
<b>Net patient accounts receivable</b>	<b>7,196,528</b>
Other	743,437
<b>Accounts receivable, net</b>	<b>\$ 7,939,965</b>

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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#### **Note 5. Property Taxes**

Property taxes are assessed based on property values on January 1. Taxes are levied on July 31 and are payable in two installments on September 1 and March 1. The County bills and collects its own property taxes and also taxes for taxing entities within the County. Collections of property taxes for these entities and remittance of them are accounted for in the Agency Fund. County property tax revenues are recognized when levied to the extent that they result in current receivables, that is, collected within 60 days of the fiscal year end. Property taxes which are not current receivables are offset by deferred revenues on the fund financials, but are reported on the government-wide financial statements as revenue and receivables, with no amount being deferred when levied. Property taxes receivable are recognized at the assessment date; however, revenue is not recognized until the levy date.

#### **Note 6. Retirement Plan**

The County participates in the State of Wyoming Retirement System (System), a statewide cost-sharing multiple-employer public employee retirement system. The System issues a publicly available financial report that includes financial statements and required supplementary information. This information is available from the Wyoming Retirement System; copies can be obtained at 6101 Yellowstone Road, Suite 500, Cheyenne, Wyoming 82002.

Substantially all County full-time or regular part-time employees are eligible to participate in the System. Employees qualify for a retirement allowance if they are 60 years old and have at least four years of service, or they may retire at age 50 and have at least four years of service but be subject to a reduction in benefits of 5% for each year below age 60, or they may retire at any age if they have 25 years of service or when a combination of age and years of service equal 85.

Generally, for individuals with creditable service prior to July 1, 1981, the individuals received benefits based on the larger of a money purchase benefit structure or a formula basis. The formula consists of multiplying the number of years of service by 2.125% for the members' first 15 years of service and 2.25% for all years after 15 by the final average salary. The final average salary consists of the three highest continuous years of service.

Benefits for individuals hired after July 1, 1981, are calculated only by the formula method.

The System also provides disability retirement to any employee who becomes permanently incapacitated, mentally or physically, and who cannot continue in the performance of his duties. Benefits are established by State statute.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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Contributions and covered payroll: State statutes require the County to contribute 7.12% of the employee's gross annual salary to the retirement system and employees are required to contribute 7% of their gross annual salary. The County has followed the allowed practice of paying the employee's share of contributions for full-time employees for a total contribution of 14.12%. The general County's expenditures for employee pension costs during the years ended June 30, 2012, 2011 and 2010 were \$1,375,594, \$1,420,987 and \$1,162,671, respectively, which equaled 100% of the required contributions for each year.

Law enforcement personnel of the County sheriff's department participate in a separate retirement plan through the System. The plan requires the qualifying employees to contribute 8.6% of their gross pay to the retirement system and the County is required to contribute 8.6% of each participant's salary. The County has followed the allowed practice of paying the employee's share of contributions for a total contribution of 17.2%. The general County's expenditures for law enforcement personnel pension costs during the years ended June 30, 2012, 2011 and 2010 were \$837,674, \$918,454 and \$906,237, respectively, which equaled 100% of the required contributions for each year.

Component units of the County also participate in the public employee retirement system. The following schedule summarizes the contributions for the year ended June 30, 2012, which equaled 100% of the required contributions for that year:

	Component Units			
	Mental Health	Events Complex	Library System	Nonmajor
Fiscal Year 2011-2012	\$ 697,035	\$ 123,885	\$ 261,950	\$ 203,479

#### **Note 7. Employee Benefits – Memorial Hospital**

Defined contribution plan: The Hospital has a Section 457 defined contribution pension plan that is available to all qualified Hospital employees. The Hospital's contribution to the plan is based on a 100% match of employee contributions up to a maximum of 7% of participant salaries. The Hospital's matching contributions are deposited into the 401(a) plan described below. Employees are eligible to participate in the plan upon completion of three months of service and reaching the age of 21.

The Hospital also has a Section 401(a) defined contribution pension plan that is available to all qualified Hospital employees. The Hospital contributes up to 7% of participant salaries to the account. Employees are eligible to participate in the plan upon completion of 90 days of service and reaching the age of 21.

Total pension expense for the year ended June 30, 2012 was \$818,196.

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

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**Note 8. General Obligation Debt**

At June 30, 2012, the County had no general obligation debt outstanding.

The June 30, 2012 legal debt margin of the County is computed as follows:

Assessed valuation, June 30, 2011	<u>\$ 2,543,220,631</u>
Debt limit, 2% of assessed valuation	\$ 50,864,413
Debt applicable to debt limit	-
<b>Legal debt margin</b>	<u>\$ 50,864,413</u>

**Note 9. Capital Assets**

Capital asset activity for the year ended June 30, 2012 was as follows:

Primary government:

	Balance June 30, 2011	Additions	Deletions/ Transfers	Balance June 30, 2012
<b>General Government</b>				
Capital assets not being depreciated:				
Land	\$ 783,187	\$ 289,014	\$ -	\$ 1,072,201
Construction in progress	4,101,378	5,245,984	(2,421,331)	6,926,031
<b>Total capital assets not being depreciated</b>	<u>4,884,565</u>	<u>5,534,998</u>	<u>(2,421,331)</u>	<u>7,998,232</u>
Capital assets being depreciated:				
Buildings and improvements	25,864,796	2,207,396	960,199	29,032,391
Equipment and furnishings	16,811,364	547,163	(61,490)	17,297,037
Infrastructure	110,845,558	2,257,954	(4,465,112)	108,638,400
<b>Total capital assets being depreciated</b>	<u>153,521,718</u>	<u>5,012,513</u>	<u>(3,566,403)</u>	<u>154,967,828</u>
Less accumulated depreciation:				
Buildings and improvements	(8,351,103)	(695,825)	-	(9,046,928)
Equipment and furnishings	(9,906,083)	(1,461,233)	59,219	(11,308,097)
Infrastructure	(72,784,644)	(3,130,851)	24,693	(75,890,802)
<b>Total accumulated depreciation</b>	<u>(91,041,830)</u>	<u>(5,287,909)</u>	<u>83,912</u>	<u>(96,245,827)</u>
<b>Total capital assets being depreciated, net</b>	<u>62,479,888</u>	<u>(275,396)</u>	<u>(3,482,491)</u>	<u>58,722,001</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 67,364,453</u>	<u>\$ 5,259,602</u>	<u>\$ (5,903,822)</u>	<u>\$ 66,720,233</u>

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

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

Governmental activities:

General government	\$ 644,043
Public safety	794,656
Road and bridge	3,849,210
<b>Total depreciation, governmental activities</b>	<b>\$ 5,287,909</b>

Discretely presented governmental type component units: Capital assets activity for the year ended June 30, 2012 was as follows:

	Balance June 30, 2011	Additions	Deletions/ Transfers	Balance June 30, 2012
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Construction in progress	\$ 104,095	\$ 3,222,661	\$ (172,628)	\$ 3,154,128
Capital assets being depreciated:				
Buildings and improvements	30,130,259	363,735	172,628	30,666,622
Equipment and furnishings	3,440,447	57,311	14,517	3,512,275
<b>Total capital assets being depreciated</b>	<b>33,570,706</b>	<b>421,046</b>	<b>187,145</b>	<b>34,178,897</b>
Less accumulated depreciation:				
Buildings and improvements	(18,718,752)	(732,743)	-	(19,451,495)
Equipment and furnishings	(2,396,660)	(211,606)	(14,517)	(2,622,783)
<b>Total accumulated depreciation</b>	<b>(21,115,412)</b>	<b>(944,349)</b>	<b>(14,517)</b>	<b>(22,074,278)</b>
<b>Total capital assets being depreciated, net</b>	<b>12,455,294</b>	<b>(523,303)</b>	<b>172,628</b>	<b>12,104,619</b>
<b>Government activities capital assets, net</b>	<b>\$ 12,559,389</b>	<b>\$ 2,699,358</b>	<b>\$ -</b>	<b>\$ 15,258,747</b>

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

Governmental activities:

Health, recreation, and welfare	\$ 944,349
<b>Total depreciation, governmental activities</b>	<b>\$ 944,349</b>

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

	Balance June 30, 2011	Additions	Deletions/ Transfers	Balance June 30, 2012
<b>Business-Type Activities</b>				
Capital assets not being depreciated:				
Land	\$ 18,245	\$ -	\$ -	\$ 18,245
Construction in progress	1,274,783	6,800,062	(3,257,066)	4,817,779
<b>Total capital assets not being depreciated</b>	<b>1,293,028</b>	<b>6,800,062</b>	<b>(3,257,066)</b>	<b>4,836,024</b>
Capital assets being depreciated:				
Buildings and improvements	27,923,401	413,352	(3,355)	28,333,398
Equipment and furnishings	65,613,995	2,843,714	(2,742,683)	65,715,026
<b>Total capital assets being depreciated</b>	<b>93,537,396</b>	<b>3,257,066</b>	<b>(2,746,038)</b>	<b>94,048,424</b>
Less accumulated depreciation:				
Buildings and improvements	(8,182,900)	(1,039,861)	-	(9,222,761)
Equipment and furnishings	(25,150,835)	(4,350,176)	2,677,544	(26,823,467)
<b>Total accumulated depreciation</b>	<b>(33,333,735)</b>	<b>(5,390,037)</b>	<b>2,677,544</b>	<b>(36,046,228)</b>
<b>Total capital assets being depreciated, net</b>	<b>60,203,661</b>	<b>(2,132,971)</b>	<b>(68,494)</b>	<b>58,002,196</b>
 <b>Business-type activities capital assets, net</b>	 <b>\$ 61,496,689</b>	 <b>\$ 4,667,091</b>	 <b>\$ (3,325,560)</b>	 <b>\$ 62,838,220</b>

Construction in progress at June 30, 2012 represents the Electronic Medical Records project, which is expected to be completed in the fall of 2012. Additional construction in progress at year end relates to the construction of a Medical Office Building. This project is expected to be completed in fiscal year 2014, with a gross maximum price of approximately \$14.9 million.

**Note 10. Joint Powers Agreements**

Airport Board:

Under a joint powers agreement, the County and the City of Rock Springs share in the funding of the Rock Springs-Sweetwater County Airport. The Airport is not financially dependent on the County. The transactions of the Airport are not included in these financial statements.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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#### Rock Springs, Green River, Sweetwater County Joint Powers Water Board:

Under certain provisions of Wyoming State Statutes, the County has entered into an agreement with the City of Rock Springs and the City of Green River to form a Joint Powers Board for the purchase, financing, rehabilitation, and operation of a water supply distribution system for domestic and other uses serving Green River, Wyoming, Rock Springs, Wyoming and other areas in Sweetwater County, Wyoming.

The Board consists of five members; two members from Green River, two members from Rock Springs, and one member from Sweetwater County.

Once the system began operations, the participating cities became responsible for the maintenance, operation, staffing, rate setting, and billing for each distribution system as well as construction of storage facilities. The cities lease these facilities from the Board on a year-to-year basis subject to annual appropriations by the cities.

The financial transactions of this board are not included in these financial statements.

#### Rock Springs, Green River, Sweetwater County Combined Communications Joint Powers Board Agreement:

Under certain provisions of Wyoming State Statutes, the County has entered into an agreement with the City of Rock Springs and the City of Green River to form a Joint Powers Board for the establishment of a Combined Communications Center (CCCJPB). The purpose of the CCCJPB is to provide an efficient, orderly and economically feasible method of planning, financing, constructing, operating, and maintaining a Combined Communications Center to maximize efficiency and coordination in communications and dispatching between the Sweetwater County Sheriff's Department, the Rock Springs Police Department, the Green River Police Department, and other law enforcement agencies.

The CCCJPB consists of nine members; three members from Sweetwater County and three members from each of the participating cities.

During the year ended June 30, 2012, the County recorded expenditures of \$1,325,212 in the Enhanced 911 Fund relating to the transfer of remaining resources in this fund to the CCCJPB as the CCCJPB is now administering the County's 911 service.

The financial transactions of the CCCJPB are not included in these financial statements. However, additional financial information of the CCCJPB may be obtained by contacting the CCCJPB Treasurer, Lisa M. Tarufelli, at the City of Rock Springs, 212 D Street, Rock Springs, Wyoming 82901.

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

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**Note 11. Liability for Compensated Absences**

As described in Note 1, the general County and various County component units allow the accumulation of vested vacation and sick pay benefits, subject to set maximum hours. The liability recorded for compensated absences consists of the following:

	Primary Government	Governmental Type Component Units			
		Mental Health	Events Complex	Library System	Nonmajor
Beginning balance	\$ 1,398,659	\$ 240,098	\$ 88,311	\$ 159,042	\$ 67,914
Additions	1,386,088	689,334	103,913	164,660	138,075
Reductions	(1,365,245)	(709,916)	(74,036)	(167,341)	(102,751)
Ending balance	<u>\$ 1,419,502</u>	<u>\$ 219,516</u>	<u>\$ 118,188</u>	<u>\$ 156,361</u>	<u>\$ 103,238</u>
Due within one year	\$ 1,365,245	\$ 219,516	\$ 118,188	\$ 156,361	\$ 103,238
Due in more than one year	54,257	-	-	-	-

**Note 12. Obligations under Capital Lease**

The County entered into several lease agreements in prior years to acquire equipment and vehicles. The terms of these leases are, in effect, a purchase of the related asset contingent on the County's ability to appropriate funds as required by State statutes. The assets acquired through capital leases are as follows:

Asset	Governmental Activities
Machinery and equipment	\$ 1,839,754
Less accumulated depreciation	(474,937)
	<u>\$ 1,364,817</u>

Primary Government	June 30, 2012 Balance
3.34% lease to acquire two graders and a tractor, payable in three annual installments of \$240,892	\$ 232,994
2.13% lease to acquire heavy equipment and vehicles, payable in three annual installments of \$300,497	294,229
	<u>\$ 527,223</u>

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

Additionally, the County Events Complex entered into several lease agreements in prior years to acquire equipment and vehicles. The terms of these leases are, in effect, a purchase of the related asset contingent on the Events Complex's ability to appropriate funds as required by State statutes:

<b>Asset</b>	<u>Events Complex</u>
Machinery and equipment	\$ 302,111
Less accumulated depreciation	(135,511)
	<u>\$ 166,600</u>

<b>Events Complex</b>	<u>June 30, 2012 Balance</u>
4.36% lease to acquire a motor grader and utility tractor, payable in 60 monthly installments of \$3,795	\$ 22,484
4.20% lease to acquire a vehicle and scissor lift, payable in 60 monthly installments of \$1,810	12,494
	<u>\$ 34,978</u>

The following schedule summarizes the debt service requirements of these leases to maturity:

	<u>Primary Government</u>	<u>Events Complex</u>
Year ended June 30, 2013	\$ 541,389	\$ 35,441
<b>Total minimum lease payments</b>	541,389	35,441
Less: Amount representing interest	(14,166)	(463)
<b>Present value of net minimum lease payments</b>	527,223	34,978
Less: Capital lease payable, due within one year	(527,223)	(34,978)
<b>Capital leases payable, due in more than one year</b>	<u>\$ -</u>	<u>\$ -</u>

**Note 13. Obligations Under Notes Payable and Subsequent Event**

The Mental Health Board carries a \$1,500,000 note payable related to the purchase of land and a building. The agreement is contingent on the Mental Health Board's ability to appropriate funds as required by State statutes. The agreement initially bore interest at 6% with monthly payments of \$16,692 due the first of the month from July 1, 2004 until June 1, 2014. However, beginning July 1, 2009 the interest rate was adjusted to equal the published "Wall Street Journal" prime rate plus 2%, being 5.25% as of June 30, 2012. In addition, beginning July 1, 2009, monthly payments reduced to \$12,513 through June 1, 2014.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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The following schedule summarizes the debt service requirements of this note to maturity:

Year ended June 30,	
2013	\$ 139,128
2014	134,097
	<hr/>
	\$ 273,225
	<hr/> <hr/>

During February 2003, the Mental Health Board entered into an agreement to lease part of the building discussed above to a third party. The agreement was originally for one year and has been extended to January 2013. Monthly rental income is \$10,000.

During the year ended June 30, 2012, the County entered into a loan agreement with the Events Complex so the Events Complex could purchase two 40 meter by 70 meter Clear Span Tents. The interest-free loan from the County to the Events Complex of \$824,000 is to be repaid in quarterly installments of \$41,200 over a 60-month period. The first installment is due in November 2012 with the final installment due in August 2017. As of June 30, 2012, the Events Complex only drew down \$312,000 of the \$824,000 available loan. Subsequent to June 30, 2012, the Events Complex drew down the remaining \$512,000 on the loan.

The following schedule summarizes the debt service requirements of this note, including the additional \$512,000 drawn after year end, to maturity:

Year ended June 30,	
2013	\$ 123,600
2014	164,800
2015	164,800
2016	164,800
2017	164,800
2018	41,200
	<hr/>
	\$ 824,000
	<hr/> <hr/>

To assist in covering operating cash flow needs, the Events Complex entered into a tax anticipation warrant on June 19, 2012. The Events Complex can draw up to 75% of the anticipated 2012-2013 fiscal year property tax revenue remaining uncollected, up to \$1,960,000 at any given time. All funds borrowed must be repaid by June 30, 2013.

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

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**Note 14. Changes in Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2012 was as follows:

	Balance June 30, 2011	Additions	Reductions	Balance June 30, 2012	Due Within One Year
<b>Primary Government</b>					
Capital leases	\$ 1,176,553	\$ -	\$ (649,330)	\$ 527,223	\$ 527,223
<b>Discretely Presented Governmental</b>					
<b>Type Component Units</b>					
Mental Health, note payable	405,252	-	(132,027)	273,225	139,128
Events Complex, note payable	-	312,000	-	312,000	123,600
Events Complex, capital leases	99,225	-	(64,247)	34,978	34,978

**Note 15. Long-Term Debt – Memorial Hospital**

Long-term debt for Memorial Hospital consists of:

	June 30, 2011	Additions	Reductions	June 30, 2012
Hospital Revenue Bonds,				
Series 2006B	\$ 18,725,000	\$ -	\$ (480,000)	\$ 18,245,000
Series 2008	7,500,000	-	(195,000)	7,305,000
	<u>\$ 26,225,000</u>	<u>\$ -</u>	<u>\$ (675,000)</u>	<u>25,550,000</u>
Less:				
Current maturities				(700,000)
<b>Total long-term debt, net of current maturities</b>				<u><u>\$ 24,850,000</u></u>

The terms and due dates of the Hospital's long-term debt at June 30, 2012 are as follows:

Sweetwater County, Wyoming (Memorial Hospital) Hospital Revenue Bonds Series 2006B, variable rate bonds, .43% as of June 30, 2012, due in varying annual installments to September 2037, secured by Hospital revenues.

Sweetwater County, Wyoming (Memorial Hospital) Hospital Revenue bonds Series 2008, variable rate bonds, .36% as of June 30, 2012, due in varying annual installments to September 2037, secured by Hospital revenues.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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The County (Hospital) is required to have letters of credit for the Series 2006B and Series 2008 bonds. This requirement was made as bond holders have the ability to redeem the bonds at any time. In such circumstance where the bonds cannot be remarketed or there is a difference in the amount redeemed and the amount remarketed, the County will draw on the letter of credit. The beneficiary is the bond debt holder, Wells Fargo.

The letters of credit held with Key Bank are in the amount of \$41,246,761 for the Series 2006B Bonds, and \$7,832,809 for the Series 2008 Bonds. Both letters of credit expire September 28, 2013 and have a 10% interest rate.

Scheduled principal and interest payments on long-term debt are as follows:

Year ended June 30,	Principal	Interest	Total
2013	\$ 700,000	\$ 511,000	\$ 1,211,000
2014	720,000	497,000	1,217,000
2015	740,000	482,600	1,222,600
2016	760,000	467,800	1,227,800
2017	785,000	452,600	1,237,600
2018-2022	4,300,000	2,017,700	6,317,700
2023-2027	4,995,000	1,560,800	6,555,800
2028-2032	5,805,000	1,029,900	6,834,900
2033-2037	6,745,000	415,083	7,160,083
	<u>\$ 25,550,000</u>	<u>\$ 7,434,483</u>	<u>\$ 32,984,483</u>

#### Note 16. Operating Lease Commitments

The County has entered into several lease agreements for copiers and postage machines. The leases vary in ranges extending up to five years. The total minimum rental commitment at June 30, 2012 under these leases is as follows:

2013	\$ 52,119
2014	14,701
2015	3,308
	<u>\$ 70,128</u>

# SWEETWATER COUNTY, WYOMING

## NOTES TO FINANCIAL STATEMENTS

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### Note 17. Contingencies and Commitments

The County and several of its component units participate in a number of Federally assisted grant programs which are monitored by various granting agencies. Expenditures may be disallowed by the granting agencies if the County is not in compliance with applicable laws, regulations, or specific grant requirements. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects the amounts, if any, to be immaterial.

Litigation: The County has multiple claims and pending legal proceedings that generally involve the operations of the County. These proceedings are, in the opinion of management, ordinary routine matters incidental to the normal business conducted by the County. In the opinion of management and the County legal counsel, such proceedings are substantially covered by insurance, and the ultimate disposition of such proceedings are not expected to have a material adverse effect on the County's financial position, results of operations or cash flows.

Risk of loss: The County and its component units are subject to risk of loss from various events, including torts, theft, damage to assets, business interruption, errors and omissions, and job-related injuries to employees, as well as acts of God.

The County and its component units have purchased commercial insurance and workers' compensation coverage to minimize their risks of loss. The County has not had significant settlements exceeding insurance coverage in any of the past three fiscal years. The County has had no significant reductions in insurance coverage from coverage in the prior year.

Employees of the County are covered by the County's medical self-insurance plan. The County's costs for this plan are reflected in the funds paying the coverage, premiums and administrative costs. The self-insurance fund is reported as an internal service fund in the accompanying financial statements. The County has a contract with a third-party administrator to process payments. The County also maintains a stop-loss policy to limit the potential for individual and aggregate claims. Management has estimated an accrual for incurred but not reported (IBNR) claims.

At June 30, 2012, the IBNR was \$465,000. Changes in the IBNR from fiscal years 2012 and 2011 were as follows:

	Beginning of Fiscal Year Liability	Estimated Claims Incurred	Claim Payments	At Fiscal Year-End Liability
Fiscal Year 2010-2011	\$ 465,000	\$ 4,505,364	\$ (4,505,364)	\$ 465,000
Fiscal Year 2011-2012	\$ 465,000	\$ 4,064,033	\$ (4,064,033)	\$ 465,000

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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#### **Note 18. Insurance and Litigation – Memorial Hospital**

Malpractice insurance: The Hospital has malpractice insurance coverage to provide protection for professional liability losses on a claims-made basis subject to a limit of \$1 million per claim and an annual aggregate limit of \$5 million. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrences during its term, but reported subsequently, would be uninsured.

Self-funded health insurance: The Hospital self-funds health benefits for eligible employees and their dependents. Health insurance expense is recorded on an accrual basis. An accrued liability is recorded in the financial statements which estimates the claims incurred but not yet reported and claims reported but not yet paid. The Hospital has stop loss insurance to cover catastrophic claims. The Hospital expensed amounts representing the employer's portion of actual claims paid, adjusted for the actuarially determined estimates of liabilities relating to claims resulting from services provided prior to the respective fiscal period end. The Hospital recognized approximately \$2,976,000 and \$2,624,000 of expense during the years ended June 30, 2012 and 2011, respectively. The estimated liability relating to self-funded health insurance was \$400,000 as of June 30, 2012 and 2011.

Litigations, claims and disputes: The Hospital is subject to the usual contingencies in the normal course of operations relating to the performance of its tasks under its various programs. In the opinion of management, the ultimate settlement of litigation, claims, and disputes in process will not be material to the financial position of the Hospital.

The health care industry is subject to numerous laws and regulations of Federal, state, and local governments. Compliance with these laws and regulations, specifically those relating to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Federal government activity has increased with respect to investigations and allegations concerning possible violations by health care providers of regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenues from patient services. Management believes that the Hospital is in substantial compliance with current laws and regulations.

#### **Note 19. Conduit Debt Obligations**

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the state, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

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**Note 20. Commitments**

As of June 30, 2012, the County has entered into several construction/engineering contracts resulting in commitments for future capital expenditures. The major projects are listed below. Although portions of the projects may have been completed and capitalized during 2012, the amounts below represent the activity pertaining to the County's portion of the contract as a whole.

	Expended to Date at June 30, 2012	Total Contract	Total Commitment at June 30, 2012
Primary Government:			
2012 Paint Striping	\$ -	\$ 217,498	\$ 217,498
2012 Paint Striping	14,447	52,304	37,857
2012 Chip Seal Project	-	599,335	599,335
Yellowstone Road Lighting	1,248	91,700	90,452
Peru Bridge	234	226,400	226,166
RS-GR Alternate Road	3,680	36,670	32,990
CDC Remodel (design)	37,030	228,450	191,420
CMAQ 2011	-	407,782	407,782
Circuit Court Construction	2,271,169	2,595,000	323,831
<b>Total primary government</b>	<b>\$ 2,327,808</b>	<b>\$ 4,455,139</b>	<b>\$ 2,127,331</b>

**Note 21. Postemployment Benefits Other than Pensions (OPEB)**

Plan description: The County participates in one single-employer defined benefit postemployment healthcare plan. Under this plan, the County allows retiring employees who meet certain age and/or service requirements as defined below to remain on the County's health insurance plan, as long as the retiring employee pays their full premium each month, less the sum of subsidies A, B and C where such amounts are defined as follows:

- i. Subsidy A per month – a monthly factor, as shown in the following table, multiplied by the total number of years of service at retirement:

<u>Current Age</u>	<u>Monthly Factor</u>
<65	\$11.50
65+	\$ 5.75

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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In the event that the retiree predeceases his or her spouse, Subsidy A will be applied to reduce the healthcare costs for the remaining lifetime of the survivor.

Subsidy A credits are not granted to participants who retire after March 15, 2011.

- ii. Subsidy B per month – only applies to retirees who retired prior to July 1, 2009, and provides a fixed monthly factor ranging from \$42.02 to \$157.16, depending upon the retiree’s age (under age 65 or 65 and above) and tier of benefits (i.e. employee only, employee and spouse, family, etc.). Subsidy B is not expected to increase in the future, but will be adjusted for changes in the number and types of dependents covered, if and when they occur.
- iii. Subsidy C per month – only applies to participants who elected to retire between November 22, 2010 and March 15, 2011 and signed the Early Retirement Agreement, and provides the Subsidy A monthly factor as defined in i. above. The limit on Subsidy C payments shall be \$30,000 less the amount of the cash incentive paid to the retiree at the time of retirement, if any.

The retired employee must meet the following age and/or service requirements in order to qualify for the plan:

- i. All participants excluding law enforcement – the earlier of the following:
  - a. age 60 and 8 years of service with the County, or
  - b. having 8 years of service with the County and being eligible to retire with full benefits under the Wyoming Retirement System by meeting one of the following criteria:
    - i. age 60 and 4 years of service with the Wyoming Retirement System, or
    - ii. the sum age and service with the Wyoming Retirement System equals 85.
- ii. Law enforcement - having 8 years of service with the County and being eligible to retire with full benefits under the Wyoming Retirement System by meeting one of the following criteria:
  - a. age 60 and 4 years of service with Wyoming Retirement System, or
  - b. 20 years of law enforcement service with Wyoming Retirement System.

The Board of County Commissioners (the “Board”) has the authority for establishing and amending this plan. This plan does not issue a separate report.

Funding policy: The County finances this program on a pay-as-you-go basis. The Board has the authority for establishing and amending the funding policy.

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

Annual OPEB cost and net OPEB obligation: The County’s annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer* (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the County’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County’s net OPEB obligation:

Annual required contribution	\$	427,746
Interest on net OPEB obligation		41,675
Adjustment to annual required contribution		(54,408)
<b>Annual OPEB cost</b>		<u>415,013</u>
Employer contributions		<u>(122,420)</u>
<b>Increase in net OPEB obligation</b>		292,593
Net OPEB obligation, beginning of year		<u>926,119</u>
Net OPEB obligation, end of year	\$	<u><u>1,218,712</u></u>

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal years 2012, 2011 and 2010 were as follows:

	<u>2012</u>	2011	2010
Annual OPEB cost	\$ <b>415,013</b>	\$ 430,241	\$ 538,426
Percentage of OPEB cost			
	<b>29.50%</b>	0.00%	7.90%
Net OPEB obligation	\$ <b>1,218,712</b>	\$ 926,119	\$ 495,878

Funded status and funding progress: The funded status of the plan as of July 1, 2010, being the actuarial valuation date, was as follows:

Actuarial accrued liability (a)	\$	4,613,168
Actuarial value of plan assets (b)		-
Unfunded actuarial accrued liability (funding excess) (a) - (b)	\$	<u><u>4,613,168</u></u>
Funded ratio (b) / (a)		0.00%
Covered payroll (c)	\$	22,198,079
Unfunded actuarial accrued liability (funded excess) as a percentage of covered payroll ((a) - (b)) / (c)		20.78%

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

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The required schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Actuarial methods and assumptions: Projections of benefits are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits in force at the valuation date. Actuarial calculations reflect long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

<i>Actuarial valuation date:</i>	July 1, 2010
<i>Actuarial cost method:</i>	Attained Age
<i>Amortization method:</i>	Level Dollar Basis
<i>Amortization period:</i>	29 years
<i>Asset valuation method:</i>	Fair value of assets
<i>Actuarial assumptions:</i>	
Discount rate:	4.5%
Healthcare cost trend rate (HCCTR):	Initial rate of 8.5%; Ultimate rate of 4.5%; Grading period of four years
<i>Assumed rates of increase applied to retiree premiums:</i>	Same as HCCTR

**SWEETWATER COUNTY, WYOMING**

**NOTES TO FINANCIAL STATEMENTS**

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**Note 22. Interfund Receivables, Payables and Transfers**

	Due from Other Funds	Due to Other Funds
General fund	\$ 77,303	\$ -
Jail tax fund	-	77,303
	<u>\$ 77,303</u>	<u>\$ 77,303</u>

These balances resulted from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund transfers for the year ended June 30, 2012 are as follows:

	Transfers In	Transfers Out
General fund	\$ 500,000	\$ -
Jail tax fund	-	500,000
	<u>\$ 500,000</u>	<u>\$ 500,000</u>

Transfers were used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and 2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**Note 23. Prior Period Adjustment**

As of June 30, 2011, the General Fund recorded a receivable of \$430,567 within “Due from other governments,” which represented the total amount of Environmental Health expenses the General Fund paid on behalf of the Health Board during the year ended June 30, 2011. In addition, as of June 30, 2011, the Health Board recorded the same amount within “Due to other governments.” These balances were recorded as the County believed the Health Board would reimburse the General Fund for the Environmental Health expenses paid on their behalf.

However, during the year ended June 30, 2012, it became understood that the original intent of this arrangement included the fact that the Health Board would not be required to reimburse the General Fund, as the County had already reduced its fiscal year 2011 direct funding of the Health Board in order to compensate the General Fund for paying the Environmental Health expenses. As such, a prior period adjustment of \$430,567 has been recorded to increase the Health Board’s beginning net assets and decrease the General Fund’s beginning fund balance as the liability and receivable on the Health Board and General Fund’s books, respectively, should not have been recorded as of June 30, 2011.

## SWEETWATER COUNTY, WYOMING

### NOTES TO FINANCIAL STATEMENTS

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#### **Note 24. Recent Pronouncements**

In June 2012, the Governmental Accounting Standards Board issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which replaces GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*, for most government pensions. Statement No. 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI).

GASB Statement No. 68 is effective for years beginning after June 15, 2014 with the effects of changes made to comply with this statement reported as adjustments to prior periods. The effect that the adoption of GASB Statement No. 68 will have on the County's financial statements has not been determined.

## **REQUIRED SUPPLEMENTARY INFORMATION**

The County's required supplementary information includes the budgetary comparison schedule as described in the accompanying Note to Required Supplementary Information following the schedule and the schedule of funding progress.

**SWEETWATER COUNTY, WYOMING**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**GENERAL FUND**

**For the Year Ended June 30, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 31,987,481	\$ 31,987,481	\$ 34,151,659	\$ 2,164,178
Licenses and permits	1,365,488	1,365,488	1,476,854	111,366
Intergovernmental	8,532,227	10,711,918	8,843,367	(1,868,551)
Charges for services	780,447	782,788	1,570,666	787,878
Interest	439,115	439,115	524,516	85,401
Miscellaneous	738,756	796,922	93,078	(703,844)
<b>Total revenues</b>	<b>43,843,514</b>	<b>46,083,712</b>	<b>46,660,140</b>	<b>576,428</b>
<b>Expenditures</b>				
General government	17,384,419	15,467,499	14,257,317	1,210,182
Public safety	14,009,496	15,485,071	13,956,954	1,528,117
Road and bridge	3,741,617	3,783,110	3,618,945	164,165
Health, recreation and welfare	2,076,608	5,585,057	4,509,843	1,075,214
Conservation of natural resources	250,000	275,000	275,556	(556)
Capital outlay	6,820,986	8,614,952	5,504,649	3,110,303
<b>Total expenditures</b>	<b>44,283,126</b>	<b>49,210,689</b>	<b>42,123,264</b>	<b>7,087,425</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(439,612)</b>	<b>(3,126,977)</b>	<b>4,536,876</b>	<b>7,663,853</b>
Transfers from other funds	-	500,000	500,000	-
Proceeds from sale of capital assets	-	-	1,826	1,826
<b>Net change in fund balance</b>	<b>\$ (439,612)</b>	<b>\$ (2,626,977)</b>	<b>\$ 5,038,702</b>	<b>\$ 7,665,679</b>

## **SWEETWATER COUNTY, WYOMING**

### **NOTE TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended June 30, 2012**

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#### **Budgets**

The statement of revenues, expenditures and changes in fund balance – budget and actual – general fund presents a comparison of the legally adopted budget with actual data. The County prepares its budget on a cash basis, and the revenues and expenditures presented in the aforementioned statement are on the modified accrual basis. Any differences in revenues and expenditures as a result of the difference in accounting basis are considered immaterial. Appropriations lapse at fiscal year end. All budget amendments are approved by the County Commissioners and are presented within the final budget figures.

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

Wyoming State Statutes require the preparation of an annual budget which provides documentation that all sources and uses of County resources are properly planned, budgeted, and approved. The budget, upon adoption, is the legal document which places restrictions and limitations on the purposes and amounts for which County monies may be expended.

The budget is adopted according to the following schedule:

1. On or before May 15, the Budget Officer shall prepare a tentative budget for each fund and file the budget with the governing body.
2. A summary of the tentative budget shall be entered into the minutes and the governing body shall publish the summary at least one week before the public hearing to adopt the budget.
3. The public hearing is held on the third Monday in July.
4. On the day of or the day following the public hearing, the County Commissioners, by resolution, make the necessary appropriations and adopt the budget, which subject to future amendment, shall be in effect for the next fiscal year.

**SWEETWATER COUNTY, WYOMING**

**SCHEDULE OF FUNDING PROGRESS**

**June 30, 2012**

**Post Retirement Healthcare Plan**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2010	\$ -	\$ 4,613,168	\$ 4,613,168	0%	\$ 22,198,079	20.78%
7/1/2009	\$ -	\$ 5,228,186	\$ 5,228,186	0%	\$ 24,177,827	21.63%

During fiscal year 2011, the County's postemployment healthcare plan was amended so that Subsidy A credits are not granted to participants who retire after March 15, 2011. In addition, the plan was amended to create Subsidy C credits.

## **SUPPLEMENTARY INFORMATION**

## **OTHER GOVERNMENTAL FUNDS**

The County's nonmajor governmental funds are described below:

*Jail Tax Fund* – used to account for resources legally restricted to expenditures for building and maintaining a new county jail.

*SC Road Fund* – used to account for resources legally restricted to expenditures for state and county road construction.

*Enhanced 911 Fund* – used to account for resources legally restricted to expenditures to administer the County's 911 service.

*CDC Tax Fund* – used to account for resources legally restricted to expenditures for purchasing, renovating and maintaining a child developmental center (CDC).

The County's nonmajor discretely presented governmental type component units are:

*Museum Board*

*Recreation Board*

*Health Board*

**SWEETWATER COUNTY, WYOMING**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2012**

<b>ASSETS</b>	Jail Tax Fund	SC Road Fund	Enhanced 911 Fund	CDC Tax Fund	Total Nonmajor Governmental Funds
Cash and investments	\$ 827,160	\$ 1,875,784	\$ 124,199	\$ 4,202,675	\$ 7,029,818
Due from other governments	-	64,913	83,279	1,405	149,597
<b>Total assets</b>	<b>\$ 827,160</b>	<b>\$ 1,940,697</b>	<b>\$ 207,478</b>	<b>\$ 4,204,080</b>	<b>\$ 7,179,415</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Warrants and vouchers payable	\$ 5,034	\$ 234	\$ 207,478	\$ 32,793	\$ 245,539
Due to other funds	77,303	-	-	-	77,303
<b>Total liabilities</b>	<b>82,337</b>	<b>234</b>	<b>207,478</b>	<b>32,793</b>	<b>322,842</b>
Fund Balances					
Restricted for:					
Jail maintenance and operations	744,823	-	-	-	744,823
State and county roads	-	1,940,463	-	-	1,940,463
CDC building	-	-	-	4,171,287	4,171,287
	744,823	1,940,463	-	4,171,287	6,856,573
<b>Total liabilities and fund balances</b>	<b>\$ 827,160</b>	<b>\$ 1,940,697</b>	<b>\$ 207,478</b>	<b>\$ 4,204,080</b>	<b>\$ 7,179,415</b>

**SWEETWATER COUNTY, WYOMING**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2012**

	Jail Tax Fund	SC Road Fund	Enhanced 911 Fund	CDC Tax Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 5,986,284	\$ 5,986,284
Intergovernmental revenues	-	693,401	-	-	693,401
Charges for services	-	-	429,284	-	429,284
Interest	-	4,589	3,183	1,383	9,155
<b>Total revenues</b>	<b>-</b>	<b>697,990</b>	<b>432,467</b>	<b>5,987,667</b>	<b>7,118,124</b>
<b>Expenditures</b>					
Current:					
Public safety	353,820	-	1,495,330	-	1,849,150
Road and bridge	-	846	-	-	846
Capital outlay	-	-	-	1,816,380	1,816,380
	<b>353,820</b>	<b>846</b>	<b>1,495,330</b>	<b>1,816,380</b>	<b>3,666,376</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(353,820)</b>	<b>697,144</b>	<b>(1,062,863)</b>	<b>4,171,287</b>	<b>3,451,748</b>
<b>Other Financing Sources (Uses)</b>					
Transfers to other funds	(500,000)	-	-	-	(500,000)
<b>Net change in fund balances</b>	<b>(853,820)</b>	<b>697,144</b>	<b>(1,062,863)</b>	<b>4,171,287</b>	<b>2,951,748</b>
Fund Balance, beginning	1,598,643	1,243,319	1,062,863	-	3,904,825
Fund Balance, ending	\$ 744,823	\$ 1,940,463	\$ -	\$ 4,171,287	\$ 6,856,573

**SWEETWATER COUNTY, WYOMING**

**COMBINING STATEMENT OF NET ASSETS  
NONMAJOR DISCRETELY PRESENTED GOVERNMENTAL TYPE COMPONENT UNITS  
June 30, 2012**

<b>ASSETS</b>	Museum Board	Recreation Board	Health Board	Total Nonmajor Component Units
Cash and investments	\$ 335,994	\$ 489,553	\$ 222,566	\$ 1,048,113
Receivables:				
Taxes and interest on taxes	250,407	475,028	2,694	728,129
Accounts and insurance credits, net	-	-	86,244	86,244
Grant receivable	-	-	26,647	26,647
Prepaid items	-	-	37,729	37,729
Capital assets being depreciated:				
Buildings and improvements	721,502	8,659,476	-	9,380,978
Equipment and furnishings	50,321	394,360	14,612	459,293
Accumulated depreciation	(460,813)	(7,392,575)	(3,531)	(7,856,919)
<b>Total assets</b>	<b>\$ 897,411</b>	<b>\$ 2,625,842</b>	<b>\$ 386,961</b>	<b>\$ 3,910,214</b>
<b>LIABILITIES</b>				
Liabilities				
Warrants and vouchers payable	\$ -	\$ 16,472	\$ 7,722	\$ 24,194
Accrued expenses	-	6,726	24,675	31,401
Deferred revenue	247,658	470,492	-	718,150
Compensated absences:				
Due within one year	9,177	33,397	60,664	103,238
<b>Total liabilities</b>	<b>256,835</b>	<b>527,087</b>	<b>93,061</b>	<b>876,983</b>
<b>NET ASSETS</b>				
Investment in capital assets, net of related debt	311,010	1,661,261	11,081	1,983,352
Restricted	9,500	-	-	9,500
Unrestricted	320,066	437,494	282,819	1,040,379
<b>Total net assets</b>	<b>\$ 640,576</b>	<b>\$ 2,098,755</b>	<b>\$ 293,900</b>	<b>\$ 3,033,231</b>

**SWEETWATER COUNTY, WYOMING**

**COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR DISCRETELY PRESENTED GOVERNMENTAL TYPE COMPONENT UNITS  
For the Year Ended June 30, 2012**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Museum Board	Recreation Board	Health Board	Total Nonmajor Component Units
<b>Museum Board</b>								
Health, recreation and welfare	\$ 395,268	\$ 4,548	\$ -	\$ -	\$ (390,720)	\$ -	\$ -	\$ (390,720)
<b>Recreation Board</b>								
Health, recreation and welfare	701,589	-	-	-	-	(701,589)	-	(701,589)
<b>Health Board</b>								
Health, recreation and welfare	2,056,290	506,639	1,622,020	-	-	-	72,369	72,369
<b>Total nonmajor component units</b>	<b>\$ 3,153,147</b>	<b>\$ 511,187</b>	<b>\$ 1,622,020</b>	<b>\$ -</b>	<b>(390,720)</b>	<b>(701,589)</b>	<b>72,369</b>	<b>(1,019,940)</b>
<b>General Revenues</b>								
<b>Taxes:</b>								
Property taxes					324,358	498,208	2,761	825,327
Sales and other taxes					4,520	36,241	3,408	44,169
Interest income					54	874	791	1,719
<b>Total general revenues</b>					<b>328,932</b>	<b>535,323</b>	<b>6,960</b>	<b>871,215</b>
<b>Change in net assets</b>					<b>(61,788)</b>	<b>(166,266)</b>	<b>79,329</b>	<b>(148,725)</b>
Net Assets (Deficit), beginning, as previously reported					702,364	2,265,021	(215,996)	2,751,389
Prior period adjustment					-	-	430,567	430,567
Net Assets, beginning, as restated					<b>702,364</b>	<b>2,265,021</b>	<b>214,571</b>	<b>3,181,956</b>
Net Assets, ending					<b>\$ 640,576</b>	<b>\$ 2,098,755</b>	<b>\$ 293,900</b>	<b>\$ 3,033,231</b>

SWEETWATER COUNTY, WYOMING

COMBINING BALANCE SHEET - DISCRETELY PRESENTED COMPONENT UNITS

FUND BASIS

June 30, 2012

ASSETS	Mental Health	Events Complex	Library System	Nonmajor Component Units			Total
				Museum Board	Recreation Board	Health Board	
Cash and investments	\$ 2,894,127	\$ 912,723	\$ 1,650,149	\$ 335,994	\$ 489,553	\$ 222,566	\$ 6,505,112
Due from Library Foundation	-	-	306,955	-	-	-	306,955
Receivables:							
Taxes and interest on taxes	670,095	1,861,052	3,084,130	250,407	475,028	2,694	6,343,406
Accounts and insurance credits	736,990	68,247	3,633	-	-	86,244	895,114
Grants	111,503	702,573	-	-	-	26,647	840,723
Inventories	-	44,295	27,965	-	-	-	72,260
Prepaid items	53,468	39,162	-	-	-	37,729	130,359
<b>Total assets</b>	<b>\$ 4,466,183</b>	<b>\$ 3,628,052</b>	<b>\$ 5,072,832</b>	<b>\$ 586,401</b>	<b>\$ 964,581</b>	<b>\$ 375,880</b>	<b>\$ 15,093,929</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities							
Warrants and vouchers payable	\$ 124,460	\$ 842,828	\$ 104,859	\$ -	\$ 16,472	\$ 7,722	\$ 1,096,341
Accrued expenses	-	48,973	39,654	-	6,726	24,675	120,028
Deferred revenue	668,403	2,569,042	3,077,767	249,722	473,974	2,441	7,041,349
<b>Total liabilities</b>	<b>792,863</b>	<b>3,460,843</b>	<b>3,222,280</b>	<b>249,722</b>	<b>497,172</b>	<b>34,838</b>	<b>8,257,718</b>
Fund Balances							
Nonspendable:							
Inventories	-	44,295	27,965	-	-	-	72,260
Prepaid items	53,468	39,162	-	-	-	37,729	130,359
Restricted for:							
Endowment challenge program	-	-	306,955	-	-	-	306,955
Tipple building	-	-	-	9,500	-	-	9,500
Committed to:							
Water plant	-	-	-	-	46,644	-	46,644
Unassigned	3,619,852	83,752	1,515,632	327,179	420,765	303,313	6,270,493
<b>Total fund balances</b>	<b>3,673,320</b>	<b>167,209</b>	<b>1,850,552</b>	<b>336,679</b>	<b>467,409</b>	<b>341,042</b>	<b>6,836,211</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,466,183</b>	<b>\$ 3,628,052</b>	<b>\$ 5,072,832</b>	<b>\$ 586,401</b>	<b>\$ 964,581</b>	<b>\$ 375,880</b>	<b>\$ 15,093,929</b>

**SWEETWATER COUNTY, WYOMING**

**RECONCILIATION OF THE GOVERNMENTAL TYPE COMPONENT UNITS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
June 30, 2012**

	Mental Health	Events Complex	Library System	Nonmajor Component Units		
				Museum Board	Recreation Board	Health Board
Total fund balances - governmental type component units	\$ 3,673,320	\$ 167,209	\$ 1,850,552	\$ 336,679	\$ 467,409	\$ 341,042
Amounts reported for the governmental type component unit in the statement of net assets is different because:						
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,648,392	8,920,305	706,698	311,010	1,661,261	11,081
Long-term liabilities, including notes payable, capital leases payable and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(492,741)	(465,166)	(156,361)	(9,177)	(33,397)	(60,664)
Some of the component unit's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	5,034	12,384	18,567	2,064	3,482	2,441
<b>Net assets of governmental type component units</b>	<b>\$ 6,834,005</b>	<b>\$ 8,634,732</b>	<b>\$ 2,419,456</b>	<b>\$ 640,576</b>	<b>\$ 2,098,755</b>	<b>\$ 293,900</b>

SWEETWATER COUNTY, WYOMING

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
DISCRETELY PRESENTED COMPONENT UNITS  
FUND BASIS  
For the Year Ended June 30, 2012

	Mental Health	Events Complex	Library System	Nonmajor Component Units			Total
				Museum Board	Recreation Board	Health Board	
<b>Revenues</b>							
Taxes	\$ 881,767	\$ 2,095,997	\$ 3,315,289	\$ 329,300	\$ 535,180	\$ 7,701	\$ 7,165,234
Intergovernmental	7,206,100	2,809,294	306,955	-	-	1,622,020	11,944,369
Charges for services	2,328,617	1,029,767	-	4,548	-	506,639	3,869,571
Interest income	3,664	880	14,088	54	874	791	20,351
Other income	13,644	276,744	113,474	-	-	-	403,862
<b>Total revenues</b>	<b>10,433,792</b>	<b>6,212,682</b>	<b>3,749,806</b>	<b>333,902</b>	<b>536,054</b>	<b>2,137,151</b>	<b>23,403,387</b>
<b>Expenditures</b>							
Current:							
Health, recreation and welfare	9,211,192	4,260,985	3,599,966	359,930	549,947	2,035,672	20,017,692
Capital outlay	15,050	3,196,390	98,207	22,112	311,948	-	3,643,707
<b>Total expenditures</b>	<b>9,226,242</b>	<b>7,457,375</b>	<b>3,698,173</b>	<b>382,042</b>	<b>861,895</b>	<b>2,035,672</b>	<b>23,661,399</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>1,207,550</b>	<b>(1,244,693)</b>	<b>51,633</b>	<b>(48,140)</b>	<b>(325,841)</b>	<b>101,479</b>	<b>(258,012)</b>
<b>Other Financing Sources</b>							
Proceeds from issuance of debt	-	312,000	-	-	-	-	312,000
<b>Net change in fund balances</b>	<b>1,207,550</b>	<b>(932,693)</b>	<b>51,633</b>	<b>(48,140)</b>	<b>(325,841)</b>	<b>101,479</b>	<b>53,988</b>
<b>Fund Balances</b>							
Beginning, as previously reported	2,465,770	1,099,902	1,798,919	384,819	793,250	(191,004)	6,351,656
Prior period adjustment	-	-	-	-	-	430,567	430,567
Beginning, as restated	2,465,770	1,099,902	1,798,919	384,819	793,250	239,563	6,782,223
Ending	\$ 3,673,320	\$ 167,209	\$ 1,850,552	\$ 336,679	\$ 467,409	\$ 341,042	\$ 6,836,211

SWEETWATER COUNTY, WYOMING

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL TYPE COMPONENT UNITS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2012

	Mental Health	Events Complex	Library System	Nonmajor Component Units		
				Museum Board	Recreation Board	Health Board
<b>Net Change in Fund Balances - Governmental Type Component Units</b>	\$ 1,207,550	\$ (932,693)	\$ 51,633	\$ (48,140)	\$ (325,841)	\$ 101,479
Amounts reported for the governmental type component units in the statement of activities are different because:						
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital purchases exceeded depreciation during the current period.	(254,110)	2,732,920	58,762	(13,226)	176,473	(1,461)
The statement of activities reports a decrease in revenues due to current activity in deferred revenues which is not reported at the fund level.	(834)	(3,029)	(3,465)	(422)	(731)	(1,532)
The liability for compensated absences is not recorded in the fund level, but is reported in the statement of net assets. This is the current year change in the liability.	20,582	(29,877)	2,681	-	(16,167)	(19,157)
Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is off-set by the total of capital leases issued during the year, if any.	-	64,247	-	-	-	-
The long-term liability for notes payable is not recorded in the fund level, but is reported in the statement of net assets. This is the current year change in the liability.	132,027	(312,000)	-	-	-	-
<b>Change in net assets of governmental type component unit</b>	\$ 1,105,215	\$ 1,519,568	\$ 109,611	\$ (61,788)	\$ (166,266)	\$ 79,329

**SWEETWATER COUNTY, WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2012**

	Federal CFDA	
	Number	Expenditures
<b>U.S. Department of the Interior</b>		
Payments in lieu of taxes:		
Administered by Sweetwater County	15.226	<u>\$ 2,924,621</u>
<b>U.S. Department of Health and Human Services</b>		
<i>Passed through Wyoming Department of Health</i>		
Temporary Assistance for Needy Families:		
Administered by Sweetwater County Board of Health	93.558	149,635
Block Grants for Prevention and Treatment of Substance Abuse:		
Administered by Southwest Counseling Service	93.959	316,879
Public Health Emergency Preparedness:		
Administered by Sweetwater County Board of Health	93.069	108,157
Block Grants for Community Mental Health Services:		
Administered by Southwest Counseling Service	93.958	40,000
<i>Passed through Sweetwater County Tripartite Board</i>		
Community Services Block Grant:		
Administered by Sweetwater County	93.569	154,250
<i>Passed through Wyoming Department of Family Services</i>		
Child Support Enforcement:		
Administered by Sweetwater County	93.563	23,236
Temporary Assistance for Needy Families:		
Administered by Sweetwater County	93.558	48,788
Community-Based Child Abuse Prevention Grants		
Administered by Sweetwater County Board of Health	93.590	9,331
<b>Total U.S. Department of Health and Human Services</b>		<u>850,276</u>
<b>U.S. Department of Agriculture</b>		
<i>Passed through Wyoming Department of Health</i>		
Schools and Roads - Grants to Counties:		
Administered by Sweetwater County	10.666	46,999
<i>Passed through Wyoming State Forestry Division</i>		
Cooperative Forestry Assistance:		
Administered by Sweetwater County	10.664	2,036
<b>Total U.S. Department of Agriculture</b>		<u>49,035</u>
<b>U.S. Department of Commerce</b>		
<i>Passed through Wyoming Office of Homeland Security</i>		
Public Safety Interoperable Communications Grant Program:		
Administered by Sweetwater County	11.555	<u>234,768</u>

Continued

**SWEETWATER COUNTY, WYOMING**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**

**For the Year Ended June 30, 2012**

	Federal CFDA Number	Expenditures
<b>U.S. Department of Transportation</b>		
<i>Passed through Wyoming Department of Transportation</i>		
Alcohol Open Container Requirements:		
Administered by Sweetwater County	20.607	\$ 8,459
Highway Planning and Construction:		
Administered by Sweetwater County	20.205	242,845
Highway Safety Cluster:		
State and Community Highway Safety:		
Administered by Sweetwater County	20.600	5,875
Alcohol Impaired Driving Countermeasures Incentives Grants:		
Administered by Sweetwater County	20.601	6,137
Total Highway Safety Cluster		<u>12,012</u>
<i>Passed through Wyoming-Office of Homeland Security:</i>		
Interagency Hazardous Materials Public Sector Training and Planning Grants:		
Administered by Sweetwater County	20.703	2,031
<b>Total U.S. Department of Transportation</b>		<u><u>265,347</u></u>
<b>U.S. Department of Justice</b>		
<i>Passed through Wyoming Department of Family Services</i>		
Juvenile Accountability Block Grants:		
Administered by Sweetwater County	16.523	21,129
<i>Passed through Volunteers of America</i>		
Juvenile Justice and Delinquency Prevention - Allocation to States:		
Administered by Sweetwater County	16.540	14,914
<i>Passed through Wyoming Division of Criminal Investigation</i>		
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)		
Administered by Sweetwater County	ARRA-16.803	83,370
<b>Total U.S. Department of Justice</b>		<u><u>119,413</u></u>
<b>Executive Office of the President</b>		
<i>Passed through Wyoming Division of Criminal Investigation</i>		
High Intensity Drug Trafficking Area (HIDTA) Program:		
Administered by Sweetwater County	95.001	<u>84,358</u>
<b>U.S. Department of Homeland Security</b>		
<i>Passed through Wyoming-Office of Homeland Security</i>		
Homeland Security Grant Program:		
Administered by Sweetwater County	97.067	<u>73,213</u>
<b>U.S. Department of Energy</b>		
<i>Passed through Wyoming Business Council, State Energy Office</i>		
State Energy Program - Recovery Act:		
Administered by Sweetwater County	ARRA-81.041	<u>669,200</u>
<b>Total expenditures of Federal awards</b>		<u><u>\$ 5,270,231</u></u>

## SWEETWATER COUNTY, WYOMING

### NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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#### **Significant Accounting Policies**

The following information regarding the schedule of expenditures of Federal awards is provided to assist the reader in understanding the accounting policies regarding, and the nature of, the Federal awards.

Basis of accounting: The schedule of expenditures of Federal awards is prepared on the cash basis of accounting, which is generally utilized by the County for Federal reporting purposes, whereby expenditures are reported when paid.

The information in this schedule is presented in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some of the amounts presented in this schedule may differ from their presentation in the financial statements.

## **COMPLIANCE AND INTERNAL CONTROL**

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

Board of County Commissioners  
Sweetwater County, Wyoming  
Green River, Wyoming

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sweetwater County, Wyoming (the "County") as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 29, 2013. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financials statements of Memorial Hospital of Sweetwater County (the "Hospital"), as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 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 deficiencies described in the accompanying schedule of findings and questioned costs as items 2012-01 through 2012-03 to be material weaknesses.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2012-04.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of County Commissioners, management, others within the entity, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in blue ink that reads "McGee, Hearne & Paiz, LLP". The signature is written in a cursive, flowing style.

Cheyenne, Wyoming  
January 29, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND  
MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners  
Sweetwater County, Wyoming  
Green River, Wyoming

Compliance

We have audited the compliance of Sweetwater County, Wyoming (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2012. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 Audit Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Sweetwater County, Wyoming complied, in all material respects, with the 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, 2012.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 a Federal 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 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of County Commissioners, management, others within the entity, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*McGee, Hearne & Paiz, LLP*

Cheyenne, Wyoming  
January 29, 2013

**SWEETWATER COUNTY, WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2012**

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**I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

**A. Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**B. Federal Awards**

Internal control over major programs:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None reported

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

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  Yes  No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
11.555	Public Safety Interoperable Communications
15.226	Payments in Lieu of Taxes
20.205	Highway Planning and Construction
ARRA-81.041	State Energy Program - Recovery Act
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee?  Yes  No

**SWEETWATER COUNTY, WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2012**

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**II. FINANCIAL STATEMENT FINDINGS**

**2012-01: Audit Adjustments**

**Condition:** As part of our audit, significant adjustments were proposed and recorded in order to properly state the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

**Criteria:** Under professional standards, the control deficiency exists as County personnel did not identify the adjusting journal entries, which were significant to the County's financial statements prepared in accordance with GAAP.

**Cause:** The County recently hired an Accounting Manager with experience in financial statements prepared in accordance with GAAP. However, due to time limitations expressed by the Accounting Manager in preparing the financial statements for the audit, all necessary adjustments were not identified.

**Effect:** Significant adjustments identified during the audit included, but were not limited to:

- Recognizing cash and revenue in the CDC Tax Fund relating to additional collections of the one percent specific purpose sales and use excise tax.
- Properly recording additions and deletions of property and equipment.
- Accruing retainage payable and other liabilities.

**Recommendation:** We recommend the County establish policies and procedures to ensure that complete and accurate information is available in a timely manner to properly record transactions in accordance with GAAP. These policies and procedures would include processes to ensure that all financial statement balances are properly supported by accurate records, balances are adjusted to the proper amounts, and reconciliations are performed as necessary.

**Auditee response:** The Accounting Manager will be involved in establishing policies and procedures to ensure that complete and accurate information is available to properly record transactions in accordance with GAAP.

## SWEETWATER COUNTY, WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2012

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#### **2012-02: Segregation of Duties**

**Condition:** During the course of our audit, we noted several instances where there is not an adequate segregation of duties. At the County, we noted that one individual has authority to write checks and post journal entries. Several employees have access to the check printer, check stock, printed checks and the payroll and accounts payable system. The purchasing department has the authority to authorize and create new vendors within the accounting system, enter invoices, and authorize all disposals. We also noted that several employees have the ability to request goods or services and also have the ability to approve the payment of those same goods or services.

At the component unit level, we noted a segregation of duties issue as well. The Sweetwater County Museum and Sweetwater County Recreation Board are not large enough to permit an adequate segregation of duties for an effective system of internal accounting control in all respects.

**Criteria:** Internal controls are designed to safeguard assets and help prevent loss from employee dishonesty or error. A fundamental concept in an adequate system of internal control is the segregation of duties.

**Cause:** The concentration of closely related duties and responsibilities by a small staff makes it difficult to establish an adequate system of internal checks on the accuracy and reliability of the accounting records. While we recognize the Museum and Recreation Board are not large enough to permit a segregation of duties for an effective system of internal accounting control, we believe that it is important that officials be aware that the condition does exist.

**Effect:** Without properly designed internal control systems, the County could be susceptible to misappropriation of assets (theft of money) and/or inaccurate financial reporting.

**Recommendation:** We recommend that current internal control policies and procedures be scrutinized to ensure that proper segregation is obtained when possible.

**Auditee response:** The County will analyze the procedures in place and will develop and implement new internal control policies and procedures to better segregate duties.

## SWEETWATER COUNTY, WYOMING

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2012

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#### **2012-03: Journal Entries**

**Condition:** During the year ended June 30, 2012, the County did not have a review process in place over journal entries that are posted to the accounting system. On June 30, 2012, the County implemented a review process over journal entries. However, the personnel responsible for performing the review also have the authority to initiate and record journal entries. In addition, the County does not have a control system in place to identify journal entries that are posted to the accounting system outside the normal course of business.

**Criteria:** The County should have a control system that allows them to monitor journal entries that are posted to the system to ensure the propriety of all entries for the entire fiscal year. In addition, the control system should include adequate segregation of duties to ensure any journal entries initiated and recorded by the individual responsible for reviewing journal entries are reviewed by another individual.

**Cause:** The County did not establish a control system to monitor journal entries for the entire fiscal year. In addition, the review process implemented at year end does not adequately segregate duties for the individual performing the review.

**Effect:** The inability to identify journal entries outside the normal course of business as well as the lack of an adequate review process prevents the County from appropriately monitoring adjustments that are made to the financial statements throughout the year.

**Recommendation:** We recommend the County develop and implement policies to track journal entries outside the normal course of business and scrutinize current internal control policies and procedures to ensure that proper segregation is obtained when possible.

**Auditee response:** On June 30, 2012, the County implemented a review process and a control system to prepare, review, and monitor journal entries posted to the accounting system. The County will further analyze these procedures and will develop and implement additional policies and procedures to better segregate duties.

**SWEETWATER COUNTY, WYOMING**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2012**

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**2012-04: Budgetary Compliance**

**Condition:** During fiscal year 2012, the Events Complex requested additional funding of \$1,200,000 from the County. The Commissioners approved this request and amended the County's budget to allow for the additional spending. The Events Complex Board amended its budget to allow for the spending of additional funding. However, the County did not officially approve the Events Complex amended budget.

**Criteria:** State statute 16-4-111(c) Adoption of Budget states "Boards, the members of which are appointed by the county commissioners, shall expend funds only as authorized by the approved budget unless a departure from the budget is authorized by the board of county commissioners."

**Cause:** The County Commissioners believed that by approving the Events Complex request for funds they were approving the change to the Events Complex budget.

**Effect:** See condition.

**Recommendation:** We recommend that when the component units of the County amend their budget to increase their spending authority they have the County Commissioners approve their budget amendment as well.

**Auditee Response:** The Board of County Commissioners shall approve all necessary budget amendments for component units as per State statute 16-4-111(c).

All component units shall request budget amendments, prior to exceeding the budget.

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

**SWEETWATER COUNTY, WYOMING**

**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**  
**Year Ended June 30, 2012**

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There were no Federal audit findings in the prior year.







**BlueCross BlueShield  
of Wyoming**  
An independent licensee of the Blue Cross  
and Blue Shield Association

## ASO GROUP PLAN CHANGES

P. O. Box 2266  
Cheyenne, WY 82003  
307.634.1393  
800.442.2376

Group Name: Sweetwater County Employees	Anniversary Date: July 1
Group Number: 312000, 311242-46, 311248-49, 31251-52, 311254, 311284-85, 311712	Effective Date: January 1, 2013
UR Vendor <input checked="" type="checkbox"/> BCBSWY	<input type="checkbox"/> Other:

**Keep Plan the Same:**     Yes     No (List Changes Below)

***Changes in Eligibility:***

**Effective January 1, 2013**

Changes in Eligibility portion of current Plan doc will change due to electronic enrollment and self billing as follows:

**ELIGIBILITY REGULATIONS**

Eligibility information on both active and retired Participants will be provided to Blue Cross Blue Shield of Wyoming by Diversified Insurance Group.

**HOW TO ADD, CHANGE, OR END COVERAGE**

Information regarding the adding, changing, or ending of coverage will be provided to Blue Cross Blue Shield of Wyoming by Diversified Insurance Group.

***Other:***

**Effective February 1, 2013**

Move to new group numbers.

***Grandfathered Status:***

\_\_\_\_\_ Prior to this change the Plan was grandfathered and remains grandfathered.

\_\_\_\_\_ Prior to this change the Plan was grandfathered and will no longer be grandfathered.

\_\_\_\_\_ Prior to this change the Plan was not grandfathered.

Marketing Contact:

Date:

Group Leader:

Print Name & Title: \_\_\_\_\_



**BlueCross BlueShield  
of Wyoming**  
An Independent licensee of the Blue Cross  
and Blue Shield Association

P.O. Box 2266  
Cheyenne, WY 82003  
307-634-1393  
800-442-2376

## SBC Approval Form

Plan Name: \_\_\_\_\_

Description of SBC(s) Approved: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

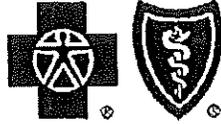
Date Approved: \_\_\_\_\_

Printed Name of Person Approving: \_\_\_\_\_

Signature of Person Approving: \_\_\_\_\_

Title of Person Approving: \_\_\_\_\_

**Please initial the upper right-hand corner of each page  
of the SBC(s) approved and attach to this form.**



# BlueCross BlueShield of Wyoming

An independent licensee of the Blue Cross  
and Blue Shield Association

## **AGREEMENT REGARDING PRODUCTION AND DISTRIBUTION OF SUMMARY OF BENEFITS AND COVERAGE ON BEHALF OF PLAN**

This Agreement is entered into between Blue Cross Blue Shield of Wyoming (BCBSWY) and Sweetwater County Employees (The County).

**WHEREAS**, The County is the Plan Sponsor and Plan Administrator of a self-funded Employee Welfare Benefit Plan (Plan) established and maintained by The County for the benefit of the Plan's participants and beneficiaries;<sup>1</sup>

**WHEREAS**, the Patient Protection and Affordable Care Act of 2010 (P.L. 111-148), as amended by the Health Care and Education Reconciliation Act of 2010 (P.L. 111-152), mandates that groups offering self-funded group health plan coverage, such as The County, provide a Summary of Benefits and Coverage (SBC) for each benefit package it offers to the Plan's participants and beneficiaries;

**WHEREAS**, BCBSWY is the Claims Supervisor of the Plan and desires, at no additional fee to The County, to work with The County to create and distribute SBCs on behalf of The County for its participants and beneficiaries pursuant to the parties' Agreement herein;

**NOW THEREFORE**, the parties agree to work together with regard to meeting The County's federally mandated requirements to create and distribute SBCs to Plan participants and beneficiaries as follows:

### **A. CONDITIONS PRECEDENT TO BCBSWY'S DUTIES**

1. As a condition precedent to any duties or obligations of BCBSWY under this Agreement, The County must:
  - a. Have completed a Major Account Application with BCBSWY and an Initial Information for SBCs form (see Attachment A) so that BCBSWY can obtain details needed for the SBC; and
  - b. Execute and return this Agreement to BCBSWY.

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<sup>1</sup> A participant is defined as "an employee or former employee of an employer, or any member or former member of an employee organization, who is or may become eligible to receive a benefit of any type from an employee benefit plan which covers employees and members of such organization, or whose beneficiaries may be eligible to receive any such benefit." A beneficiary is defined as "a person designated by a participant, or by the terms of an employee benefit plan, who is or may become entitled to a benefit thereunder."

## **B. BCBSWY'S INITIAL CREATION OF SBCS ON BEHALF OF THE COUNTY**

### **1. SUMMARY OF LEGAL REQUIREMENT**

Pursuant to federal statutory and regulatory requirements,<sup>2</sup> The County is required to create and deliver an SBC without charge to its participants and beneficiaries with respect to each benefit package offered by The County for which that participant or beneficiary is eligible. The laws set forth specific timelines for The County's production and delivery of SBCs.

The County's requirement to produce and deliver SBCs begins with respect to its participants and beneficiaries who enroll or re-enroll in the Plan's health coverage through an open enrollment period beginning on the first day of the first open enrollment period (including re-enrollees and late enrollees) on or after September 23, 2012. Disclosure to all other participants and beneficiaries who enroll for coverage other than through an open enrollment period (including individuals who are newly eligible for coverage and special enrollees), begins on the first day of the first plan year on or after September 23, 2012.

### **2. PROCEDURE FOR MEETING REQUIREMENT**

- a. Within ten (10) calendar days of BCBSWY's receipt of the documents in Section A above, BCBSWY shall create all required SBCs for each of the Plan's benefit packages and provide a draft of each SBC to The County for approval in accordance with the following terms and disclaimers:

- (1) The parties acknowledge that the SBC mandate is new and that the pertinent federal agencies have indicated further guidance and instruction will be forthcoming to clarify and further define some of the SBC requirements. With that understanding, BCBSWY agrees that it will work to the best of its ability under the current federal regulations and guidance to ensure that The County's SBCs comply with the required appearance, content and language mandates of PHSA Section 2715(b)(3) and any other applicable Federal statutes and regulations substantively addressing SBC requirements.

- (2) The parties acknowledge that the SBCs will contain the required coverage examples to illustrate benefits provided by the Plan for common benefit scenarios, including pregnancy and diabetes. The coverage examples will estimate what proportion of expenses under these illustrative benefits scenarios might be covered by the Plan. The purpose is to allow consumers to use this information to compare their share of the costs of care under different coverage options to make an informed selection

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<sup>2</sup> See Health and Human Services regulations beginning at 45 CFR 147.200. See Department of Labor regulations beginning at 29 CFR 2590.715-2715. See Department of Treasury regulations beginning at Treas. Reg. §54.9815-2715.

decision. However, due to substantial inaccuracies created by the use of the "coverage calculator" created by the federal agencies for calculating the amounts under these coverage examples, BCBSWY has created its own calculator which better represents to the participants and beneficiaries their potential cost-sharing amounts under the examples as mandated by the agencies.

- (3) Where the Plan utilizes BCBSWY's pharmacy network, the pharmacy benefits will be included and integrated into the SBC. If the Plan utilizes a pharmacy network other than BCBSWY's and a separate SBC for the pharmacy benefits is not being created and distributed by The County or its pharmacy benefits vendor, BCBSWY will, at The County's request, work with The County to integrate the pharmacy benefits into the SBC created by BCBSWY for the Plan's medical benefits. However, BCBSWY's obligation to integrate these pharmacy benefits is conditioned upon The County providing BCBSWY with the pharmacy benefit information in a timely manner as set out in Section A.1.a. above. The County acknowledges that BCBSWY shall not be responsible for the accuracy of any pharmacy benefits reported to BCBSWY by The County and included in the SBC, nor shall BCBSWY have any responsibility for integrating the pharmacy benefits into the SBCs it creates on behalf of The County if the pharmacy benefit information is not provided to BCBSWY in a timely manner.
- (4) If The County offers participants and beneficiaries health reimbursement arrangements (HRA) in coordination with its medical benefit packages, and the HRA benefits could affect the participants' or beneficiaries' cost-sharing requirements under the benefit packages, BCBSWY will, at The County's request, as set out in Section A.1.a above, add information about the HRA into its SBC. Where such a request is made, the existence of the integrated HRA will be notated on the SBC. The County acknowledges that due to the wide variety of HRAs and their differing effects on benefits, the HRAs will not be taken into consideration in the coverage examples in the SBCs, but proper notations of this fact will be made in each example. Stand alone HRAs needing separate and distinct SBCs will not be provided or delivered by BCBSWY.
- (5) Per federal regulations, in lieu of summarizing coverage for items and services provided outside the United States, BCBSWY will provide in the SBC, where appropriate, an internet address or similar contact information where the participant or beneficiary may obtain information about his/her benefits and coverage outside the United States.
- (6) The SBC will contain a notification that the SBC can be provided in a culturally and linguistically appropriate manner as required by law. If such a request is made by a participant or beneficiary, BCBSWY can, upon

request, arrange for a vendor to translate the appropriate SBC, but the cost of translation of the SBC will be The County's.

(7) Additional SBC content requirements are scheduled to apply in the future. BCBSWY and The County agree to work together to meet these requirements and divide responsibility for these additional requirements by means of written amendments to this Agreement if necessary. If the parties are unable to come to a mutual agreement regarding the division of responsibility or costs for new or additional requirements, this Agreement may be terminated by either party pursuant to Section F below.

- b. Within ten (10) calendar days of receiving a draft SBC from BCBSWY, The County shall approve the SBC as being a true and correct summary of the Plan's benefit package in the appropriate format, or if corrections are needed, notify BCBSWY in writing of the corrections to be made.
- c. Within five (5) calendar days of receiving a written notice from The County that a draft SBC needs correction, BCBSWY shall revise the SBC and provide a revised copy to The County, which shall either be approved or sent back to BCBSWY for further corrections within five (5) calendar days.
- d. The parties recognize that time is of the essence in producing and distributing SBCs. Because the timelines set out in this Agreement must be met in order for the SBCs to be provided to the participants and beneficiaries in a timely fashion, the parties agree to work together in good faith and use their best efforts to get SBCs produced and approved within thirty (30) calendar days.
- e. A party who fails to meet these timelines/deadlines without just cause shall be liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless the other party for any and all fines, penalties, damages and attorney's fees imposed on or incurred by that other party as a result of the failure to meet the timelines/deadlines. Where both parties have worked in good faith and in substantial compliance with the terms of this Agreement but the timelines/deadlines could not be met, The County shall be the party liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless BCBSWY for any and all fines, penalties, damages and attorney's fees imposed on or incurred by BCBSWY as a result of the failure to meet the timelines/deadlines.

### **C. BCBSWY'S DISTRIBUTION OF SBCS ON BEHALF OF THE COUNTY**

The County is required to provide an SBC without charge to its participants and beneficiaries with respect to each benefit package offered by The County for which that participant or beneficiary is eligible. The laws set forth specific timelines for The County's delivery of SBCs.

The SBC may always be distributed to participants or beneficiaries in paper form. Alternatively, where the technology is available, SBCs may also be distributed to participants and beneficiaries electronically.

For Plans subject to ERISA or the Internal Revenue Code (IRC) (other than a non-federal governmental plan), SBCs may be provided electronically if the requirements of the Department of Labor's electronic disclosure safe harbor are met.

With respect to individuals who are eligible but not enrolled for coverage, the SBC may be provided electronically if: (1) the format is readily accessible; (2) the SBC is provided in paper form free of charge upon request; and (3) in a case in which the electronic form is an Internet posting, The County timely notifies the individual in paper form (such as by postcard or letter) or email that the documents are available on the Internet, provides the Internet address, and notifies the individual that the documents are available in paper form upon request.

For non-federal governmental plans, the SBC may be provided electronically if the distribution of the SBCs conforms to either the ERISA/IRC standards above, or the provisions governing electronic disclosure for individual health insurance issuers. Application of the provisions governing electronic disclosure by individual health insurance issuers would allow these non-federal governmental plans to distribute an SBC in a manner that can reasonably be expected to provide actual notice regardless of the format. Several methods of delivery may satisfy this requirement: (1) hand-delivery of a printed copy of the SBC to the participant or beneficiary; (2) mailing a printed copy of the SBC to the mailing address provided to the Plan by the participant or beneficiary; (3) providing the SBC by email after obtaining the participant's or dependent's agreement to receive the SBC by email; (4) posting the SBC on the Internet and advising the participant or beneficiary in paper or electronic form consistent with requirements; or (5) proving the SBC by any other method that can reasonably be expected to provide actual notice.

If the electronic form is an Internet posting, The County must timely advise the participant or beneficiary in writing (postcard or letter) or via email, that the SBCs are available on the Internet, provide the Internet address, and notify the participant/beneficiary that the documents are available in paper form upon request.

When electronic delivery is used, the following additional rules must be complied with: (1) the format is readily accessible; (2) the SBC is placed in a location that is prominent and readily accessible; (3) the SBC is provided in an electronic form which can be electronically retained and printed; (4) the SBC is consistent with the appearance, content and language requirements of the rule; (5) The County notifies the participant or beneficiary that the SBC is available in paper form without charge upon request and provides it upon request.

Only a single SBC must be sent to a participant and beneficiary at the participant's last known address, unless a particular beneficiary has a different last known

address, in which case a separate SBC will need to be sent to the beneficiary at his or her last known address.

It is not necessary for the participant or beneficiary to acknowledge his or her receipt of the SBC.

1. **AGREEMENT FOR DISTRIBUTION OF SBC UPON ANNUAL RENEWAL**

a. **Summary Of Legal Requirement.** The County must provide an SBC for the benefit package the participant or beneficiary is enrolled in at the time of renewal. The County must also provide SBCs for other benefit packages the participant or beneficiary is eligible for, but not enrolled in, upon request. If a written or electronic application is required for renewal, The County must provide the SBC as part of the application materials distributed to the participants and beneficiaries. If benefits are automatically renewed, The County must provide the SBC to participants and beneficiaries at least thirty (30) calendar days prior to the first day of the new plan year. The distribution of the SBC at renewal is required regardless of whether or not there are any changes taking effect to the benefit package upon the renewal that would impact the SBC's content.

b. **Procedure For Meeting Requirement**

(1) **Where Employer Requires Written or Electronic Application For Renewal**

- (a) The County must complete and return a Plan Changes Form and SBC Request Form For Annual Renewal (see Attachment B) to BCBSWY no later than forty (40) calendar days prior to the date The County has designated as the date it will distribute the application materials to participants and beneficiaries. The Plan Change and SBC Request Forms must be returned to BCBSWY within this forty (40) calendar day timeframe even if there are no changes to the benefit packages at renewal that will impact the SBC's content.
- (b) BCBSWY shall create the necessary SBCs and The County must approve the final SBCs pursuant to the procedure in Section B.2 above.
- (c) No later than ten (10) calendar days prior to the date The County has indicated it will distribute the application material to participants and beneficiaries, BCBSWY shall perform one of the following, at The County's election:

- (i) Provide The County with an electronic copy of the SBC so that The County may print, copy and include the SBC with its application materials and/or electronically deliver the SBC to its participants and beneficiaries; or
  - (ii) Provide The County with an electronic copy of a letter to participants and beneficiaries advising the participants and beneficiaries where they may locate their SBC on the Internet (if the technology is available). The County may print, copy and include the letter with their application materials and/or electronically deliver this letter to its participants and beneficiaries.
  - (iii) If the relevant technology is not available under (ii) above to allow BCBSWY to post the SBCs on the Internet, BCBSWY will mail a sufficient number of paper copy SBCs directly to The County to enable The County to distribute the SBCs to its participants and beneficiaries. However, where BCBSWY is able to make the SBCs available to participants and beneficiaries on the Internet, this election will not be available to The County.
- (d) Where it is not possible for the parties to meet the timelines stated above due to the time between the execution of this Agreement (including The County's ability to meet its conditions precedent set forth herein) and the date upon which the SBC must be produced and distributed, the parties, where possible, shall work backward from the deadline date, with all times for the preceding steps shortened on a pro-rata basis in order to attempt to meet the deadlines. Where it is not possible to meet the deadlines, the parties shall use their best efforts to produce and distribute SBCs as soon as possible after the deadline.
- (e) A party who fails to meet these timelines/deadlines without just cause shall be liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless the other party for any and all fines, penalties, damages and attorney's fees imposed on or incurred by that other party as a result of the failure to meet the timelines/deadlines. Where both parties have worked in good faith and in substantial compliance with the terms of this Agreement but the timelines/deadlines could not be met, The County shall be the party liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless BCBSWY for any and all fines, penalties, damages and attorney's fees imposed on or incurred by BCBSWY as a result of the failure to meet the timelines/deadlines.

**(2) Where Renewal Is Automatic**

- (a) The County must complete and return a Plan Changes Form and SBC Request Form For Annual Renewal (see Attachment B) to BCBSWY no later than seventy (70) calendar days prior to the date it wishes to receive the SBCs prior to the beginning of the plan year. The Plan Change and SBC Request Forms must be returned to BCBSWY within this seventy (70) calendar day timeframe even if there are no changes to the benefit packages at renewal that will impact the SBC's content.
- (b) BCBSWY shall create the necessary SBCs and The County must approve the final SBCs pursuant to the procedure in Section B.2 above.
- (c) No later than forty (40) calendar days prior to the Plan's anniversary date, or the date upon which The County indicated it wished to receive the SBCs prior to the anniversary date, BCBSWY shall perform one of the following, at The County's election:
  - (i) Provide The County with an electronic copy of the SBC so that The County may print, copy and distribute the SBC to the Plan's participants and beneficiaries and/or electronically deliver the SBC to participants and beneficiaries thirty (30) calendar days prior to the anniversary date; or
  - (ii) Provide The County with an electronic copy of a letter to participants and beneficiaries advising the participants and beneficiaries where they may locate their SBCs on the Internet (if the technology is available). The County may print, copy and distribute the letter to the Plan's participants and beneficiaries and/or electronically deliver this letter to its participants and beneficiaries at least thirty (30) calendar days prior to the anniversary date; or
  - (iii) If the relevant technology is not available under (ii) above to allow BCBSWY to post the SBCs on the Internet, BCBSWY will mail a sufficient number of paper copy SBCs directly to The County to enable The County to distribute the SBCs to its participants and beneficiaries. However, where BCBSWY is able to make the SBCs available to participants and beneficiaries on the Internet, this election will not be available to The County.
- (d) Where it is not possible for the parties to meet the timelines stated above due to the time between the execution of this Agreement

(including The County's ability to meet its conditions precedent set forth herein) and the date upon which the SBC must be produced and distributed, the parties, where possible, shall work backward from the deadline date, with all times for the preceding steps shortened on a pro-rata basis in order to attempt to meet the deadlines. Where it is not possible to meet the deadlines, the parties shall use their best efforts to produce and distribute SBCs as soon as possible after the deadline.

- (e) A party who fails to meet these timelines/deadlines without just cause shall be liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless the other party for any and all fines, penalties, damages and attorney's fees imposed on or incurred by that other party as a result of the failure to meet the timelines/deadlines. Where both parties have worked in good faith and in substantial compliance with the terms of this Agreement but the timelines/deadlines could not be met, The County shall be the party liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless BCBSWY for any and all fines, penalties, damages and attorney's fees imposed on or incurred by BCBSWY as a result of the failure to meet the timelines/deadlines.

- (3) **Changes to Benefits Between Renewal and Coverage.** If, after the SBC is provided pursuant to the subparagraphs above, but before the anniversary date, there is any change to the benefit package affecting the information included in the SBC, the SBC must be updated and distributed to the affected participants or beneficiaries no later than the first day of coverage. The parties will follow the procedures in Section B.2. in order to meet the requirement that the revised SBC be provided before the first day of coverage, where possible.

**(4) AGREEMENT FOR DISTRIBUTION OF SBC AT OPEN ENROLLMENT (OFF ANNIVERSARY DATE)**

- a. **Summary Of Legal Requirement** The County must provide an SBC for each benefit package an individual is eligible for. If a written application is required to enroll, The County must provide the SBC as part of the application materials distributed at enrollment. If The County does not distribute written application materials at enrollment, the SBC must be distributed no later than the first day the individual is eligible to enroll in coverage for himself or herself (or any beneficiaries).

- b. **Procedure For Meeting Requirement**

- (1) The County must complete and return an SBC Request Form For Open Enrollment (see Attachment C) to BCBSWY no later than forty (40)

calendar days prior to the first day of the open enrollment period or the date it wishes to receive the SBCs prior to the open enrollment date.

- (2) BCBSWY shall create the necessary SBCs and The County must approve the final SBCs pursuant to the procedure in Section B.2 above.
- (3) No later than ten (10) calendar days prior to the date The County has indicated it will distribute written application materials to participants for enrollment, or where no written application materials are distributed, no later than ten (10) calendar days prior to the first day of the open enrollment period, BCBSWY shall perform one of the following, at The County's election:
  - (a) Provide The County with an electronic copy of the SBC so that The County may print, copy and distribute the SBC to the Plan's participants and beneficiaries and/or electronically deliver the SBC to participants and beneficiaries upon enrollment or during the open enrollment period; or
  - (b) Provide The County with an electronic copy of a welcome letter to participants and beneficiaries advising the participants and beneficiaries where they may locate their SBCs on the Internet (if the technology is available). The County may print, copy and distribute the letter to the Plan's participants and beneficiaries and/or electronically deliver this letter to its participants and beneficiaries upon enrollment or during the open enrollment period; or
  - (c) If the relevant technology is not available under (b) above to allow BCBSWY to post the SBCs on the Internet, BCBSWY will mail a sufficient number of paper copy SBCs directly to The County to enable The County to distribute the SBCs to its participants and beneficiaries. However, where BCBSWY is able to make the SBCs available to participants and beneficiaries on the Internet, this election will not be available to The County.
- (4) Where it is not possible for the parties to meet the timelines stated above due to the time between the execution of this Agreement (including The County's ability to meet its conditions precedent set forth herein) and the date upon which the SBC must be produced and distributed, the parties, where possible, shall work backward from the deadline date, with all times for the preceding steps shortened on a pro-rata basis in order to attempt to meet the deadlines. Where it is not possible to meet the deadlines, the parties shall use their best efforts to produce and distribute SBCs as soon as possible after the deadline.

(5) A party who fails to meet these timelines/deadlines without just cause shall be liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless the other party for any and all fines, penalties, damages and attorney's fees imposed on or incurred by that other party as a result of the failure to meet the timelines/deadlines. Where both parties have worked in good faith and in substantial compliance with the terms of this Agreement but the timelines/deadlines could not be met, The County shall be the party liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless BCBSWY for any and all fines, penalties, damages and attorney's fees imposed on or incurred by BCBSWY as a result of the failure to meet the timelines/deadlines.

c. **Change in Benefits Between Open Enrollment and Coverage.** If, after the SBC is provided pursuant to the subparagraphs above, but before the coverage takes effect, there is any change to the benefit package affecting the information included in the SBC, the SBC must be updated and distributed to the affected participants or beneficiaries no later than the first day of coverage. The parties will follow the procedures in Section B.2. in order to meet the requirement that the revised SBC be provided before the first day of coverage, where possible.

**(5) AGREEMENT FOR DISTRIBUTION OF SBCS AT SPECIAL ENROLLMENT/NEW HIRES/COBRA ELECTIONS**

**a. Summary Of Legal Requirement**

- (1) Special Enrollees: The County is required to provide an SBC to special enrollees no later than ninety (90) calendar days after enrollment. However, these special enrollees retain the right to request an SBC with respect to any benefit package for which he/she is eligible, which must be delivered as soon as practicable, but in no event later than seven (7) business days following receipt of the request.
- (2) New Hires: An SBC must be provided at the time of enrollment of a newly hired individual.
- (3) COBRA Elections: An SBC must be provided at the same times an SBC would have to be distributed to a participant or beneficiary that has not elected COBRA.

**b. Procedure For Meeting Requirement**

- (1) The County must communicate with BCBSWY to ensure that it has an up-to-date copy of its SBCs at all times, and is knowledgeable about the Internet address of its SBCs for viewing, printing and copying (if such technology is possible).

- (2) Within the statutory deadlines, The County shall be solely responsible for providing SBCs or letters to participants and beneficiaries by paper copy or electronically.

**(6) AGREEMENT FOR DISTRIBUTION OF SBCS UPON MATERIAL MODIFICATION OF BENEFIT PACKAGE**

**a. Summary Of Legal Requirement**

1. **Modification Upon Renewal**. See Section C.1 above for requirements and procedures for modifications to benefit packages made at the time of the Plan's annual renewal of coverage.

2. **Mid-Term Modification**

**(a) Summary Of Legal Requirement**

If The County makes any material modifications to any of the terms of its benefit packages that (1) would affect the content of the SBC, (2) are not reflected in the most recently-provided SBC, and (3) occurs mid-year (i.e., other than in connection with a renewal or reissuance of coverage), then The County must provide notice of the modification to the participations and beneficiaries by no later than sixty (60) days *before* the date the modification will become effective.

For ERISA Plans, this notice must be provided in advance of the date by which a summary of material modification ("SMM") must be furnished under the current DOL regulations. (See 29 CFR §2520.104b-3). Notice of a material modification via a new SBC provided in a timely manner will satisfy the requirement to provide an SMM (if applicable) for the same plan or coverage changes.

**(b) Procedure For Meeting Requirement**

- (1) The County must complete a Plan Changes Form and an SBC Request Form For Mid-Year Modification of Benefits (see Attachment D) and deliver it to BCBSWY at least one-hundred (100) calendar days prior to the effective date for any planned change to a benefit package offered by The County.
- (2) BCBSWY shall create the necessary SBCs and The County must approve the final SBCs pursuant to the procedure in Section B.2 above.

- (3) No later than seventy (70) calendar days prior to the date The County has indicated the changes are to be effective, BCBSWY shall perform one of the following, at The County's election:
- (i) Provide The County with an electronic copy of the SBC so that The County may print, copy and distribute the SBC to the Plan's participants and beneficiaries and/or electronically deliver the SBC to participants and beneficiaries sixty (60) calendar days prior to the effective date; or
  - (ii) Provide The County with an electronic copy of a letter to participants and beneficiaries advising the participants and beneficiaries of the change and where they may locate their SBC on the Internet (if the technology is available). The County may print, copy and distribute the letter to the Plan's participants and beneficiaries and/or electronically deliver this letter to its participants and beneficiaries sixty (60) calendar days prior to the effective date; or
  - (iii) If the relevant technology is not available under (ii) above to allow BCBSWY to post the SBCs on the Internet, BCBSWY will mail a sufficient number of paper copy SBCs directly to The County to enable The County to distribute the SBCs to its participants and beneficiaries. However, where BCBSWY is able to make the SBCs available to participants and beneficiaries on the Internet, this election will not be available to The County.
- (4) Where it is not possible for the parties to meet the timelines stated above due to the time between the execution of this Agreement (including The County's ability to meet its conditions precedent set forth herein) and the date upon which the SBC must be produced and distributed, the parties, where possible, shall work backward from the deadline date, with all times for the preceding steps shortened on a pro-rata basis in order to attempt to meet the deadlines. Where it is not possible to meet the deadlines, the parties shall use their best efforts to produce and distribute SBCs as soon as possible after the deadline.
- (5) A party who fails to meet these timelines/deadlines without just cause shall be liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless the other party for any and all fines, penalties, damages and attorney's fees imposed on or incurred by that other party as a result of the failure to meet the timelines/deadlines. Where both parties have

worked in good faith and in substantial compliance with the terms of this Agreement but the timelines/deadlines could not be met, The County shall be the party liable for any fines, penalties or damages imposed as a result of such failure and shall indemnify and hold harmless BCBSWY for any and all fines, penalties, damages and attorney's fees imposed on or incurred by BCBSWY as a result of the failure to meet the timelines/deadlines.

**(7) AGREEMENT FOR DISTRIBUTION OF SBCS UPON REQUEST**

**(a) Summary Of Legal Requirement**

Participants or beneficiaries may request a copy of an SBC for any benefit package for which the participant or beneficiary is eligible to enroll. The County must provide the requested SBC to the participant or beneficiary as soon as practicable, but in no event later than seven (7) business days following receipt of the request.

**(b) Procedure For Meeting Requirement**

- (1) No later than seven (7) business days after BCBSWY has received a valid SBC request from an individual entitled to an SBC under The County's Plan, BCBSWY will provide a copy of the applicable SBC to the individual in the manner requested by the individual or in a manner otherwise allowed by law; or
- (2) No later than seven (7) business days after The County has received a valid SBC request from an individual entitled to an SBC under The County's Plan, The County may provide a copy of the applicable SBC to the individual in the manner requested by the individual or in a manner otherwise allowed by law; or
- (3) No later than twenty-four (24) hours after The County has received a valid SBC request from an individual entitled to an SBC under The County's Plan, The County may complete an SBC Request Form for Individual Requests For SBCs (see Attachment E) and deliver it to BCBSWY, requesting that BCBSWY provide the applicable SBC to the individual in the manner requested by the individual or in a manner otherwise allowed by law, so long as, The County makes this request of BCBSWY at least six (6) business days prior to The County's deadline to provide the SBC to the individual.

**D. BCBSWY PRODUCTION AND DISTRIBUTION OF UNIFORM GLOSSARY ON BEHALF OF THE COUNTY.**

**1. Summary Of Legal Requirement**

The County is required to provide, in conjunction with the SBC, a Uniform Glossary, which includes definitions of health coverage terminology, upon request by a participant or beneficiary.

The County satisfies this requirement by providing an Internet address where the participant or beneficiary may review and obtain the Uniform Glossary. This Internet address may be a place the document can be found on The County's website. It may also be a place the document can be found on the website of either the Department of Labor (DOL) or the Department of Health and Human Services (HHS). However, The County must make a paper copy of the Uniform Glossary available to the participant or beneficiary when a paper copy is specifically requested.

The Uniform Glossary must be provided to a participant or beneficiary via paper copy or electronically within seven (7) business days of request.

The Glossary cannot be modified by The County or BCBSWY.

**2. PROCEDURE TO MEET THIS REQUIREMENT**

- a. No later than seven (7) business days after BCBSWY has received a valid Uniform Glossary request from an individual entitled to a Uniform Glossary under The County's Plan, BCBSWY will provide a copy of the Uniform Glossary to the individual in the manner requested by the individual or in a manner otherwise allowed by law; or
- b. No later than seven (7) business days after The County has received a valid Uniform Glossary request from an individual entitled to a Uniform Glossary under The County's Plan, The County may provide a copy of the Uniform Glossary to the individual in the manner requested by the individual or in a manner otherwise allowed by law; or
- c. No later than twenty-four (24) hours after The County has received a valid Uniform Glossary request from an individual entitled to a Uniform Glossary under The County's Plan, The County may complete an SBC Request Form For Individual Requests For Uniform Glossary (see Attachment F) and deliver it to BCBSWY requesting that BCBSWY provide the Uniform Glossary to the individual in the manner requested by the individual or in a manner otherwise allowed by law, **so long as**, The County makes this request of BCBSWY at least six (6) business days prior to The County's deadline to provide the Uniform Glossary to the individual.

## **E. OTHER TERMS AND CONDITIONS**

- 1. Disclosure of BCBSWY's Relationship With Blue Cross and Blue Shield Association:** The County, on behalf of itself and its participants and beneficiaries, hereby expressly acknowledges its understanding that this Agreement constitutes a contract solely between The County and BCBSWY, that BCBSWY is an independent corporation operating under a license with the Blue Cross and Blue Shield Association, an association of independent Blue Cross and Blue Shield Plans (the "Association") permitting BCBSWY to use the Blue Cross and Blue Shield Service Marks in the State of Wyoming, and that BCBSWY is not contracting as the agent of the Association. The County on behalf of itself and its participants and beneficiaries further acknowledges and agrees that it has not entered into this Agreement based upon representations by any person other than BCBSWY and that no person, entity, or organization other than BCBSWY shall be held accountable or liable to The County or any other person, entity, or organization for any of BCBSWY's obligations to The County created under this Agreement. This paragraph shall not create any additional obligations whatsoever on the part of BCBSWY other than those obligations created under other provisions of this Agreement
- 2. Administrative Services Only:** Under ERISA and any applicable State and Federal legislation of similar nature, The County is the Plan Sponsor and Plan Administrator. BCBSWY provides administrative services only under this Agreement, and does not assume any financial risk or obligations, or any Fiduciary responsibilities, with respect to The County, the Plan, or its participants and beneficiaries. BCBSWY has been given no discretionary authority or control with respect to the sponsorship or administration of the Plan and shall not be deemed a Fiduciary or party to the Plan by virtue of its duties as Claims Supervisor.
- 3. Agreement Not Legal Advice:** The County acknowledges and agrees that this Agreement, including its summaries of legal requirements, is not meant to be legal advice to The County and has been given to The County for informational purposes only in understanding BCBSWY's contractually assumed responsibilities under this Agreement. The County agrees that it will seek and rely upon its own legal advice regarding its compliance in producing and delivering SBCs to participants and beneficiaries under the law.
- 4. Limitation on Liability:** BCBSWY is not responsible for any liability arising from: (a) its failure to perform any services or other obligation with regard to SBCs and Uniform Glossaries other than those expressly agreed upon in this Agreement; (b) its acts or omissions based on instructions or directions from The County, its agents or representatives; (c) its acts or omissions based upon its good faith interpretation of the applicable laws and regulations; or (d) its errors or failure to provide the services required under this Agreement to the extent such errors or failures are caused by: (i) incomplete, inaccurate or untimely information provided by The County, its participants, beneficiaries, or third parties, (ii) failure of The County to perform its obligations under this Agreement or (iii) a Force Majeure event.

5. **Indemnification:** The County agrees to defend, at The County's sole expense, indemnify and hold harmless BCBSWY against all liability including any claims, legal fees, costs, judgments, settlements, damages (actual, punitive, exemplary or other), administrative expenses, penalties, fines and benefit payment requirements, that may result at any time arising from or in connection with this Agreement, unless it is determined that such liability was the result of BCBSWY's negligence, breach of its express responsibilities under this contract, or the dishonest, fraudulent or criminal acts of BCBSWY or its employees.

In the event that liability is the result of the negligence, breach, or dishonest, fraudulent or criminal misconduct of BCBSWY as defined in the paragraph immediately above, and The County is held liable, then BCBSWY agrees to indemnify and hold harmless The County against all liability including legal fees, costs, judgments, settlements, damages (actual, punitive, exemplary or other), administrative expenses, penalties and fines. However, BCBSWY shall have no liability to The County for any portion of a judgment or settlement that constitutes payment for a benefit under the Plan. Portions of any judgments or settlements constituting benefit payments shall be borne solely by The County subject to any applicable stop loss coverage.

This indemnification provision will continue in effect after the termination of this Agreement.

6. **Entire Agreement:** This Agreement, together with any attachments and amendments, constitutes the entire Agreement between the parties with regard to their obligations, responsibility and duties to produce and distribute SBCs and Uniform Glossaries as defined by the Patient Protection and Affordable Care Act of 2012 as amended by the Health Care and Education Reconciliation Act of 2010. No promises, terms, conditions or obligations other than those expressly contained in this Agreement shall be valid or binding. Any prior agreements, statements, promises, negotiations, inducements or representations, either oral or written, made by either party or agent of either party that are not contained in this Agreement are of no force and effect.
7. **Waiver:** The failure of either party at any time to require performance by the other party of any provision of this Agreement shall not affect that party's right to require performance at any time thereafter, nor shall a waiver of any breach or default of this Agreement constitute a waiver of any subsequent breach or default or a waiver of this provision itself.

## **F. TERM AND TERMINATION OF AGREEMENT**

1. **Contract Term.** This Agreement shall take effect upon the date of the last signature to execute this Agreement and shall terminate on September 22, 2013.

However, regardless of the date this Agreement takes effect, no final approved SBCs or Uniform Glossaries will be produced by BCBSWY for purposes of delivery to the Plan's participants and beneficiaries prior to September 23, 2012.

2. **Renewal.** The parties may agree to renew this Agreement for additional one year contract terms if the parties mutually agree in writing to the renewal of this Agreement and any modifications of its terms at least thirty (30) calendar days prior to the expiration of the then current contract term.
3. **Termination Upon End Of Business Relationship.** This Agreement will terminate immediately upon either party's termination of the underlying business relationship between BCBSWY and The County whereby BCBSWY has agreed to act as the Plan's Claims Supervisor.
4. **Termination Without Cause.** Either party may terminate this Agreement without cause by providing the other party with sixty (60) calendar days advanced written notice of their intent to terminate. It is understood that during this sixty (60) calendar day period, the Agreement and the rights and responsibilities hereunder shall remain in full force and effect only with respect to SBC requests that were made prior to the notice of intent to terminate. Upon either party's notice of intent to terminate, no new or additional requests for SBCs may be submitted.
5. **Termination With Cause.** In the event of a material breach of this Agreement by either party, the non-breaching party may terminate this Agreement by giving written notice to the breaching party, specifying the details of the material breach. The breaching party shall have thirty (30) calendar days to fully cure the breach. If the breaching party does not cure the breach to the reasonable satisfaction of the non-breaching party within thirty (30) calendar days of its receipt of the notice of breach, the non-breaching party may terminate this Agreement upon written notice to the breaching party that this Agreement is terminated. No acts or omissions on the part of the non-breaching party at any time or times following the occurrence of any material breach of this Agreement shall operate as a waiver of any past, continuing, or future breach, nor deprive the non-breaching party of its right to terminate this Agreement at any time pursuant to the other terms of this Agreement.

#### **G. EXECUTION OF AGREEMENT**

The parties hereto have caused this Agreement to be executed by their respective officers, duly authorized to do so, to take effect as of the date specified in Section F.

**SWEETWATER COUNTY EMPLOYEES\***

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

\*This agreement must be executed by the Plan through The County's authorized officer and may not be executed by a consultant or agent on behalf of the Plan.

**BLUE CROSS BLUE SHIELD OF WYOMING,  
A Wyoming Nonprofit Corporation.**

By: Kya Knapp \_\_\_\_\_

Title: Staff Attorney \_\_\_\_\_

Date: September 14, 2012 \_\_\_\_\_

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## SBC Request Form Initial Information For SBCs

**1. Plan Information**

Plan Name: \_\_\_\_\_  
 Date of this Request: \_\_\_\_\_  
 Name and Title of Person Making Request: \_\_\_\_\_  
 Email Address of Plan: \_\_\_\_\_

**2. Please answer the following:**

**a. Have you signed and returned the Agreement Regarding Production and Distribution of Summary of Benefits and Coverage on Behalf of Plan?**  Yes  No  
*Note: This Agreement must be signed before an SBC Request can be processed.*

**b. Do you utilize a pharmacy network other than BCBSWY?**  Yes  No

If yes, do you need BCBSWY to include information about this pharmacy network into the SBC?  Yes  No

If you wish for BCBSWY to include information about your pharmacy network in the SBC, please answer the following questions:

(1) Preferred Brand Drugs: Provide copay and/or coinsurance amounts participant is responsible for and how it may differ if participant uses a participating pharmacy over a non-participating pharmacy: \_\_\_\_\_  
 \_\_\_\_\_

(2) Non-Preferred Brand Drugs: Provide copay and/or coinsurance amounts participant is responsible for and how it may differ if participant uses a participating pharmacy over a non-participating pharmacy: \_\_\_\_\_  
 \_\_\_\_\_

(3) Generic Drugs: Provide copay and/or coinsurance amounts participant is responsible for and how it may differ if participant uses a participating pharmacy over a non-participating pharmacy: \_\_\_\_\_  
 \_\_\_\_\_

(4) Specialty Drugs: Provide copay and/or coinsurance amounts participant is responsible for and how it may differ if participant uses a participating pharmacy over a non-participating pharmacy: \_\_\_\_\_  
 \_\_\_\_\_

(5) List any limitations/exclusions to the pharmacy benefits: \_\_\_\_\_  
 \_\_\_\_\_

c. Do you offer vision benefits that are not administered by BCBSWY? Yes No

If yes, do you need BCBSWY to include information about these vision benefits in the SBC? Yes No

If you wish for BCBSWY to include information about your vision benefits in the SBC, please answer the following questions:

(1) If the covered child of a participant needs an eye exam, what are the copay and/or coinsurance amounts the participant is responsible for and how does it differ if participant uses a participating providing over a non-participating provider: \_\_\_\_\_

\_\_\_\_\_

(2) If the covered child of a participant needs glasses, what are the copay and/or coinsurance amounts the participant is responsible for and how does it differ if participant uses a participating providing over a non-participating provider: \_\_\_\_\_

\_\_\_\_\_

(3) List any limitations/exclusions to the vision benefits: \_\_\_\_\_

\_\_\_\_\_

d. Do you offer dental benefits that are not administered by BCBSWY? Yes No

If yes, do you need BCBSWY to include information about these dental benefits in the SBC? Yes No

If you wish for BCBSWY to include information about your dental benefits in the SBC, please answer the following questions:

(1) If the covered child of a participant coverage needs a dental check-up, what are the copay and/or coinsurance amounts the participant is responsible for and how does it differ if participant uses a participating provider over a non-participating provider: \_\_\_\_\_

\_\_\_\_\_

(2) List any limitations/exclusions to the dental benefits: \_\_\_\_\_

\_\_\_\_\_

e. Do you offer an integrated HRA in connection with your Plan? Yes No

If yes, do you want BCBSWY to include a notation about your HRA in the SBC which will inform recipients that an HRA is available to help offset cost sharing amounts? Yes No



## SBC Request Form Annual Renewal

(Or Open Enrollment coinciding with Annual Renewal)

**1. Plan Information**

Plan Name: \_\_\_\_\_

Description of SBC(s) Requested: \_\_\_\_\_

Date of this Request: \_\_\_\_\_

Name and Title of Person Making Request: \_\_\_\_\_

Email Address of Plan: \_\_\_\_\_

**2. To Request SBCs for your Annual Renewal (or Open Enrollment that coincides with your Annual Renewal), please answer the following:**

a. What is your anniversary date: \_\_\_\_\_

b. Are you making changes to your Plan that will affect the content of the SBC?  Yes  No  
*Note: If changes are being made, an ASO Group Plan Changes form must accompany this form.*

c. Do you require that applications be completed by participants/beneficiaries upon renewal?  Yes  No

If yes, what date have you designated as the earliest date you will distribute these application materials to your participants and beneficiaries: \_\_\_\_\_

*Note: If you require written or electronic applications upon renewal, you must complete and return this form to BCBSWY no later than 40 calendar days prior to the date you have designated as the date you will distribute the application materials to your participants and beneficiaries.*

*If you do not require written or electronic applications to be completed by participant or beneficiaries upon renewal, you must complete and return this form to BCBSWY no later than 70 calendar days prior to your anniversary date or the date you want the materials available to distribute.*

**3. What is your election for delivery/distribution of these SBCs?**

- For BCBSWY to provide you with an electronic copy of the SBC/Uniform Glossary so that you may print, copy and distribute or electronically deliver the SBCs to your participants and beneficiaries.
- For BCBSWY to provide you with an electronic copy of a letter you may distribute via paper copies or electronically to your participants and beneficiaries advising them where they may locate their SBCs on the Internet. Note: This option is available only if the technology is available allowing BCBSWY to post SBCs on the Internet on your behalf.
- For BCBSWY to mail \_\_\_\_\_ number of paper copy SBCs directly to you so that you may distribute the SBCs to your participants and beneficiaries Note: This option is only available in circumstances where BCBSWY is unable to make the SBCs available to participants and beneficiaries on the Internet.



## SBC Request Form Open Enrollment

(Where open enrollment does not coincide with anniversary date)

**1. Plan Information**

Plan Name: \_\_\_\_\_

Description of SBC(s) Requested: \_\_\_\_\_  
\_\_\_\_\_

Date of this Request: \_\_\_\_\_

Name and Title of Person Making Request: \_\_\_\_\_

Email Address of Plan: \_\_\_\_\_

**2. To request SBCs for your Open Enrollment period (where open enrollment does not coincide with your anniversary date), please answer the following:**

a. When is your Open Enrollment period: \_\_\_\_\_.

b. What date have you designated as the earliest date you will distribute open enrollment materials to your participants and beneficiaries: \_\_\_\_\_.

*Note: If you have designated a date, you must complete and return this form to BCBSWY no later than 40 calendar days prior to the date you have designated as the date you will distribute the application materials to your participants and beneficiaries. If you have not designated a date, you must complete and return this form to BCBSWY no later than 40 calendar days prior to the first day of your open enrollment period.*

**3. What is your election for delivery/distribution of these SBCs?**

- For BCBSWY to provide you with an electronic copy of the SBC/Uniform Glossary so that you may print, copy and distribute or electronically deliver the SBCs to your participants and beneficiaries.
- For BCBSWY to provide you with an electronic copy of a letter you may distribute via paper copies or electronically to your participants and beneficiaries advising them where they may locate their SBCs on the Internet. Note: This option is available only if the technology is available allowing BCBSWY to post SBCs on the Internet on your behalf.
- For BCBSWY to mail \_\_\_\_\_ number of paper copy SBCs directly to you so that you may distribute the SBCs to your participants and beneficiaries Note: This option is only available in circumstances where BCBSWY is unable to make the SBCs available to participants and beneficiaries on the Internet.



## SBC Request Form Mid-Year Modification of Benefits

**1. Plan Information**

Plan Name: \_\_\_\_\_

Description of SBC(s) Requested: \_\_\_\_\_  
\_\_\_\_\_

Date of this Request: \_\_\_\_\_

Name and Title of Person Making Request: \_\_\_\_\_

Email Address of Plan: \_\_\_\_\_

**2. If this SBC is needed due to a proposed mid-year modification of benefits, please answer the following:**

- a. Are you making changes to your Plan that will affect the content of the SBC?       Yes       No

*Note: If changes are being made, an ASO Group Plan Changes Form must accompany this form. Due to the legal requirement that the SBC be distributed 60 days before any changes take effect, you must complete and return this form to BCBSWY no later than 100 calendar days prior to the effective date of any planned benefit changes to the Plan.*

**3. What is your election for delivery/distribution of these SBCs/Uniform Glossaries?**

- For BCBSWY to provide you with an electronic copy of the SBC/Uniform Glossary so that you may print, copy and distribute or electronically deliver the SBCs to your participants and beneficiaries.
- For BCBSWY to provide you with an electronic copy of a letter you may distribute via paper copies or electronically to your participants and beneficiaries advising them where they may locate their SBCs on the Internet. Note: This option is available only if the technology is available allowing BCBSWY to post SBCs on the Internet on your behalf.
- For BCBSWY to mail \_\_\_\_\_ number of paper copy SBCs directly to you so that you may distribute the SBCs to your participants and beneficiaries Note: This option is only available in circumstances where BCBSWY is unable to make the SBCs available to participants and beneficiaries on the Internet.



**BlueCross BlueShield  
of Wyoming**

An Independent licensee of the Blue Cross  
and Blue Shield Association

P.O. Box 2266  
Cheyenne, WY 82003  
307-634-1393  
800-442-2376

## SBC Request Form Individual Request For SBC

**1. Plan Information**

Plan Name: \_\_\_\_\_

Date and Time of this Request to BCBSWY: \_\_\_\_\_

Name and Title of Person Making Request For Plan: \_\_\_\_\_

Email Address of Plan: \_\_\_\_\_

**2. If an SBC is needed due to an individual's request for an SBC, please answer the following:**

a. Description of SBC Requested: \_\_\_\_\_

b. Name of Individual Requesting SBC: \_\_\_\_\_

c. Individual's Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

d. Date and Time Request Made by Individual To Plan: \_\_\_\_\_

*Note: SBCs must be provided to the requesting individual within seven (7) business days of the request for the SBC. Plan must notify BCBSWY within twenty-four (24) hours of Plan's receipt of the individual's request for an SBC in order to meet the deadline for providing the SBC in a timely manner on behalf of the Plan.*

**3. Please select one of the following methods of distribution:**

- For BCBSWY to provide you with an electronic copy of the SBC so that you may print, copy and distribute or electronically deliver the SBC to the requesting individual.
- For BCBSWY to provide you with an electronic copy of a letter you may distribute via paper copy or electronically to the requesting individual advising the individual where he/she may locate the SBC on the Internet. Note: This option is available only if the technology is available allowing BCBSWY to post SBCs on the Internet on your behalf.
- For BCBSWY to provide the requesting individual with a paper copy of the SBC.
- For BCBSWY to provide the requesting individual with a paper copy of a letter advising the individual where he/she may locate the SBC on the Internet. Note: This option is available only if the technology is available allowing BCBSWY to post SBCs on the Internet on your behalf.



## SBC Request Form Individual Request For Uniform Glossary

**1. Plan Information**

Plan Name: \_\_\_\_\_

Date and Time of this Request to BCBSWY: \_\_\_\_\_

Name and Title of Person Making Request For Plan: \_\_\_\_\_

Email Address of Plan: \_\_\_\_\_

**2. If a Uniform Glossary is needed due to an individual's request for a Uniform Glossary, please answer the following:**

a. Name of Individual Requesting Uniform Glossary: \_\_\_\_\_

b. Individual's Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

c. Date and Time Request Made by Individual To Plan: \_\_\_\_\_

*Note: Uniform Glossaries must be provided to the requesting individual within seven (7) business days of the request for the Uniform Glossary. Plan must notify BCBSWY within twenty-four (24) hours of Plan's receipt of the individual's request for a Uniform Glossary in order to meet the deadline for providing the Uniform Glossary in a timely manner on behalf of the Plan.*

**3. Please select one of the following methods of distribution:**

- For BCBSWY to provide you with an electronic copy of the Uniform Glossary so that you may print, copy and distribute or electronically deliver the Uniform Glossary to the requesting individual.
- For BCBSWY to provide you with an electronic copy of a letter you may distribute via paper copy or electronically to the requesting individual advising the individual where he/she may locate the Uniform Glossary on the Internet.
- For BCBSWY to provide the requesting individual with a paper copy of the Uniform Glossary. .
- For BCBSWY to provide the requesting individual with a paper copy of a letter advising the individual where he/she may locate the Uniform Glossary on the Internet.





Administrative  
Services Agreement

**Sweetwater County Employees**  
Plan Sponsor & Administrator

Blue Cross Blue Shield of Wyoming  
Claims Supervisor

## ADMINISTRATIVE SERVICES AGREEMENT

### Sweetwater County Employees

This Agreement is entered into by and between Blue Cross Blue Shield of Wyoming (“BCBSWY”) and Sweetwater County Employees (“Sweetwater County”) and pertains to an employee welfare benefit plan (“Plan”) which has been established and is maintained by Sweetwater County, as Plan Sponsor and Plan Administrator, for the benefit of its Participants and Beneficiaries.

#### **SECTION A. – DEFINITIONS**

1. “Access Fee” – See Attachment “B” to this Agreement.
2. “Agreement” means this Administrative Services Agreement and the related Attachments.
3. “Beneficiary” means the dependents of Participants who are eligible to participate in the Plan, under terms of the Plan or by operation of law, and designated by the respective Participants as entitled to benefits.
4. “Benefit Document” is the document detailing the health care benefits administered by BCBSWY under the terms of this Agreement and the Plan.
5. “BlueCard® Program” means the nationwide program coordinated by the Blue Cross and Blue Shield Association that enables Participants and Beneficiaries to reduce claims filing paperwork and take advantage of available local Provider networks, medical discounts, and cost-saving measures when they receive care outside of the state of Wyoming.
6. “Business Day” means a day on which BCBSWY’s home office in Cheyenne, Wyoming, is open and transacting business, and excludes Saturdays, Sundays, and public holidays.
7. “Calendar Day” means any consecutive twenty-four (24) hour day running from midnight to midnight.
8. “Cash Flow Protection Service” means monies advanced by BCBSWY to Sweetwater County for payment of Participant and Beneficiary claims, which are expected to be covered by an individual Excess Loss Insurer. All monies advanced, whether or not covered by stop loss coverage, will be a loan to Sweetwater County that shall have final responsibility and liability for repayment to BCBSWY. Monies will only be advanced for amounts to cover claims eligible for payment under the terms of the Schedule of Benefits and while Sweetwater County is in compliance with the terms and conditions of the reinsurance and/or stop-loss coverage contract(s) it has with its Excess Loss Insurer.
9. “COBRA” means those provisions of the federal Consolidated Omnibus Budget Reconciliation Act of 1985, and amendments thereto, relating to continuous health benefits coverage for individuals whose coverage under group health plans is terminating.
10. “ERISA” means the federal act entitled the Employee Retirement Income Security Act of 1974, and amendments thereto, that provides certain rights to Participants and Beneficiaries of certain employee benefit plans.

11. "Excess Loss Insurer" means such company as may be selected by Sweetwater County to provide reinsurance and/or stop-loss coverage.
12. "Host" – See Attachment "B" to this Agreement.
13. "Participant" means any employee or former employee eligible to be covered under the terms of the Plan and who elects to be covered under the Plan.
14. "Provider" is the person or entity providing health care services or supplies eligible for payment under the Plan.
15. "Schedule of Benefits" means the document(s) describing the Participants' and Beneficiaries' obligation to pay a deductible and to make co-payments up to a maximum for benefits otherwise covered in the Benefit Document. The Schedule of Benefits also establishes the annual maximum benefit amount, sets forth any optional benefits provided under the Plan, and sets forth any limitations to benefits and/or exclusions to coverage.
16. "Stop Loss Claim" means a claim presented to the Excess Loss Insurer for payment in accordance with the terms and conditions of the reinsurance and/or stop-loss coverage contract(s) between Sweetwater County and the Excess Loss Insurer.
17. "Timely" means the time specifically set forth to perform the acts within this Agreement. If no time is provided within this Agreement to perform an act, then the term "timely" shall be construed to be a maximum of ten (10) calendar days from the event necessitating the action.

#### **SECTION B. -- PERFORMANCE BY BCBSWY**

##### **Administrative Services:** BCBSWY shall:

1. Cooperate with Sweetwater County in the design, development and revision of the Plan and the Benefit Document by providing assistance and advice as requested by Sweetwater County including, but not limited to, underwriting and actuarial advice, cost estimates and projections;
2. Prepare appropriate identification cards for Participants and Beneficiaries;
3. Develop and maintain administrative and record keeping systems. BCBSWY will maintain copies of all required records for a period of ten (10) years;
4. Prepare appropriate forms for the processing of requests for payment of benefits according to the terms of the Plan;
5. Prepare monthly and annual claims reports for use by Sweetwater County in the financial management of the Plan;
6. Cooperate with Sweetwater County regarding a summary list of Participant and Beneficiary benefits from the Benefit Document;

7. Prepare and distribute Certificates of Creditable Coverage;
8. Provide to Participants and Beneficiaries, as necessary, the administrative services provided for by paragraphs 2 and 4 above; and

Benefit Payment Services: BCBSWY shall process requests for payment of benefits and shall, in accordance with the terms and conditions of the Benefit Document and the Plan:

1. Provide suitable facilities, personnel and instructions for payment of benefits;
2. Determine the validity of each request for payment of benefits, make appropriate investigations and adjust claims as necessary pursuant to the terms and conditions of this Agreement and the Plan;
3. Pay benefits in accordance with the Benefit Document, with BCBSWY's standard benefit payment practices and with any benefit administration procedures specified by Sweetwater County and agreed upon by BCBSWY;
4. Provide Sweetwater County with advice on any disputed or questionable request for payment, provide Sweetwater County with a written report of its findings, including the basis for its actions, and refer such request to Sweetwater County for consideration and final decision;
5. Provide other supplemental services to Sweetwater County as set forth in Attachment C to this Agreement;
6. The parties acknowledge and agree that BCBSWY is not, nor is it considered by BCBSWY or Sweetwater County to be, the Plan Administrator or Plan Sponsor of the Plan under ERISA;
7. Benefits paid may be calculated on an alternative reimbursement arrangement as determined by BCBSWY and Provider. By accepting the alternative payment method, Sweetwater County shares in the savings differential, or will pay its pro rata share of any assessment, penalty, shortage, adjustment or other required payment incurred by BCBSWY under the alternative payment method. Sweetwater County also agrees it will accept and abide by the terms of any agreement between a Provider and BCBSWY, including but not limited to agreements for payment of services rendered by the Provider. Refer to Attachment B for information regarding the handling of fees charged for accessing the BlueCard® Program;
8. The only claims which are eligible for processing are those claims which are: (a) incurred by Participants and Beneficiaries after the effective date, and during the term, of this Agreement; and (b) received by BCBSWY during the term of this Agreement; and (c) received by BCBSWY within six (6) months of the date in which the loss was incurred. Claims filed later than this will be denied;
9. BCBSWY provides administrative claims payment services only and does not assume any financial risk or liability with respect to determinations related to Participant and Beneficiary eligibility or the funding of claims;

10. At any time payment to BCBSWY is past due, processing of claims by BCBSWY may be immediately suspended and no further claims shall be paid until Sweetwater County is current in its payments to BCBSWY; and
11. BCBSWY agrees to hold Sweetwater County harmless for any breach of confidentiality by BCBSWY of a Participant's or Beneficiary's records, including but not limited to costs, attorney fees, fines, penalties or interest, damages, judgments, settlements, or administrative expenses.

### **SECTION C. -- PERFORMANCE BY SWEETWATER COUNTY**

Sweetwater County shall:

1. Provide to BCBSWY an approval of the Benefit Document;
2. Provide to BCBSWY a detailed description of any contemplated revisions in the Plan and appropriate amendments for attachment to the Benefit Document should any revisions actually be put into effect;
3. Provide to BCBSWY, on a timely basis in accordance with the terms of the Benefit Document, enrollment information for all Participants and Beneficiaries newly entitled to benefits under the Plan, including all data as may be needed to enable BCBSWY to determine the benefits to which each Participant and Beneficiary may become entitled, in accordance with the provisions of the Benefit Document. Following the initial enrollment, additional Participants and Beneficiaries may be added in accordance with the terms of the Benefit Document. Deletions or additions by Sweetwater County to the list of Participants and Beneficiaries shall be transmitted by Sweetwater County to BCBSWY on a timely basis;
4. Verify the eligibility of Participants and Beneficiaries to receive benefits and retain and provide, upon request, all documentation needed by the Excess Loss Insurer to support all Stop Loss Claims;
5. Remit to BCBSWY, in consideration of services performed by BCBSWY, the fees, charges and paid claims as detailed in Section D and Attachment A of this Agreement;
6. Pay any and all premium taxes, licenses and fees now or hereafter levied by any governmental authority upon BCBSWY, in connection with BCBSWY's performance of this Agreement;
7. In the event of termination of this Agreement in accordance with Paragraphs 1 and 3 of Section G of this Agreement, forward to BCBSWY reimbursement for all run-out claims payments made on Sweetwater County's behalf, along with any applicable run-out processing fees (as set forth in Attachment A to this Agreement);
8. Provide to BCBSWY written specifications of any special reporting requirements, as requested by Sweetwater County, subject to the terms, if any, set forth in Attachment C to this Agreement;

9. Sweetwater County or its designee other than BCBSWY shall be solely responsible for complying with all aspects of ERISA. This includes, without limitation: maintenance of the Plan pursuant to a written plan document; publication, distribution and required updating of the Summary Plan Description, summary annual report and summary of material modifications; preparation and filing of Form 5500 annual reports, all other reporting and disclosure requirements with respect to BCBSWY; and maintaining adequate funding, as required, to support the Plan, including funding until all claims and/or Plan liabilities, if any, have been satisfied after this Agreement terminates. Sweetwater County will also be responsible for providing covered Participants, Beneficiaries and BCBSWY with the document(s) that describe(s) the Plan and with sufficient copies of any summary document(s) describing, among others, Participant and Beneficiary eligibility requirements, Plan benefits, limitations, exclusions, and waiting periods;
10. Sweetwater County shall be responsible for complying with COBRA. BCBSWY assumes no responsibility for COBRA compliance under the Plan unless stated in Attachment C to this Agreement, or otherwise agreed to by the parties in writing;
11. In the event a federal or state law or regulation mandates that Sweetwater County make changes to the benefits of the Plan, or to the eligibility of Participants and Beneficiaries, those mandated changes will become effective either at the time the law or regulation becomes effective, as a minimum, or on the date Sweetwater County specifies, if appropriate, provided BCBSWY receives ninety (90) calendar days prior written notice of such date specified by Sweetwater County. Such changes will be subject to any resultant charges to be paid by Sweetwater County in accordance with BCBSWY's usual and customary practice;
12. Sweetwater County agrees to hold BCBSWY harmless for any breach of confidentiality by Sweetwater County of a Participant's or Beneficiary's records, including but not limited to costs, attorney fees, fines, penalties or interest, damages, judgments, settlements, or administrative expenses; and
13. Sweetwater County, or its designee other than BCBSWY, shall be responsible for the status of the Plan under state and federal law.

#### **SECTION D -- FUNDING ARRANGEMENTS**

1. BCBSWY will notify Sweetwater County, on or before Wednesday of each week, of the paid claims for the previous week. The paid claims shall consist of all claims paid during the previous week, and shall be due and payable upon giving of such notice to Sweetwater County.
2. On the Friday immediately following notification to Sweetwater County of the amount(s) due and payable for claims paid, BCBSWY shall initiate an electronic funds transfer from Sweetwater County's designated account. The amount of this transfer will equal the paid claims for the previous week, as set forth in Paragraph 1 of this Section. In the event BCBSWY does not receive full and complete payment of any and all amounts due and payable, for any reason, all obligations of BCBSWY under this Agreement shall terminate in accordance with Section G, Paragraph 2 of this Agreement.

3. On or before the first business day of each calendar month, Sweetwater County shall remit the monthly Administrative Fee to BCBSWY. The monthly Administrative Fee shall be paid each month in accordance with the rate set forth in Attachment A to this Agreement. Sweetwater County shall, contemporaneously with its payment of the Administrative Fee, provide BCBSWY with a listing, by group number, of the number of policies for which it is paying the Administrative Fee, as well as the type of coverage to which it applies (i.e., single, adult and dependant, two adult, or family).
4. BCBSWY shall have the right to propose a change to the Administrative Fee effective on the anniversary of the Effective Date of the Agreement (see Section F) of each year, upon giving not less than thirty (30) calendar days prior written notice to Sweetwater County.
5. BCBSWY shall also have the right to propose a change to the Administrative Fee, to the extent deemed necessary by BCBSWY and agreed to in writing by Sweetwater County, whenever increased administrative expenses are incurred because of a modification of the Benefit Document or this Agreement which expands the scope of services provided by BCBSWY.
6. Sweetwater County elects to purchase Cash Flow Protection Service from BCBSWY as set forth in Attachment A to this Agreement. Any conduct on the part of Sweetwater County that delays payment from its excess loss insurer may result in BCBSWY billing Sweetwater County for any monies advanced.

#### **SECTION E -- GENERAL PROVISIONS**

1. Independent Contractor and Agent Status. BCBSWY, in performing its obligations hereunder, shall be acting as agent of Sweetwater County and the rights and responsibilities of the parties hereto shall be determined in accordance with the law of agency except as otherwise herein provided. BCBSWY is not the partner, joint venturer, or employee of Sweetwater County but, instead, is an independent contractor with respect to this Agreement. For the purposes of ERISA and any applicable State legislation of similar nature, Sweetwater County shall be deemed the Plan Administrator and Plan Sponsor.
2. Funding Responsibility. Sweetwater County shall have final responsibility and liability for payment of benefits in accordance with the provisions of the Benefit Document. BCBSWY shall not be liable for funding of such benefits, and shall not insure or underwrite the Plan. BCBSWY shall be responsible only for the performance of services identified in Section B and Attachment C of this Agreement.
3. Indemnification Generally. BCBSWY agrees to indemnify Sweetwater County and hold Sweetwater County harmless against any and all loss, damage and expense resulting from or arising out of BCBSWY's negligent processing of claims under this Agreement, or the dishonest, fraudulent or criminal acts of BCBSWY and its employees and agents, acting alone or in collusion with others. However, BCBSWY shall not be liable for its non-negligence, good faith payment or denial of any claim, in whole or in part, pursuant to the terms of the Benefit Document. Any liability resulting from such payments or denials shall be Sweetwater County's and the defense of any such claimed liability shall be the responsibility of Sweetwater County. Sweetwater County agrees to indemnify BCBSWY and

hold BCBSWY harmless against any or all loss or damage occasioned by BCBSWY's payments or denials of such claims.

4. Reliance on Information Provided. BCBSWY shall be entitled to rely on all information provided by Sweetwater County and its agents and representatives as being true and correct. BCBSWY is not responsible for the accuracy of any information provided by Sweetwater County, including eligibility and election transactions for Participants and Beneficiaries. Sweetwater County agrees to hold BCBSWY harmless, and indemnify BCBSWY for any losses, from any inaccuracy of information contained in any enrollment transaction.
  
5. Participant and Beneficiary Listings. Sweetwater County agrees to provide BCBSWY, on an as-requested and timely basis, with a current and updated listing of all Participants and Beneficiaries, which will be maintained at BCBSWY. Sweetwater County will be responsible for all costs and expenses associated with failure to maintain an accurate and current listing with BCBSWY, unless such costs and expenses are due to an error on BCBSWY's part.
  
6. Incorrect Payments. If any payment shall have been made hereunder to an ineligible Participant or Beneficiary, or if it shall be determined that more than the correct amount has been paid by BCBSWY, BCBSWY shall use reasonable efforts to attempt to recover the payments. Sweetwater County agrees that BCBSWY's obligation under this paragraph is satisfied if BCBSWY makes a single written demand of the Participant or Beneficiary at their last known address. BCBSWY shall not be required to initiate court proceedings for any such recovery. If BCBSWY should be unsuccessful in recovering the payments, BCBSWY shall so notify Sweetwater County in order that it may take such action as may be available to it.
  
7. Experts and Legal Counsel. BCBSWY may seek the services of experts, in performing its obligations hereunder, at the expense of BCBSWY. BCBSWY shall consult with Sweetwater County or legal counsel designated by Sweetwater County when legal or extraordinary benefit matters seem to be involved. The defense of any legal action on a claim for benefits shall be the obligation of Sweetwater County.
  
8. Reliance on Communications Received. BCBSWY shall be entitled to rely upon any communication believed by BCBSWY to be genuine and to have been signed or presented by the proper party or parties.
  
9. Notice. Neither party shall be bound by any notice, amendment, direction, or request that is required under the terms of Section G or Paragraph 12 of Section E of this Agreement unless and until it has been sent by Certified U.S. Mail, Federal Express, or like express or delivery service providing package tracking and delivery verification services, prepaid and properly-addressed, to the other party at its office listed below. All such notices shall be effective on the date of deposit with the United States Postal Service, Federal Express, or like express or delivery service.

BCBSWY U.S. Mail	BCBSWY Delivery	SWEETWATER COUNTY U.S. Mail	SWEETWATER COUNTY Delivery
P.O. Box 2266 Cheyenne, WY 82003-2266	4000 House Ave. Cheyenne, WY 82001	80 W. Flaming Gorge Way, Suite 150 Green River, WY 82935	80 W. Flaming Gorge Way, Suite 150 Green River, WY 82935

10. Independent Corporation. Sweetwater County, on behalf of itself and the Participants and Beneficiaries, hereby expressly acknowledges its understanding that this Agreement constitutes a contract solely between Sweetwater County and BCBSWY, that BCBSWY is an independent corporation operating under a license with the Blue Cross and Blue Shield Association, an association of independent Blue Cross and Blue Shield Plans, the Association permitting BCBSWY to use the Blue Cross and Blue Shield Service Marks in the State of Wyoming, and that BCBSWY is not contracting as the agent of the Blue Cross and Blue Shield Association. Sweetwater County further acknowledges and agrees that it has not entered into this Agreement based upon representations by any person other than BCBSWY and that no person, entity, or organization other than BCBSWY shall be held accountable or liable to Sweetwater County or any other person, entity, or organization for any of BCBSWY's obligations to Sweetwater County created under this Agreement. This paragraph shall not create any additional obligations whatsoever on the part of BCBSWY other than those obligations created under other provisions of this Agreement.
11. Applicable Law & Proper Venue. This Agreement shall be construed and enforced according to the laws of the State of Wyoming, without reference to the conflict of laws provisions thereof. Any action brought under or related to this Agreement or the performance of any duties or obligations hereunder shall be properly brought in the District Court of the First Judicial District of Wyoming in Cheyenne, Wyoming, or in the United States Court for the District of Wyoming in Cheyenne, Wyoming.
12. Entire Agreement. This Agreement, together with any exhibits, attachments and/or amendments appended hereto, constitutes the entire Agreement between the parties. No promises, terms, conditions or obligations other than those contained in this Agreement shall be valid or binding. Any prior agreements, statements, promises, negotiations, inducements or representations, either oral or written, made by either party or agent of either party that are not contained in this Agreement are of no force and effect. No modification of the terms or provisions of this Agreement shall be effective unless evidenced by a written amendment hereto, signed by an authorized officer or a duly authorized employee of Sweetwater County and BCBSWY, unless the change is mandated by law.
13. Confidentiality. All Participant and Beneficiary records shall be kept confidential and considered proprietary. Because Sweetwater County may have access to claims history information and responsibility for claims adjudication, Sweetwater County shall be responsible for any breach of confidentiality in its access, review or use of such information.
14. Incorporation by Reference. This Agreement hereby incorporates by reference the terms and conditions of the Benefit Document. In the event of a conflict between the terms of this Agreement and the Benefit Document, this Agreement's language shall be applied and will control.
15. Waiver. Failure of either party at any time to require performance by the other party of any provision of this Agreement shall not be deemed to be a continuing waiver of that provision or a waiver of any other provision of this Agreement.
16. Paragraph Headings. The headings of paragraphs and sections contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of the Agreement.

17. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same document.
18. Cash Flow Protection Services (CFPS). Sweetwater County shall have final responsibility and liability for payment of loans advanced to it by BCBSWY through its CFPS and for payment of the monthly CFPS Fee as set forth in Attachment A to this Agreement. BCBSWY shall not forgive any such loan for any reason including Sweetwater County ceasing operations.

#### **SECTION F -- DURATION OF AGREEMENT**

This Agreement shall take effect on July 1, 2012 ("Effective Date"), and shall automatically renew on each subsequent anniversary date for an additional twelve (12) month period, unless terminated pursuant to Section G.

#### **SECTION G -- TERMINATION OF AGREEMENT**

1. Either BCBSWY or Sweetwater County may terminate this Agreement by giving to the other, at least thirty (30) calendar days prior to the date of termination, written notice of its intention to terminate the Agreement.
2. The Agreement shall automatically terminate:
  - a. If any governmental authority enacts a law or interprets existing law to prohibit the continuance of this Agreement, upon the effective date of such law or interpretations; or
  - b. If any fee or remittance, as provided in Section D, remains unpaid to BCBSWY past the due date, provided BCBSWY has notified Sweetwater County in writing of intent to cancel. If no payment has been received from Sweetwater County within five (5) calendar days of the notification of intent to cancel, written notification of cancellation will be sent to Sweetwater County by BCBSWY; or
  - c. Immediately upon Sweetwater County's seeking protection against payment of obligations to its creditors through the use of the Bankruptcy courts, whether or not any payments are due to BCBSWY.
3. Upon termination of this Agreement under Paragraph 1 of this Section G and the written request of Sweetwater County, BCBSWY shall complete the processing of all claims for benefits incurred prior to the termination of the Agreement which are filed with BCBSWY within six (6) months following such termination, provided that Sweetwater County pays the Run-Out Processing Fee shown in Attachment A to this Agreement, and continues to reimburse BCBSWY for the paid claims as set forth in Section D, Paragraphs 1 and 2 of this Agreement. Sweetwater County's request for Run-Out Processing Services shall be made as part of the termination notice set forth in Paragraph 1 of this Section G. If Sweetwater County does not request Run-Out Processing Services at the time of notification of intent to terminate this Agreement, or if this Agreement is terminated under Paragraph 2 of this Section G, BCBSWY shall have no further duties of

performance hereunder, except that BCBSWY will cause orderly transfer of records and funds, if any, from BCBSWY to Sweetwater County or to such other person or entity as Sweetwater County may designate.

**SECTION H -- EXECUTION OF AGREEMENT**

The parties hereto have caused this Agreement to be executed by their respective officers, duly authorized to do so, to take effect as of the date specified in Section F.

**SWEETWATER COUNTY EMPLOYEES**

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**BLUE CROSS BLUE SHIELD OF WYOMING  
A Wyoming Nonprofit Corporation.**

By: \_\_\_\_\_

Title: Staff Attorney \_\_\_\_\_

Date: \_\_\_\_\_

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## ATTACHMENT A

The following fees and charges shall apply as of the Effective Date:

1. ADMINISTRATIVE FEE: \$33.50 per Participant per month
2. CASH FLOW PROTECTION FEE: Included in Administrative Fee
3. OTHER FEES AND CHARGES:

COBRA – A 2% COBRA Administrative Fee will be added to the “applicable premium” billed by BCBSWY for each Participant and Beneficiary electing COBRA continuation coverage, as set forth in ERISA §604. This 2% COBRA Administrative Fee will be retained by BCBSWY before passing through to Sweetwater County each Participant’s or Beneficiary’s “applicable premium” amount. Sweetwater County shall remit the applicable Administrative Fee for all COBRA Participants and Beneficiaries to BCBSWY pursuant to the terms of Section D, Paragraph 3 of this Agreement. The parties’ specific duties and obligations relative to COBRA are set forth in Attachment D to this Agreement.

Run-out processing fee – If processing of run-out claims is requested in writing by Sweetwater County, the Run-Out Processing Fee shall be billed to Sweetwater County on the first claims billing following the date of termination of the Administrative Services Agreement. The Run-Out Processing Fee will be a one-time fixed fee calculated at \$83.75 times the average number of Participants and COBRA-eligibles covered during the three (3) calendar months prior to the date of termination, as calculated by BCBSWY.

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## ATTACHMENT B

### ACCESS FEES: Disclosure to Accounts

#### **Information About Access Fees Charged Through the BlueCard® Program**

A BlueCard® Program access fee may be charged separately each time a claim is processed through the BlueCard® Program. If one is charged, it will be a percentage of the discount/differential Blue Cross Blue Shield of Wyoming receives from the Host,\* based on the current rate in accordance with the Program's standard procedures for establishing the access fee. The access fee will not exceed \$2,000 for any claim. All other BlueCard® Program-related fees are included in Blue Cross Blue Shield of Wyoming's general Administrative Fee unless otherwise noted. See Attachment A (Fee Listing section of this Agreement.)

#### **How the Access Fee Affects Claims**

When Blue Cross Blue Shield of Wyoming is charged a BlueCard® Program access fee, it may pass the charge along to you as a claim expense or as a separate amount. The access fee will not exceed \$2,000 for any claim. If Blue Cross Blue Shield of Wyoming receives an access fee credit, it will give you a claim expense credit or a separate credit.

Instances may occur in which the claim payment is zero or Blue Cross Blue Shield of Wyoming pays only a small amount because the amounts eligible for payment were applied to patient cost sharing (such as a deductible or coinsurance). In these instances, Blue Cross Blue Shield of Wyoming will pay the Host Blue's access fee and pass it along to you as stated above, even though you paid little or had no claim liability.

\*Host is a Blue Cross and/or Blue Shield entity outside of the state of Wyoming.

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**ATTACHMENT C  
SUPPLEMENTAL SERVICES**

The supplemental services to be provided by BCBSWY, beginning on the Effective Date, are as follows:

1. Additional reports not specified in this Agreement, as requested by Sweetwater County and agreed to by BCBSWY, to be billed at an hourly rate to be determined by BCBSWY and agreed to in writing by Sweetwater County.
2. File Stop Loss Claims with the Excess Loss Insurer designated by Sweetwater County and, as requested, provide to the Excess Loss Insurer data as available from that maintained by BCBSWY pursuant to this Agreement
3. Subject to the conditions precedent set forth in the "COBRA Duties Schedule" [Attachment D to this Agreement] BCBSWY will perform certain ministerial functions arising under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), but only to the extent set forth in the "COBRA Duties Schedule." All fiduciary duties arising under COBRA remain the sole responsibility of Sweetwater County.
4. Subrogation services similar to those conducted by BCBSWY in its normal course of business. Due to circumstances outside of its control, BCBSWY does not warrant or guarantee results or particular service levels, either on specific claims or overall.
5. Administration of Utilization Review services.

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**ATTACHMENT D**  
**“COBRA DUTIES SCHEDULE”**

In furtherance of Sweetwater County’s fiduciary duties arising under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and subject to the conditions precedent set forth below, BCBSWY hereby agrees to perform the following ministerial functions for Sweetwater County during the time that the Administrative Services Agreement between them and the related health care benefits Plan are in effect:

1. Provide “Initial Notification” of COBRA rights and obligations to each Plan Participant and his/her spouse as listed by Sweetwater County on group enrollment forms.
2. Provide “Initial Notification” of COBRA rights and obligations to newly-acquired spouses of Plan Participants when BCBSWY is advised of such acquisition by Sweetwater County.
3. Provide a COBRA statement of rights and election form to a Qualified Beneficiary of record within 14 days of BCBSWY receiving notice from Sweetwater County of a Qualifying Event for such Beneficiary within 30 days of such Event.
4. Provide a COBRA statement of rights and election form to a Qualified Beneficiary of record within 14 days of BCBSWY receiving notice from the Beneficiary within 60 days of the Beneficiary’s divorce, legal separation, or dependent child ceasing to be a dependent of such Beneficiary.
5. Maintain a list of all COBRA Continuees who have elected continuation of coverage under COBRA.
6. Bill COBRA Continuees for their “applicable premium” and the 2% COBRA administrative fee (see Attachment A to this Agreement) as directed by Sweetwater County, and forward the “applicable premium” amount to Sweetwater County, less the 2% COBRA administrative fee. Sweetwater County shall remit the applicable Administrative Fee for all COBRA Participants and Beneficiaries to BCBSWY pursuant to the terms of Section D, Paragraph 3 of this Agreement.
7. Provide premium delinquency and shortage notices to COBRA Continuees, and monitor the 30-day grace period for payment of past-due premium amounts.
8. Provide notice to COBRA Continuees of Open Enrollment periods applicable to the Plan.
9. Provide notice to COBRA Continuees of changes in Plan coverage and/or COBRA premium amount within 60 days of adoption of such changes by the Plan.
10. Maintain a list of COBRA premium accounts receivable based on the COBRA elections made by COBRA Continuees.
11. Maintain information on COBRA Continuees’ coverage extensions (i.e. disability and/or secondary Qualifying Event)

12. Terminate a COBRA Continuee's coverage upon receipt of notice from Sweetwater County of Continuee's entitlement to Medicare.
13. Provide notice to COBRA Continuees of group conversion or other continued coverage options available to them upon their COBRA coverage termination.

("COBRA Continuee" means Plan Participants and Beneficiaries who are in their 60-day COBRA election period, or have elected COBRA continuation of coverage. "Qualified Beneficiary" means those persons eligible for COBRA continuation of coverage, as defined in federal law.)

**All actions and duties of Sweetwater County as set forth above are conditions precedent to BCBSWY's performance of any ministerial functions in furtherance of Sweetwater County's fiduciary duties arising under COBRA. Failure of Sweetwater County to perform any of the above-listed actions and duties will render Sweetwater County's delegation of any COBRA ministerial functions relative to any Participant, Beneficiary, Qualified Beneficiary or COBRA Continuee in question to be null and void. All fiduciary duties arising under COBRA remain the sole responsibility of Sweetwater County, notwithstanding any other provision of this COBRA Duties Schedule, this Administrative Services Agreement, or any other agreement between BCBSWY and Sweetwater County, written or otherwise.**

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**Sweetwater County  
Request to Restaff Vacant Position**

Board Meeting Date: 11/6/2012  
 Department: Fire Department  
 Position: Assistant Fire Warden  
 Vacancy Date: 2/11/2013  
 Reason for vacancy: Resignation  
 Department Request: To Restaff position immediately, in a full time capacity with full benefits  
 Anticipated Re-staff Date 3/1/2013

Board Action	
Approved _____	Date: <u>2/19/2013</u>
Denied _____	
Full time _____	
Part time _____	# Hours (if part time) _____
Restaff Immediately _____	Delay restaffing until (month) _____

	Position	Hire Date	Monthly								Annual Cost of employment	Cost of employment for the Remainder of FY (7 months)
			Salary	Retirement	Health Insurance	LTD	FICA	Workers Compensation	Total benefits	Total cost of employment (salary + benefits)		
Previously staffed position	Assistant Fire Warden (Grade 17, step 5; 12 years)	9/1/2000	\$ 4,625.00	\$ 653.05	\$ 553.07	\$ 30.99	\$ 353.81	\$ 94.35	\$ 1,685.27	\$ 6,310.27	\$ 75,723.24	\$ 44,171.89
Anticipated Costs to restaff Position Vacancy	Assistant Fire Warden (grade 17, step 1, * see notes below)	3/1/2013	\$ 4,109.25	\$ 580.23	\$ 1,415.97	\$ 27.53	\$ 314.36	\$ 83.83	\$ 2,421.91	\$ 6,531.16	\$ 78,373.97	\$ 45,718.15
<b>Net Difference (savings)</b>			\$ (515.75)	\$ (72.82)	\$ 862.90	\$ (3.46)	\$ (39.45)	\$ (10.52)	\$ 736.64	\$ 220.89	\$ 2,650.73	\$ 1,546.26

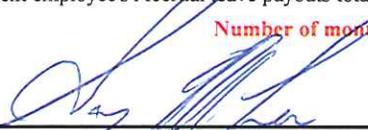
**NOTES**

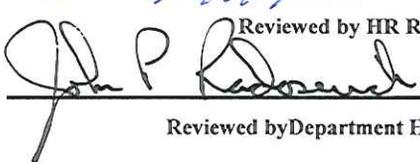
Health Insurance: Anticipates Family health insurance coverage, for new employee.

Costs calculated using a re-staffing date of: 3/1/2013

Current employee's Accrual leave payouts total approx. **\$9,264.33**, as of 2/11/13.

Number of months to recover leave accrual payout: **1.47**

 2/1/12  
 Reviewed by HR Representative (signature)

  
 Reviewed by Department Head/ Elected Official (signature)

\_\_\_\_\_  
 Commission Chair (signature)

2/12/13

Date:

2-12-13

Date:

\_\_\_\_\_  
 Date:

## Sally Shoemaker

---

**From:** Brenda Rael - Sweetwater County Human Resources Department  
**Sent:** Friday, February 15, 2013 10:13 AM  
**To:** Sally Shoemaker  
**Subject:** Request to restaff Court Security Officer position  
**Attachments:** Request to restaff Court Security Officer 4-2-13.pdf

Sally,

Per our conversation yesterday, please forward the attached request to re-staff a Court Security position to the County Commissioners.

Thank you,  
Brenda

*Brenda Rael*  
*Sweetwater County*  
*Human Resources Specialist*  
*80 W. Flaming Gorge Way, Suite 17*  
*Green River, WY 82935*  
*Phone: 307-872-3910*  
*Fax: 307-872-3996*  
*e-mail: [raelb@sweet.wy.us](mailto:raelb@sweet.wy.us)*

**Sweetwater County  
Request to Restaff Vacant Position**

Board Meeting Date: 2/19/2013  
 Department: Sheriff's Office  
 Position: Court Security  
 Vacancy Date: 4/1/2013

Date: 2/19/2013

Approved \_\_\_\_\_  
 Denied \_\_\_\_\_

Full time \_\_\_\_\_  
 Part time \_\_\_\_\_

# Hours (if part time) \_\_\_\_\_  
 Delay restaffing until (month) \_\_\_\_\_

Restaff immediately \_\_\_\_\_

**Board Action**

**Reason for vacancy:** Court Security Officer retiring, effective 4/1/13.  
 Re-staff Court Security Officer, in a full time capacity with full benefits.  
 If transfer a Patrol Deputy to Court Security position, request to restaff  
 Department Request: Patrol Deputy position, full time with benefits.

**Anticipated Re-staff Date** 4/2/2013

	Monthly										
	Position	Hire Date	Salary	Retirement	Health Insurance	LTD	FICA	Workers Compensation	Total benefits	Total cost of employment (salary + benefits)	Annual Cost of employment
Current costs for Employee	Court Security Officer (21 years, Grade 18, step 7 rate of pay)	10/1/2005	\$ 5,152.00	\$ 886.14	\$ 555.01	\$ 18.55	\$ 394.15	\$ 105.10	\$ 1,956.93	\$ 7,108.93	\$ 85,307.16
Anticipated Costs to restaff Position Vacancy	Court Security Officer 1 (Grade 18, step 5, * see notes below)	3/1/2013	\$ 4,856.25	\$ 935.28	\$ 1,416.01	\$ 17.48	\$ 371.50	\$ 99.07	\$ 2,739.34	\$ 7,595.59	\$ 91,147.06
	<b>Net Difference (savings)</b>		\$ (295.75)	\$ (50.87)	\$ 863.00	\$ (1.06)	\$ (22.62)	\$ (6.03)	\$ 782.41	\$ 486.66	\$ 5,839.90

**NOTES**

Health Insurance: Anticipates family health insurance coverage for new employee.  
 Costs calculated using a re-staffing case of 4/2/2013  
 Anticipate restaffing position of Lateral Entry rate of pay, step 5 (10 years service credit)  
 Current employee's Annual Leave payouts total approx. \$6,502.88, as of 3/31/2013.  
 \* Number of months to recover leave accrual pay cost 0.77

Reviewed by EIR Representative (signature) \_\_\_\_\_  
 Date: 2-15-13

Reviewed by Department Head/ Elected Official (Signature) Richard Harbell  
 Date: 2-14-13

Commission Chair (signature) \_\_\_\_\_  
 Date: \_\_\_\_\_



## Memorandum of Understanding

### Parties:

This Memorandum of Understanding is entered into between the Sheriff of Sweetwater County (hereinafter "Sheriff") and Sweetwater County, whose address is 731 C Street, Suite 234, Rock Springs, WY 82901 and Carbon County their respective sheriff (hereinafter "Requesting Party"). Their address is attached hereto and incorporated herein by this reference.

**Purpose:** The purpose of the Memorandum of Understanding (hereinafter "Memorandum") is to establish the specific terms and conditions for the Sheriff to accept juveniles from the other counties into the Sweetwater County Detention Center.

### SPECIFIC PROVISIONS:

#### 1. Term of Memorandum:

This Memorandum is effective upon the day and date of the last signature affixed hereto. This Memorandum shall remain in full force and effect until terminated by the parties. Any party may terminate this Memorandum, without cause, upon thirty (30) days written notice, which shall be delivered by hand or by certified mail sent to the address listed herein.

#### 2. The Procedures for Requesting the Sheriff to Accept Juveniles Into the Sweetwater County Detention Center:

- a. Prior to transporting any juvenile to the Sweetwater County Detention Center, the Requesting Party shall contact Sweetwater County's designee from the Sweetwater County Sheriff's Department to determine if the Sheriff will accept the juvenile into the Sweetwater County Detention Center. The request shall contain the information required in Paragraph 2.c. A separate request shall be provided for each juvenile. Upon Requesting Party's compliance with Paragraph 2.c., the Sheriff or a designated Deputy shall promptly respond to the request by advising the Requesting Party whether the juvenile will be accepted into the Sweetwater County Detention Center.
- b. The Sheriff has exclusive discretion in determining whether a juvenile from a Requesting Party may be accepted into the Sweetwater County Detention Center. The factors to be applied, though not exclusive, are:
  - i. Whether there is or will be sufficient space available in the Sweetwater County Detention Center to accept the juvenile from the Requesting Party. The Sweetwater County Sheriff may refuse to accept juveniles from the Requesting Party if, in his opinion, the Sweetwater County Detention Center does not or will not have sufficient space.

- ii. The Sweetwater County Sheriff may refuse to accept juveniles who suffer from serious health conditions which could create an unreasonable burden on the administration of the Sweetwater County Detention Center.
- c. The requesting Party shall provide the following information for each juvenile:
  - i. Personal information regarding the juvenile, including the name, address, date of birth, social security number, height and weight and any other information regarding the juvenile that would assist the Sweetwater County Sheriff.
  - ii. Any and all charging documents and/or court documents.
  - iii. Criminal history information that includes the juvenile's criminal record and the reasons and authority for the detention of the juvenile
  - iv. The expected period of incarceration. If the juvenile has been sentenced to jail, the number of days remaining on the juvenile's sentence. If the juvenile is not serving a sentence, the date in which any hearing or trial is set. In some instances this may be an estimate.
  - v. The juvenile's medical requirements.
  - vi. All reports within the possession of the Requesting Party which contain allegations of misconduct against the juvenile while incarcerated, including, but not limited to, theft, using controlled substances, fighting with jail staff or other detainees, threatening jail staff or other detainees or attempting to escape.

### **3. The Obligations of the Sheriff**

- a. The Sheriff shall provide a secure and safe environment for every juvenile incarcerated in the Sweetwater County Detention center pursuant to this Memorandum
- b. The Sheriff shall comply with all state and Federal requirements that apply to the detention of juveniles, including the requirement for slight and sound separation from adult prisoners.
- c. The Sheriff shall afford to all juveniles incarcerated pursuant to this Memorandum the same counseling and educational benefits that are presently provided to the juveniles who are incarcerated in the Sweetwater County Detention Center by an order of a court in Sweetwater County, or due to the arrest and detention by a Sweetwater County law enforcement agency. If the juvenile from the Requesting Party requires additional counseling or educational services, those services shall be made available to the juvenile.

- d. The Sheriff shall provide to the Requesting Party, upon request, the Sweetwater County Detention Center's operational records that are specific to the juvenile or juveniles of the Requesting Party.
- e. The Sheriff shall provide for, at the expense of the Requesting Party, all the juvenile's necessary medical needs, including prescription drugs, clinic or hospital visits and emergency care.
  - i. The Sheriff shall provide the Requesting Party a detailed accounting of all medical expenses of the Requesting Party's juveniles who receive medical care.
  - ii. The Sheriff shall provide all mileage data to the Requesting Party when the Sheriff or his designee has transported the juvenile of the Requesting Party to a clinic or hospital for medical care, or for such other purposes at the request of the Requesting Party.

#### **4. The Obligations of the Requesting Party**

- a. In consideration of the Sheriff permitting access to the Sweetwater County Detention Center for the detention of the Requesting Party's juveniles, the Requesting Party shall pay \$105.00 per juvenile, per day of detention to Sweetwater County. The payment for partial days shall be determined as follows: A day shall consist of a twenty-four (24) hour period beginning at midnight. If a juvenile is incarcerated on a partial day for twelve (12) hours or less, the Requesting Party shall pay fifty percent (50%) of the daily rate, which is \$52.50. If a juvenile is incarcerated for more than twelve (12) hours, the Requesting Party shall pay one hundred percent (100%) of the daily rate which is \$105.00.
- b. The Requesting Party is responsible for all costs associated with necessary medical treatment incurred by the juvenile while housed at the Sweetwater County Detention Center.
- c. The requesting Party is responsible for all transportation of the juvenile. When medical care for the juvenile is required outside the Sweetwater County Detention Center, the Requesting Party shall reimburse Sweetwater County for the costs of transporting the juvenile at the rate of fifty-eight cents (\$0.58) per mile. If the Sheriff or his designee transports the juvenile for other purposes at the request of the Requesting Party, the Requesting Party shall reimburse Sweetwater County at the same rate.
- d. Prior to the detention of the Requesting Party's juvenile, the Requesting Party shall exercise its best efforts in providing the information to the Sheriff required by Paragraph 2.c.

Inaccurate or Insufficient information may delay the response from the Sheriff, or in some instances the Sheriff may deny the request due to Insufficient Information.

- e. Should any Juvenile of the Requesting Party challenge his or her detention by filing habeas corpus or any other challenge to the grounds for detention, the Responding party shall defend such action, and indemnify Sweetwater County accordingly. This obligation shall not apply if Sweetwater County has caused or is somehow at fault for the claim, beyond and outside of its role in this Memorandum as the detention agency.

## **5. Method of Payment**

Payment shall be made as follows: Upon receipt of an invoice from Sweetwater County or the Sweetwater County Sheriff specifying that the Sweetwater County Sheriff has complied with this agreement by performing the services described herein, the County Sheriff's Office of the Requesting Party shall promptly remit payment to Sweetwater County.

## **6. Confidentiality**

In the performance of this Memorandum, each party will generate and receive identifiable information regarding a juvenile. If the juvenile has not been charged with a violation or sentenced in a circuit court or a municipal court, all reports, information, data, research, or any other information that discloses any legal or administrative process or disposition relating to a juvenile's misconduct are deemed confidential. This information and the existence of this information shall remain confidential, and shall not be released to any third party, unless a court of competent jurisdiction orders the release, or the information is released pursuant to the provisions of Wyo. Stat. Ann. 14-6-203(g).

### **GENERAL PROVISIONS:**

#### **1. Amendment**

Any party may request changes to this Memorandum. All suggested changes shall be mutually agreed upon by the parties, and shall be in writing and incorporated into this Memorandum.

#### **2. Assignability**

A party's interest in this Memorandum may not be assigned without the prior written approval of the remaining parties.

#### **3. Audit**

The Responding Party, through its authorized representatives, shall have reasonable access during regular business hours, Monday through Friday, upon reasonable notice, to any books, documents, papers, and records of the Sweetwater County Sheriff or Sweetwater County which are directly pertinent to the placement of the Requesting Party's juveniles.

**4. Wyoming Government Claims Act**

No waiver of any immunity or limitation of liability afforded by the Wyoming Government Claims Act is intended by the parties, and Sweetwater County specifically retains all such immunities and limitations of liability.

**5. Whole Agreement**

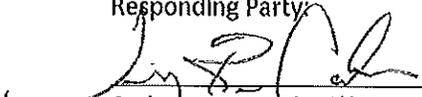
This Memorandum represents the entire and integrated Agreement between Sweetwater County and its Sheriff and the Requesting Party, and supersedes all prior negotiations, representations, or agreements, either written or oral.

**6. Construction and Forum**

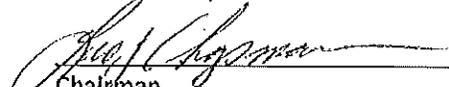
This Memorandum shall be construed in accordance with the laws of the State of Wyoming. Any action to enforce this Memorandum or any provision thereof shall be brought in the appropriate court located within Sweetwater County.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Understanding this \_\_\_\_ day of \_\_\_\_\_, 2012.3

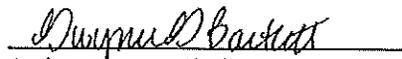
Responding Party:

  
\_\_\_\_\_  
Carbon County Sheriff

Board of County Commissioners  
For the County of Carbon

  
\_\_\_\_\_  
Chairman

Attest:

  
\_\_\_\_\_  
Carbon County Clerk

\_\_\_\_\_  
Richard Haskell, Sweetwater  
County Sheriff

Board of County Commissioners  
For the County of Sweetwater

\_\_\_\_\_  
Chairman

Attest:

\_\_\_\_\_  
Sweetwater County Clerk





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# About

## Communities of Distinction with Terry Bradshaw

The producers of *Communities of Distinction with Terry Bradshaw* had a vision for a show geared toward discovering what makes an area desirable to live, work, play, and visit. Is it economic strength, highly-ranked schools, top-notch healthcare, one-of-a-kind events, unique landmarks, or quality of life? What keeps lifelong residents from leaving, and turns newcomers into longtime residents? "We have found that often, it's a combination of factors that make a city or town attractive," said Paul Scott, Executive Producer of *Communities of Distinction*. "These are stories about all sorts of places in North America that, for their own unique reasons, are drawing new businesses, attracting families, professionals, and retirees, and establishing themselves as fantastic vacation destinations. It's a glimpse into some of the most interesting and inspiring communities."

North America is the world's third-largest continent, spanning more than nine million square miles. Each region is different and offers something special. There's the vibrant U.S. east coast, the charming south, the thriving heartland, the laid-back west coast, and the magnificent provinces and territories of Canada. *Communities of Distinction with Terry Bradshaw* explores the fascinating states, provinces, counties, cities, and towns that make up this vast land. These are places brimming with opportunities; places that people and businesses are proud to call home.

"We are taking a firsthand look and sharing stories about the very people, places, and things that make up the United States and Canada," said Jim Nicholas Vesper, Senior Vice President of Production for *Communities of Distinction*. "Viewers will be thrilled to see that we've covered locations of all sizes – terrific small towns and even some of the larger, well-known cities. Viewers travel from region to region, enjoying the familiar voice of Terry Bradshaw narrating each and every story. It's like touring North America right from your living room," said Bradshaw. "Along with viewers, I am gaining better insight into so many different places."

In addition to concentrating on communities throughout North America, *Communities of Distinction* also explores the companies, industries, products, and individuals that make these places thrive. *Communities of Distinction* is filmed on-location in counties, cities, and towns across North America. The show is produced at their studios in Coral Springs, Florida. Along with Host Terry Bradshaw, *Communities of Distinction* combines a team of talented producers, writers, editors and broadcast professionals to deliver the best in educational and informative programming. The show airs on a variety of well-known television networks throughout the United States and Canada. For more information, please see the [Distribution tab](#).





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## Series Topics

### America's Cities

Thousands of cities and towns are located across America. There are the large, well-known metropolitan areas, and the small, charming communities slightly tucked away. Each of these places is an important part of our great nation. This series takes us north, south, east, and west to explore the people and the things that make up America's Cities.

### Cities of Distinction

There are some places that really shine, places which, for their own unique reasons, simply stand out. They are found in regions all across North America. Some are big, and others are quite small. Yet, each of these places offers something special. We like to call them 'Cities of Distinction'.

### Discover America

America is a big, wide, remarkable place. No two regions are entirely alike. Just when you think you have experienced it all, you'll quickly find there's a new adventure that awaits. Discover America meets the people, explores the places, and uncovers the things that make the nation great.

### Discover Canada

Canada is a vast country, full of interesting places to explore. Made up of ten provinces and three territories, it's renowned for its untouched landscape, unique blend of cultures, and rich history. Experience this land like never before as we journey north to Discover Canada.

### City Services

From public works to public safety, animal control to public recreation areas, there's a whole mix of services that cities provide. There's also a whole host of services a city itself requires. While city employees support some of these functions, there are many private companies that fulfill a city's needs, too. This series takes a closer look at the people and entities that help to keep cities operating successfully.

### Live Work and Play

The proliferation of the automobile meant that people could work in the big city and live in quiet suburbs. After a day in the city, people would run home to their gated communities, perhaps emerging to travel to the city again in the evening for shopping or entertainment. But the New Urbanism movement is promoting a return to traditional neighborhood developments where people are not afraid to walk the streets, visit a restaurant at mid-week, and take advantage of other well-planned mixed-use developments. Let's explore some successful communities. When folks can enjoy all parts of life with the放心 security—places where people can feel free to live, work and play.

### Revitalize America

While some of the nation's cities, towns, and businesses are thriving, there are others which hold untapped economic potential. The Revitalize America series travels to places across the country to explore the ways in which community leaders, business owners, and everyday people are restoring America's prosperity.

### America's Best

While it's impossible to say what's "best" for everyone, there are some places that, for a variety of reasons, rank highly on many lists. From economic strength to quality of life, education opportunities to healthcare facilities, there are a number of different factors that come into play. These are some of the places we consider 'America's Best'.

### Life in America

A nation's strength comes from its sense of community, a proud population working together to create a great place to live, work, and play. The essence of this is found in America's states, counties, cities and towns. This is the way of Life in America.

### Quality of Life in America

Regardless of the region, the livability of any town comes down to its quality of life. You simply have to be happy in the place you live. America is full of great communities, each with their own distinct offerings and lifestyle. Discover your ideal place as we explore Quality of Life in America.

### America's Backyard

Success is often defined by turning challenges into opportunities. Every day across the U.S., American people are hard at work, solving complex issues to create a better tomorrow. Whether it's the latest in medicine, technology, energy, or business, fantastic developments are unfolding and opportunities are popping up right here in America's Backyard.

### A Place to Call Home

It's true what they say, there really is no place like home. Each of us wants to live somewhere that's comfortable and welcoming—a place full of friendly folks. Whether moving to start a business, grow a family, enjoy retirement, or begin a new chapter, this series explores the places people are proud to call home.



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# Distribution

## *"Communities of Distinction with Terry Bradshaw" Preferred Networks*

Contact us for further information on any networks/stations.

### FOX Business Network *(as Paid)*

From the creators of Fox News Channel, 'The Most Powerful Name in News,' comes this all business and financial news network designed to appeal to a wider audience than its rivals. Its wide range of programming covers everything from small business and individual investing to global business trends, because 'Life is your Business.'

### FOX and ABC Broadcast Stations

The FOX Broadcasting Company and ABC Television Network each have approximately 200 affiliated stations across the United States, thereby providing broadcast coverage to over 98% of American households

### Regional News Networks

Many cities offer viewers a dedicated regional alternative to traditional news programming. Examples are New York's WRNN-TV or ONN- Ohio News Network. Regional News Networks report the latest breaking regional news, keeping their finger on the pulse of their respective city or region. Audiences consist of a desirable but elusive target -- the affluent & educated viewers.

### BNN - Business News Network

Canada's only all business network, BNN provides viewers comprehensive real time coverage of global business news from a Canadian perspective. BNN also specializes in company profiles, economic forecasting and analysis segments on personal finance and regularly covers important corporate announcements as they happen including news conferences, annual meetings and key trade shows.

### ION

ION Media Networks, Inc. owns and operates the nation's largest broadcast television station group, reaching over 92 million U.S. television households via its nationwide broadcast television & cable distribution systems. ION features popular television series and movies from the award-winning libraries of Warner Bros., Sony, CBS & NBC. ION targets the lucrative 35-64 demographic of baby boomers, and is currently experiencing record growth in viewership.

*Communities of Distinction and its national television show has no direct affiliation with the networks on which it airs. "Communities of Distinction" purchases the time through cable providers, networks/stations and/or their media agencies/sellers.*



**RESOLUTION NO. 13-02-CC-01**

**A RESOLUTION AUTHORIZING SWEETWATER COUNTY, WYOMING, TO ENTER INTO A JOINT POWERS AGREEMENT WITH GRANGER, GREEN RIVER, ROCK SPRINGS, SUPERIOR, WAMSUTTER AND CASTLE ROCK SPECIAL HOSPITAL DISTRICT, PURSUANT TO THE WYOMING JOINT POWERS ACT, WYO. STAT. §§ 16-1-102 TO 16-1-109; APPROVING THE FORM OF THE AGREEMENT; AND AUTHORIZING THE EXECUTION OF CERTAIN DOCUMENTS RELATING THERETO.**

WHEREAS, Sweetwater County, Wyoming (hereinafter referred to "Sweetwater County"), is authorized by the Wyoming Joint Powers Act, Wyo. Stat. §§ 16-2-102 to 16-1-109 (hereinafter referred to as the "Act") to enter into and operate under a joint powers agreement with Granger, Wyoming ("Granger"), Green River, Wyoming ("Green River"), Rock Springs, Wyoming ("Rock Springs"), Superior, Wyoming ("Superior") and Wamsutter, Wyoming ("Wamsutter") (hereinafter collectively referred to as the "Municipalities"), and Castle Rock Special Hospital District ("Castle Rock"); and

WHEREAS, Sweetwater County, the Municipalities and Castle Rock each constitute an "agency," as defined in the Act, and are hereinafter sometimes referred to in the singular as "Participating Agency" and collectively as "Participating Agencies"; and

WHEREAS, the Act [§ 16-1-104(a)] provides that any power, privilege or authority exercised or capable of being exercised by an agency may be exercised and enjoyed jointly with any other agency having a similar power, privilege or authority; and

WHEREAS, the Act [§ 16-1-104(b)] further provides that a county may enter into and operate under a joint powers agreement with one or more agencies for the performance of any function that the agency is authorized to perform; and

WHEREAS, pursuant to Wyo. Stat. § 18-2-101, Sweetwater County has the authority to provide for road improvements; and

WHEREAS, Sweetwater County has determined that the following projects would be of service to and be for the benefit of the Participating Agencies and their residents:

- roadway improvements, including asphalt overlays, safety work and other associated improvements on (i) Road 4-11 (TG Soda Ash Road); (ii) Road 4-6 (OCI Entrance Road); and (iii) Road 4-2 (Little America Road) (collectively, the "Sweetwater County Projects");

WHEREAS, pursuant to Wyo. Stat. § 15-1-103, the Municipalities have the authority to provide for the construction and improvement of water and sewer systems; street paving, curb, gutter and sidewalk; surface water drainage systems; wastewater treatment facilities; street lighting; firehouse upgrades and equipment; and to own and regulate convalescent homes, rest homes and hospitals; and

WHEREAS, the Municipalities have determined that the following projects would be of service to and be for the benefit of the Participating Agencies and their residents:

Joint Powers Agreement

- Granger - street lighting improvements, water and sewer system improvements and firehouse upgrades and equipment;
- Green River - street, water and sewer system and storm drainage improvements;
- Rock Springs - water and sewer system, storm drainage and waste water treatment plant improvements, along with street paving, curb, gutter and sidewalk improvements;
- Superior - street paving, curb, gutter, sidewalk and storm drainage improvements;
- Wamsutter - water and sewer system, street, curb, gutter and sidewalk improvements (collectively, the "Municipalities' Projects"); and

WHEREAS, Castle Rock has determined that the following projects would be of service to and be for the benefit of the Participating Agencies and their residents:

- renovations (windows, doors, flooring, lighting, roofing, parking lot paving), remodeling of rooms at the Villa, equipment and vehicles (three (3) diesel ambulances, pick-up truck with snow plow and resident transportation bus) (collectively, "Castle Rock's Projects")

(hereinafter, the Sweetwater County Projects, the Municipalities' Projects and Castle Rock's Projects being collectively referred to as the "Projects"); and

WHEREAS, each of the Participating Agencies realizes that a joint and cooperative effort in the financing of such Projects will result in substantial economic savings and will provide methods of financing unavailable to any of the Participating Agencies operating independently; and

WHEREAS, the Projects will be financed with the proceeds of a specific purpose sales and use tax (hereinafter referred to as the "Tax") imposed within Sweetwater County pursuant to the provisions of Wyo. Stat. §§ 39-15-203(a)(iii), 39-15-204(a)(iii), 39-16-203(a)(ii) and 39-16-204(a)(ii), as the result of approval by the qualified electors of Sweetwater County at an election held on Tuesday, November 6, 2012; and

WHEREAS, pursuant to Wyo. Stat. §§ 39-15-211(b)(ii) and 39-16-211(b)(ii), the revenues collected from the Tax will be distributed monthly to the Sweetwater County Treasurer (the "Treasurer") and the Treasurer will maintain said Tax funds and make them available to the Participating Agencies for the Projects; and

WHEREAS, each Participating Agency, in order to facilitate such Projects, desires to create and organize a joint powers board under said Act (the "Joint Powers Board") and enter into a Joint Powers Agreement, a copy of which is attached hereto as EXHIBIT A and by this specific reference is incorporated herein (hereinafter referred to as the "Agreement"); and

WHEREAS, a copy of the Agreement, to be dated as of March 1, 2013, has been submitted to the Board of County Commissioners of Sweetwater County (hereinafter the "Governing Body of Sweetwater County" or the "Board") and has been filed with the office of the Sweetwater County Clerk (hereinafter referred to as the "Clerk") and is there available for public inspection; and

WHEREAS, the Governing Body of Sweetwater County desires to authorize the Chairman of the Board (hereinafter referred to as the "Chairman") and the Clerk to enter into and execute said Agreement and any other documents, instruments or certificates as are deemed necessary or desirable in order to enter into and carry out the Agreement on behalf of Sweetwater County; and

Joint Powers Agreement

WHEREAS, it is necessary to approve the form of said Agreement and authorize the execution of such by resolution;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SWEETWATER COUNTY, WYOMING:**

**Section 1. Approval and Authorization.** The form of the Agreement is hereby approved. The Chairman and the Clerk are hereby authorized and directed to execute the Agreement and affix the seal of Sweetwater County thereto, and further to execute and authenticate such other documents, instruments or certificates, including, but not limited to, an agreement among the Participating Agencies and the Sweetwater County Treasurer setting forth the procedure for distribution of the Tax, as are deemed necessary or desirable in order to enter into and carry out the Agreement. Such Agreement is to be executed in substantially the form hereinabove approved, provided that such Agreement may be completed, corrected or revised as deemed necessary by the parties in order to carry out the purposes of this resolution. A copy of the Agreement shall be delivered, filed and recorded as provided therein.

**Section 2. Resolution Irrepealable.** After the Agreement has been formally entered into and the Joint Powers Board has been created pursuant to the Act, this resolution shall be and remain irrepealable until all outstanding obligations of the Joint Powers Board, including all bond requirements of its revenue bonds, if any, shall have been fully paid and satisfied or provision for such payment shall have been made.

**Section 3. Ratification.** All action heretofore taken by Sweetwater County and by the officers thereof not inconsistent herewith directed toward the entering into of the Agreement is hereby ratified, approved and confirmed.

**Section 4. Repealer.** All resolutions or parts thereof in conflict with this resolution are hereby repealed.

**Section 5. Severability.** Should any part or provision of this resolution ever be judicially determined to be invalid or unenforceable, such determination shall not affect the remaining parts and provisions hereof, the intention being that each part or provision of this resolution is severable.

**ADOPTED AND APPROVED as of the 19th day of February, 2013.**

( S E A L )

SWEETWATER COUNTY, WYOMING

By:

\_\_\_\_\_  
Wally J. Johnson, Chairman,  
Board of County Commissioners

**ATTESTED:**

\_\_\_\_\_  
Steven Dale Davis, Sweetwater County Clerk

Joint Powers Agreement

**EXHIBIT A**

**SWEETWATER COUNTY 2013 SPECIFIC PURPOSE TAX JOINT POWERS BOARD  
JOINT POWERS AGREEMENT**

**THIS AGREEMENT** is entered into as of the 1st day of March, 2013, by and between Sweetwater County, Wyoming, a body corporate and politic (hereinafter referred to as "Sweetwater County"); Granger, Wyoming ("Granger"), Green River, Wyoming ("Green River"), Rock Springs, Wyoming ("Rock Springs"), Superior, Wyoming ("Superior") and Wamsutter, Wyoming ("Wamsutter"), incorporated municipalities in Sweetwater County (hereinafter sometimes collectively referred to as the "Municipalities"); and Castle Rock Special Hospital District, also a body corporate and politic ("Castle Rock") (hereinafter Sweetwater County, the Municipalities and Castle Rock being sometimes collectively referred to as the "Participating Agencies").

**WITNESSETH:**

WHEREAS, the Participating Agencies each constitute an "agency," as defined in the Wyoming Joint Powers Act, Wyo. Stat. §§ 16-1-102 to §§ 16-1-109 (hereinafter referred to as the "Act"); and

WHEREAS, the Act [§ 16-1-104(a)] provides that any power, privilege or authority exercised or capable of being exercised by an agency may be exercised and enjoyed jointly with any other agency having a similar power, privilege or authority; and

WHEREAS, the Act [§ 16-1-104(b)] further provides that a county may enter into and operate under a joint powers agreement with one or more agencies for the performance of any function that the agency is authorized to perform; and

WHEREAS, pursuant to Wyo. Stat. § 18-2-101, Sweetwater County has the authority to provide for road improvements; and

WHEREAS, Sweetwater County has determined that the following projects would be of service to and be for the benefit of the Participating Agencies and their residents:

- roadway improvements, including asphalt overlays, safety work and other associated improvements on (i) Road 4-11 (TG Soda Ash Road); (ii) Road 4-6 (OCI Entrance Road); and (iii) Road 4-2 (Little America Road) (collectively, the "Sweetwater County Projects");

WHEREAS, pursuant to Wyo. Stat. § 15-1-103, the Municipalities have the authority to provide for the construction and improvement of water and sewer systems; street paving, curb, gutter and sidewalk; surface water drainage systems; wastewater treatment facilities; street lighting; firehouse upgrades and equipment; and to own and regulate convalescent homes, rest homes and hospitals; and

WHEREAS, the Municipalities have determined that the following projects would be of service to and be for the benefit of the Participating Agencies and their residents:

- Granger - street lighting improvements, water and sewer system improvements and firehouse upgrades and equipment;
- Green River - street, water and sewer system and storm drainage improvements;
- Rock Springs - water and sewer system, storm drainage and waste water treatment plant improvements, along with street paving, curb, gutter and sidewalk improvements;
- Superior - street paving, curb, gutter, sidewalk and storm drainage improvements;
- Wamsutter - water and sewer system, street, curb, gutter and sidewalk improvements (collectively, the Municipalities' Projects); and

WHEREAS, Castle Rock has determined that the following project would be of service to and be for the benefit of the Participating Agencies and their residents:

- renovations (windows, doors, flooring, lighting, roofing, parking lot paving), remodeling of rooms at the Villa, equipment and vehicles (three (3) diesel ambulances, pick-up truck with snow plow and resident transportation bus) (collectively, "Castle Rock's Projects"),

(hereinafter, the Sweetwater County Projects, the Municipalities' Projects and Castle Rock's Projects being collectively referred to as the "Projects"); and

WHEREAS, each of the Participating Agencies realizes that a joint and cooperative effort in the financing of such Projects will result in substantial economic savings and will provide methods of financing unavailable to any of the Participating Agencies operating independently; and

WHEREAS, each Participating Agency, in order to facilitate such Projects, desires to create and organize a joint powers board under said Act;

**NOW, THEREFORE**, in consideration of the mutual promises, covenants and agreements contained herein, it is understood and agreed between the Participating Agencies as follows:

## **SECTION ONE PURPOSE**

The purpose of this Agreement is to provide an efficient, orderly, and economically feasible method of planning, financing and constructing the Projects on behalf of Sweetwater County, the Municipalities and Castle Rock, which would be of service to and be for the benefit of the Participating Agencies, and their residents.

**SECTION TWO  
DURATION OF THE AGREEMENT**

This Agreement and the joint powers board shall be of perpetual duration; however, this Agreement and the joint powers board may be dissolved and terminated by action of a majority of the Board of County Commissioners of Sweetwater County and the governing bodies of the Municipalities and Castle Rock (hereinafter sometimes referred to in the singular as "Governing Body of a Participating Agency" and collectively referred to as "Governing Bodies of the Participating Agencies"); provided, that this Agreement and the joint powers board shall not be dissolved or terminated so long as outstanding financial obligations of the joint powers board exist or provision for their payment or other satisfaction has not been made.

**SECTION THREE  
CREATION, ORGANIZATION AND COMPOSITION OF JOINT POWERS BOARD**

There is hereby created, pursuant to the Act (§ 16-1-106), the "SWEETWATER COUNTY 2013 SPECIFIC PURPOSE TAX JOINT POWERS BOARD" (hereinafter referred to as the "Joint Powers Board").

1. The Joint Powers Board shall consist of seven (7) members, all of whom shall be qualified electors of Sweetwater County. Pursuant to the Act (§ 16-1-106), it is not incompatible office holding for an officer or legal representative of a county, municipal corporation, school district, special district, public institution, agency, board, commission or political subdivision to be a member of the Joint Powers Board.

2. Each of the Governing Bodies of the Participating Agencies shall appoint one (1) member to the Joint Powers Board.

3. The said members shall be appointed within five (5) days of approval of this Agreement by the Wyoming Attorney General, and within fifteen (15) days after their appointment, the members of the Joint Powers Board shall hold an organizational meeting and determine the terms of the members. The initial terms of the members shall be staggered, subject to reappointment and determined by the drawing of lots for the following: (i) two (2) terms of one year; (ii) two (2) terms of two years; and (iii) three (3) terms of three years. Thereafter, appointments for a full term shall be for three year staggered terms. Members of the Joint Powers Board may be removed by the respective Governing Body of the Participating Agency that made the appointment.

A vacancy appointment shall be made by the Governing Body of a Participating Agency which made the appointment of the retiring member. In the event a vacancy should occur prior to the expiration of the retiring member's term, the successor shall be appointed for the unexpired portion of the retiring member's term.

4. At the organizational meeting, the members of the Joint Powers Board shall also elect from the membership a Chairman, Vice-Chairman, Secretary and Treasurer. The Secretary of the Joint Powers Board shall notify the Participating Agencies of the Joint Powers Board's organization and shall file a certificate showing its organization with the County Clerk of Sweetwater County and the Wyoming Secretary of State.

5. No individual member of the Joint Powers Board shall be personally liable for any actions or procedure of the Board. When actually engaged in the performance of their duties, members of the Board shall receive no compensation, but shall be reimbursed for travel and per diem expenses as provided to State of Wyoming employees.

6. The Joint Powers Board shall meet at the call of the Chairman, upon oral or written request of a majority of the Joint Powers Board members, within five (5) days after the request is given by any Participating Agency, or in any event not less than once each three (3) months.

#### **SECTION FOUR POWERS AND DUTIES OF THE JOINT POWERS BOARD**

1. The Joint Powers Board may employ technical, legal, administrative and clerical assistance as necessary, and engage the services of research and consulting agencies within the limits of its authorized and available funds, as may be agreed upon from time to time.

2. The Joint Powers Board shall adopt such policies, by-laws, and regulations, not inconsistent with this Agreement or the Act, as it deems necessary to carry out the business of the Joint Powers Board.

3. The Joint Powers Board shall:

a. Keep minutes of all meetings during which official action is taken, as well as financial records. Such minutes and records shall be public records.

b. Fix the time and place of regular meetings; provided, that a regular meeting shall be held at least once each three (3) months.

c. Cooperate with and solicit the advice, counsel and recommendations of the Governing Bodies of the Participating Agencies.

d. Keep the Governing Bodies of the Participating Agencies advised as to its progress and supply the elected officials thereof with annual written reports concerning its activities and finances.

4. The Joint Powers Board may:

a. Sue and be sued in the name in which the Joint Powers Board is designated.

- b. Acquire, hold, convey, lease, rent, and manage property, real and personal, for the benefit of the Participating Agencies, either alone or jointly with public or private agencies, institutions, persons, or corporations.
- c. Enter into agreements with any public or private agency, institution, person, or corporation for the performance of acts or furnishing of services or facilities by or for the Joint Powers Board or Participating Agencies.
- d. Employ legal counsel and bear the cost of litigation.
- e. Accept or reject any federal, state, or private gift, grant, bequest or devise of money, property or services.
- f. Utilize the services of any officer or employee of the Participating Agencies, with the approval of the Governing Bodies of the Participating Agencies.
- g. Insure against loss of property.
- h. Subject to the approval of the Governing Bodies of the Participating Agencies, employ such other persons as may be necessary to carry out the purposes of this Agreement.
- i. Additionally, the Joint Powers Board shall have all other powers and duties enumerated in or reasonably implied from the Act and the statutes of the State of Wyoming.

## **SECTION FIVE PROJECT FINANCING**

The Joint Powers Board may formulate any plan or plans for financing the Projects as it may deem appropriate. The Joint Powers Board may solicit and obtain funds from any of the following sources:

- a. the contribution of funds from one (1) or more of the Participating Agencies which would be available to each agency if proceeding individually;
- b. bond issues by one (1) or more of the Participating Agencies to construct, improve or acquire an interest in the Projects in the same manner as bonds may be issued by the agency for its individual construction, improvement or acquisition of such a facility;
- c. gifts, donations or grants of federal money;
- d. the issuance by the Joint Powers Board of its revenue bonds under the authority of the Act [§ 16-1-107(a)(iii)], to be repaid solely from the foregoing sources of funds or any revenue received by the Joint Powers Board from the ownership, lease or operation of property or interest in property owned, leased or controlled by the Joint Powers Board. The resolution authorizing the issuance of said

revenue bonds and each revenue bond issued thereunder shall contain a recital that the bonds do not constitute a general obligation of the Joint Powers Board or of any of the Participating Agencies, but shall be payable solely from a special fund to contain the revenue to be derived from the ownership, operation, renting or leasing of the improvements contemplated with respect to the Projects (hereinafter individually referred to as "Leased Property" and collectively referred to as "Leased Properties"), and, further, that the lien of the pledge of the revenues constitutes a first lien, but not necessarily an exclusive first lien, on said revenues.

Pursuant to a site lease to be jointly entered into between Sweetwater County, the Municipalities and Castle Rock (hereinafter individually referred to as "Lessee" and collectively referred to as "Lessees") and the Joint Powers Board (hereinafter referred to as "Lessor"), each Lessee will lease its rights, title and interest in and to the site and existing facilities upon which its respective Projects will be constructed (hereinafter individually referred to as "Site and Existing Facilities" and collectively referred to as "Sites and Existing Facilities") to the Lessor, and for the purpose of planning, financing and constructing the Projects, on terms beneficial to the Lessees and for the benefit of the Participating Agencies and their residents, the Lessor will lease to each Lessee its respective Sites and Existing Facilities and Leased Property, on a year-to-year basis subject to annual appropriation by the Governing Body of each of the Lessees. For purposes of the purchase of titled personal property, if any, with respect to any of the Projects, the Joint Powers Board will purchase the titled personal property and lease it directly to the respective Lessee, with title being in the name of the respective Lessee and the Joint Powers Board having a lien thereon. All lease payments to be paid by a Lessee with respect to its respective Leased Property shall be funded through legally available revenues, including, but not limited to, the proceeds of a 1% specific purpose sales and use excise tax imposed by Sweetwater County upon goods and services subject to such taxes.

#### **SECTION SIX NET EARNINGS OF JOINT POWERS BOARD**

No part of the net earnings of the Joint Powers Board shall be distributed to, or inure to the benefit of, any member, officer, agent or employee of the Joint Powers Board, or to any private individual, except that reasonable compensation may be paid for services duly rendered by individuals other than officers or members of the Joint Powers Board and reimbursements may be made for expenses duly incurred, to or for the Joint Powers Board affecting one or more of its authorized purposes.

**SECTION SEVEN  
OWNERSHIP OF THE SITES AND  
EXISTING FACILITIES AND LEASED PROPERTIES**

Ownership of the Sites and Existing Facilities and Leased Properties, and all property, whether real or personal, tangible or intangible, including all contract rights in connection therewith, and any improvements to be made thereto will be held by the respective Lessees (as defined in SECTION FIVE hereof) and the Joint Powers Board as provided in SECTION FIVE above and will not be further set over or alienated in any manner while the bonds or any other obligations of the Joint Powers Board issued in connection therewith are outstanding except as security for the payment of the principal of, premium (if any), and interest on such revenue bonds.

**SECTION EIGHT  
CONSTRUCTION, OPERATION, MAINTENANCE AND BUDGET  
FOR THE SITES AND EXISTING FACILITIES  
AND LEASED PROPERTY**

Each Lessee (as defined in SECTION FIVE hereof) shall be solely responsible for: (a) the planning, financing and construction of its respective Projects; (b) the complete and full operation and maintenance of its respective Sites and Existing Facilities and the Leased Property, including, but not limited to the payment of all, if any, salaries, required taxes, payments in lieu of taxes, assessments, insurance premiums and utilities; and (c) the establishing and maintaining of a budget for its respective Sites and Existing Facilities and Leased Property during the initial term of any lease or any year-to-year renewal thereof.

**SECTION NINE  
TERMINATION, DISSOLUTION AND DISTRIBUTION**

The Joint Powers Board shall continue in existence until terminated as provided above; provided, however, that the Joint Powers Board and this Agreement shall not be terminated, and shall continue in existence until all outstanding obligations of the Joint Powers Board, including all bond requirements of its revenue bonds shall have been fully paid and satisfied or provision for such payment shall have been made.

Further, after satisfaction of all debts and obligations and upon termination and dissolution, the Joint Powers Board shall distribute, set over, transfer, convey or assign any facilities, improvements or other property owned or leased by the Joint Powers Board to the respective Lessees (as defined in SECTION FIVE hereof).

**SECTION TEN  
RESTRICTIONS**

It is clearly understood that this Agreement expressly limits the Joint Powers Board to plan, finance and construct the Projects.

**SECTION ELEVEN  
SEVERABILITY**

The terms, provisions and conditions of this Agreement are severable. If any term or provision of this Agreement or its application to any person or circumstance is determined by a court of proper jurisdiction to be invalid, such invalidity shall be limited to such person, circumstance, term or provision and shall not affect other persons, circumstances, terms or provisions which can be given effect without the invalid provision or application.

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**THIS AGREEMENT** is made and entered into as of the date set forth on the first page hereof, in accordance with the authorization by Resolutions adopted by majority vote of the duly elected members of the Governing Bodies of the Participating Agencies at duly called meetings thereof as noted hereafter.

By Resolution No. \_\_\_\_\_, adopted \_\_\_\_\_, 2013.

( S E A L )

**ATTESTED:**

**SWEETWATER COUNTY, WYOMING**

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Chairman, Board of County Commissioners

**SWEETWATER COUNTY 2013 SPECIFIC PURPOSE TAX JOINT POWERS BOARD  
JOINT POWERS AGREEMENT**

(Signature Page for Granger, Wyoming)

By Resolution No. \_\_\_\_\_, adopted \_\_\_\_\_, 2013.

( S E A L )

**ATTESTED:**

**TOWN OF GRANGER, WYOMING**

\_\_\_\_\_  
Town Clerk-Treasurer

\_\_\_\_\_  
Mayor

**SWEETWATER COUNTY 2013 SPECIFIC PURPOSE TAX JOINT POWERS BOARD  
JOINT POWERS AGREEMENT**

(Signature Page for Green River, Wyoming)

By Resolution No. \_\_\_\_\_, adopted \_\_\_\_\_, 2013.

( S E A L )

**ATTESTED:**

**CITY OF GREEN RIVER, WYOMING**

\_\_\_\_\_  
City Clerk-Treasurer

\_\_\_\_\_  
Mayor

**SWEETWATER COUNTY 2013 SPECIFIC PURPOSE TAX JOINT POWERS BOARD  
JOINT POWERS AGREEMENT**

(Signature Page for Rock Springs, Wyoming)

By Resolution No. \_\_\_\_\_, adopted \_\_\_\_\_, 2013.

**( S E A L )**

**ATTESTED:**

**CITY OF ROCK SPRINGS, WYOMING**

\_\_\_\_\_  
City Clerk-Treasurer

\_\_\_\_\_  
Mayor

**SWEETWATER COUNTY 2013 SPECIFIC PURPOSE TAX JOINT POWERS BOARD  
JOINT POWERS AGREEMENT**

(Signature Page for Superior, Wyoming)

By Resolution No. \_\_\_\_\_, adopted \_\_\_\_\_, 2013.

**( S E A L )**

**ATTESTED:**

**TOWN OF SUPERIOR, WYOMING**

\_\_\_\_\_  
Town Clerk-Treasurer

\_\_\_\_\_  
Mayor

**SWEETWATER COUNTY 2013 SPECIFIC PURPOSE TAX JOINT POWERS BOARD  
JOINT POWERS AGREEMENT**

(Signature Page for Wamsutter, Wyoming)

By Resolution No. \_\_\_\_\_, adopted \_\_\_\_\_, 2013.

**( S E A L )**

**ATTESTED:**

**TOWN OF WAMSUTTER, WYOMING**

\_\_\_\_\_  
Town Clerk-Treasurer

\_\_\_\_\_  
Mayor

**SWEETWATER COUNTY 2013 SPECIFIC PURPOSE TAX JOINT POWERS BOARD  
JOINT POWERS AGREEMENT**

(Signature Page for Castle Rock)

By Resolution No. \_\_\_\_\_, adopted \_\_\_\_\_, 2013.

**(SEAL)**

**CASTLE ROCK SPECIAL HOSPITAL DISTRICT**

By: \_\_\_\_\_  
Chairman, Board of Trustees

**ATTESTED:**

\_\_\_\_\_  
Secretary, Board of Trustees

**APPROVAL BY ATTORNEY GENERAL**

In accordance with Wyo. Stat. § 16-1-105(a)(ii), this Joint Powers Agreement has been reviewed and the Wyoming Attorney General has determined that the Agreement is compatible with the laws and Constitution of the State of Wyoming. The approval of this Agreement by the Attorney General is limited to the terms and conditions of the Agreement itself, and the approval does not extend to any individual project nor the financing of any individual project contemplated under the Agreement.

APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
Gregory A. Phillips  
Attorney General  
State of Wyoming