

NOTICE

THE SWEETWATER COUNTY BOARD OF COUNTY COMMISSIONERS

WILL MEET ON TUESDAY, December 15, 2015 AT 8:30 A.M.

IN THE COMMISSIONERS' CHAMBERS

(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: December 1, 2015

ACCEPTANCE OF BILLS

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

COMMISSIONER COMMENTS/REPORTS

- 8:40** Commissioner Kolb
8:50 Chairman Johnson
9:00 Commissioner Van Matre
9:10 Commissioner West
9:20 Commissioner Wendling

COUNTY RESIDENT CONCERNS

9:30

ACTION/PRESENTATION ITEMS

- 9:40** Events Complex-Fair Board Appointment
- 9:50** Modification of Agreements for Magnesium Chloride-- to Change Completion Date
- 9:55** Taser Contract

10:10 Approval of the FY 2016 Selective Traffic Enforcement Grant

10:15 Review of the SWCO Fire Department's Template for Future Planning and Utilization of Grants

10:45 Request Payment Approval of Insurance Claim

OTHER

11:00

EXECUTIVE SESSION AS NEEDED

LUNCH

11:30

ACTION/PRESENTATION ITEMS CONTINUED

1:00 Fiscal Year 2015 Audit Report

PLANNING & ZONING PUBLIC HEARING- 1:30

1. Stauffer's Towing
Conditional Use Permit
Impound, Salvage and Storage Yard for Vehicles
2. Sweetwater County Comprehensive Plan
Language Amendment
Includes Adoption of the City of Rock Springs Master Plan

ACTION/PRESENTATION ITEMS CONTINUED

2:00 Emergency Medical Services (EMS) Assessment Results in Sweetwater County

3:00 Memorial Hospital of Sweetwater County's Board of Trustees Update

ADJOURN

[Per Wyo. Stat. §18-3-516\(f\) County information can be accessed on the County's website at www.sweet.wy.us](http://www.sweet.wy.us)

The draft packet will be available on the county website on Friday afternoon (prior to the meeting)

December 1, 2015
Green River, WY

The Board of County Commissioners met this day at 8:30 a.m. in Regular Session with Acting Chairman Van Matre and Commissioners Kolb, Wendling and West present. Chairman Johnson was excused from the meeting. The meeting opened with the Pledge of Allegiance.

Approval of Agenda

Acting Chairman Van Matre explained that Sheriff Lowell requested to remove the Taser Contract scheduled on the agenda noting that he will present at a future meeting and entertained a motion to approve the agenda with that change. *Commissioner Wendling so moved. Commissioner Kolb seconded the motion.* The motion carried.

Approval of Minutes: 11-17-15

Commissioner Kolb moved to approve the minutes identifying the previous changes to his comments from his commissioner report. Commissioner West seconded the motion. The motion carried.

Acceptance of Bills

Approval of County Vouchers/Warrants and Bonds

Commissioner West moved to approve the acceptance of the bills. Commissioner Wendling seconded the motion. The motion carried.

WARRANT NO.s	PAYEE	DESCRIPTION	AMOUNT
	EMPLOYEES AND PAYROLL VENDORS	PAYROLL RUN	None
15820	DAVIS, STEVEN DALE	MEALS	472.78
67411	AMAZON	SUPPLIES/EQUIPMENT/CLOCKS	1,178.16
67412	BRIDGER VALLEY ELECTRIC ASSN	UTILITIES	131.92
67413	HOME DEPOT CREDIT SERVICES	PARTS/SUPPLIES/LADDER/TOOLS	1,599.28
67414	PAYMENT REMITTANCE CENTER - 3009	SUPPLIES/EQUIPMENT	824.51
67415	PAYMENT REMITTANCE CENTER - 3438	TRAVEL/REGISTRATION/MEMBERSHIP/ SUPPLIES/EQUIPMENT/SUPPORT/AD/ PARTS	3,369.48
67416	PAYMENT REMITTANCE CENTER - 2452	MEALS/TAX CREDIT	315.28
67417	PAYMENT REMITTANCE CENTER - 4720	MEALS/LODGING	170.31
67418	PAYMENT REMITTANCE CENTER - 2460	MEALS	110.51
67419	PAYMENT REMITTANCE CENTER - 7081	MEAL	9.83
67420	PAYMENT REMITTANCE CENTER - 3065	MEALS	153.56
67421	QUESTAR GAS	UTILITIES	8,438.44
67422	ROCKY MTN POWER	UTILITIES	6,767.23
67423	SATCOM GLOBAL INC	SIM CARDS	136.32
67424	UNION TELEPHONE COMPANY INC	PHONES/AIRCARDS/EQUIPMENT	5,130.07
67425	VERIZON WIRELESS	PHONES/AIRCARDS/LAPTOPS	1,038.83
67426	WALMART COMM/RFCSELLC- PURCHASING	SUPPLIES	206.88
67427	WEX BANK	FUEL	3,977.22
67428	CENTURYLINK	PHONE	26.74
67429	DIRECTV	TV'S	72.49
67430	ONE TIME VENDOR	JUROR FEES	30.00
67431	ONE TIME VENDOR	JUROR FEES/MILEAGE	46.80
67432	QUESTAR GAS	UTILITIES	392.29
67433	ROCKY MTN POWER	UTILITIES	226.72
67434	SKYWEST AIRLINES INC	SUBSIDY	129,910.64
67435	VERIZON WIRELESS	BROADBAND	1,331.83
67436	VONAGE BUSINESS INC	PHONE BILL	2,595.45
67437	WALMART COMM /RFCSELLC-SHERIFF	INMATE SUPPLIES/SUPPLIES	770.61
67438	WELLS FARGO	TRAVEL/MEMBERSHIP/TRAINING/OFFICE SUPPLIES/RADIOS/SUPPLIES/SIRIUS	5,570.37
67439	AARMS	SUBSCRIPTION	530.00
67440	ACE HARDWARE	PARTS/SUPPLIES	505.01
67441	ACE HARDWARE #11263-C	SUPPLIES	332.34
67442	AIRGAS USA LLC	SUPPLIES	25.30
67443	ALPINE PURE WATER	RENTAL/WATER	82.00
67444	AMERIGAS PROPANE LP	PROPANE	1,020.29
67445	APPARATUS EQUIPMENT & SVC INC	PARTS	71.38
67446	AUTOSPA INC	WASH	26.30
67447	BI	MONITORING	268.80
67448	BLOEDORN LUMBER	SUPPLIES/LUMBER	378.03
67449	BOOKCLIFF SALES INC	PARTS	12.42
67450	BRADY INDUSTRIES LLC	PARTS/SUPPLIES	978.51
67451	C & J ENTERPRISES	RENT	4,872.00
67452	CARD INTEGRATORS CORPORATION	LICENSE	795.00
67453	CASTILLON D.D.S. LLC, A. BRYCE	INMATE DENTAL/FEE	655.50
67454	CASTLE ROCK HOSPITAL DISTRICT	BUDGET ALLOCATION	8,333.33
67455	CHIEF SUPPLY CORPORATION INC	SUPPLIES/UNIFORMS	2,459.29
67456	CITY OF ROCK SPRINGS	RENT	2,477.16

67457	CNA SURETY	BOND	500.00
67458	COMMUNICATION TECHNOLOGIES INC	RENT	200.00
67459	COPIER & SUPPLY CO INC	CONTRACTS	1,376.46
67460	CRAWFORD SUPPLY COMPANY	INMATE	78.00
67461	CUMMINS ROCKY MOUNTAIN LLC	INSPECTIONS	2,032.50
67462	D & L EXCAVATION INC	SERVICES	850.00
67463	DATASPEC INC	PROGRAM	1,495.00
67464	DELL MARKETING L P	EQUIPMENT	944.08
67465	DELTA DENTAL	CLAIMS	33,876.33
67466	DJ'S GLASS PLUS	REPAIRS/LABOR	1,224.22
67467	ED SIDWELL	TOOLS	999.95
67468	ELECTRICAL CONNECTIONS INC	REPAIRS	1,902.90
67469	EXECUTIME SOFTWARE LLC	TIME CLOCK	2,410.00
67470	F B MCFADDEN WHOLESAL CO	SUPPLIES	48.10
67471	F B MCFADDEN WHOLESAL CO	INMATE FOOD	6,899.28
67472	FORCE AMERICA DISTRIBUTING LLC	REPAIRS	286.84
67473	G & K SERVICES	SERVICES	441.42
67474	GOLDEN HOUR SENIOR CITIZENS CTR	BUDGET ALLOCATION	22,500.00
67475	GOVCONNECTION INC	SOFTWARE/EQUIPMENT	3,367.00
67476	HIGH DESERT POLARIS - KTM -	HEAT SHIELD	47.94
67477	HILTON GARDEN INN - LARAMIE	LODGING	178.00
67478	HOLIDAY INN CONVENTION CENTER	LODGING	445.00
67479	HOMAX OIL SALES INC	FUEL/OIL	23,141.00
67480	HORIZON LABORATORY LLC	FORENSIC	220.00
67481	HOSE & RUBBER SUPPLY	PARTS	161.19
67482	HOSPICE OF SWEETWATER COUNTY	BUDGET ALLOCATION	24,500.00
67483	IBS INCORPORATED	SUPPLIES	348.44
67484	INDUSTRIAL HOIST AND CRANE	INSPECTION	171.38
67485	INDUSTRIAL SOLUTIONS INC	SERVICES	717.00
67486	INFOGROUP	DIRECTORIES	1,803.36
67487	JACK'S TRUCK & EQUIPMENT	PARTS	55.76
67488	JENNY SERVICE CO	INMATE	2,572.00
67489	JME FIRE & HOIST PROTECTION INC	INSPECTION	325.00
67490	KEEFE SUPPLY COMPANY	INMATE	1,104.18
67491	KROGER - SMITH'S CUSTOMER CHARGES	SUPPLIES	11.49
67492	LAWN WORLD	SERVICES	3,725.00
67493	LEXISNEXIS RISK DATA MGMNT INC	SUBSCRIPTION	297.04
67494	LITTLE AMERICA - CHEYENNE	LODGING	1,204.80
67495	LOPEZ, EMILY	TRAVEL	50.00
67496	LYLE SIGNS INC	SIGNS	559.20
67497	MATHEY LAW OFFICE - ASSIGNEE	FEES	3,291.67
67498	MATTHEW BENDER & CO INC	SUPPLIES	119.43
67499	MCKEE FOODS CORPORATION	INMATE FOOD	497.12
67500	MEADOW GOLD DAIRIES SLC	INMATE FOOD	1,674.57
67501	MEDLER, JESSIDA M	TRAVEL	50.00
67502	MEMORIAL HOSPITAL CLINIC	MEDICAL	1,179.00
67503	MEMORIAL HOSPITAL OF SW CO	TITLE 25/TESTING	118,837.65
67504	MID-AMERICAN RESEARCH CHEMICAL CORP	SUPPLIES	136.23
67505	MODEL SIGN	SIGNS	325.00
67506	MOUNTAIN BAY SCUBA 06	ITEM	327.64
67507	MOUNTAINLAND SUPPLY LLC	PARTS	5,071.74
67508	MYERS ENTERPRISES INC	REPAIRS	400.00
67509	NAPA AUTO PARTS UNLIMITED	PARTS	17.27
67510	NEW FRONTIER IMAGING LLC	INMATE MEDICAL	338.00
67511	NICHOLAS & COMPANY	INMATE FOOD	1,507.30
67512	LAW OFFICE OF BOBBY W PINEDA	FEES	420.00
67513	PLAINS TIRE CO	TIRE	40.00
67514	PUBLIC DEFENDER	RENT	2,500.00
67515	QUILL CORPORATION	OFFICE SUPPLIES	1,330.68
67516	REAL KLEEN INC	SUPPLIES	514.35
67517	ROCK SPRINGS NEWSPAPERS INC	ADS	153.48
67518	ROCK SPRINGS WINNELSON CO	PARTS	566.43
67519	ROCKY MTN SERVICE BUREAU INC	COMMISSION	794.65
67520	SAFETY-KLEEN SYSTEMS INC	SOLVENT	294.95
67521	SEARS COMMERCIAL ONE	FRIDGE/WASHER	1,397.98
67522	SHOPKO HOMETOWN - PHARMACY	PRESCRIPTIONS	2,574.30
67523	SKAGGS COMPANIES INC	UNIFORMS	3,312.65
67524	SKORCZ ENTERPRISES INC	MOBILIZATION	12,800.00
67525	SLAUGHTER, ROBERT D	MILEAGE	149.50
67526	SMYTH PRINTING INC	OFFICE SUPPLIES/CARDS	896.18
67527	SOURCE OFFICE & TECHNOLOGY	CALENDARS	457.56
67528	STAFFORD, NANCY	MILEAGE	315.10
67529	STERLING COMMUNICATIONS & ELECTRONICS	EQUIPMENT	99.10
67530	SWCO CONSERVATION DISTRICT	BUDGET ALLOCATION	13,855.63
67531	SWEETWATER CO ROAD & BRIDGE	POSTAGE	98.00
67532	SWEETWATER CO HEALTH BOARD	BUDGET ALLOCATION/VACCINATIONS	53,299.25
67533	SWEETWATER FAMILY RESOURCE CTR	BUDGET ALLOCATION	2,576.88
67534	SWEETWATER PLUMBING & HEATING	PARTS	353.85
67535	SWEETWATER TROPHIES	SIGNS/SHIPPING	222.58
67536	THE ELECTION CENTER	CONFERENCE	878.00
67537	THE RADIO NETWORK	ADS	270.00

67538	THE TIRE DEN INC	TIRES/REPAIRS/LABOR	13,978.16
67539	THE UPS STORE - #3042	SHIPPING	212.87
67540	THOMSON REUTERS-WEST PYMT CTR	SUBSCRIPTION	1,229.67
67541	TOPP PUBLISHING LLC	AD	1,495.00
67542	TUBBS MD LLC, KENNON C	INMATE MEDICAL	5,000.00
67543	TYLER TECHNOLOGIES INC	SUPPORT/MAINTENANCE	69,804.27
67544	U S FOODS INC	INMATE FOOD	6,390.24
67545	UNITED SITE SERVICES	RESTROOMS	354.51
67546	VEHICLE LIGHTING SOLUTIONS INC	TIRE CHAINS	851.70
67547	VERMILLION RANCH LIMITED PARTNERSHIP	WATER	3,564.00
67548	VIRS	BUDGET ALLOCATION	18,045.07
67549	WAXIE SANITARY SUPPLY	SUPPLIES	548.55
67550	WEIMER, JEANIE L	TRAINING	50.61
67551	WESTERN STATES SOLUTIONS LLC	EQUIPMENT	5,000.00
67552	WIMACTEL INC	PAYPHONE	70.00
67553	WYO DEPARTMENT OF AGRICULTURE	LICENSE	50.00
67554	WYOMING DEPT OF TRANSPORTATION	PERU BRIDGE/CITATIONS	496.19
67555	WYOMING MACHINERY COMPANY	PARTS/REPAIRS	8,418.27
67556	YOUNG AT HEART CENTER	BUDGET ALLOCATION	19,848.79
67557	YOUTH HOME INC	BUDGET ALLOCATION	16,750.00

GRAND TOTAL: 747,998.69

The following bonds were placed on file:

Darrell Burke	SWCO Fire District # 1, Treasurer	\$5,000.00
Norman D. Johnson	Reliance Fire District, Treasurer	\$5,000.00
Steve Latham	North Sweetwater & Sewer District, Treasurer	\$1,000.00

Commissioner Comments/Reports

Commissioner West

Commissioner West explained that he will be meeting with Hospice regarding their future plans for the facility. Commissioner West provided an update received from Public Works Director John Radosevich.

Commissioner Kolb

Commissioner Kolb reported on his liaison meetings for the Events Complex Fair Board and the Sweetwater County Ambulance Board. Commissioner Kolb addressed the situation with the Colorado/Wyoming Coalition and explained that he will report as news develops relative to water diversion. Commissioner Kolb explained that he attended the 4-H award banquet where Sweetwater County was presented with a plaque of appreciation. Lastly, Commissioner Kolb noted that he spoke with Land Use Director Eric Bingham and Human Resource Manager Garry McLean.

Commissioner Wendling

Commissioner Wendling reported on his liaison meetings for the Young at Heart Senior Center, Juvenile Probation, and the Combined Communications Joint Powers Board. Commissioner Wendling reported that he attended the Solid Waste District #2 Board meeting.

Commissioner Van Matre

Acting Chairman Van Matre noted that he attended the 30 year anniversary party for County Treasurer Deputy Clerk Lynne Burrola. Acting Chairman Van Matre reported that he met with Facilities Manager Chuck Radosevich, VSO Director Larry Levitt and the Kemmerer VSO representative Nancy Stafford, IT Director Tim Knight, Grants Manager Krisena Marchal and Accounting Manager Bonnie Phillips. Acting Chairman Van Matre reported on his liaison meeting for the Parks & Recreation Board.

County Resident Concerns

Acting Chairman Van Matre opened county resident concerns. Resident Mike Lynch was present to inquire about Aspen Mountain Medical Center and Memorial Hospital of Sweetwater County. Hearing no further comments, the county resident concerns comment period was closed.

Break

Acting Chairman Van Matre called for a break.

Action/Presentation Items

Aspen Mountain Medical Center Update

Aspen Mountain Medical Center CEO Steve Perry and Human Resource Manager Lynn Chadey provided an update on the construction of the medical center, the expected opening of the facility, and the services that will be provided. Mr. Perry explained that the hospital is physician owned. Following discussion, the commission expressed their appreciation for the report.

Special Prosecution Request

Deputy County Attorney Jim Schermetzler presented Resolution 15-12-AT-01. Following discussion, *Commissioner West moved to approve Resolution 15-12-AT-01. Commissioner Wendling seconded the motion.* The motion carried.

RESOLUTION #15-12-AT-01

A RESOLUTION AUTHORIZING THE APPOINTMENT OF A SPECIAL PROSECUTOR

Whereas, the Sweetwater County and Prosecuting Attorney has become aware of a criminal case, in which the prosecution of the Defendant in the case by the Sweetwater County Attorney, or his deputies, would result in either a conflict of interest, or the appearance of impropriety; and

Whereas, the Sweetwater County and Prosecuting Attorney has entered into an agreement with Clayton Kanier, who is the duly elected County and Prosecuting Attorney for Sublette County, Wyoming, and the agreement further includes Clayton Kanier's appointed Deputies; and

Whereas, pursuant to said Agreement, Clayton Kanier or one or more of his Deputies have agreed to assist the Sweetwater County and Prosecuting Attorney by prosecuting the case; and

Whereas, Clayton Kanier and his Deputies have agreed to perform the aforementioned legal services without compensation from Sweetwater County; and

Whereas, Wyoming Statutes §§ 18-3-302 and 18-3-107 authorize such appointment of counsel with the approval of the Board of County Commissioners, and said action is in the interest of Sweetwater County, Wyoming;

Now, Therefore Be It Hereby Resolved that Board of County Commissioners of Sweetwater County, Wyoming consents to the appointment of Sublette County Attorney Clayton Kanier or any of his deputies to serve as special deputy county and prosecuting attorney(s) in a particular case.

DATED this 1st day of December 2015.

Absent _____
Wally J. Johnson, Chairman

John K. Kolb, Member

Don Van Matre, Member

Randal M. Wendling

Reid O. West, Member

ATTEST:

Steven Dale Davis, County Clerk

FY 16 Human Service Agreement- Modification for VIRS

Accounting Manager Bonnie Phillips presented the Fiscal Year Modification Agreement for VIRS. Following discussion, *Commissioner West moved to approve the Modification of Agreement between the Board of County Commissioners for Sweetwater County and Volunteer Information and Referral Service. Commissioner Wendling seconded the motion.* The motion carried.

Authorization to Hire Part-Time Non-Benefited Horticulture Position

UW Extension Office County Coordinator Josefina Ibarra requested authorization to staff a part-time/non-benefited position. Following discussion, *Commissioner Kolb moved to approve the authorization to hire a part-time/non-benefited horticulture position. Commissioner West seconded the motion.* The motion carried.

Approval of the State Fire Assistance Grant Sub recipient Agreement and Related Certifications

Grants Manager Krisena Marchal and Fire Warden Mike Bournazian presented the 2015 State Fire Assistance Grant Sub recipient Agreement and related certifications. Following discussion, *Commissioner West moved to approve, and authorize the chairman to sign, the State Fire Assistance Grant Sub recipient Agreement and related certifications. Commissioner Wendling seconded the motion.* Following discussion, the motion carried.

Approval of the Volunteers of America Northern Rockies 2014/2015 Subaward Grant Agreement

Grants Manager Krisena Marchal and Juvenile Probation Director Karin Kelly presented the Volunteers of America Northern Rockies 2014-2015 Subaward Grant Agreement. Following discussion, Acting Chairman Van Matre moved to approve, and authorize the Chairman to sign, the Volunteers of America Northern Rockies 2014-2015 Subaward Grant Agreement. *Commissioner Wendling so moved. Commissioner West seconded the motion.* The motion carried.

Approval of Purchases with the FY 2014 LETPA and SHSP Grant Awards

Grants Manager Krisena Marchal and Sheriff Lowell presented the approval of purchases with the FY 2014 LETPA and SHSP Grant Awards. Following discussion, Acting Chairman Van Matre entertained a motion to approve the purchase of video cameras with kits and storage, and WyoLink Portable Radios with the Fiscal Year 2014 LETPA and SHSP Grant Awards. **Commissioner Wendling so moved. Commissioner West seconded the motion.** The motion carried.

Break

Acting Chairman Van Matre called for a break.

Cancel Outstanding Warrants

County Treasurer Robb Slaughter presented the following cancelled warrants per Wyoming State Statute 18-4-106.

Warrant #	Payee	Amount	Date Issued
59376	Mary Pyzyna	\$46.80	3/24/2014
59803	Richard L Manley	\$35.55	5/2/2014
60000	Lorraine Keith	\$30.00	5/7/2014
60019	Gregory Carr	\$46.80	5/7/2014
60029	Kyle Dona	\$46.80	5/7/2014
60138	Danielle Moore	\$29.22	5/20/2014
60608	William Parker	\$46.80	6/18/2014

Total \$281.97

Financing Alternatives for the Justice Center

County Treasurer Robb Slaughter, George K. Baum & Company Senior Vice President Mary Keating-Scott and PC Barbara Bonds presented financing alternatives for the Justice Center. The commission expressed their appreciation for the presentation of alternatives.

Acceptance of the 2015-2016 MOA with the City of Rock Springs for the DSP Program

DSP Program Coordinator/Caseworker Kimmie Diehl Rouse and Juvenile Probation Director Karin Kelly presented the Acceptance of the 2015-2016 MOA with the city of Rock Springs for the DSP Program. Following discussion, **Commissioner Wendling moved to approve the Memorandum of Agreement between the City of Rock Springs, Wyoming, a municipal corporation of the State of Wyoming, and the County of Sweetwater, Wyoming. Commissioner West seconded the motion.** The motion carried.

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

Absent _____
Wally J. Johnson, Chairman

John K. Kolb, Member

Don Van Matre, Acting Chairman

Randal M. Wendling

Reid O. West, Member

ATTEST:

Steven Dale Davis, County Clerk

	DATE	AMOUNT	WARRANT #S
EAL	12/4/2015	225,200.50	67595-67602
EAL	12/8/2015	35.55	Re-issue #59803
EAL	12/11/2015	51,558.56	
EAL	12/15/2015	488,628.86	
EAL			

	AMOUNT	Check #	Advice #
Payroll Run	1,327,663.05	67558-67594	15822-16073
Payroll Run			
Payroll Run			

TOTAL AMOUNT \$2,093,086.52

Vouchers in the above amount are hereby approved and ordered paid this date of 12/15/2015

Wally J. Johnson, County Commissioner

John K. Kolb, County Commissioner

Don Van Matre, County Commissioner

Randal M. Wendling, County Commissioner

Attest:

County Clerk

Reid O. West, County Commissioner

Authorization for Monthly Reports
12-15-15

1. County Clerk
2. Clerk of District Court

THE BOARD OF COUNTY COMMISSIONERS
FOR SWEETWATER COUNTY, WYOMING

Wally J. Johnson, Chairman

John K. Kolb, Member

Attest:

Donald Van Matre, Member

Randal M. Wendling, 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 November 2015 and reported to the Board of County Commissioners of said County.

COUNTY CLERK		
Recording Fees	10,292.00	
Marriage Licenses	570.00	
Chattel Mortgages	9,062.00	
Motor Certificates of Title	(1119 /TITLES) 16,785.00	15,666.00
Sale of County Property	-	
Miscellaneous Receipts	968.10	
Total Receipts		37,677.10
	Abandoned Vehicle	(1,119.00)
		36,558.10

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 December 2015



/s/ Steven Dale Davis COUNTY CLERK

Rose Clayton DEPUTY

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

_____ Chairman

_____ Commissioner

_____ Commissioner

Monthly Statement

Statement of the earnings or collections of **Donna Lee Bobak** as **Clerk of District Court** within and for the county of Sweetwater, state of Wyoming, for the month ending:

NOVEMBER, 2015

Reported to the Board of County Commissioners of said County.

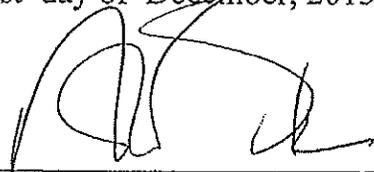
<u>CIVIL FEES</u>	\$	4,125.58
Code: DC		
<u>BOND FORFIETED</u>	\$	0.00
Code: FO		
<u>CRIMINAL FINES/COSTS</u>	\$	79.33
Code: CF		
TOTAL EARNINGS	\$	4,204.91

Clerk of District Court Check # 10018

STATE OF WYOMING
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 1st day of December, 2015.



Donna Lee Bobak, Clerk of District Court



Authorization for Bonds
12-15-15

Sandy Allen	Town of Granger, Mayor	\$15,000.00
David E. Buller	Jamestown Rio Vista Fire Dist., Treasurer	\$10,000.00
Pat Drinkle	County Assessor	\$10,000.00
Dawn Mansir	Town of Granger, Clerk/Treasurer	\$15,000.00

THE BOARD OF COUNTY COMMISSIONERS
FOR SWEETWATER COUNTY, WYOMING

Wally J. Johnson, Chairman

John K. Kolb, Member

Donald Van Matre, Member

Attest:

Randal M. Wendling, Member

Steven Dale Davis, County Clerk

Reid O. West, Member

James P. Schermetzler, Deputy County Attorney

Wyoming



Western Surety Company

OFFICIAL BOND AND OATH

KNOW ALL PERSONS BY THESE PRESENTS:

Bond No. 55030512

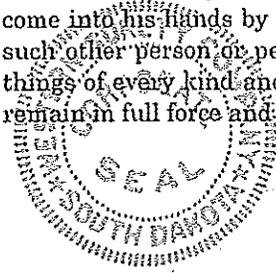
That we Sandy Allen,

of Granger, 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 Granger, the State of Wyoming, in the penal sum of Fifteen Thousand and 00/100 DOLLARS (\$ 15,000.00), 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 25th day of September, 2015.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was duly Appointed Elected to the office of Mayor in the Town of Granger, and State aforesaid for the term beginning January 3, 2016, and ending January 3, 2017.

NOW THEREFORE, If the above bounden Principal and his deputies shall faithfully, honestly and impartially perform all the duties of his said office of Mayor 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.



Sandy Allen
Principal

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



National Bond Ctr
310 E. 96th Street
Indianapolis, IN 46240
888-844-2663 Fax: 866-547-4883

CONTINUATION CERTIFICATE

To be attached to and form a part of surety bond number 32S125669 (the "Bond"), cross reference bond number 61980010000, for PUBLIC OFFICIAL - TREASURER

dated the 1st day of January, 2003, in the penal sum of \$ 10,000.00 issued by AMERICAN STATES INSURANCE COMPANY as surety (the "Surety"), on behalf of DAVID E. BULLER as principal (the "Principal"), in favor of JAMESTOWN RIO VISTA FIRE DISTRICT, as obligee (the "Obligee").

The Surety hereby certifies that this Bond is continued in full force and effect until the 1st day of January, 2017, subject to all covenants and conditions of said Bond.

Said Bond has been continued in force upon the express condition that the full extent of the Surety's liability under said Bond, and this and all continuations thereof, for any loss or series of losses occurring during the entire time the Surety remains on said Bond, shall in no event, either individually or in the aggregate, exceed the penal sum of the Bond.

IN WITNESS WHEREOF, the Surety has set its hand and seal this 5th day of October, 2015

AMERICAN STATES INSURANCE COMPANY

(Surety)

By:

Timothy A. Mikolajewski

Timothy A. Mikolajewski
Assistant Secretary - Liberty Mutual Surety



HUB International Mountain States Limited
200 N CENTER ST
ROCK SPRINGS , WY 82901-7053
307-352-3660

Wyoming



Western Surety Company

OFFICIAL BOND AND OATH

KNOW ALL PERSONS BY THESE PRESENTS:

Bond No. 54932371

That we Pat Drinkle

of Green River, 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 County of Sweetwater, 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 28th day of October, 2015.

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

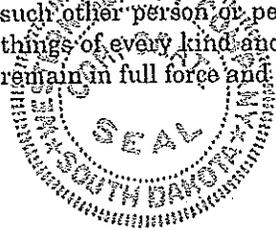
Principal was duly Appointed Elected to the office of County Assessor

in the County of Sweetwater,

and State aforesaid for the term beginning February 21, 2016, and ending

February 21, 2017.

NOW THEREFORE, If the above bounden Principal and his deputies shall faithfully, honestly and impartially perform all the duties of his said office of County Assessor 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.



Pat Drinkle
Principal

WESTERN SURETY COMPANY

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

Wyoming



Western Surety Company

OFFICIAL BOND AND OATH

KNOW ALL PERSONS BY THESE PRESENTS:

Bond No. 55030511

That we Dawn Mansir

of Granger, 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 Granger, the State of Wyoming, in the penal sum of Fifteen Thousand and 00/100 DOLLARS (\$ 15,000.00), 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 25th day of September, 2015.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was duly Appointed Elected to the office of Clerk/Treasurer in the Town of Granger, and State aforesaid for the term beginning January 3, 2016, and ending January 3, 2017.

NOW THEREFORE, If the above bounden Principal and his deputies shall faithfully, honestly and impartially perform all the duties of his said office of Clerk/Treasurer 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.



Dawn Mansir
Principal

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

BOARD OF COUNTY COMMISSIONERS MEETING REQUEST FORM

Requested Meeting Date: BOCC- December 15, 2015	Name & Title of Presenter: John P. Radosevich Sweetwater County Engineer
Department or Organization: Engineering	Contact Phone & E-mail: 307-872-3921
Exact Wording for Agenda: Modification of Agreements for Magnesium Chloride to change completion date	Preference of Placement on Agenda & Amount of Time Requested for Presentation: 5 minutes
Will there be Handouts? (If yes, include with meeting request form) yes	Will handouts require SIGNATURES: Board Approval and authorize Chairman to sign
Additional Information:	

- All requests to be added to the agenda will need to be submitted in writing on the "Meeting Request Form" by Wednesday at 12:00 p.m. prior to the scheduled meeting and returned in person or electronically to Clerk Sally Shoemaker at: shoemakers@sweet.wy.us
- All handouts are also due by Wednesday at 12:00 p.m. prior to the scheduled meeting date. Handouts may be submitted to Clerk Sally Shoemaker either in person or electronically. *****If your handout is not accompanied with the request to be added to the agenda, your request will be dismissed and you may reschedule for the next meeting provided the handout(s) are received.*****
- Any documents requiring **Board Action** or **signature** are considered agenda items and need to be requested in the same manner.
- All **original** documents requesting action or signature must be submitted to Deputy County Clerk Vickie Eastin. However, a **copy** must be submitted to Sally Shoemaker for distribution of the packet and retention.
- As always, if you are unable to attend the meeting after being placed onto an agenda, please send a representative in your place or your item will be rescheduled.
- In order to determine placement on the agenda, please review the county website (www.sweet.wy.us/commissioner) on Thursday afternoon.
- If a request to be placed on an agenda is received **AFTER** the deadline, you will be considered for the next meeting date.
- No handout will be received during a meeting in session.

**MODIFICATION OF AGREEMENT BETWEEN SWEETWATER COUNTY, AND
DUSTBUSTERS INC FOR MAGNESIUM CHLORIDE ON VARIOUS ROADS
CMAQ 2013/14**

THIS AGREEMENT made and entered into by and between the County of Sweetwater, Wyoming, 80 West Flaming Gorge Way, Green River, Wyoming, and Dustbusters Inc. P.O. Box 15, Evanston, WY 82931.

WITNESSETH:

WHEREAS, Sweetwater County, Wyoming, hereinafter "OWNER" and Dustbusters Inc. hereinafter "CONTRACTOR", have entered into that certain agreement designated as "Magnesium Chloride on Various Sweetwater County Roads CMAQ 2013/2014" executed by the parties dated effective on June 8, 2015; and

WHEREAS, because of weather conditions, OWNER has not had the need to use and therefore CONTRACTOR has not provided the entire quantity of magnesium chloride that the parties anticipated being required to be used at the time this agreement was entered into on June 8, 2015; and

WHEREAS, the parties desire that the term of the agreement originally scheduled to terminate on December 1, 2015 should be extended to December 1, 2016;

NOW, THEREFORE, IT IS MUTUALLY AGREED AS FOLLOWS:

1. Paragraph 3.1 of the original agreement shall be modified to read "All Work shall be completed and ready for final payment by December 1, 2016."
2. All other provisions of the agreement executed by the parties dated effective June 8, 2015 shall remain in full force and effect.

Dated this 15th day of December 2015.

BOARD OF COUNTY COMMISSIONERS FOR
SWEETWATER COUNTY, WYOMING, OWNER

By: _____
Wally Johnson, Chairman
Board of County Commissioners
Sweetwater County, Wyoming

ATTEST:

Steven Dale Davis
Sweetwater County Clerk

DUSTBUSTERS INC, CONTRACTOR

By: *N.P.*

Print name: Nathan Preke

Title: VP

ATTEST:

 [Signature]
Title: VP

**MODIFICATION OF AGREEMENT BETWEEN SWEETWATER COUNTY, AND
DUSTBUSTERS INC FOR MAGNESIUM CHLORIDE ON VARIOUS ROADS
2015 DUST CONTROL**

THIS AGREEMENT made and entered into by and between the County of Sweetwater, Wyoming, 80 West Flaming Gorge Way, Green River, Wyoming, and Dustbusters Inc. P.O. Box 15, Evanston, WY 82931.

WITNESSETH:

WHEREAS, Sweetwater County, Wyoming, hereinafter "OWNER" and Dustbusters Inc. hereinafter "CONTRACTOR", have entered into that certain agreement designated as "Magnesium Chloride on Various Sweetwater County Roads 2015 Dust Control" executed by the parties dated effective on June 8, 2015; and

WHEREAS, because of weather conditions, OWNER has not had the need to use and therefore CONTRACTOR has not provided the entire quantity of magnesium chloride that the parties anticipated being required to be used at the time this agreement was entered into on June 8, 2015; and

WHEREAS, the parties desire that the term of the agreement originally scheduled to terminate on December 1, 2015 should be extended to December 1, 2016;

NOW, THEREFORE, IT IS MUTUALLY AGREED AS FOLLOWS:

1. Paragraph 3.1 of the original agreement shall be modified to read "All Work shall be completed and ready for final payment by December 1, 2016."
2. All other provisions of the agreement executed by the parties dated effective June 8, 2015 shall remain in full force and effect.

Dated this 15th day of December 2015.

BOARD OF COUNTY COMMISSIONERS FOR
SWEETWATER COUNTY, WYOMING, OWNER

By: _____
Wally Johnson, Chairman
Board of County Commissioners
Sweetwater County, Wyoming

ATTEST:

Steven Dale Davis
Sweetwater County Clerk

DUSTBUSTERS INC, CONTRACTOR

By: N.P. _____

Print name: Nathan Proete _____

Title: VP _____

ATTEST:

[Signature]

Title: VP _____

BOARD OF COUNTY COMMISSIONERS MEETING REQUEST FORM

Requested Meeting Date: December 15, 2015	Name & Title of Presenter: Sheriff Mike Lowell
Department or Organization: Sweetwater County Sheriff Office	Contact Phone & E-mail: 922/5316 santhuffp@sweet.wy.us
Exact Wording for Agenda: Taser Contract	Preference of Placement on Agenda & Amount of Time Requested for Presentation: 15 min.
Will there be Handouts? (If yes, include with meeting request form) yes	Will handouts require SIGNATURES; yes
Additional Information:	

- All requests to be added to the agenda will need to be submitted in writing on the "Meeting Request Form" by Wednesday at 12:00 p.m. prior to the scheduled meeting and returned in person or electronically to Clerk Sally Shoemaker at: shoemakers@sweet.wy.us
- All handouts are also due by Wednesday at 12:00 p.m. prior to the scheduled meeting date. Handouts may be submitted to Clerk Sally Shoemaker either in person or electronically. *****If your handout is not accompanied with the request to be added to the agenda, your request will be dismissed and you may reschedule for the next meeting provided the handout(s) are received.*****
- Any documents requiring Board Action or signature are considered agenda items and need to be requested in the same manner.
- All original documents requesting action or signature must be submitted to Deputy County Clerk Vickie Eastin. However, a copy must be submitted to Sally Shoemaker for distribution of the packet and retention.
- As always, if you are unable to attend the meeting after being placed onto an agenda, please send a representative in your place or your item will be rescheduled.
- In order to determine placement on the agenda, please review the county website (www.sweet.wy.us/commissioner) on Thursday afternoon.
- If a request to be placed on an agenda is received AFTER the deadline, you will be considered for the next meeting date.
- No handout will be received during a meeting in session.

TASER International

Protect Life. Protect Truth.

17800 N 85th St.
 Scottsdale, Arizona 85255
 United States
 Phone: (800) 978-2737
 Fax: (480) 658-0629



Rick Hawkins
 (307) 350-4019
 hawkinsr@sweet.wy.us

Quotation

Quote: Q-42419-9
 Date: 12/7/2015 1:38 PM
 Quote Expiration: 12/18/2015
 Contract Start Date*: 1/1/2016
 Contract Term: 5 years

Bill To:
 Sweetwater County Sheriff's Office - WY
 731 C Street, Suite 234
 Rock Springs, WY 82901
 US

Ship To:
 Rick Hawkins
 Sweetwater County Sheriff's Office - WY
 731 C Street, Suite 234
 Rock Springs, WY 82901
 US

SALESPERSON	PHONE	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Chris Neubeck	602-708-0074	cneubeck@taser.com	Fedex - Ground	Net 30

*Note this will vary based on the shipment date of the product.

Year 1 & 2 due Net 30

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
23	70113	CAMERA SYSTEM, AXON FLEX, SIGNAL	USD 688.00	USD 15,824.00	USD 15,824.00	USD 0.00
24	73036	CONTROLLER, HOLSTER, BELT CLIPS, FLEX	USD 0.00	USD 0.00	USD 0.00	USD 0.00
2,100	Included storage	EVIDENCE.COM INCLUDED STORAGE	USD 0.00	USD 0.00	USD 0.00	USD 0.00
1	Spare Flex	CAMERA SYSTEM, AXON FLEX, SIGNAL	USD 0.00	USD 0.00	USD 0.00	USD 0.00
23	85130	OFFICER SAFETY PLAN YEAR 1 PAYMENT	USD 1,188.00	USD 27,324.00	USD 0.00	USD 27,324.00
28	22002	HANDLE, BLACK, CLASS III, X2	USD 0.00	USD 0.00	USD 0.00	USD 0.00
28	22014	WARRANTY, 4 YEAR, X2	USD 0.00	USD 0.00	USD 0.00	USD 0.00
28	22010	PPM, BATTERY PACK, STANDARD, X2/ X26P	USD 0.00	USD 0.00	USD 0.00	USD 0.00
23	22501	HOLSTER, BLACKHAWK, RIGHT, X2, 44HT01BK-R-B	USD 0.00	USD 0.00	USD 0.00	USD 0.00
5	22504	HOLSTER, BLACKHAWK, LEFT, X2, 44HT01BK-L-B	USD 0.00	USD 0.00	USD 0.00	USD 0.00
23	85131	OFFICER SAFETY PLAN YEAR 2 PAYMENT	USD 1,188.00	USD 27,324.00	USD 0.00	USD 27,324.00
6	74025	AXON FLEET MOUNT ASSEMBLY	USD 0.00	USD 0.00	USD 0.00	USD 0.00

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
3	70112	AXON SIGNAL UNIT	USD 0.00	USD 0.00	USD 0.00	USD 0.00
6	87032	4 YEAR EXTENDED WARRANTY AXON FLEET	USD 0.00	USD 0.00	USD 0.00	USD 0.00
3	85163	UNLIMITED EVIDENCE.COM FLEET; YEAR 1 PAYMENT	USD 468.00	USD 1,404.00	USD 0.00	USD 1,404.00
5	70026	EVIDENCE.COM DOCK, AXON SIX BAY	USD 1,495.00	USD 7,475.00	USD 3,737.50	USD 3,737.50
23	73021	MULTI-MOUNTING OPTION KIT, FLEX	USD 199.95	USD 4,598.85	USD 2,299.31	USD 2,299.54
1	85144	AXON STARTER	USD 2,500.00	USD 2,500.00	USD 0.00	USD 2,500.00
6	74003	CAMERA SYSTEM, AXON FLEET	USD 399.00	USD 2,394.00	USD 897.00	USD 1,497.00
3	85164	UNLIMITED EVIDENCE.COM FLEET; YEAR 2 PAYMENT	USD 468.00	USD 1,404.00	USD 0.00	USD 1,404.00

Year 1 & 2 due Net 30 Total Before Discounts:	USD 90,247.85
Year 1 & 2 due Net 30 Discount:	USD 22,757.81
Year 1 & 2 due Net 30 Net Amount Due:	USD 67,490.04

Year 3 due 2018

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
28	85132	OFFICER SAFETY PLAN YEAR 3 PAYMENT	USD 1,188.00	USD 33,264.00	USD 0.00	USD 33,264.00
1	89301	PROFESSIONAL EVIDENCE.COM LICENSE; YEAR 3 PAYMENT	USD 468.00	USD 468.00	USD 0.00	USD 468.00
3	85165	UNLIMITED EVIDENCE.COM FLEET; YEAR 3 PAYMENT	USD 468.00	USD 1,404.00	USD 0.00	USD 1,404.00
5	88301	STANDARD EVIDENCE.COM LICENSE; YEAR 3 PAYMENT	USD 300.00	USD 1,500.00	USD 0.00	USD 1,500.00
1,250	Included storage	EVIDENCE.COM INCLUDED STORAGE	USD 0.00	USD 0.00	USD 0.00	USD 0.00
5	88101	STANDARD EVIDENCE.COM LICENSE; YEAR 1 PAYMENT	USD 300.00	USD 1,500.00	USD 0.00	USD 1,500.00
1	89101	PROFESSIONAL EVIDENCE.COM LICENSE; YEAR 1 PAYMENT	USD 468.00	USD 468.00	USD 0.00	USD 468.00

Year 3 due 2018 Total Before Discounts:	USD 38,604.00
Year 3 due 2018 Net Amount Due:	USD 38,604.00

Year 4 due 2019

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
28	85133	OFFICER SAFETY PLAN YEAR 4 PAYMENT	USD 1,188.00	USD 33,264.00	USD 0.00	USD 33,264.00
1	89401	PROFESSIONAL EVIDENCE.COM LICENSE; YEAR 4 PAYMENT	USD 468.00	USD 468.00	USD 0.00	USD 468.00
3	85166	UNLIMITED EVIDENCE.COM FLEET; YEAR 4 PAYMENT	USD 468.00	USD 1,404.00	USD 0.00	USD 1,404.00
5	88401	STANDARD EVIDENCE.COM LICENSE; YEAR 4 PAYMENT	USD 300.00	USD 1,500.00	USD 0.00	USD 1,500.00
1,250	Included storage	EVIDENCE.COM INCLUDED STORAGE	USD 0.00	USD 0.00	USD 0.00	USD 0.00

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
5	88201	STANDARD EVIDENCE.COM LICENSE: YEAR 2 PAYMENT	USD 300.00	USD 1,500.00	USD 0.00	USD 1,500.00
1	89201	PROFESSIONAL EVIDENCE.COM LICENSE: YEAR 2 PAYMENT	USD 468.00	USD 468.00	USD 0.00	USD 468.00
Year 4 due 2019 Total Before Discounts:						USD 38,604.00
Year 4 due 2019 Net Amount Due:						USD 38,604.00

Year 5 due 2020

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
28	85134	OFFICER SAFETY PLAN YEAR 5 PAYMENT	USD 1,188.00	USD 33,264.00	USD 0.00	USD 33,264.00
1	89501	PROFESSIONAL EVIDENCE.COM LICENSE: YEAR 5 PAYMENT	USD 468.00	USD 468.00	USD 0.00	USD 468.00
3	85167	UNLIMITED EVIDRNC.COM FLEET: YEAR 5 PAYMENT	USD 468.00	USD 1,404.00	USD 0.00	USD 1,404.00
5	88501	STANDARD EVIDENCE.COM LICENSE: YEAR 5 PAYMENT	USD 300.00	USD 1,500.00	USD 0.00	USD 1,500.00
1,250	Included storage	EVIDENCE.COM INCLUDED STORAGE	USD 0.00	USD 0.00	USD 0.00	USD 0.00
Year 5 due 2020 Total Before Discounts:						USD 36,636.00
Year 5 due 2020 Net Amount Due:						USD 36,636.00

Subtotal	USD 181,334.04
Estimated Shipping & Handling Cost	USD 97.94
Grand Total	USD 181,431.98

Complimentary Evidence.com Tier Upgrade Through 3/31/2016

This quote contains a purchase of either the Basic or Standard Evidence.com license. You will temporarily receive the features available with the Professional license for the Basic and Standard licenses purchased until March 31, 2016. This is a free upgrade to your account so you can enjoy all the benefits of our most feature rich license tier. In April 2016 you will be prompted to select which users you would like to assign to each tier. This will have no impact on uploaded data.

Officer Safety Plan Includes:

- Evidence.com Pro License
- Upgrades to your purchased AXON cameras and Docks at years 2.5 and 5 under TAP
- Extended warranties on AXON cameras and Docks for the duration of the Plan
- Unlimited Storage for your AXON devices and data from the Evidence Mobile App
- One TASER CBW of your choice with a 4 year extended warranty (5 years total of warranty coverage)
- One CEW holster and battery pack of your choice
- 20 GB of included storage for other digital media

Additional terms apply. Please refer to the Evidence.com Master Service Agreement for a full list of terms and conditions for the Officer Safety Plan.

Axon Pre-order

Thank you for your interest in Axon! This pre-order is a commitment to purchase Axon Body 2 and/or Axon Fleet with expected delivery between February 1, 2016 and February 14, 2016. You will be notified if there are any delays. TASER reserves the right to make product changes without notice.

This quote is in conjunction with Q-43743 due to agency having to split initial purchase. Each quote will be on same Master Contract.

Customer is to be upgraded to Signal PPM when available.

TASER International, Inc.'s Sales Terms and Conditions for Direct Sales to End User Purchasers

By signing this Quote, you are entering into a contract and you certify that you have read and agree to the provisions set forth in this Quote and TASER's current Sales Terms and Conditions for Direct Sales to End User Purchasers or, in the alternative, TASER's current Sales Terms and Conditions for Direct Sales to End User Purchasers for Sales with Financing if your purchase involves financing with TASER. If your purchase includes the TASER Assurance Plan (TAP), then you are also agreeing to TASER's current Sales Terms and Conditions for the AXON Flex™ and AXON Body™ Cameras TASER Assurance Plan (U.S. Only) and/or Sales Terms and Conditions for the X2/X26P and TASER CAM HD Recorder TASER Assurance Plan (U.S. Only), as applicable to your product purchase. All of the sales terms and conditions, as well as, the TAP terms and conditions are posted at <http://www.taser.com/sales-terms-and-conditions>. If your purchase includes AXON hardware and/or EVIDENCE.com services you are also agreeing to the terms in the EVIDENCE.com Master Service Agreement posted at <https://www.taser.com/serviceagreement14>. If your purchase includes Professional Services, you are also agreeing to the terms in the Professional Service Agreement posted at <https://www.taser.com/professional-services-agreement>. If your purchase includes Integration Services, you are also agreeing to the terms in the SOW posted at <https://www.taser.com/integrationstatementofwork14>. You represent that you are lawfully able to enter into contracts and if you are entering into this agreement for an entity, such as the company, municipality, or government agency you work for, you represent to TASER that you have legal authority to bind that entity. If you do not have this authority, do not sign this Quote.

Signature: _____ Date: _____
Name (Print): _____ Title: _____
PO# (if needed): _____

Please sign and email to Chris Neubeck at cneubeck@taser.com or fax to (480) 658-0629

THANK YOU FOR YOUR BUSINESS!

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TASER International

Protect Life. Protect Truth.

17800 N 85th St.
 Scottsdale, Arizona 85255
 United States
 Phone: (800) 978-2737
 Fax: (480) 658-0629

Rick Hawkins
 (307) 350-4019
 hawkinsr@sweet.wy.us



Quotation

Quote: Q-43743-3
 Date: 11/30/2015 4:21 PM
 Quote Expiration: 12/18/2015
 Contract Start Date*: 1/1/2016
 Contract Term: 5 years

Bill To:
 Sweetwater County Sheriff's Office - WY
 731 C Street, Suite 234
 Rock Springs, WY 82901
 US

Ship To:
 Rick Hawkins
 Sweetwater County Sheriff's Office - WY
 731 C Street, Suite 234
 Rock Springs, WY 82901
 US

SALESPERSON	PHONE	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Chris Neubeck	602-708-0074	cneubeck@taser.com	Fedex - Ground	Net 30

*Note this will vary based on the shipment date of the product.

Hardware

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
5	70113	CAMERA SYSTEM, AXON FLEX, SIGNAL	USD 688.00	USD 3,440.00	USD 3,440.00	USD 0.00
5	73036	CONTROLLER, HOLSTER, BELT CLIPS, FLEX	USD 0.00	USD 0.00	USD 0.00	USD 0.00
5	73021	MULTI-MOUNTING OPTION KIT, FLEX	USD 199.95	USD 999.75	USD 499.85	USD 499.90
Hardware Total Before Discounts:						USD 4,439.75
Hardware Discount:						USD 3,939.85
Hardware Net Amount Due:						USD 499.90

Enterprise Software

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
100	85110	EVIDENCE.COM INCLUDED STORAGE	USD 0.00	USD 0.00	USD 0.00	USD 0.00
100	85110	EVIDENCE.COM INCLUDED STORAGE	USD 0.00	USD 0.00	USD 0.00	USD 0.00
Enterprise Software Total Before Discounts:						USD 0.00
Enterprise Software Net Amount Due:						USD 0.00

Officer Safety Plan

QTY	ITEM #	DESCRIPTION	UNIT PRICE	TOTAL BEFORE DISCOUNT	DISCOUNT (\$)	NET TOTAL
5	85130	OFFICER SAFETY PLAN YEAR 1 PAYMENT	USD 1,188.00	USD 5,940.00	USD 0.00	USD 5,940.00
5	85131	OFFICER SAFETY PLAN YEAR 2 PAYMENT	USD 1,188.00	USD 5,940.00	USD 0.00	USD 5,940.00
Officer Safety Plan Total Before Discounts:						USD 11,880.00
Officer Safety Plan Net Amount Due:						USD 11,880.00

Subtotal	USD 12,379.90
Estimated Shipping & Handling Cost	USD 12.96
Grand Total	USD 12,392.86

Officer Safety Plan Includes:

- Evidence.com Pro License
- Upgrades to your purchased AXON cameras and Docks at years 2.5 and 5 under TAP
- Extended warranties on AXON cameras and Docks for the duration of the Plan
- Unlimited Storage for your AXON devices and data from the Evidence Mobile App
- One TASER CBW of your choice with a 4 year extended warranty (5 years total of warranty coverage)
- One CBW holster and battery pack of your choice
- 20 GB of included storage for other digital media

Additional terms apply. Please refer to the Evidence.com Master Service Agreement for a full list of terms and conditions for the Officer Safety Plan.

Customer needs Net 30 purchase split up due to separate funding sources. This quote is in conjunction with Q-42419.

**TASER International, Inc.'s Sales Terms and Conditions
for Direct Sales to End User Purchasers**

By signing this Quote, you are entering into a contract and you certify that you have read and agree to the provisions set forth in this Quote and TASER's current Sales Terms and Conditions for Direct Sales to End User Purchasers or, in the alternative, TASER's current Sales Terms and Conditions for Direct Sales to End User Purchasers for Sales with Financing if your purchase involves financing with TASER. If your purchase includes the TASER Assurance Plan (TAP), then you are also agreeing to TASER's current Sales Terms and Conditions for the AXON Flex™ and AXON Body™ Cameras TASER Assurance Plan (U.S. Only) and/or Sales Terms and Conditions for the X2/X26P and TASER CAM HD Recorder TASER Assurance Plan (U.S. Only), as applicable to your product purchase. All of the sales terms and conditions, as well as, the TAP terms and conditions are posted at <http://www.taser.com/sales-terms-and-conditions>. If your purchase includes AXON hardware and/or EVIDENCE.com services you are also agreeing to the terms in the EVIDENCE.com Master Service Agreement posted at <https://www.taser.com/serviceagreement14>. If your purchase includes Professional Services, you are also agreeing to the terms in the Professional Service Agreement posted at <https://www.taser.com/professional-services-agreement>. If your purchase includes Integration Services, you are also agreeing to the terms in the SOW posted at <https://www.taser.com/integrationstatementofwork14>. You represent that you are lawfully able to enter into contracts and if you are entering into this agreement for an entity, such as the company, municipality, or government agency you work for, you represent to TASER that you have legal authority to bind that entity. If you do not have this authority, do not sign this Quote.

Signature: _____ Date: _____
Name (Print): _____ Title: _____
PO# (if needed): _____

Please sign and email to Chris Neubeck at cneubeck@taser.com or fax to (480) 658-0629

THANK YOU FOR YOUR BUSINESS!

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Evidence.com Master Service Agreement

TASER International, Inc. (TASER, us, or we) and Sweetwater County (Agency, your, or you) agree to accept and be bound by the following terms and conditions effective _____, 20__ (Effective Date).

1 Access Rights. Upon the purchase or granting of a subscription from TASER and your opening of an Evidence.com account you will have access and use of the Evidence.com Services for the storage and management of and Your Content during the subscription term ("Term"). This is not a data sharing agreement. We do not continuously audit, inspect, or monitor individual agency content or Your Content. You are not intending to waive or diminish any privacy interests by your use of the Evidence.com Services. The Evidence.com Services and data storage are subject to usage limits, including, for example, the quantities specified in quotes, order forms and purchase orders. Unless otherwise specified, (a) a quantity in a quote, order form or purchase order refers to end users, and the Evidence.com Service may not be accessed by more than that number of end users, and (b) an end user identification may be reassigned to a new individual replacing one who no longer requires ongoing use of the Evidence.com Service. You and each of your end users agree to adhere to this Agreement and all laws, rules, regulations, and policies applicable to your use of the Evidence.com Services. If you become aware of any violation of this Agreement by an end user, you will immediately terminate that end user's access to Your Content and the Evidence.com Services.

2 You Own Your Content. You control and own all right, title, and interest in and to Your Content and we obtain no rights to Your Content. You are solely responsible for the uploading, sharing, withdrawal, management and deletion of Your Content. You consent to our limited access to Your Content solely for the purpose of providing and supporting the Evidence.com Services to you and your end users. You represent that you own Your Content; and that none of Your Content or your end users' use of Your Content or the Evidence.com Services will violate this Agreement or applicable laws.

3 Evidence.com Data Security.

3.1 Generally. We will implement commercially reasonable and appropriate measures designed to secure Your Content against accidental or unlawful loss, access or disclosure. We will maintain a comprehensive Information Security Program (ISP) that includes logical and physical access management, vulnerability management, configuration management, incident monitoring and response, encryption of digital evidence you upload, security education, risk management, and data protection. You are responsible for maintaining the security of your end user names and passwords and taking steps to maintain appropriate security and access by your end users to Your Content. Log-in credentials are for your internal use only and you may not sell, transfer, or sublicense them to any other entity or person. You agree to be responsible for all activities undertaken by you, your employees, your contractors or agents, and your end users which result in unauthorized access to your account or Your Content. Audit log tracking for the video data is an automatic feature of the Services which provides details as to who accesses the video data and may be downloaded by you at any time. You will contact us immediately if you believe an unauthorized third party may be using your account or Your Content or if your account information is lost or stolen.

3.2 FBI CJIS Security Addendum. For customers based in the United States, we agree to the terms and requirements set forth in the Federal Bureau of Investigation (FBI) Criminal Justice Information Services (CJIS) Security Addendum for the Term of this Agreement. Upon request we will provide a signed CJIS Security Addendum Certification for each authorized employee to you or, if it exists, a statewide repository for such documentation.

4 Our Support. We will make available to you updates as released by us to the Evidence.com Services. Updates may be provided electronically via the Internet. It is your responsibility to establish and maintain adequate access to the Internet in order to receive the updates. We will use reasonable efforts to continue supporting the previous version of any API or software for 6 months after the change (except if doing so (a) would pose a security or intellectual property issue, (b) is economically or technically burdensome, or (c) is needed to comply with the law or requests of governmental entities). You are responsible for maintaining the computer equipment and Internet connections necessary for your use of the Evidence.com Services.

5 Data Privacy. We will not disclose Your Content or any information about you except as compelled by a court or administrative body or required by any law or regulation. We will give you notice if any disclosure request is received for Your Content so you may file an objection with the court or administrative body. You agree to allow us access to certain information from you in order to: (a) perform troubleshooting services for your account at your request or as part of our regular diagnostic screenings; (b) enforce our agreements or policies governing your use of Evidence.com Services; or (c) perform analytic and diagnostic evaluations of the systems.

6 Data Storage. We will determine the locations of the data centers in which Your Content will be stored and accessible by your end users. For United States customers, we will ensure that all of Your Content stored in the Evidence.com Services remains within the United States including any backup data, replication sites, and disaster recovery sites. You consent to the transfer of Your Content to third parties for the purpose of storage of Your Content. Third party subcontractors responsible for storage of Your Content are contracted by us for data storage services. Ownership of Your Content remains with you.

7 Fees and Payment. Additional end users may be added during the Term at the pricing in effect at the time of purchase of additional end users, prorated for the duration of the Term; except in the case of the Public Agency Optional Licenses described in Section 8.1. Additional end user accounts will terminate on the same date as the pre-existing subscriptions. You are responsible for paying all subscription fees and applicable taxes and duties for Evidence.com Services. Unless otherwise specified by us, all fees for Evidence.com Services are due and payable net 30 days for approved credit. Payment obligations are non-cancelable and fees paid are non-refundable and all amounts payable will be made without setoff, deduction, or withholding. We reserve the right to charge additional fees for you exceeding your purchased storage amounts or for TASER's assistance in the downloading or exporting of Your Content. We may charge you interest at the rate of 1.5% per



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month (or the highest rate permitted by law, if less) on all late payments. If a delinquent account is sent to collections, you are responsible for all collection and attorneys' fees.

8 Optional Subscription License Tiers. This Section 8 applies to the optional subscription licenses listed below. You may elect to be billed upfront or annually for these optional subscription licenses, and that election will be reflected on your quote. The optional subscription license prices do not include the purchase price of any hardware or data storage of other data files generated from non-Axon cameras or the Evidence Mobile App. If the optional subscription license is terminated early, no refunds or credits will be given. This Section 8 does not apply if you do not purchase any of the Optional Subscription License Tiers.

8.1 Public Agency Optional Licenses. Each of the optional subscription licenses in this Section 8.1 must be purchased at the point of sale of the hardware. Any hardware provided under the optional subscription licenses is subject to TASER's current *Hardware Warranty, Limitations and Release for Law Enforcement CEW Products and On-Officer Cameras* available at <https://www.taser.com/legal>.

8.1.1 Evidence.com Ultimate License. Each Evidence.com Ultimate License includes the benefits of the Evidence.com Pro License, 20 GB of storage, and TAP for the Axon camera. TASER's current Sales Terms and Conditions for the Axon Flex® and Axon Body Cameras TASER Assurance Plan (U.S. Only) (TAP) are available at <https://www.taser.com/legal>.

8.1.2 Evidence.com Unlimited License. Each Evidence.com Unlimited License includes the benefits of the Evidence.com Ultimate License and unlimited data storage for Axon camera and Evidence Mobile generated data in the Evidence.com Services. You must implement a data retention schedule in the Evidence.com Services for the management of Your Content stored in the Evidence.com Services to qualify for the Evidence.com Unlimited License. We reserve the right, in our sole discretion, to place any data stored in your Evidence.com accounts and not viewed or accessed for 6 months into archival storage. Data stored in archival storage will not have immediate availability and may take up to 24 hours to access. The Evidence.com Unlimited License must be purchased for a 3- or 5-year term.

8.1.3 Officer Safety Plan. The Officer Safety Plan includes all the benefits of the Evidence.com Unlimited License, TAP for the Evidence.com Dock, one TASER brand conducted electrical weapon (CEW) with a 4-year extended warranty, one CEW battery, and one CEW holster of your choice. At any time during the Officer Safety Plan term you may choose to receive the CEW, battery and holster by providing a \$0 purchase order (orders may take 4-6 weeks to process). At the time you elect to receive the CEW, you may choose from any CEW model currently offered by us. The Officer Safety Plan must be purchased for a 5-year term. If the Officer Safety Plan is terminated before the end of the term and you did not receive your CEW, battery and holster then we will not and have no obligation to provide these items or a credit under the Officer Safety Plan. If the Officer Safety Plan is terminated before the end of the term and after you receive your CEW, battery and holster then: (a) you will be invoiced for the remainder of the MSRP for the CEW, battery, and holster not already paid as part of the Officer Safety Plan before the termination date; or (b) only in the case of termination for non-appropriations, return the CEW, battery and holster to us within 30 days of the date of termination.

8.2 Prosecutor Licenses. Each Prosecutor Standard License and Prosecutor Professional License includes unlimited data storage for data shared through the Evidence.com Services. You must implement a data retention schedule for the storage of relevant evidence and case related data in the Evidence.com Services for the management of Your Content stored in the Evidence.com Services to qualify for the Evidence.com Prosecutor Standard License or Prosecutor Professional License. We reserve the right, in our sole discretion, to place any data stored in your Evidence.com accounts and not viewed or accessed for 6 months into archival storage. Data stored in archival storage will not have immediate availability and may take up to 24 hours to access.

9 Suspension of Evidence.com Services. We may suspend your or any end user's right to access or use any portion or all of the Evidence.com Services immediately upon notice to you if we determine:

9.1 Your or an end user's use of or registration for the Evidence.com Services (i) poses a security risk to the Evidence.com Services or any third party, (ii) may adversely impact the Evidence.com Services or the systems or content of any other customer, (iii) may subject us, our affiliates, or any third party to liability, or (iv) may be fraudulent;

9.2 You are, or any end user is, in breach of this Agreement, including if you are delinquent on your payment obligations for more than 30 days; or

9.3 You have become the subject of any bankruptcy, reorganization, liquidation, dissolution, or similar proceeding.

9.4 If we suspend your right to access or use any portion or all of the Evidence.com Services, you remain responsible for all fees and charges incurred through the date of suspension without any credits for any period of suspension. We will not delete any of Your Content on Evidence.com as a result of your suspension, except as specified elsewhere in this Agreement.

10 Term.

10.1 Subscription Term. The start date of the Term of this Agreement will be determined based upon the shipment date of any hardware ordered as authorized by you in a signed quote or purchase order and will remain in effect for the subscription Term agreed to in the quote or purchase agreement together with any renewal Terms until terminated as provided in this Agreement. If the hardware is shipped in the first half of a month, then the Term starts on the 1st of the following month. If the hardware is shipped in the last half of a month, then the Term begins on the 15th of the following month. If no hardware is purchased, then the Term will begin on the first of the month following the invoice date of the initial invoice containing the licenses. This Agreement automatically renews for additional successive Terms of one (1) year each after the completion of your initial Term at the list prices then in effect, unless you give us written notice of cancellation sixty (60) days prior to the end of a Term.



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10.2 Free Trial Term. If you signed up for a free trial, you are granted a limited non-exclusive license to use the Evidence.com Services for the term of the free trial period (Trial Term). Upon the expiration of the Trial Term you must purchase the Evidence.com Services to continue to use the Evidence.com Services to access Your Content.

10.3 Free Evidence.com Lite Account. If you signed up for a free Evidence.com Lite account, you are granted a limited non-exclusive license to use the Evidence.com Lite Services. Your use of the Evidence.com Lite Services is not limited to a specific term and you may cancel your Evidence.com Lite account and download Your Content at any time. Evidence.com Lite allows users to manage their conducted electrical weapon (CEW) firing logs and TASER CAM data.

11 Termination.

11.1 Termination for Cause.

11.1.1 By Either Party. Either party may terminate this Agreement for cause upon 30 days advance notice to the other party if there is any material default or breach of this Agreement by the other party, unless the defaulting party has cured the material default or breach within the 30-day notice period. In the event that you terminate this Agreement under this Section and we failed to cure the material breach or default, we will issue you a refund of any prepaid amounts on a prorated basis.

11.1.2 By Agency. You are obligated to pay the fees under this Agreement as may lawfully be made from funds budgeted and appropriated for that purpose during your then current fiscal year. In the event that sufficient funds will not be appropriated or are not otherwise legally available to pay the fees required under this Agreement, this Agreement may be terminated by you. You agree to deliver notice of termination under this Section (11.1.2) at least 90 days prior to the end of the then current calendar year.

11.2 Effect of Termination. Upon any termination of this Agreement: (a) all your rights under this Agreement immediately terminate; (b) you remain responsible for all fees and charges you have incurred through the date of termination; and (c) Sections 2, 5-7, 12, 13 (except the license granted to you in Section 13), 14, and 16-20 will continue to apply in accordance with their terms.

12 Return of Your Content.

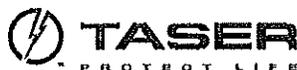
12.1 During the Term. You can log into the Evidence.com Services to retrieve and manually download Your Content at any time during the Term.

12.2 After Termination. We will not delete any of Your Content as a result of a termination during the 90 days following termination. During this 90-day period you may retrieve Your Content only if you have paid all amounts due (there will be no application functionality of the Evidence.com Services during this 90-day period other than the ability for you to retrieve Your Content). You will not incur any additional fees if you download Your Content from the Evidence.com Services during this 90-day period. We have no obligation to maintain or provide any of Your Content after the 90-day period and will thereafter, unless legally prohibited, delete all of Your Content stored in the Evidence.com Services. Upon request, we will provide written proof that all of Your Content has been successfully deleted and fully removed from the Evidence.com Services.

12.3 Post-Termination Assistance. We will provide you with the same post-termination data retrieval assistance that we generally make available to all customers. Requests that we provide additional assistance to you in downloading or transferring Your Content will result in additional fees from us and we will not warranty or guarantee data integrity or readability in the external system.

13 IP Rights. We or our licensors own and reserve all right, title, and interest in and to the Evidence.com Services and related software. Subject to the terms of this Agreement, we grant you a limited, revocable, non-exclusive, non-sublicensable, non-transferrable license to access and use the Evidence.com Services solely in accordance with this Agreement during the Term. We own all right, title, and interest in and to the Evidence.com Services, including without limitation all Intellectual Property Rights. If you or your end users provide any suggestions to us for enhancements or improvements, we will own all right, title, and interest in and to the suggestions and have the right to use the suggestions without restriction, even if you or your end users have designated the suggestions as confidential. You irrevocably assign to us all right, title, and interest in and to the suggestions and agree to provide us any assistance we may require to document, perfect, and maintain our rights in the suggestions.

14 License Restrictions. Neither you nor any of your end users may use the Evidence.com Services in any manner or for any purpose other than as expressly permitted by this Agreement. Neither you nor any of your end users may, or attempt to: (a) permit any third party to access the Evidence.com Services except as permitted in this Agreement; (b) modify, alter, tamper with, repair, or otherwise create derivative works of any of the Evidence.com Services; (c) reverse engineer, disassemble, or decompile the Evidence.com Services or apply any other process or procedure to derive the source code of any software included in the Evidence.com Services, or allow any others to do the same; (d) access or use the Evidence.com Services in a way intended to gain unauthorized access, avoid incurring fees or exceeding usage limits or quotas; (e) copy the Evidence.com Services in whole or part, except as expressly permitted in this Agreement; (f) use trade secret information contained in the Evidence.com Services, except as expressly permitted in this Agreement; (g) resell, rent, loan, or sublicense the Evidence.com Services; (h) access the Evidence.com Services in order to build a competitive product or service or copy any features, functions, or graphics of the Evidence.com Services; (i) remove, alter, or obscure any confidentially or proprietary rights notices (including copyright and trademark notices) of ours or our licensors on or within the Evidence.com Services or any copies of the Evidence.com Services; or (j) use the Evidence.com Services to store or transmit infringing, libelous, or otherwise unlawful or tortious material, to store or transmit material in violation of third-party privacy rights, or to store or transmit malicious code. All licenses granted to you in this Agreement are conditional on your continued compliance with this Agreement, and will immediately and automatically terminate if you do not comply with any term or condition of this Agreement. During and after the Term, you will not assert, nor will you authorize, assist, or encourage any third party to



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assert, against us or any of our affiliates, customers, vendors, business partners, or licensors, any patent infringement or other intellectual property infringement claim regarding any Evidence.com Services you have used. You may only use our trademarks in accordance with the TASER Trademark Use Guidelines (located at www.TASER.com).

15 Third-Party Products and Services. No purchase of third-party products or services is required to use the Evidence.com Services other than a computer and Internet access. Any acquisition by you of third-party products or services and any exchange of data or Your Content between you and any third-party provider, is solely between you and the applicable third-party provider; including any fees necessary to obtain or use the third-party products or services. We are not responsible for examining or evaluating the content or accuracy of third-party products or services and we do not warrant and will not have any liability or responsibility for any third-party products or services, or for any other materials, products, or services of third parties. If you install or enable Third-Party Applications for use with Evidence.com Services, you acknowledge that we may need to allow providers of those Third-Party Applications to access Your Content as required for the Interoperation of the Third-Party Applications with the Evidence.com Services. We are not responsible for any disclosure, modification or deletion of Your Content resulting from any access by Third-Party Application providers.

16 Representations by You. You represent and warrant to us that: (a) you have been duly authorized by the laws of the applicable jurisdiction, and by a resolution of your governing body, if legally required, to execute and deliver this Agreement and to carry out your obligations under this Agreement; (b) all legal requirements have been met, and procedures have been followed, including public bidding, if legally required, in order to ensure the enforceability of this Agreement; (c) if you are a government agency, that the Evidence.com Services will be used by you only for essential governmental or proprietary functions consistent with the scope of your authority and will not be used in a trade or business of any person or entity, by the federal government or for any personal, family or household use; (d) if you are a government agency, you have funds available to pay until the end of its current appropriation period, and you intend to request funds to make payments in each appropriation period, from now until the end of the Term; and (e) you are responsible for (i) your or any of your end users' use of the Evidence.com Services (including any activities under your account and use by your employees and agents), (ii) breach of this Agreement or violation of applicable law by you or any of your end users, (iii) Your Content or the combination of Your Content with other applications, content or processes, including any claim involving alleged infringement or misappropriation of third-party rights by Your Content or by the use of Your Content, (iv) a dispute between you and any of your end users, and (v) a dispute between you and any third-party over your collection or use of Your Content. You agree to maintain insurance coverage up to the amount allowed by State and local laws and regulations that would cover any claims, damages, losses, liabilities, costs, and expenses (including reasonable attorneys' fees) arising out of or related to any third-party claim in this Section 16.

17 Our Warranty. We warrant that the Evidence.com Services (a) will perform materially in accordance with the Documentation, (b) will be performed in a timely and professional manner by qualified persons with the technical skills, training, and experience to perform the Evidence.com Services, and (c) will not infringe or misappropriate any patent, copyright, trademark, or trade secret rights of any third party. All warranties or guarantees given or made by us with respect to the Evidence.com Services are solely for the benefit of you and your end users and are not transferable and are null and void if you breach any term or condition of this Agreement.

THE EVIDENCE.COM SERVICES ARE PROVIDED "AS IS." WE AND OUR AFFILIATES AND LICENSORS MAKE NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE THAT THE EVIDENCE.COM SERVICES OR THIRD-PARTY CONTENT WILL BE UNINTERRUPTED, ERROR FREE OR FREE OF HARMFUL COMPONENTS, OR THAT ANY CONTENT, INCLUDING YOUR CONTENT OR THE THIRD-PARTY CONTENT, WILL BE SECURE OR NOT OTHERWISE LOST OR DAMAGED, OR THAT THE EVIDENCE.COM SERVICES WILL MEET YOUR REQUIREMENTS. EXCEPT AS PROVIDED IN THIS SECTION 17, TO THE EXTENT PROHIBITED BY LAW, WE AND OUR AFFILIATES AND LICENSORS DISCLAIM ALL WARRANTIES, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, SATISFACTORY QUALITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT, OR QUIET ENJOYMENT, AND ANY WARRANTIES ARISING OUT OF ANY COURSE OF DEALING OR USAGE OF TRADE.

YOU ARE SOLELY RESPONSIBLE FOR ENSURING THAT YOUR USE OF THE EVIDENCE.COM SERVICES IS IN ACCORDANCE WITH APPLICABLE LAW. You are solely responsible for: (a) all data before it is uploaded to the Evidence.com Services; (b) configuring and setting up any hardware or networks that you connect to the Evidence.com Services; (c) your networks and how they may interact with the hardware, software, or Evidence.com Services; and (d) any security settings you establish to interact with or on the Evidence.com Services. We disclaim any warranties or responsibility for data corruption or errors before the data is uploaded to the Evidence.com Services.

18 Indemnification by Us. We will defend, indemnify, and hold you harmless, and each of your respective employees, officers, directors, and representatives from and against any claims, damages, losses, liabilities, costs, and expenses (including reasonable attorneys' fees) arising out of or relating to any: (a) acts or omissions of us or our subcontractors or anyone directly or indirectly employed by any of them, save and except for damage or injury caused solely by the negligence of you or your agents, officers, or employees; and (b) third-party claim alleging that the use of the Evidence.com Services as permitted under this Agreement infringes or misappropriates the intellectual property rights of a third party. You must provide us with prompt written notice of each such claim, tender to us the defense or settlement of each such claim at our expense, and cooperate fully with us in the defense or settlement of each such claim. If we receive notice of an alleged infringement, or if your use of the Evidence.com Services will be prevented by permanent injunction, we may, at our sole option and expense, procure for you the right to continue using the Evidence.com Services as provided in this Agreement, modify the Evidence.com Services so



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that it no longer infringes, replace the Evidence.com Services with other services of equal or superior functional capability, refund to you all amounts paid by you to us under this Agreement for the Evidence.com Services in the 1-year period immediately preceding the first event giving rise to the claim of infringement, or in the case of trademark infringement, instruct you to use an alternative trademark. We have no liability to you or any third party if any alleged infringement or claim of infringement is to any extent based upon: (a) any modification of the Evidence.com Services by you or any third party not approved by us; (b) use of the Evidence.com Services in connection or in combination with equipment, devices, or services not approved or recommended by us; (c) the use of Evidence.com Services other than as permitted under this Agreement or in a manner for which it was not intended; or (d) the use of other than the most current release or version of any software provided by us as part of or in connection with the Evidence.com Services. Nothing in this Section will affect any warranties in favor of you that are otherwise provided in or arise out of this Agreement.

19 Limitations of Liability. WE AND OUR AFFILIATES OR LICENSORS WILL NOT BE LIABLE TO YOU FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL OR EXEMPLARY DAMAGES (INCLUDING DAMAGES FOR LOSS OF PROFITS, GOODWILL, USE, OR DATA), EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. FURTHER, NEITHER WE NOR ANY OF OUR AFFILIATES OR LICENSORS WILL BE RESPONSIBLE FOR ANY COMPENSATION, REIMBURSEMENT, OR DAMAGES ARISING IN CONNECTION WITH: (A) YOUR INABILITY TO USE THE EVIDENCE.COM SERVICES, INCLUDING AS A RESULT OF ANY (I) TERMINATION OR SUSPENSION OF THIS AGREEMENT OR YOUR USE OF OR ACCESS TO THE EVIDENCE.COM SERVICES, (II) OUR DISCONTINUATION OF ANY OR ALL OF THE EVIDENCE.COM SERVICES, OR, (III) WITHOUT LIMITING ANY OTHER OBLIGATIONS, ANY UNANTICIPATED OR UNSCHEDULED DOWNTIME OF ALL OR A PORTION OF THE EVIDENCE.COM SERVICES FOR ANY REASON, INCLUDING AS A RESULT OF POWER OUTAGES, SYSTEM FAILURES OR OTHER INTERRUPTIONS; (B) THE COST OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES; (C) ANY INVESTMENTS, EXPENDITURES, OR COMMITMENTS BY YOU IN CONNECTION WITH THIS AGREEMENT OR YOUR USE OF OR ACCESS TO THE EVIDENCE.COM SERVICES; OR (D) ANY UNAUTHORIZED ACCESS TO, ALTERATION OF, OR THE DELETION, DESTRUCTION, DAMAGE, LOSS OR FAILURE TO STORE ANY OF YOUR CONTENT OR OTHER DATA. IN ANY CASE, WHETHER IN CONTRACT, TORT OR UNDER ANY OTHER THEORY OF LIABILITY, OUR AND OUR AFFILIATES' AND LICENSORS' AGGREGATE LIABILITY UNDER THIS AGREEMENT WILL BE LIMITED TO THE GREATER OF \$100,000 OR THE AMOUNT YOU ACTUALLY PAY US UNDER THIS AGREEMENT FOR THE EVIDENCE.COM SERVICES THAT GAVE RISE TO THE CLAIM DURING THE 12 MONTHS PRECEDING THE CLAIM.

20 Miscellaneous.

20.1 Definitions.

20.1.1 "Evidence.com Services" means our web services for Evidence.com, the Evidence.com site, EVIDENCE Sync software, EVIDENCE Mobile App, Axon® Mobile App, other software, maintenance, storage, and any other product or service provided by us under this Agreement. This does not include any Third-Party Applications, hardware warranties, or the my.evidence.com services.

20.1.2 "Your Content" means software, data, text, audio, video, images or other content you or any of your end users (a) run on the Evidence.com Services, (b) cause to interface with the Evidence.com Services, or (c) upload to the Evidence.com Services under your account or otherwise transfer, process, use or store in connection with your account.

20.1.3 "Documentation" means the user guides, quick reference guides, and other technical and operations manuals and specifications for the Evidence.com Services provided by us, as that documentation may be updated by us from time to time.

20.1.4 "Confidential Information" means all nonpublic information disclosed by us, our affiliates, business partners or our or their respective employees, contractors or agents that is designated as confidential or that, given the nature of the information or circumstances surrounding its disclosure, reasonably should be understood to be confidential. Confidential information includes: (a) nonpublic information relating to our or our affiliates or business partners' technology, customers, business plans, promotional and marketing activities, finances and other business affairs; (b) third-party information that we are obligated to keep confidential; and (c) the nature, content and existence of any discussions or negotiations between you and us or our affiliates that is not subject to your public record laws. Confidential information does not include any information that: (i) is or becomes publicly available without breach of this Agreement; (ii) can be shown by documentation to have been known to you at the time of your receipt from us; (iii) is received from a third party who did not acquire or disclose the same by a wrongful or tortious act; or (iv) can be shown by documentation to have been independently developed by you without reference to the Confidential Information.

20.1.5 "Policies" means any Service Level Agreement, the Trademark Use Guidelines, all restrictions described on the Evidence.com site, and any other policy or terms referenced in or incorporated into this Agreement. Policies do not include whitepapers or other marketing materials.

20.2 Confidentiality. Any party may use the other party's Confidential Information only as permitted under this Agreement. Except as required by applicable law or judicial order, you will not disclose our Confidential Information during the Term or at any time during the 5-year period following the end of the Term. You will take all reasonable measures to avoid disclosure, dissemination or unauthorized use of our Confidential Information.

20.3 Force Majeure. Neither party will be liable for any delay or failure to perform any obligation under this Agreement where the delay or failure results from any cause beyond the parties' reasonable control, including acts of God, labor disputes or other industrial disturbances, systemic electrical, telecommunications, or other utility failures, earthquake, storms or other elements of nature, blockages, embargoes, riots, acts or orders of government, acts of terrorism, or war.



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20.4 Independent Contractors. The parties are independent contractors, and neither party, nor any of their respective affiliates, is an agent of the other for any purpose or has the authority to bind the other. This Agreement does not create a partnership, franchise, joint venture, agency, fiduciary, or employment relationship between the parties.

20.5 No Third-Party Beneficiaries. This Agreement does not create any third-party beneficiary rights in any individual or entity that is not a party to this Agreement.

20.6 Non-discrimination and Equal Opportunity. During the performance of this Agreement, we agree that neither we nor our employees will discriminate against any person, whether employed by us or otherwise, on the basis of race, color, religion, gender, age, national origin, handicap, marital status, or political affiliation or belief. In all solicitations or advertisements for employees, agents, subcontractors or others to be engaged by us or placed by or on behalf of us, we will state all qualified applicants will receive consideration for employment without regard to race, color, religion, gender, age, national origin, handicap, marital status, or political affiliation or belief.

20.7 U.S. Government Rights. The Evidence.com Services are provided to the U.S. Government as "commercial items," "commercial computer software," "commercial computer software documentation," and "technical data" with the same rights and restrictions generally applicable to the Evidence.com Services. If you are using the Evidence.com Services on behalf of the U.S. Government and these terms fail to meet the U.S. Government's needs or are inconsistent in any respect with federal law, you will immediately discontinue your use of the Evidence.com Services. The terms "commercial item," "commercial computer software," "commercial computer software documentation," and "technical data" are defined in the Federal Acquisition Regulation and the Defense Federal Acquisition Regulation Supplement.

20.8 Import and Export Compliance. In connection with this Agreement, each party will comply with all applicable import, re-import, export, and re-export control laws and regulations, including the Export Administration Regulations, the International Traffic in Arms Regulations, and country-specific economic sanctions programs implemented by the U.S. Office of Foreign Assets Control. You are solely responsible for compliance related to the manner in which you choose to use the Evidence.com Services, including your transfer and processing of Your Content, the provision of Your Content to end users, and the region in which any of the foregoing occur.

20.9 Assignment. Neither party may assign or otherwise transfer this Agreement or any of its rights and obligations under this Agreement without the prior written approval of the other party; except that we may assign or otherwise transfer this Agreement or any of our rights or obligations under this Agreement without your consent (a) for financing purposes, (b) in connection with a merger, acquisition or sale of all or substantially all of our assets, (c) to as part of a corporate reorganization, or (d) to a subsidiary corporation. Subject to the foregoing, this Agreement will be binding upon, and inure to the benefit of the parties and their respective successors and assigns.

20.10 No Waivers. The failure by either party to enforce any provision of this Agreement will not constitute a present or future waiver of the provision nor limit the party's right to enforce the provision at a later time. All waivers by a party must be in writing and sent in accordance with this Agreement to be effective.

20.11 Severability. This Agreement is contractual and not a mere recital. If any portion of this Agreement is held to be invalid or unenforceable, the remaining portions of this Agreement will remain in full force and effect. Any invalid or unenforceable portions will be interpreted to effect and intent of the original portion. If such construction is not possible, the invalid or unenforceable portion will be severed from this Agreement but the rest of the Agreement will remain in full force and effect.

20.12 Governing Law; Venue. The laws of the state where you are physically located, without reference to conflict of law rules, govern this Agreement and any dispute of any sort that might arise between the parties. The United Nations Convention for the International Sale of Goods does not apply to this Agreement.

20.13 Litigation Costs. In the event of any legal action to enforce the provisions of this Agreement, the successful party in enforcing any provision of this Agreement will be awarded that party's reasonable attorneys' fees and taxable costs.

20.14 Notices. All communications and notices to be made or given pursuant to this Agreement must be in the English language.

20.14.1 To You. We may provide any notice to you under this Agreement by: (i) posting a notice on your specific agency Evidence.com site; or (ii) sending a message to the email address(es) then associated with your account. Notices we provide by posting on your Evidence.com site will be effective upon posting and notices we provide by email will be effective when we send the email. You will be deemed to have received any email sent to the email address then associated with your account when we send the email, whether or not you actually receive the email.

20.14.2 To Us. To give us notice under this Agreement, you must contact us: (i) by email transmission to evidencecontracts@taser.com; or (ii) by personal delivery, overnight courier or registered or certified mail to TASER International, Inc., ATTN: Evidence Contracts, 17800 N. 85th Street, Scottsdale, Arizona 85255. We may update the email or address for notices to us by posting a notice on your Evidence.com site. Notices provided by personal delivery will be effective immediately. Notices provided by email transmission or overnight courier will be effective one business day after they are sent. Notices provided registered or certified mail will be effective 3 business days after they are sent.

20.15 Entire Agreement. This Agreement, including the Policies and the quote provided by TASER, is the entire agreement between you and TASER regarding the Evidence.com Services. This Agreement supersedes all prior or contemporaneous representations, understandings, agreements, or communications between you and TASER, whether written or verbal, regarding the subject matter of this Agreement. You agree that your purchases are neither contingent on the delivery of any future functionality or features nor dependent on any oral or written public comments made by us regarding future functionality or features of the Evidence.com Services. We will not be bound by, and specifically object to, any term, condition or other provision which is different from or in addition to the provisions of this Agreement.



Evidence.com Master Service Agreement

(whether or not it would materially alter this Agreement) and which is submitted by you in any order, receipt, acceptance, confirmation, correspondence or other document. No modification or amendment of any portion of this Agreement will be effective unless in writing and signed by the parties to this Agreement. If we provide a translation of the English language version of this Agreement, the English language version of the Agreement will control if there is any conflict.

20.16 Voluntary Agreement. This Agreement was negotiated and executed voluntarily and is not the result of duress, fraud, undue influence or any threat of any kind. All parties had the opportunity to read and consider this Agreement, to consult with counsel, and fully understand the Agreement.

20.17 Time is of the Essence. Time is of the essence in connection with all matters and obligations pertaining to this Agreement.

20.18 Counterparts. If this Agreement form requires the signatures of the parties, then this Agreement may be executed in multiple counterparts, each of which is considered an original. The counterparts of this Agreement may be executed and delivered by facsimile or other electronic signature by any of the parties to any other party and the receiving party may rely on the receipt of the document as if the original had been received.

21 Governmental Immunity. Notwithstanding the provision in paragraph 16 or any other provision in the agreement the parties do not intend by this Agreement to waive any defenses available under the law, including sovereign or governmental immunity; nor do any of the parties intend to waive any provision of the Wyoming Governmental Claims Act. Sweetwater County specifically retains all immunities and defenses available to it as a governmental entity pursuant to W.S. 1-39-101 et seq. and all other applicable law. The parties agree that any ambiguity in this agreement regarding governmental immunity shall be construed in favor of governmental immunity.

DocuSigned by:
TASER International, Inc.
By: [Signature]
Name: Joshua Metzger
Title: EVP of Global Sales
Signature Date: 12/03/2015

Address:
17800 N. 85th Street
Scottsdale, AZ 85255
Attn: General Counsel
Email: legal@taser.com

Agency Name: Sweetwater County
By: _____
Name: Wally Johnson
Title: Chairman
Signature Date: _____

Address:
80 West Flaming Gorge Way
Green River, WY 82935

Attest: _____
Dale Davis, Sweetwater County Clerk

Sweetwater County Sheriff's Office

By: _____
Name: Mike Lowell, Sheriff
Signature Date: _____

[Document revised 7-14-2015]

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17800 N. 85th St., Scottsdale, Arizona 85255 * 480-991-0797 * Fax 480-991-0791 * www.TASER.com

October 13, 2015

To: United States federal, state, local and municipal law enforcement agencies

Re: Sole Source Letter for TASER International, Inc.'s Axon brand products and Evidence.com Data Management Solutions¹

A sole source justification exists because the following goods and services required to satisfy the agency's needs are only manufactured and available for purchase from TASER International.

TASER Digital Evidence Solution Description

Axon Flex Camera (DVR)

- Video playback on mobile devices in the field via Bluetooth pairing
- Retina Low Light capability sensitive to less than 1 lux
- Audio tones to alert user of usage
- High, medium, and low quality recording available (customizable by the agency)
- 30-second buffering period to record footage before pressing record button
- Multiple mounting options using magnetic attachment: head, collar, shoulder, helmet, ball cap, car dash, and Oakley sunglass mounts available

Axon Flex Controller

- 12+ hours of battery operation per shift (even in recording mode)
- LED lights to show current battery level and operating mode
- Tactical beveled button design for use in pocket

Axon Body Video Camera

- Video playback on mobile devices in the field via Bluetooth pairing
- Retina Low Light capability sensitive to less than 1 lux
- Audio tones to alert user of usage
- High, medium, and low quality recording available (customizable by the agency)
- 30-second buffering period to record footage before pressing record button
- Multiple mounting options using holster attachment: shirt, vest, belt, and dash mounts available
- 12+ hours of battery operation per shift (even in recording mode)
- LED lights to show current battery level and operating mode
- Tactical beveled button design for use in pocket
- 130-degree lens

Evidence.com Dock

- Automated docking station uploads to Evidence.com services through Internet connection
- No computer necessary for secure upload to Evidence.com
- Charges and uploads simultaneously

Evidence.com Data Management System

- Software as a Service (SaaS) delivery model that allows agencies to manage and share digital evidence without local storage infrastructure or software needed
- SaaS model reduces security and administration by local IT staff: no local installation required
- Automatic, timely security upgrades and enhancements deployed to application without the need for

¹ TASER is also the sole developer and offeror of the Evidence.com data management services. Evidence.com is both a division of TASER and a data management product solution offered by TASER. Evidence.com is not a separate corporate entity.



- any local IT staff involvement
- Securely share digital evidence with other agencies or prosecutors without creating copies or requiring the data to leave your agency's domain of control
- Controlled access to evidence based on pre-defined roles and permissions and pre-defined individuals
- Password authentication includes customizable security parameters: customizable password complexity, IP-based access restrictions, and multi-factor authentication support
- Automated category-based evidence retention policies assists with efficient database management
- Ability to recover deleted evidence within 7 days of deletion
- Stores and supports all major digital file types: .mpeg, .doc, .pdf, .jpeg, etc.
- Requires NO proprietary file formats
- Ability to upload files directly from the computer to Evidence.com via an Internet browser
- Data Security: Robust Transport Layer Security (TLS) implementation for data in transit and 256-bit AES encryption for data in storage
- Security Testing: Independent security firms perform in-depth security and penetration testing
- Reliability: Fault- and disaster-tolerant infrastructure in at least 4 redundant data centers in both the East and West regions of the United States
- Chain-of-Custody: Audit logs automatically track all system and user activity. These logs cannot be edited or deleted, even by account administrators and IT staff
- Protection: With no on-site application, critical evidence stored in Evidence.com is protected from local malware that may penetrate agency infrastructure
- Stability: TASER International is a publicly traded company with stable finances and funding, reducing concerns of loss of application support or commercial viability
- Application and data protected by a CJIS and ISO 27001 compliant information security program
- Dedicated information security department that protects Evidence.com and data with security monitoring, centralized event log analysis and correlation, advanced threat and intrusion protection, and incident response capabilities
- Redact videos easily within the system, create tags, markers and clips, search 7 fields in addition to 5 category-based fields, create cases for multiple evidence files

Evidence.com for Prosecutors

- All the benefits of the standard Evidence.com services
- Ability to share information during the discovery process
- Standard licenses available for free to prosecutors working with agencies already using Evidence.com services
- Unlimited storage for data collected by Axon cameras and Evidence Mobile

Evidence Mobile Application

- Free app for IOS and Android mobile devices
- Allows users to capture videos, audio recordings, and photos and upload these files to their Evidence.com account from the field
- Allows adding metadata to these files, such as: Category, Title, Case ID, and GPS data

Axon Mobile Application

- Free app for IOS and Android mobile devices
- Allows user to view the camera feed from a paired Axon Body or Axon Flex camera in real-time
- Allows for playback of videos stored on a paired Axon Body or Axon Flex system
- Allows adding meta-data to videos, such as: Category, Title, Case ID, and GPS data

TASER Professional Services

- Dedicated implementation team
- Project management and deployment best practices aid
- Training and train-the-trainer sessions
- Integration services with other systems

TASER Customer Support

- Online and email-based support available 24/7
- Human phone-based support available Monday–Friday 7:00 AM–5:00 PM MST; support is located in Scottsdale, AZ, USA
- Library of webinars available 24/7
- Remote-location troubleshooting



TASER Axon Brand Model Numbers

1. Axon Body Camera Model: 73002 (Includes 73078, 73077, 73004)
2. Axon Body Camera Mounts:
 - Standard Alligator Clip Holster Model: 73075
 - Mini Alligator Clip Holster Model: 73076
 - Belt Clips Model: 73077
 - Bolted Z-Bracket Holster Model: 73078
 - VELCRO Z-Bracket Holster Model: 73079
 - Pocket Mount Holster Model: 73089
3. Axon Body camera full solution kit Model: 73066 (Includes several Axon mounts and an iPod touch mobile digital device)
4. Axon Flex Kit Model: 73030 (Includes 73000, 73001, 73005, and 73004)
5. Axon Flex Controller Model: 73001
6. Axon Flex USB Sync Cable/Wall Charger Model: 73004
7. Axon Flex Controller Holsters:
 - Standard Uniform Clip Model: 7300
 - Mini Alligator Clip Model: 73035
 - Belt Clips Model: 73036
8. Axon Flex Camera Mounts:
 - Clip for Oakley Flak Jacket Glasses Model: 73008
 - Collar/Cap/Versatile Mount Model: 73009
 - Epaulette Mount Model: 73011
 - Helmet Mount Model: 73013
 - Low-rider Headband Medium Model: 73010
 - Low-rider Headband Large Model: 73058
 - Ballistics Vest Mount Model: 73059
 - Ratchet Collar Mount Model: 73088
 - Shoei Ratchet Helmet Mount Model: 73090
 - HJC Ratchet Helmet Mount Model: 73091
9. Axon Flex cables:
 - Straight To Right Angle 18" (45.7 cm) Model: 73022
 - Straight To Right Angle 36" (91.4 cm) Model: 73005
 - Straight To Right Angle 48" (122 cm) Model: 73023
 - Straight Angle to Right Angle 36" (91.4 cm) Coiled Model: 73067

- Straight Angle to Right Angle 48" (122 cm) Coiled Model: 73060

10. Evidence.com Dock Models:

- Evidence.com Dock – Individual Bay and Core Model: 70023
- Evidence.com Dock – 6-Bay and Core Model: 70026
- Core Model: 70027
- Individual Bay Model: 70028
- Wall Mount Bracket Assembly Model: 70033

TASER Product Packages

1. Officer Safety Plan: includes a CEW, Axon camera and Dock upgrade, and Evidence.com license and storage. See your Sales Representative for further details and Model numbers.
2. TASER Assurance Plan (TAP): Hardware extended coverage, Spare Products (for Axon cameras), and Upgrade Models, for the Axon Flex camera and controller, Axon Body camera, and Evidence.com Dock. (The TAP is available only through TASER International, Inc.)

SOLE AUTHORIZED DISTRIBUTOR FOR AXON BRAND PRODUCTS	SOLE AUTHORIZED REPAIR FACILITY FOR AXON BRAND PRODUCTS
<p>TASER International, Inc. 17800 N. 85th Street, Scottsdale, AZ 86255 Phone: 480-905-2000 or 800-978-2737 Fax: 480-991-0791</p>	<p>TASER International, Inc. 17800 N. 85th Street, Scottsdale, AZ 86255 Phone: 480-905-2000 or 800-978-2737 Fax: 480-991-0791</p>

Please contact your local TASER sales representative or call us at 1-800-978-2737 with any questions.

Sincerely,



Josh Isner
Executive Vice President, North American Sales
TASER International, Inc.

Android is a trademark of Google, Inc. Bluetooth is a trademark of the Bluetooth SIG. Flak Jacket is a trademark of Oakley, Inc. iPod Touch is a trademark of Apple Inc. IOS is a trademark of Cisco. VELCRO is a trademark of Velcro Industries, B.V.

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BOARD OF COUNTY COMMISSIONERS MEETING REQUEST FORM

<p>Date Requested: December 15, 2015</p>	<p>Name & Title of Presenter: Krisena Marchal, Grants Manager Mike Lowell, Sheriff</p>
<p>Department or Organization: Grants Administration Sheirff's Office</p>	<p>Contact Phone & E-mail: marchalk@sweet.wy.us lowellm@sweet.wy.us</p>
<p>Exact Wording for Agenda: Approval of the FY 2016 Selective Traffic Enforcement Grant</p>	<p>Preference of Placement on Agenda & Amount of Time Requested for Presentation: 5 minutes</p>
<p>Will there be Handouts? (If yes, include with meeting request form) Yes</p>	<p>Will handouts require SIGNATURES: Yes - by the Chairman</p>
<p>Additional Information: Please see attached summary. Action requested: Motion to approve and authorize the Chairman to sign, the Fiscal Year 2016 Selective Traffic Enforcement Grant Agreement.</p>	

To: Sweetwater County Commissioners
From: Krisena Marchal
Subject: BOCC Meeting 12/15/15
Approval of the FY 2016 Selective Traffic Enforcement Grant Agreement



Executive Summary:

Sweetwater County has been awarded federal grant funding through the Wyoming Department of Transportation and the Wyoming Association of Sheriffs and Chiefs of Police (WASCOP). The total award is \$18,300, and requires no cash match from the County. The agreement ends on September 30, 2016.

The grant award will be used by the Sheriff's Office for multiple safety projects aimed at reducing traffic deaths, injuries as well as reducing crashes resulting from persons driving while under the influence of alcohol.

This funding will be used for overtime costs (Salary and benefits) for deputies who choose to work the following projects.

<u>FY 2016 Selective Traffic Enforcement Grant Program</u> <u>Projects and Budget</u>		
	GRANT AWARD	
<ul style="list-style-type: none"> • <u>Non-DUI Projects (High Visibility Enforcement)</u> Click It – Don't Risk It Motorcycle Awareness May Mobilization 	4,500	25%
<ul style="list-style-type: none"> • <u>DUI Projects (Alcohol Enforcement)</u> Buzzed Driving Over the Limit Superbowl St. Patrick's Day 4th of July National Crackdown Rodeo/Fair 	13,800	75%
TOTAL	\$18,300	100%

Recommendation:

Staff recommends approval of the agreement.

Action Requested:

Motion to approve, and authorize the Chairman to sign, the Fiscal Year 2016 Selective Traffic Enforcement Grant Agreement

HIGHWAY SAFETY



FY- 2016 GRANT AGREEMENT (HS-3)

Selective Traffic Enforcement Grant Program

APPLICANT AGENCY (Name & Address)
Department Name Sweetwater County SO
Department Address 731 C St Suite 234
City, State Zip Rock Springs, WY 82901

FUNDING PERIOD
From: 10/1/2015
To: 9/30/2016

REPORT PERIOD
From: 10/1/2015
To: 10/5/2016

TOTAL FUNDS APPROVED:	\$18,300.00
405d FUNDS: DUI	\$13,800.00
405b FUNDS: OP HVE	\$4,500.00
405d FUNDS: Motorcycle/Sturgis	\$0.00
402 FUNDS: Radars	\$0.00
410 FUNDS: Video Cameras	
TOTAL FUNDS:	\$18,300.00

PROJECT NO. DUI 405D - 20.616
OP HVE 405B - 20.616
Motorcycle/Sturgis - 405d - 20.616
Radars 402 - 20.600
Video Camera 410 - 20.601

TITLE: Selective Traffic Enforcement Grant Program

Start / or Revised Date:

Non-Major Equipment: Description of equipment

Major Equipment: Description of equipment

Acceptance of Conditions: It is understood and agreed by the undersigned that a grant received as a result of this Agreement is subject to the regulations governing Grants under Section 402 and other applicable sections of the Highway Safety Act. NHTSA and FHWA Order as Issued (e.g. NHTSA 460-6) and the rules and regulations set forth in the "Contract Management Manual". It is also understood and agreed that the undersigned will conduct the grant in a manner that meets the project description and performs the objectives within the budgeted amount allowed. The audit responsibility shall be addressed in this agreement. The sub-grantee must comply with applicable portions of OMB circular A-133 and any other federal documents that apply. The Highway Safety Program in conjunction with the WYDOT Internal Review staff will be available to assist the sub-grantee in determining if an A-133 audit is required.

PROJECT DIRECTOR: X
TITLE: Sheriff PHONE: 922/5316
E-MAIL: scso@sweet.wy.us
SIGNATURE: *[Signature]*
DATE: 12/31/2015

AUTHORIZING OFFICIAL: X
TITLE: _____ PHONE: _____
E-MAIL: _____
SIGNATURE: _____
DATE: _____

APPROVAL: *[Signature]* DATE: 11-15-15

[Handwritten initials]
10-7-15



Sweetwater County SO

Rate \$

Event #	Dates Of Events	Event Name	Safety Focus	Funding Source	405D Budget	O.T. Hrs Worked	405D Expended	405D Remaining	405B Budget	405B Hrs Worked	405B Expended	405B Remaining	402OP Budget	402OP Hrs Worked	402OP Expended	402OP Remaining	Total Remaining
N1	October 19-25, 2015	National Teen Driver Week	HVE	405B					\$ -		\$ -	\$ -					\$ -
N2	Oct 30-Nov 1, 2015	Buzzed Driving	DUI	405D	\$ -		\$ -	\$ -									\$ -
N3	November 15-30, 2015	Click It - Don't Risk It	HVE	405B					\$ 1,000.00		\$ -	\$ 1,000.00					\$ 1,000.00
N4	Dec 4-15, 2015	Buzzed Driving	DUI	405D	\$ 2,000.00		\$ -	\$ 2,000.00									\$ 2,000.00
N5	Dec 16, 2014-Jan 3, 2016	Over the Limit	DUI	405D	\$ 2,000.00		\$ -	\$ 2,000.00									\$ 2,000.00
N6	February 5-7, 2016	Superbowl	DUI	405D	\$ 1,000.00		\$ -	\$ 1,000.00									\$ 1,000.00
N7	March 17-20, 2016	St Patrick's Day	DUI	405D	\$ 2,000.00		\$ -	\$ 2,000.00									\$ 2,000.00
N8	May 1-31, 2016	Motorcycle Awareness	HVE	405B					\$ 1,000.00		\$ -	\$ 1,000.00					\$ 1,000.00
N9	May 20-31, 2016	May Mobilization	HVE	405B					\$ 2,500.00		\$ -	\$ 2,500.00					\$ 2,500.00
N10	July 1-5, 2016	Fourth of July	DUI	405D	\$ 2,000.00		\$ -	\$ 2,000.00									\$ 2,000.00
N11	Aug 17 - Sep 6, 2016	National Crackdown	DUI	405D	\$ 2,500.00		\$ -	\$ 2,500.00									\$ 2,500.00
L1	?	Rodeo/Fair	DUI	405D	\$ 2,300.00		\$ -	\$ 2,300.00									\$ 2,300.00
L2																	
L12	Jul 29 - Aug 15, 2016	Sturgis	OP	402									\$ -		\$ -	\$ -	\$ -
					\$ 13,800.00		\$ -	\$ 13,800.00	\$ 4,500.00		\$ -	\$ 4,500.00	\$ -		\$ -	\$ -	\$ 18,300.00

EQUIPMENT	405D Budgeted	Units	405D Expended	405D Remaining	405B Budgeted	Units	405B Expended	405B Remaining	Total Remaining
PST	\$ -		\$ -	\$ -					\$ -
Video	\$ -		\$ -	\$ -					\$ -
Radar	\$ -		\$ -	\$ -					\$ -
	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -

BOARD OF COUNTY COMMISSIONERS

MEETING REQUEST FORM

Requested Meeting Date: <div style="font-size: 1.2em; margin-left: 40px;">12/15/15</div>	Name & Title of Presenter: <div style="font-size: 1.2em; margin-left: 40px;">Mike Bournazian County Fire Warden</div>
Department or Organization: <div style="font-size: 1.2em; margin-left: 40px;">Sweetwater Co. Fire Dept.</div>	Contact Phone & E-mail: <div style="font-size: 1.2em; margin-left: 40px;">307 922 5360</div>
Exact Wording for Agenda: <div style="font-size: 1.2em; margin-left: 40px;">Review of the Sweetwater County Fire Department template for future planning and utilization of grants,</div>	Preference of Placement on Agenda & Amount of Time Requested for Presentation: <div style="font-size: 1.2em; margin-left: 40px;">AM 30 minutes</div>
Will there be Handouts? (If yes, include with meeting request form) <div style="font-size: 1.2em; margin-left: 40px;">Yes</div>	Will handouts require SIGNATURES: <div style="font-size: 1.2em; margin-left: 40px;">No</div>
Additional Information: <div style="font-size: 1.2em; margin-left: 40px;">I am asking the BOCC to please read my document prior to the meeting if at all possible. I have highlighted in yellow the more relevant information to assist them.</div> <div style="text-align: right; margin-right: 40px;"> Thanks </div>	

- All requests to be added to the agenda will need to be submitted in writing on the "Meeting Request Form" by Wednesday at 12:00 p.m. prior to the scheduled meeting and returned in person or electronically to Clerk Sally Shoemaker at: shoemakers@sweet.wy.us
- All handouts are also due by Wednesday at 12:00 p.m. prior to the scheduled meeting date. Handouts may be submitted to Clerk Sally Shoemaker either in person or electronically. ****If your handout is not accompanied with the request to be added to the agenda, your request will be dismissed and you may reschedule for the next meeting provided the handout(s) are received.****
- Any documents requiring **Board Action** or **signature** are considered agenda items and need to be requested in the same manner.
- All **original** documents requesting action or signature must be submitted to Deputy County Clerk Vickie Eastin. However, a **copy** must be submitted to Sally Shoemaker for distribution of the packet and retention.
- As always, if you are unable to attend the meeting after being placed onto an agenda, please send a representative in your place or your item will be rescheduled.
- In order to determine placement on the agenda, please review the county website (www.sweet.wy.us/commissioner) on Thursday afternoon.
- If a request to be placed on an agenda is received **AFTER** the deadline, you will be considered for the next meeting date.
- No handout will be received during a meeting in session.

Sally Shoemaker

From: Michael Bournazian
Sent: Wednesday, December 09, 2015 10:01 AM
To: Sally Shoemaker; Vickie Eastin
Subject: updated BOCC request form and attached document for their packets
Attachments: SCFD plan outline and template_draft-2.docx; BOCC meeting agenda request form for_121515.pdf

Sally,
I updated my request form for the meeting. I have also attached a 7 page document that I would like the BOCC to have in their packet and hopefully can read ahead of time of the meeting. The document has highlighted sections in it so it would be best if they could get a color copy.
Let me know if you have any questions
Thanks,

**MIKE BOURNAZIAN,
SWEETWATER COUNTY FIRE WARDEN
Sweetwater County Fire Dept.
430 Blair Ave.
Rock Springs, WY 82901
(307)922-5360 Office
(307) 352-6781 FAX**

Sweetwater County Fire Department

An outline for developing a template for a long term Strategic Plan

Service:

Historically the Sweetwater County Fire Department (SCFD) was originated around and on behalf of the position of the County Fire Warden. The basis for the County Fire Warden was to work and support in the efforts to manage the wildlands and wildland fire response within the county.

The SCFD was first officially organized and funded through the Board of County Commissioners in 1974.

This organization was and still is founded on providing wildland fire suppression within Sweetwater County, specifically within its jurisdiction of the unincorporated areas that make up over 6,400 square miles of the county's 10,000 sq. mile area or roughly 60% of the total land mass, BLM included.

Going into 2016 the SCFD continues to provide this level of service from the sole fire station located in Rock Springs, WY. For emergency services other than wildland fire the County relies upon the existing Mutual Aid Agreements with most of the existing fire departments, fire districts and neighboring counties to respond and manage in these unincorporated areas and on the highways and roadway systems county wide.

This past year in 2015 the SCFD has a current call volume of 68 requests for service (highest on record) with the vast majority of these being wildland fire related. The department assisted with a handful of non-wildland fire emergencies within their jurisdiction in support of those mutual aid agencies who provided the primary response and scene management due to their level of service they can provide above and beyond that of the SCFD wildland fire response.

On average for the last three years there are over 160 calls a year within the jurisdiction of the SCFD, the unincorporated areas of the county that require a fire service response such as motor vehicle accidents, vehicle fires, semi fires, structure fires, hazardous material incidents, trash fires, oil/gas related incidents, etc., that the SCFD cannot manage or support for a variety of reasons. This is due to the department only being equipped and trained in the area of wildland fire as directed from the Board of County Commissioners (BOCC) since its inception. Thus the SCFD and the county rely heavily upon the support, manpower, training and equipment of the fire departments and districts and the BLM within and neighboring to Sweetwater County to provide these services.

The SCFD should begin to formulate a plan that will allow it to move in a proactive manner to better support the large call volume of non-wildland related fire emergencies within its jurisdiction to relieve some of the burden and commitment that it places on its neighboring agencies to meet the needs of the county. This will need to be a systematic process that can be supported by the BOCC and incrementally implemented in the most cost effective approach that allows for the continued support of the Mutual Aid partners within and adjacent to the Sweetwater County.

Personnel:

The personnel who make up the SCFD currently are as follows;

County Fire Warden-Also Serves as the SCFD Fire Chief

Deputy County Fire Warden-Also serves as the SCFD Asst. Chief-Position currently vacant for all of 2015

Firefighter-Full Time, year around, 1 position

Firefighter-Seasonal, 5 positions were funded in 2015 for a 6 month period

Firefighter-Paid Call Firefighter (PCF), formerly referred to as Volunteer, currently have 2 positions filled

The SCFD at one point in time had up to 27 volunteers rostered and trained for wildland fire response.

This amount of support eroded away with the previous long term Fire Warden and his staff for a variety of reasons.

Moving forward into the next 5 years starting with the 2016 calendar year it is expected that the SCFD will have the Deputy County Fire Warden position staffed and 2 of the 5 seasonal firefighters have expressed interest in reapplying for their positions in 2016.

Based upon the 2015 call volume, forecasted fire potential in the coming year and beyond and the acquisition of new equipment and in moving forward to meet the current standards of the both the National Fire Protection Agency (NFPA) and the National Wildland Fire Quardinating Group (NWCG), it is recommended that SCFD work towards increased firefighter staffing in the following configuration;

Firefighter-Full Time, year around,

Staffed with (2) two Firefighters who are NFPA FF 1 & 2 Qualified plus be Engine Boss Certified by the NWCG. Both of these two positions would allow for advancement of the title and position of Captain.

This need is to ensure that SCFD can respond to a fire year around and with the proper personnel staffing and management. Currently this cannot be accomplished.

Firefighter-Seasonal,

Staffed with (6) six Seasonal Firefighters who are NWCG Wildland Firefighter Certified prior to hire. It may be recommended that these positions are staggered in when they are hired to allow for a longer period of time where they can support the wildland fire season from early in the spring to late in the fall. SCFD was severely understaffed on our engines on several wildland fires this last fire season of 2015.

Firefighter-Paid Call Firefighter (PCF),

Staffed with a minimum of 12 qualified firefighters with a mix of both NWCG and NFPA certifications. If there needs to be a cap of how many of these PCF's are employed by SCFD it is recommended that that number be 30 as it is highly unlikely that in today's economy and society that this many PCF's would ever become involved with the SCFD at any one time.

In addition to compensation monetarily for these PCF Firefighters it is recommended that a Recruitment and Retention Plan be developed to entice quality applicants to afford their time on behalf of the county. These types of programs are common across the country as the number of volunteers is diminishing each year causing a national dilemma on how to continue to meet the fire response needs of the communities.

Facilities:

SCFD runs its entire operation from a single location in Rock Springs, WY. This location has served as the sole fire station and office of the SCFD for many years. It has been recognized by both the department and the BOCC that this facility is too small, outdated, and inefficient. The current building does not meet the needs of the department as it currently stands today and it does not afford for any future growth or operational expansion.

There are many factors that contribute to what would be considered an appropriate fire service facility or facilities. The current status of operations as they are today along with the amount of equipment and personnel (which currently is very low) already calls for there to be a larger facility to provide the infrastructure required of a fire department to operate efficiently and effectively.

The way the SCFD is currently organized and operated it can be supported from a sole single point of operation that would allow for adequate apparatus and personnel housing, office space, training room and equipment storage. This can be accomplished with the strategic development of planning for a new fire station/headquarters facility.

The BOCC concept of building such a facility on county owned land located in the area of highway 191 south of I-80 stands to be an exceptional location for such a facility. This is due to the location of the initial response personnel and equipment that provides an immediate access route onto highway 191 and to I-80 that is unhindered.

Currently the location of the fire station on West Blair Avenue poses many increased risks and delays in response time. When evaluating the call volume and locations of the responses and the areas of jurisdiction that the SCFD responds to it is quite evident that almost all of their calls are outside of the city limits of Rock Springs and having to navigate such a growing and increasingly congested traffic pattern greatly increases the chances for an accident. This compounded by the delay of multiple traffic lights and intersections to even get out of the city causes quite a delay in response time and the length of travel that it already takes to respond to the majority of the calls is well over 30 minutes to an hour in most cases.

The current facility does not have adequate apparatus storage, office space, training room, restroom facility, break room, safe vehicle parking inside, vehicle exhaust fumes throughout. There lacks any opportunity to afford its firefighters a location to rest or even sleep after returning from long duration incidents where they are expected to have to drive home late at night after working long extended hours of physical work is a recipe for an accident also.

Building planning needs to be implemented in the very near future. Location is a given and now it is time to move forward in the planning process, design phase and begin the budgeting commitment to move in the much needed appropriate steps to provide the adequate facility to house and maintain the newly purchased apparatus and allow for an efficient operational and managerial space for the fire department to better serve the county now and in the years to come.

Opportunities need to be looked at for outlying areas to perhaps house or store wildland fire equipment during the fire season. This is something that is just starting to be explored in the McKinnon area of the county and has to be followed up on in identifying future sites to utilize.

Housing for Seasonal Wildland Firefighters continues to be a problem and needs to be a high priority if there are to be quality employees hired to fill these vital roles. Due to the counties demographics and industry, affordable seasonal housing is not available. SCFD must work to procure some level of housing and offer it as a condition of employment to ensure that it can fill these positions. Some type of short term fix that allows for long term solutions must be secured in early 2016.

Apparatus:

For the past 20 years or so the SCFD has taken possession of a multitude of equipment both large and small from various sources. They also took advantage of the long standing Federal Excess Personal Property (FEPP) program provided by the Wyoming State Forestry Division by having 3 military surplus trucks converted to wildland firefighting engines. All of this along with several other non-fire suppression related mobile and portable equipment was stored in the outside yard where it has been subject to the elements of the weather and could not be adequately protected or maintained.

During 2015 it was a priority to surplus this equipment and no longer have it as inventory for the SCFD to house or maintain. Most of it has been successfully transferred out and removed. There remain a few items that will work to be surplus in the coming year to meet the requests of the BOCC and move the SCFD into a more productive, reliable and cost effective organization.

For the past 12 years the primary response for wildland fire has been by utilizing two 1 ton pickup wildland fire engines with a capacity of 200 gallons of water along with a 3,000 gallon water tender that is 30 years old. The Kemmerer Fire Dept. came along about 10 years ago and gave the SCFD their old pumper which is a 1983 Ford Structure Fire Engine which was not NFPA compliant then. These were supported with the 3 military FEPP trucks for wildland fire response.

The BOCC has taken a much needed proactive approach to meeting the need of old, tired and outdated fire engines. In 2014 the BOCC approved the purchase of a new pickup with flatbed to be made into a new wildland fire engine. In 2015 due to the chassis rating on this unit, it was provided with a small slip in fire pump with a 200 gallon water tank that was obtained from the BLM, outfitted with foam and placed into service as a type 7 Wildland Fire Engine which makes it out to be a patrol unit and back up for first response to a wildland fire.

In 2015 the BOCC approved the purchase of two new Type 6 wildland fire engines, each with a capacity of 500 gallons of water and foam proportioning systems. Along with these the BOCC approved the building of new 2,000 gallon tactical water tender also with a foam proportioning system that was being ordered using a State SLIB grant that had been awarded two years prior. This will provide the SCFD two new Type 6 engines and new tactical water tender to be placed into service in 2016. The two new

engines will replace the two old 1 ton fire engines which will be retired from the SCFD and perhaps with BOCC approval, offered to surrounding departments who can utilize them to meet their needs.

During 2015 the 3,000 gallon water tender was loaned to the Wamsutter Fire Department who had one of their only two fire engines blow its pump and go out of service for good. This allowed two things to happen. The first was that this water tender has a 13 speed road ranger transmission which makes it a challenge to drive and the SCFD currently only has one person who can drive it. The second is that one of the only support roles the SCFD can currently provide to its Mutual Aid partners who cover all the other fire calls for the SCFD in their own jurisdiction is with extra water that gets delivered by this water tender. Most of these calls are far away from Rock Springs and this large water tender is a challenge to drive and with only one person able to do so it was becoming a challenge to meet the needs within SCFD jurisdiction. The resulting relocation of the water tender to Wamsutter has not only improved their own capability but has greatly diminished their request for us to drive that great distance to support them with extra water. The plan for the 3,000 gallon water tender is to stay on loan to Wamsutter for an indefinite amount of time especially since they have numerous qualified drivers to drive and operate it since most of their firefighters drive large trucks for a living in that area.

In the interim the SCFD approached the Carbon County Fire Department to seek a loan of a water tender that they were in possession of which was one of their 8 identical units and was being stored in the Rawlins Fire Station and not being utilized as the city of Rawlins has numerous fire hydrants and thus little need if at all for a water tender. This unit is a 2008 Kenworth 2,000 gallon tactical water tender that has an automatic transmission and is current in meeting the NFPA standards for fire apparatus and is easily driven. The plan is that going into 2016 the Carbon County water tender will stay with SCFD for its use until the new 2,000 gallon tactical water tender is completed and operational later in the year. This of course includes that if Carbon County ever needs it back it will be returned immediately to them.

Moving forward the SCFD will be well outfitted for updating its current wildland fire apparatus with new NFPA compliant ones. This is all being done without increasing the size or number of fire apparatus in the SCFD which also falls into line with the current expectations and request of the BOCC.

Moving forward the SCFD needs to plan for opportunities to continue to update its apparatus and equipment. The next planned event should include the replacement of the 1983 Ford fire engine from Kemmerer. This apparatus only drives at a top speed of 52 miles an hour and can only carry 2 firefighters as the rear open jump seats have not been compliant with NFPA standards for the last 18 years and therefore are not operable along with the tailboard section.

This engine needs to be replaced with a modern pumper that is 4 wheel drive capable with pump and roll, CAFS, and that is built for the Wildland Urban Interface (WUI) and can operate at a multitude of fires including wildland, vehicle, oil/gas, trash and structure when needed to better support our mutual aid partners operating within SCFD jurisdiction and when supporting them in their own incidents. This would be the first step taken in many years to actually increase our level of service we can provide for fire related emergencies. There is not a single apparatus type like this in the county. Sweetwater County is one of only a couple who do not currently possess a WUI Type 3 Fire Engine in the entire state.

The other things to consider are to continue to remove the one remaining military FEPP truck from our inventory. Currently it is stripped down with no pump and a tank that is not baffled. The plan is to look at the possibility to build a new fire package on the bed and look for a means to work to house it out in the county in the more remote areas that are subject to wildland fires in the summer and make it a seasonal used apparatus that does not require a lot of long driving distances but rather staged in the more remote fire prone areas as a prepositioned fire apparatus.

An option to the before mentioned FEPP military truck build up is look for and work with other agencies and the state to try and acquire a replacement for this truck. The equivalent would be a Type 4 Wildland engine that the federal wildfire agencies utilize and then retire out to cooperators. Many times these types of apparatus are still in very good condition and are well maintained and come with little to no cost. The benefit to a Type 4, same as the FEPP military is that they are on a larger truck chassis and carry more water (700 gallons) which is a critical need in and throughout Sweetwater County. The other benefit to a surplus federal engine is that it was designed and built for wildland firefighting and met the NFPA standards when it was built and most of, if not all of those standards are still in place today compared to a FEPP military truck that was never designed to be a fire engine and could lead to problems down the road.

When all of these apparatus are replaced the entire SCFD front line apparatus will all be safe, reliable and NFPA compliant for years to come. This will not only enhance the safety and effectiveness of the department but will improve moral, boost recruitment and retention, reduce fuel and maintenance costs while elevating the quality and performance of the SCFD personnel and those whom it relies upon to support the non-wildland fires in and throughout the entire county and its neighbors.

Operations:

In 2015 it was discovered that the SCFD has been working with little to no written established set of Standard Operating Guidelines (SOG) or Procedures (SOP). This must be a priority of the staff to draft, adopt and then implement these standards in the operations of the SCFD. This will take time and effort that will require the coordination and approval of the county as well.

One of the primary goals of the SOG's or SOP's must be to identify the roles and level of service that the SCFD plans to provide to its customers now and in the immediate future. These are the backbone of all that can and will be accomplished by the department. It will need to drive the entire organizations management and leadership decision making. These documents should be fluid and continually reviewed and updated on at least an annual basis.

Guidance must be sought from the BOCC on what it expects from the SCFD and the level of service it wishes to support and provide for those who reside within its jurisdiction. The development of a long term strategic goal or plan would help benefit both the SCFD and the BOCC in its decision making process and future planning.

The structure of the SCFD needs to consider several elements to its operations in addition to wildland fire suppression and management. The benefits of a proactive fire prevention program are numerous and well documented thus making this a vitally important program to incorporate. The other programs to consider promoting and including in the operations of the SCFD are potential for creating and supporting fire service programs in the local high schools and WWCC. This would aid in the recruitment and retention of young candidates. The BLM is a large player and contributor in the county for wildland fire and has several assets that the SCFD can take advantage of such as the BLM's training courses and opportunities along with its prescribed fire programs.

There are several opportunities that are being explored going forward in 2016 to enhance the capabilities of the SCFD. Grants such as the FEMA AFG grant are a vital source of funding for some of the needs of the department specifically for apparatus and equipment and should be applied for with the BOCC approval and in coordination with the County Grants Manager as often as possible. MOU's to strengthen some relationships in the outlying communities and extend an offer to house or store a wildland fire apparatus or other unit during the summer. One case in point is the recent discussions with the Weed and Pest Board for the McKinnon area. There is a possibility to utilize their yard or even the brand new building to house and have a wildland fire unit of some type already in place there for them. This would afford a much quicker response if the SCFD could get some of the community trained on wildland fire and use of whatever type of equipment is stored in the area. This type of community outreach must be enhanced to improve the operations of the SCFD and provide a higher level of service to the vast areas of the county.

Operationally the SCFD cannot operate in the suppression of wildland fires by itself. The county is too vast and large for that to ever occur. The implementation and continued relations with its neighbors and surrounding counties through Mutual Aid Agreements and Annual Operating Plans are vital to the success of the SCFD. This stands true for the future of all fire agencies as the number of available personnel continue to dwindle from the volunteer ranks, budgets are constrained and the long term outlook for wildland fire is forecasted to not only continue but to increase over the next decade as our fuels are tasked by drought and our water sources become more scarce and costly.

Respectfully,
Mike Bournazian,
Sweetwater County Fire Warden

BOARD OF COUNTY COMMISSIONERS

MEETING REQUEST FORM

Requested Meeting Date: 12/15/2015	Name & Title of Presenter: Garry McLean
Department or Organization: Human Resources	Contact Phone & E-mail: 307-872-3913
Exact Wording for Agenda: Request payment approval of Insurance claim	Preference of Placement on Agenda & Amount of Time Requested for Presentation: 10 minutes
Will there be Handouts? (If yes, include with meeting request form) yes	Will handouts require SIGNATURES: no
Additional Information:	

- All requests to be added to the agenda will need to be submitted in writing on the "Meeting Request Form" by Wednesday at 12:00 p.m. prior to the scheduled meeting and returned in person or electronically to Clerk Sally Shoemaker at: shoemakers@sweet.wy.us
- All handouts are also due by Wednesday at 12:00 p.m. prior to the scheduled meeting date. Handouts may be submitted to Clerk Sally Shoemaker either in person or electronically. *****If your handout is not accompanied with the request to be added to the agenda, your request will be dismissed and you may reschedule for the next meeting provided the handout(s) are received.*****
- Any documents requiring **Board Action** or **signature** are considered agenda items and need to be requested in the same manner.
- All **original** documents requesting action or signature must be submitted to Deputy County Clerk Vickie Eastin. However, a **copy** must be submitted to Sally Shoemaker for distribution of the packet and retention.
- As always, if you are unable to attend the meeting after being placed onto an agenda, please send a representative in your place or your item will be rescheduled.
- In order to determine placement on the agenda, please review the county website (www.sweet.wy.us/commissioner) on Thursday afternoon.
- If a request to be placed on an agenda is received **AFTER** the deadline, you will be considered for the next meeting date.
- No handout will be received during a meeting in session.

BOARD OF COUNTY COMMISSIONERS MEETING REQUEST FORM

Requested Meeting Date: 12/15/15	Name & Title of Presenter: Amber Nuse of McGee, Hearne & Paiz, LLP
Department or Organization: Clerk's Office	Contact Phone & E-mail: 872-3762 (Bonnie)
Exact Wording for Agenda: Fiscal Year 2015 Audit Report	Preference of Placement on Agenda & Amount of Time Requested for Presentation: 1:00 or later 30 Minutes
Will there be Handouts? (If yes, include with meeting request form) Yes. A hard copy of the audit report will be distributed at the meeting	Will handouts require SIGNATURES: no
Additional Information:	

- All requests to be added to the agenda will need to be submitted in writing on the "Meeting Request Form" by Wednesday at 12:00 p.m. prior to the scheduled meeting and returned in person or electronically to Clerk Sally Shoemaker at: shoemakers@sweet.wy.us
- All handouts are also due by Wednesday at 12:00 p.m. prior to the scheduled meeting date. Handouts may be submitted to Clerk Sally Shoemaker either in person or electronically. *****If your handout is not accompanied with the request to be added to the agenda, your request will be dismissed and you may reschedule for the next meeting provided the handout(s) are received.*****
- Any documents requiring **Board Action** or **signature** are considered agenda items and need to be requested in the same manner.
- All **original** documents requesting action or signature must be submitted to Deputy County Clerk Vickie Eastin. However, a **copy** must be submitted to Sally Shoemaker for distribution of the packet and retention.
- As always, if you are unable to attend the meeting after being placed onto an agenda, please send a representative in your place or your item will be rescheduled.
- In order to determine placement on the agenda, please review the county website (www.sweet.wy.us/commissioner) on Thursday afternoon.
- If a request to be placed on an agenda is received **AFTER** the deadline, you will be considered for the next meeting date.
- No handout will be received during a meeting in session.

SWEETWATER COUNTY, WYOMING

FINANCIAL AND COMPLIANCE REPORT

JUNE 30, 2015

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sweetwater County, Wyoming (the "County"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the combined financial statements of Memorial Hospital of Sweetwater County (Hospital) which is presented as a major discretely presented component unit of the County and whose assets totaled \$134,777,964 and whose revenues totaled \$84,734,797 in the accompanying basic financial statements. The combined 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 from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter – Change in Accounting Principle

As discussed in Notes 1 and 6 to the financial statements, in 2015 the County adopted new accounting guidance with the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB 27 and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis on pages 3 through 11, the Budgetary Comparison Information on page 60, the Schedule of Funding Progress on page 61, Schedules of Proportionate Shares of the Net Pension Liabilities and Schedules of Contributions on pages 62 through 69, and notes to required supplementary information on page 70, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The combining statements of nonmajor governmental funds and schedule of expenditures of Federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2015 on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

Mc Gee, Hearne & Paig, LLP

Cheyenne, Wyoming
December 8, 2015

SWEETWATER COUNTY, WYOMING

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The following is a discussion and analysis of Sweetwater County's (the "County") performance and activities for the year ended June 30, 2015. 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 and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$118,932,489 (*net position*). Of this amount, \$37,430,772 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors. For the entire government (including component units) net position was \$217,158,144 and unrestricted net position was \$76,450,124. Note that with the current financial reporting model, the total net position 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 \$55,230,129, an increase of \$8,170,404 from the prior year. Of this amount, \$35,894,654 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 \$35,894,654 or 79% of total general fund expenditures.
- Total debt (capital leases) for the primary government increased by \$384,422 during the year. During the year, the County entered into one capital lease agreement of \$1,063,191 and made payments of \$678,769. Other than capital leases, no new debt was incurred. Capital leases payable as of June 30, 2015 were \$708,362.

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 Services, Sweetwater County Library System, Sweetwater County Museum, Sweetwater County Recreation Board and the Sweetwater County Board of Health*).

The *statement of net position*, a component of the government-wide financial statements, presents information on all of the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position. 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 position 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 position changed during the fiscal year. To understand the basis of how these numbers are determined, it is important to note that changes in net position 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 12 and 13 of this report.

Fund financial statements. A *fund* is a grouping of related accounts (revenues, expenditures, assets, deferred outflows of resources, liabilities and deferred inflows of resources) 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 15 and 17 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 21.

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 26 of this report.

Required supplementary information. The required supplementary information includes Budgetary Comparison Information for the General Fund, the Schedule of Funding Progress, the Schedules of Proportionate Shares of Net Pension Liabilities, the Schedules of Contributions, and notes to the required supplementary information, starting on page 60.

Other information. Combining fund schedules can be found starting on page 71 of this report.

Government-Wide Financial Analysis

Net Position: As stated earlier, an analysis of net position 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 Position in the Basic Financial Statements.

Summary of Net Position
(expressed in millions, totals may not add due to rounding)

	2015			2014*		
	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	\$ 95.59	\$ 17.09	\$ 52.55	\$ 88.41	\$ 16.71	\$ 47.54
Capital assets	73.33	14.83	82.23	65.73	15.31	83.66
Total assets	168.92	31.92	134.78	154.14	32.02	131.20
Deferred outflows of resources	2.57	1.72	0.28	-	-	0.30
Current liabilities	11.10	1.94	14.55	10.40	1.89	13.23
Non-current liabilities	13.59	9.81	36.90	1.77	0.37	40.94
Total liabilities	24.69	11.75	51.45	12.17	2.26	54.17
Deferred inflows of resources	27.87	7.27	-	26.06	6.90	-
Net position:						
Net investment in capital assets	72.62	14.46	40.60	65.41	14.78	37.32
Restricted	8.88	0.49	3.66	8.31	0.47	3.42
Unrestricted	37.43	(0.33)	39.35	42.19	7.61	36.59
Total net position	\$ 118.93	\$ 14.62	\$ 83.61	\$ 115.91	\$ 22.86	\$ 77.33

*GASB 68 is effective for the year ended June 30, 2015. The year ended June 30, 2014, as presented in these columns, was not restated. For further discussion, see Note 1 of this report.

As depicted, at June 30, 2015, the County's Primary government and component unit assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately \$118.93 and \$98.23 million (net position) respectively. 61% and 56% 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 position are *restricted* and *unrestricted*. \$8.88 million is restricted to expenditures in the CDC Tax Fund and State and County Roads Fund.

Changes in Net Position: As taken from the Statement of Activities in the basic financial statements, the following table depicts the changes in net position for 2015.

Summary of Changes in Net Position
(expressed in millions, totals may not add due to rounding)

	2015			2014*		
	Primary	Component Units		Primary	Component Units	
	Government	Governmental	Business-type	Government	Governmental	Business-type
	Governmental	Governmental	Business-type	Governmental	Governmental	Business-type
	Activities	Activities	Activities	Activities	Activities	Activities
Revenues:						
Program Revenues:						
Charges for services	\$ 1.58	\$ 3.75	\$ 75.98	\$ 2.04	\$ 3.81	\$ 62.02
Operating grants	5.21	10.88	0.13	6.38	10.76	-
Capital grants and cont.	3.88	0.02	-	1.49	0.11	2.63
General Revenues:						
Property taxes	26.54	7.00	-	25.54	6.35	-
Sales taxes	12.72	0.47	4.09	12.32	0.50	4.07
State appropriations	-	0.02	-	-	0.12	-
Licenses and permits	1.63	-	-	1.64	-	-
Other income	0.09	1.15	4.35	0.03	1.03	2.41
Investment income (loss)	1.86	0.01	0.19	0.56	0.01	0.22
Total revenues	53.51	23.30	84.74	50.00	22.69	71.35
Expenses:						
General government	18.37	-	-	16.64	-	-
Public safety	14.05	-	-	13.63	-	-
Road and bridge	7.56	-	-	8.36	-	-
Health, recreation and welfare	2.15	24.06	-	4.12	22.45	-
Conservation of natural resources	0.32	-	-	0.26	-	-
Interest	0.01	-	-	0.01	-	-
Memorial Hospital of Sweetwater County	-	-	78.46	-	-	68.04
Total expenses	42.46	24.06	78.46	43.02	22.45	68.04
Change in net position	11.05	(0.76)	6.28	6.98	0.24	3.31
Net position-Beginning (adjusted)	107.88	15.38	77.33	108.93	22.62	74.02
Net position-Ending	\$ 118.93	\$ 14.62	\$ 83.61	\$ 115.91	\$ 22.86	\$ 77.33

*GASB 68 is effective for the year ended June 30, 2015. The year ended June 30, 2014, as presented in these columns, was not restated. For further discussion, see Note 1 of this report.

Governmental activities. Governmental activities for the primary government increased the County's net position by approximately \$11.05 million. The key elements of this increase are as follows:

- Property taxes increased by approximately \$1.00 million. This is a 4.0% increase over the prior year. Capital grant and contribution revenues increased by approximately \$2.39 million for a 160% increase over the prior year. Sales taxes increased \$0.4 million for a 3% increase from the prior year.
- General government is the largest expenditure program accounting for 43% of the total expenditures for the County. Public safety is second at 33% and road and bridge is third with 18%.
- Primary government expenditures decreased by approximately \$0.56 million or 1% from 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 increased by approximately \$13.39 million or 19% over the prior year.
- Expenses increased by approximately \$10.42 million or 15% over the prior year.
- Revenues were in excess of expenditures increasing net position by approximately \$6.28 million.

General Fund Budgetary Highlights

(expressed in millions, totals may not add due to rounding)

	2015				2014*			
	Budgeted Amounts			Variance with Final Budget Positive (Negative)	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual		Original	Final	Actual	
Revenues:								
Taxes	\$ 37.67	\$ 37.67	\$ 38.23	\$ 0.56	\$ 37.41	\$ 37.41	\$ 36.80	\$ (0.61)
Licenses and permits	1.69	1.69	1.63	(0.06)	1.59	1.59	1.64	0.05
Intergovernmental	10.67	10.67	8.04	(2.63)	6.70	6.41	6.80	0.39
Charges for services	1.79	1.79	1.58	(0.21)	1.65	1.65	2.04	0.39
Investment income (loss)	0.56	0.56	1.70	1.14	0.45	0.45	0.52	0.07
Miscellaneous	-	-	0.09	0.09	0.09	0.09	0.03	(0.06)
Total revenues	52.38	52.38	51.27	(1.11)	47.89	47.60	47.83	0.23
Expenditures:								
General government	19.06	18.98	16.63	2.35	16.96	16.88	16.16	0.72
Public safety	13.38	13.38	12.59	0.79	15.20	13.63	13.09	0.54
Road and bridge	5.03	4.83	3.70	1.13	7.77	8.68	5.90	2.78
Health, recreation and welfare	2.30	2.30	2.02	0.28	4.72	6.07	5.95	0.12
Conservation of natural resources	0.34	0.34	0.32	0.02	0.28	0.28	0.26	0.02
Capital outlay	14.16	14.47	10.09	4.38	-	-	-	-
Total expenditures	54.27	54.30	45.35	8.95	44.93	45.54	41.36	4.18
Other Financing Sources:								
Proceeds from capital leases	-	-	1.06	1.06	-	-	-	-
Proceeds from sale of capital assets	-	-	0.01	0.01	0.05	0.05	0.02	(0.03)
Total other financing sources	-	-	1.07	1.07	0.05	0.05	0.02	(0.03)
Net change in Fund Balance	\$ (1.89)	\$ (1.92)	\$ 6.99	\$ 8.91	\$ 3.01	\$ 2.11	\$ 6.49	\$ 4.38

*GASB 68 is effective for the year ended June 30, 2015. The year ended June 30, 2014, as presented in these columns, was not restated. For further discussion, see Note 1 of this report.

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 under the budgeted amounts due to the condition of the local and state economies during the year.

Total 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 \$88.15 million in a variety of capital assets, as reflected in the following schedules, which represents an increase of \$7.11 million or 8.8% 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, 2015. Additional information on the County's capital assets can be found in Note 9 of this report.

Primary Government

	Balance June 30, 2014	Additions	Deletions/ Transfers	Balance June 30, 2015
Capital assets not being depreciated:				
Land	\$ 1,094,543	\$ 59,676	\$ -	\$ 1,154,219
Construction in progress	6,265,396	10,258,419	(12,847,237)	3,676,578
Total capital assets not being depreciated	<u>7,359,939</u>	<u>10,318,095</u>	<u>(12,847,237)</u>	<u>4,830,797</u>
Capital assets being depreciated:				
Buildings and improvements	32,692,989	225,477	6,899,758	39,818,224
Equipment and furnishings	18,361,422	1,263,689	(590,785)	19,034,326
Infrastructure	113,258,437	1,204,357	5,947,479	120,410,273
Total capital assets being depreciated	<u>164,312,848</u>	<u>2,693,523</u>	<u>12,256,452</u>	<u>179,262,823</u>
Less: Accumulated depreciation:				
Buildings and improvements	(10,684,565)	(944,622)	-	(11,629,187)
Equipment and furnishings	(12,965,375)	(1,367,032)	515,311	(13,817,096)
Infrastructure	(82,292,002)	(3,028,274)	-	(85,320,276)
Total accumulated depreciation	<u>(105,941,942)</u>	<u>(5,339,928)</u>	<u>515,311</u>	<u>(110,766,559)</u>
Net depreciable assets	<u>58,370,906</u>	<u>(2,646,405)</u>	<u>12,771,763</u>	<u>68,496,264</u>
Total net capital assets	<u>\$ 65,730,845</u>	<u>\$ 7,671,690</u>	<u>\$ (75,474)</u>	<u>\$ 73,327,061</u>

Component Units

	Balance June 30, 2014	Additions	Deletions/ Transfers	Balance June 30, 2015
Capital assets not being depreciated:				
Construction in progress	\$ 416,171	\$ 274,408	\$ (689,771)	\$ 808
Capital assets being depreciated:				
Buildings and improvements	35,513,611	321,919	689,771	36,525,301
Equipment and furnishings	3,440,604	49,020	-	3,489,624
Total capital assets being depreciated	38,954,215	370,939	689,771	40,014,925
Less: Accumulated depreciation:				
Buildings and improvements	(21,265,837)	(966,194)	-	(22,232,031)
Equipment and furnishings	(2,791,084)	(166,736)	-	(2,957,820)
Total accumulated depreciation	(24,056,921)	(1,132,930)	-	(25,189,851)
Net depreciable capital assets	14,897,294	(761,991)	689,771	14,825,074
Total net capital assets	\$ 15,313,465	\$ (487,583)	\$ -	\$ 14,825,882

Business-Type Activities

	Balance June 30, 2014	Additions	Deletions/ Transfers	Balance June 30, 2015
Capital assets not being depreciated:				
Land	\$ 18,245	\$ -	\$ -	\$ 18,245
Construction in progress	9,469,793	8,019,198	(14,064,902)	3,424,089
Total capital assets not being depreciated	9,488,038	8,019,198	(14,064,902)	3,442,334
Capital assets being depreciated:				
Buildings and improvements	43,857,260	-	(8,344,279)	35,512,981
Equipment and furnishings	79,018,156	7,235	20,866,246	99,891,637
Total capital assets being depreciated	122,875,416	7,235	12,521,967	135,404,618
Less: Accumulated depreciation:				
Buildings and improvements	(11,184,838)	(1,205,887)	-	(12,390,725)
Equipment and furnishings	(37,517,691)	(7,367,907)	660,408	(44,225,190)
Total accumulated depreciation	(48,702,529)	(8,573,794)	660,408	(56,615,915)
Net depreciable assets	74,172,887	(8,566,559)	13,182,375	78,788,703
Total net capital assets	\$ 83,660,925	\$ (547,361)	\$ (882,527)	\$ 82,231,037

Long-term debt

At year-end, the County had \$2,008,198 in long-term debt. In addition, governmental-type component units of the County had \$1,024,158 in long-term debt and the business-type component unit of the County had \$42,669,591 in long-term debt. Debt consists of compensated absences, capital leases, Hospital Revenue Bonds and notes 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 of this report.

Primary Government

	Balance at June 30, 2014	Additions	Reductions	Balance at June 30, 2015	Due within one year
Compensated absences	\$ 1,264,738	\$ 1,172,661	\$ (1,137,563)	\$ 1,299,836	\$ 1,137,563
Capital leases	<u>323,940</u>	<u>1,063,191</u>	<u>(678,769)</u>	<u>708,362</u>	<u>352,009</u>
Total long-term liabilities	<u>\$ 1,588,678</u>	<u>\$ 2,235,852</u>	<u>\$ (1,816,332)</u>	<u>\$ 2,008,198</u>	<u>\$ 1,489,572</u>

Governmental-Type Component Units

Compensated absences	\$ 618,700	\$ 1,178,211	\$ (1,143,553)	\$ 653,358	\$ 653,358
Notes payable	<u>535,600</u>	<u>-</u>	<u>(164,800)</u>	<u>370,800</u>	<u>164,800</u>
Total long-term liabilities	<u>\$ 1,154,300</u>	<u>\$ 1,178,211</u>	<u>\$ (1,308,353)</u>	<u>\$ 1,024,158</u>	<u>\$ 818,158</u>

Business-Type Component Unit

Compensated absences	\$ 1,729,216	\$ 1,788,306	\$ (1,729,216)	\$ 1,788,306	\$ 1,788,306
Capital leases	1,161,084	-	(259,010)	902,074	258,553
Hospital revenue bonds	<u>43,471,954</u>	<u>-</u>	<u>(3,492,743)</u>	<u>39,979,211</u>	<u>3,720,000</u>
Total long-term liabilities	<u>\$ 46,362,254</u>	<u>\$ 1,788,306</u>	<u>\$ (5,480,969)</u>	<u>\$ 42,669,591</u>	<u>\$ 5,766,859</u>

Other non-current liabilities

At year-end, the County had \$13,072,761 in other non-current liabilities. In addition, governmental-type component units of the County had \$9,603,700 in other non-current liabilities. Other non-current liabilities consist of net OPEB obligations and net pension liabilities; none of these amounts are presented as current liabilities. Net OPEB obligation at year-end is \$1,948,205, or a net increase of \$311,264 from the prior year. Additional information on the County's net OPEB obligation can be found in Note 21 of this report.

Pension related items are related to the implementation of Governmental Accounting Standards Board Statement No. 68 – *Accounting and Financial Reporting for Pensions*. At June 30, 2015, the County reported deferred outflows of resources and net pension liability as \$2,568,265 and \$11,124,556, respectively. In addition, the governmental-type component units of the County reported deferred outflows of resources, deferred inflows of resources, and net pension liability as \$1,718,908; \$59,611; and \$9,603,700, respectively. Additional information on the implementation of this pronouncement and its impact on the basic financial statements can be found in Note 6 of this report.

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 POSITION
June 30, 2015

	Primary	Component Units		
	Government	Governmental	Governmental	Business-Type
	Governmental	Governmental	Activity	Total
	Activities	Activities	Memorial Hospital	
ASSETS				
Current Assets				
Cash and investments	\$ 22,011,745	\$ 7,982,527	\$ 9,131,857	\$ 17,114,384
Due from other governments	1,658,083	-	-	-
Accounts receivable, net	28,487,993	8,168,791	18,080,185	26,248,976
Grants receivable	396,908	191,208	-	191,208
Note receivable	164,800	-	388,675	388,675
Inventories	888,994	86,307	2,529,349	2,615,656
Prepaid items	489,648	183,544	2,446,617	2,630,161
Total current assets	54,098,171	16,612,377	32,576,683	49,189,060
Noncurrent Assets				
Cash and investments	41,288,692	-	19,236,923	19,236,923
Due from Library Foundation	-	480,626	-	480,626
Notes receivable	206,000	-	196,415	196,415
Rental property, net	-	-	460,007	460,007
Other assets	-	-	76,899	76,899
Capital assets not being depreciated:				
Land	1,154,219	-	18,245	18,245
Construction in progress	3,676,578	808	3,424,089	3,424,897
Capital assets being depreciated:				
Buildings and improvements	39,818,224	36,525,301	35,512,981	72,038,282
Equipment and furnishings	19,034,326	3,489,624	99,891,637	103,381,261
Infrastructure	120,410,273	-	-	-
Accumulated depreciation	(110,766,559)	(25,189,851)	(56,615,915)	(81,805,766)
Total noncurrent assets	114,821,753	15,306,508	102,201,281	117,507,789
Total assets	168,919,924	31,918,885	134,777,964	166,696,849
DEFERRED OUTFLOWS OF RESOURCES				
Long-term debt refinancing	-	-	284,121	284,121
Pension related outflows	2,568,265	1,718,908	-	1,718,908
Total deferred outflows of resources	2,568,265	1,718,908	284,121	2,003,029
LIABILITIES				
Current Liabilities				
Warrants and vouchers payable	1,883,150	464,454	6,036,741	6,501,195
Due to other government	1,864,152	-	-	-
Accrued liabilities	2,372,327	131,098	2,549,099	2,680,197
Court bonds and other funds held	334,208	-	-	-
Unearned revenue	3,149,987	522,155	-	522,155
Estimated third-party payor settlements	-	-	200,000	200,000
Notes payable, due within one year	-	164,800	3,720,000	3,884,800
Capital leases payable, due within one year	352,009	-	258,553	258,553
Compensated absences, due within one year	1,137,563	653,358	1,788,306	2,441,664
Total current liabilities	11,093,396	1,935,865	14,552,699	16,488,564
Noncurrent Liabilities				
Net OPEB obligation	1,948,205	-	-	-
Notes payable, due in more than one year	-	206,000	36,259,211	36,465,211
Capital leases payable, due in more than one year	356,353	-	643,521	643,521
Compensated absences, due in more than one year	162,273	-	-	-
Net pension liability	11,124,556	9,603,700	-	9,603,700
Total noncurrent liabilities	13,591,387	9,809,700	36,902,732	46,712,432
Total liabilities	24,684,783	11,745,565	51,455,431	63,200,996
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	27,870,917	7,213,616	-	7,213,616
Pension related inflows	-	59,611	-	59,611
Total deferred inflows of resources	27,870,917	7,273,227	-	7,273,227
NET POSITION				
Net investment in capital assets	72,618,699	14,455,082	40,597,311	55,052,393
Restricted for:				
State and county roads	6,737,357	-	-	-
CDC building	2,145,661	-	-	-
Endowment challenge program	-	480,626	-	480,626
Tipple building	-	9,500	-	9,500
Restricted by contributors and grantors for capital acquisition	-	-	648,869	648,869
Restricted for debt service reserve	-	-	3,014,915	3,014,915
Unrestricted	37,430,772	(326,207)	39,345,559	39,019,352
Total net position	\$ 118,932,489	\$ 14,619,001	\$ 83,606,654	\$ 98,225,655

See Notes to Financial Statements.

SWEETWATER COUNTY, WYOMING

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2015

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			
		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	\$ 18,371,364	\$ 1,058,640	\$ 3,616,544	\$ 236,770	\$ (13,459,410)	\$ -	\$ -	\$ -
Public safety	14,039,971	521,833	330,236	-	(13,187,902)	-	-	-
Road and bridge	7,563,441	-	904,327	2,251,738	(4,407,376)	-	-	-
Health, recreation and welfare	2,151,513	-	356,185	1,386,812	(408,516)	-	-	-
Conservation of natural resources	322,141	-	-	-	(322,141)	-	-	-
Interest	10,651	-	-	-	(10,651)	-	-	-
Total governmental activities	42,459,081	1,580,473	5,207,292	3,875,320	(31,795,996)	-	-	-
Component Units								
Governmental activities	24,058,988	3,751,065	10,881,491	16,163	-	(9,410,269)	-	(9,410,269)
Business-type activities	78,457,482	75,980,517	125,187	-	-	-	(2,351,778)	(2,351,778)
Total component units	102,516,470	79,731,582	11,006,678	16,163	-	(9,410,269)	(2,351,778)	(11,762,047)
General Revenues								
Taxes:								
Property taxes					26,543,213	7,001,085	-	7,001,085
Sales and other taxes					12,719,534	473,803	4,087,048	4,560,851
State appropriations					-	15,697	-	15,697
Licenses and permits					1,628,758	-	-	-
Other income					95,018	1,146,319	4,348,180	5,494,499
Investment income					1,857,812	13,641	193,865	207,506
Total general revenues					42,844,335	8,650,545	8,629,093	17,279,638
Change in net position					11,048,339	(759,724)	6,277,315	5,517,591
Net Position, beginning, as originally reported					115,904,999	22,861,877	77,329,339	100,191,216
Adjustment to prior period (Note 6)					(8,020,849)	(7,483,152)	-	(7,483,152)
Net Position, beginning of year, as adjusted					107,884,150	15,378,725	77,329,339	92,708,064
Net Position, ending					\$ 118,932,489	\$ 14,619,001	\$ 83,606,654	\$ 98,225,655

See Notes to Financial Statements.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

SWEETWATER COUNTY, WYOMING

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 51,926,607	\$ 6,671,094	\$ 58,597,701
Due from other governments	1,393,083	265,000	1,658,083
Receivables:			
Taxes and interest on taxes	28,274,905	-	28,274,905
Accounts	82,220	-	82,220
Accrued interest	100,905	5,838	106,743
Grants	396,908	-	396,908
Note receivable	370,800	-	370,800
Inventories	888,994	-	888,994
Prepaid items	299,648	-	299,648
Total assets	\$ 83,734,070	\$ 6,941,932	\$ 90,676,002
LIABILITIES			
Warrants and vouchers payable	\$ 2,078,666	\$ 104,006	\$ 2,182,672
Accrued expenses	1,628,992	-	1,628,992
Due to other governments	-	141,350	141,350
Court bonds and other funds held	334,208	-	334,208
Unearned revenue	3,023,831	-	3,023,831
Total liabilities	7,065,697	245,356	7,311,053
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	28,134,820	-	28,134,820
FUND BALANCES			
Nonspendable:			
Inventories	888,994	-	888,994
Prepaid items	299,648	-	299,648
Note receivable	206,000	-	206,000
Restricted for:			
State and county roads	2,186,442	4,550,915	6,737,357
CDC Building	-	2,145,661	2,145,661
Committed to:			
Capital replacements	8,090,721	-	8,090,721
Impact tax	433,421	-	433,421
Economic development infrastructure	111,162	-	111,162
Insurance reserves	418,393	-	418,393
Assigned to:			
Hospital maintenance	4,118	-	4,118
Unassigned	35,894,654	-	35,894,654
Total fund balances	48,533,553	6,696,576	55,230,129
Total liabilities, deferred inflows of resources, and fund balances	\$ 83,734,070	\$ 6,941,932	\$ 90,676,002

See Notes to Financial Statements.

SWEETWATER COUNTY, WYOMING

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

June 30, 2015

Total Fund Balances - Governmental Funds	\$ 55,230,129
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, not reported in the governmental funds.	73,327,061
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.	263,903
Long-term positions, including net OPEB obligation, net pension liability, capital leases payable, accrued interest expense on capital leases, 2013 specific purpose tax financing arrangement and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.	(16,805,917)
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 Position.	4,349,048
Pension related outflows do not provide current financial resources and, therefore, are not reported in the funds.	<u>2,568,265</u>
Net position of governmental activities	<u><u>\$ 118,932,489</u></u>

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, 2015

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenue			
Taxes	\$ 38,234,605	\$ 970,183	\$ 39,204,788
Licenses and permits	1,628,758	-	1,628,758
Intergovernmental revenue	8,035,191	1,047,421	9,082,612
Charges for services	1,580,473	-	1,580,473
Investment income	1,698,007	5,344	1,703,351
Miscellaneous	95,018	-	95,018
Total revenue	51,272,052	2,022,948	53,295,000
Expenditures			
Current:			
General government	16,627,871	-	16,627,871
Public safety	12,590,451	91,193	12,681,644
Road and bridge	3,703,231	27	3,703,258
Health, recreation and welfare	2,021,823	50,000	2,071,823
Conservation of natural resources	322,141	-	322,141
Capital outlay	9,397,012	3,539,132	12,936,144
Debt service:			
Principal	678,769	970,183	1,648,952
Interest and other charges	10,651	-	10,651
Total expenditures	45,351,949	4,650,535	50,002,484
Excess (deficiency) of revenue over expenditures	5,920,103	(2,627,587)	3,292,516
Other Financing Sources (Uses)			
Proceeds from capital leases	1,063,191	-	1,063,191
Proceeds from the 2013 Specific Purpose Tax Joint Powers Board	-	3,808,939	3,808,939
Proceeds from sale of capital assets	5,758	-	5,758
Net change in fund balances	6,989,052	1,181,352	8,170,404
Fund Balance, beginning	41,544,501	5,515,224	47,059,725
Fund Balance, ending	\$ 48,533,553	\$ 6,696,576	\$ 55,230,129

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, 2015

Net Change in Fund Balances - Total Governmental Funds	\$ 8,170,404
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.	7,671,690
Governmental funds do not report gains and losses on sales, retirements, or donations of capital assets. However, the Statement of Activities reports these amounts.	(75,474)
The Statement of Activities reports a decrease in revenue due to current activity in deferred revenues which is only reported at the fund level.	(559,251)
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 Position. This is the current year change in these liabilities, reported as an expense in the Statement of Activities.	(346,362)
Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is offset by the total capital leases and net 2013 specific purpose tax financing arrangement issued during the year.	(2,606,554)
Internal service funds are accounted for as proprietary funds, therefore, they are not included in the governmental funds.	(670,672)
The change in the defined benefit net pension liability and pension related outflows are not reported in the government fund. This is the net effect of the change in these balances in the Statement of Net Position.	<u>(535,442)</u>
Change in net position of governmental activities	<u>\$ 11,048,339</u>

See Notes to Financial Statements.

PROPRIETARY FUND FINANCIAL STATEMENTS

SWEETWATER COUNTY, WYOMING

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUND**

June 30, 2015

	Internal Service Insurance Fund
ASSETS	
Current Assets	
Cash	\$ 1,790,581
Investments	2,912,155
Receivables:	
Accounts	308,282
Interest	15,365
Prepaid expenses	190,000
	<hr/>
Total assets	5,216,383
	<hr/>
LIABILITIES AND NET POSITION	
Current Liabilities	
Accrued liabilities	741,179
Unearned revenue	126,156
	<hr/>
Total current liabilities	867,335
	<hr/>
Net Position	
Unrestricted	4,349,048
	<hr/>
Total net position	\$ 4,349,048
	<hr/> <hr/>

See Notes to Financial Statements.

SWEETWATER COUNTY, WYOMING

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

PROPRIETARY FUND

For the Year Ended June 30, 2015

	Internal Service Insurance Fund
Operating Revenues	
Insurance premiums	\$ 6,265,171
Operating Expenses	
Insurance claims	<u>7,090,304</u>
Operating (loss)	(825,133)
Nonoperating Revenue	
Investment income	<u>154,461</u>
Change in net position	(670,672)
Net Position	
Beginning of year	<u>5,019,720</u>
End of year	<u><u>\$ 4,349,048</u></u>

See Notes to Financial Statements.

SWEETWATER COUNTY, WYOMING

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUND
 For the Year Ended June 30, 2015**

	Internal Service Insurance Fund
<hr/>	
Cash Flows from Operating Activities	
Cash receipts on premiums	\$ 6,022,696
Payments on insurance claims	(6,663,165)
Net cash (used in) operating activities	<u>(640,469)</u>
Cash Flows from Investing Activities	
Interest income	74,304
Purchase of investments	(500,623)
Sale of investments	500,060
Net cash provided by investing activities	<u>73,741</u>
Net (decrease) in cash	(566,728)
Cash	
Beginning of year	<u>2,357,309</u>
End of year	<u>\$ 1,790,581</u>
Reconciliation of Operating (Loss) to Net Cash (Used in) Operating Activities	
Operating (loss)	\$ (825,133)
Adjustments to reconcile operating (loss) to net cash (used in) operating activities:	
Change in assets and liabilities:	
Accounts receivable	(257,589)
Accrued liabilities	427,139
Unearned revenue	15,114
Net cash (used in) operating activities	<u>\$ (640,469)</u>
Noncash Investing Activities	
Unrealized gain on investments	\$ 80,157

See Notes to Financial Statements.

FIDUCIARY FUND FINANCIAL STATEMENT

SWEETWATER COUNTY, WYOMING

**STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUND**

June 30, 2015

	Property Tax Fund
ASSETS	
Cash and investments	\$ 25,875,798
Due from other governments	2,391,164
Property taxes and interest receivable	<u>2,390,658</u>
	<u><u>\$ 30,657,620</u></u>
LIABILITIES	
Due to other taxing units	<u><u>\$ 30,657,620</u></u>

See Notes to Financial Statements.

**DISCRETELY PRESENTED GOVERNMENTAL
TYPE COMPONENT UNITS**

SWEETWATER COUNTY, WYOMING

STATEMENT OF NET POSITION
DISCRETELY PRESENTED GOVERNMENTAL TYPE COMPONENT UNITS
June 30, 2015

ASSETS	Mental Health	Events Complex	Library System
Cash and investments	\$ 3,974,947	\$ 1,155,142	\$ 1,465,884
Due from Library Foundation	-	-	480,626
Receivables:			
Taxes and interest on taxes	864,081	2,234,792	3,247,225
Accounts and insurance credits	767,823	3,835	-
Grants	982	-	-
Inventories	-	44,295	25,754
Prepaid items	155,565	2,900	10,733
Capital assets not being depreciated:			
Construction in progress	808	-	-
Capital assets being depreciated:			
Buildings and improvements	7,790,338	16,309,993	2,880,869
Equipment and furnishings	972,854	1,868,027	189,450
Accumulated depreciation	(4,497,283)	(9,887,402)	(2,442,852)
Total assets	10,030,115	11,731,582	5,857,689
DEFERRED OUTFLOWS OF RESOURCES			
Pension related outflows	1,030,402	151,779	288,238
LIABILITIES			
Warrants and vouchers payable	125,332	282,788	25,106
Accrued expenses	-	64,111	45,071
Unearned revenue	-	512,006	-
Notes payable:			
Due within one year	-	164,800	-
Due in more than one year	-	206,000	-
Compensated absences:			
Due within one year	233,479	109,699	180,549
Net pension liability	5,520,618	830,843	1,768,941
Total liabilities	5,879,429	2,170,247	2,019,667
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	851,641	2,201,409	3,195,262
Pension related inflows	-	-	50,824
Total deferred inflows of resources	851,641	2,201,409	3,246,086
NET POSITION			
Net investment in capital assets	4,266,717	7,919,818	627,467
Restricted for:			
Endowment challenge program	-	-	480,626
Tipple building	-	-	-
Unrestricted	62,730	(408,113)	(227,919)
Total net position	\$ 4,329,447	\$ 7,511,705	\$ 880,174

See Notes to Financial Statements.

Nonmajor Component Units			Total
Museum Board	Recreation Board	Health Board	Component Units
\$ 241,278	\$ 350,248	\$ 795,028	\$ 7,982,527
-	-	-	480,626
358,139	620,640	1,874	7,326,751
-	-	70,382	842,040
-	-	190,226	191,208
16,258	-	-	86,307
-	-	14,346	183,544
-	-	-	808
743,777	8,800,324	-	36,525,301
50,321	394,360	14,612	3,489,624
(572,742)	(7,781,658)	(7,914)	(25,189,851)
837,031	2,383,914	1,078,554	31,918,885
25,959	25,687	196,843	1,718,908
7,783	16,182	7,263	464,454
1,540	7,830	12,546	131,098
347	-	9,802	522,155
-	-	-	164,800
-	-	-	206,000
17,467	33,615	78,549	653,358
195,175	122,777	1,165,346	9,603,700
222,312	180,404	1,273,506	11,745,565
353,160	612,144	-	7,213,616
8,787	-	-	59,611
361,947	612,144	-	7,273,227
221,356	1,413,026	6,698	14,455,082
-	-	-	480,626
9,500	-	-	9,500
47,875	204,027	(4,807)	(326,207)
\$ 278,731	\$ 1,617,053	\$ 1,891	\$ 14,619,001

SWEETWATER COUNTY, WYOMING

**STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED GOVERNMENTAL TYPE COMPONENT UNITS
For the Year Ended June 30, 2015**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Mental Health				
Health, recreation and welfare	\$ 12,356,321	\$ 2,124,173	\$ 9,133,378	\$ -
Events Complex				
Health, recreation and welfare	4,741,642	1,047,450	75,000	-
Library System				
Health, recreation and welfare	3,691,855	-	-	-
Nonmajor Component Units				
Museum Board:				
Health, recreation and welfare	365,727	20,388	4,153	-
Recreation Board:				
Health, recreation and welfare	734,569	-	-	16,163
Health Board:				
Health, recreation and welfare	2,168,874	559,054	1,668,960	-
Total component units	\$ 24,058,988	\$ 3,751,065	\$ 10,881,491	\$ 16,163

General Revenues

Taxes:

 Property taxes

 Sales and other taxes

State appropriations

Other income

Interest income

Total general revenues

Change in net position

Net Position, beginning, as originally reported

 Adjustment to prior period (Note 6)

Net Position, beginning of year, as adjusted

Net Position, ending

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position

Mental Health	Events Complex	Library System	Nonmajor Component Units			Total Component Units
			Museum Board	Recreation Board	Health Board	
\$ (1,098,770)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,098,770)
-	(3,619,192)	-	-	-	-	(3,619,192)
-	-	(3,691,855)	-	-	-	(3,691,855)
-	-	-	(341,186)	-	-	(341,186)
-	-	-	-	(718,406)	-	(718,406)
-	-	-	-	-	59,140	59,140
(1,098,770)	(3,619,192)	(3,691,855)	(341,186)	(718,406)	59,140	(9,410,269)
777,536	2,224,502	3,188,908	333,684	476,451	4	7,001,085
54,153	147,370	213,519	22,779	35,982	-	473,803
-	-	15,697	-	-	-	15,697
9,048	1,027,278	105,192	-	267	4,534	1,146,319
80	688	12,440	185	235	13	13,641
840,817	3,399,838	3,535,756	356,648	512,935	4,551	8,650,545
(257,953)	(219,354)	(156,099)	15,462	(205,471)	63,691	(759,724)
8,796,731	8,364,853	2,502,663	428,302	1,920,378	848,950	22,861,877
(4,209,331)	(633,794)	(1,466,390)	(165,033)	(97,854)	(910,750)	(7,483,152)
4,587,400	7,731,059	1,036,273	263,269	1,822,524	(61,800)	15,378,725
\$ 4,329,447	\$ 7,511,705	\$ 880,174	\$ 278,731	\$ 1,617,053	\$ 1,891	\$ 14,619,001

NOTES TO THE FINANCIAL STATEMENTS

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

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. 61, *The Financial Reporting Entity: Omnibus*, 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 combined financial statements for the Memorial Hospital of Sweetwater County may be obtained at the entity's administrative offices.

Memorial Hospital of Sweetwater County Foundation (Hospital Foundation) is a Wyoming nonprofit corporation and, effective January 29, 2015, is reported as a blended component unit of the Hospital. In 2015, the Hospital Foundation changed its Articles of Incorporation so that the Board of Directors is effectively appointed by the Hospital. The Hospital Foundation's sole purpose is to support the Hospital. The Hospital Foundation is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from Federal income taxes on related income pursuant to Section 501(c)(3) of the Code. The Hospital Foundation has \$1,561,077 of assets and \$1,017,852 of revenue for the year ended June 30, 2015.

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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

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.

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 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 Position 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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL 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.

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 State/County Road Fund, the CDC Tax Fund, the Jail Tax Fund, and the County Road Improvements Tax Fund.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

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.

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.

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.

Designated net position – Memorial Hospital: Of the unrestricted net position reported in 2015, \$16,047,326 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

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 the long-term portion of 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 purposes 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, 2015, 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 position balance of the SC Road Fund, CDC Tax Fund, and County Road Improvements Tax Fund, as well as 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.

Net position – Memorial Hospital: Net position of the Hospital is classified in four components. *Net position invested in capital assets* consist of capital assets net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. *Restricted for debt service reserve* and *restricted by contributors and grantors for capital acquisition* is the non-capital net position that must be used for a particular purpose, as specified by creditors, grantors, or contributors external to the Hospital. *Unrestricted net position* is the remaining net position that does not meet the definition of *invested in capital assets* or *restricted*.

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.

Defined benefit pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wyoming Retirement System (WRS) and additions to/deductions from the WRS's fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

SWEETWATER COUNTY, WYOMING

NOTES TO 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.

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 an estimated cost (based on cost to charge ratio) of those services and supplies. The estimated costs and expenses incurred to provide charity care for the year ended June 30, 2015 were approximately \$1,487,000.

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, liabilities and deferred inflows of resources 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, funds restricted by donor for an endowment and purchase of equipment, and funds restricted by the board for capital improvements. Restricted investments that are available for obligations classified as current liabilities are reported in current assets. All investments are carried at fair value. Fair value is determined using quoted market prices.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

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.

Recent pronouncements: In June 2012, the GASB 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. This statement 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 cost of the pension benefits. The statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). This statement is effective for years beginning after June 15, 2014. Accounting changes adopted to conform to the provisions of this statement were applied beginning in the year ended June 30, 2015 retroactively by restating the beginning net position. See discussion of prior period restatement in Note 10.

In February 2015, the GASB issued GASB Statement No. 72, *Fair Value Measurement and Application*. This statement was issued to address accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In addition, this statement provides guidance for determining a fair value measurement for financial reporting purposes and provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. This statement is effective for years beginning after June 15, 2015.

In June 2015, the GASB issued GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which replaces GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement requires governments providing other postemployment benefits (OPEB) to report a liability on the face of the financial statements for the OPEB that they provide. The statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). This statement is effective for years beginning after June 15, 2015. The effect that the adoption of GASB Statement No. 75 will have on the County's financial statements has not yet been determined.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 2. Cash and Investments

Cash and investments as of June 30, 2015 as classified in the accompanying financial statements consist of the following:

	Statement of Net Position					
	Primary Government	Agency Funds	Governmental Type Component Units			
			Mental Health	Events Complex	Library System	Nonmajor
Cash and investments:						
Deposits with financial institutions	\$ 22,011,745	\$ 13,150,994	\$ 3,974,947	\$ 1,155,142	\$ 1,465,884	\$ 1,386,554
Investments:						
FHLB	13,370,686	5,115,285	-	-	-	-
FNMA	13,859,805	5,019,623	-	-	-	-
FFCB	4,614,381	-	-	-	-	-
FFEC	1,001,250	-	-	-	-	-
FHLMC	8,442,570	-	-	-	-	-
PEFCO	-	536,676	-	-	-	-
TVA	-	2,053,220	-	-	-	-
Total cash and investments	\$ 63,300,437	\$ 25,875,798	\$ 3,974,947	\$ 1,155,142	\$ 1,465,884	\$ 1,386,554

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.

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

The credit risk for the County's investments, including those held within Agency Funds, is presented as follows:

Category:	Credit Rating	Market Value
FHLB	AAA	\$ 18,485,971
FNMA	AAA	18,879,428
FFCB	AAA	4,614,381
FFEC	AAA	1,001,250
FHLMC	AAA	8,442,570
PEFCO	AAA	536,676
TVA	AAA	2,053,220

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, 2015, the primary government had bank balances on deposit of \$21,572,299, which were fully collateralized or insured. As of June 30, 2015, the Agency Funds had bank balances on deposit of \$13,150,994, which were fully collateralized or insured. As of June 30, 2015, the governmental type component units of the County had bank balances on deposit of \$8,577,621, 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, 2015, 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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

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, including those held within Agency Funds, are displayed in the following Interest Rate Risk Table.

Interest Rate Risk Organized by Investment Type Using Segmented Time Distribution
As of June 30, 2015

	Market	Less Than 1 Year	1 - 5 Years	5 - 10 Years	More Than 10 Years
FHLB	\$ 18,485,971	\$ -	\$ 5,115,285	\$ 5,242,749	\$ 8,127,937
FNMA	18,879,428	-	6,918,428	2,835,485	9,125,515
FFCB	4,614,381	-	1,620,514	2,993,867	-
FFEC	1,001,250	-	1,001,250	-	-
FHLMC	8,442,570	-	6,504,970	-	1,937,600
PEFCO	536,676	-	536,676	-	-
TVA	2,053,220	-	2,053,220	-	-
	<u>\$ 54,013,496</u>	<u>\$ -</u>	<u>\$ 23,750,343</u>	<u>\$ 11,072,101</u>	<u>\$ 19,191,052</u>

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 County’s portfolio, including those investments held within Agency Funds, holds \$18,599,344 or 34%, of the securities in step-up structured bonds.

Note 3. Cash and Investments – Memorial Hospital

The Hospital’s deposits are subject to, and are in accordance with, Wyoming State Statutes. Under these statutes, all uninsured deposits are fully collateralized. The eligible collateral pledged shall be held in custody of any Federal Reserve Bank, or branch thereof, or held in escrow by some other bank in a manner as the banking commissioner shall prescribe be rules and regulations, or may be segregated from the other assets of the eligible public depository and held in its own trust department. All collateral so held shall be clearly identified as being security maintained or pledged for the aggregate amount of public deposits accepted and held on deposit by the eligible public depository. The depository has the right at any time to make substitutions of eligible collateral maintained or pledged and shall at all times be entitled to collect and retain all income derived from those investments with restrictions. The Hospital may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. agencies and instrumentalities.

The Hospital’s investments are recorded at fair value and consist of cash and cash equivalents and U.S. agency obligations. As of June 30, 2015, management believes the investments were in compliance with the defined rating and risk criteria set forth under Wyoming regulations.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

The Hospital provides for investment in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the Hospital's account balances.

The carrying values of deposits are included in the statement of net position as follows:

Carrying value:	
Deposits	\$ 13,516,808
WYO-STAR State Pooled Funds	104,646
Investments	<u>14,747,326</u>
Total deposits and investments	<u>\$ 28,368,780</u>

Investment income: Investment income of \$193,865 for the year ended June 30, 2015 consists of \$47,415 of unrealized loss on investments and \$241,280 of interest income which 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, 2015:

	Primary Government	Governmental Type Component Units			
		Mental Health	Events Complex	Library System	Nonmajor
Taxes and interest on taxes	\$ 28,274,905	\$ 864,081	\$ 2,234,792	\$ 3,247,225	\$ 980,653
Accounts receivable	213,088	2,170,677	3,835	-	70,382
Allowance for doubtful accounts	-	(1,402,854)	-	-	-
Accounts receivable, net	<u>\$ 28,487,993</u>	<u>\$ 1,631,904</u>	<u>\$ 2,238,627</u>	<u>\$ 3,247,225</u>	<u>\$ 1,051,035</u>

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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Memorial Hospital: Accounts receivable at June 30, 2015 consists of the following:

Patient receivables:	
Receivable from patients and their insurance carriers	\$ 13,297,887
Receivable from Medicare	1,869,912
Receivable from Medicaid	270,323
Total patient accounts receivable	<u>15,438,122</u>
Less: estimated allowance for uncollectible amounts	(3,400,000)
Net patient accounts receivable	<u>12,038,122</u>
Other	6,042,063
Accounts receivable, net	<u><u>\$ 18,080,185</u></u>

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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 6. Retirement Commitment – Wyoming Retirement System

On July 1, 2014, the County and component units implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which recognizes long-term obligations for pension benefits. The accounting change adopted to conform to the provisions of GASB 68 has been applied retroactively by restating the beginning net positions for the fiscal year ended June 30, 2015, which included recording the following net pension obligations and deferred outflows of resources:

	Beginning Net Pension Liability	Beginning Deferred Outflows of Resources
County:		
Law Enforcement	\$ 545,580	\$ 379,700
Public Employees	8,571,169	716,200
Total County	<u>\$ 9,116,749</u>	<u>\$ 1,095,900</u>
Component Units:		
Mental Health	\$ 4,597,063	\$ 387,732
Events Complex	690,698	56,904
Library System	1,591,748	125,358
Museum Board	179,859	14,826
Recreation Board	105,993	8,139
Health Board	991,775	81,025

Plan description: Substantially all employees of the County and component units, excluding law enforcement employees and non-benefitted positions, are provided with pensions through the Public Employees Pension Plan (Public Employees) - a statewide cost-sharing multiple-employer defined benefit pension plan administered by the Wyoming Retirement System (WRS). Substantially all full-time County law enforcement employees are provided with retirement disability and death benefits through the Law Enforcement Pension Plan (Law Enforcement) – a statewide cost-sharing multi-employer defined benefit pension plan administered by WRS. The authority to establish and amend benefits and contribution rates rests with the Legislature of the State of Wyoming. WRS is granted the authority to administer the Plan by Wyoming State Statutes 9-3-401 through 432. WRS issues a publicly available financial report that can be obtained at <http://retirement.state.wy.us/home/index.html>.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Benefits provided: The determination of Law Enforcement retirement disability and death benefits is dependent on years of service and average salaries. The determination of Public Employees retirement benefits is dependent upon the employee's initial employment date.

Public Employees Service Retirement Tier 1: Full retirement at age 60 or qualifies for the Rule of 85. Early retirement is permitted at age 50 or 25 years of service. Formula for retirement equals 2.125% times the number of years of service times the three-year highest average salary for the first 15 years and 2.25% times the number of years of service times the three-year highest average over 15 years.

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

Contributions: Per Title 9-3-412 and 413 of State Statutes, for the year ended June 30, 2015, Public Employees member contributions were required to be 8.25% of compensation and employer contributions were required to be 7.62% of compensation. Effective July 1, 2015, the Public Employees participant's contribution percentage increased to 8.37%. Law Enforcement member contributions were required to be 8.60% of compensation and employer contributions were required to be 8.60% of compensation.

In accordance with Title 9-3-412 (c) (ii) of State Statutes, the County and component units can elect to pay a percentage of the members' contributions in addition to the employer's contribution. The County has elected to pay 8.60% of compensation to the Law Enforcement Pension Plan and 8.25% of compensation for full-time employees to the Public Employees Pension Plan. Total contributions for the year ended June 30, 2015 were \$1,632,054 to Public Employees Pension Plan and \$800,785 to Law Enforcement Pension Plan. The following percentages have been elected to be paid for member contributions, and resulted in the following total contributions to the Public Employees Pension Plan for the year ended June 30, 2015, for the component units:

	Elected Percentage to Pay for Member Contributions	Total Contributions
Mental Health	8.25%	\$ 899,652
Events Complex	8.25%	131,296
Library System	8.25%	283,555
Museum Board	8.25%	24,875
Recreation Board	8.25%	24,676
Health Board	8.25%	186,119

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions: At June 30, 2015, the County's and component units' proportionate share of the net pension liabilities are shown in the following table. The net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015. The County's and component units' proportions of the net pension liabilities were based on the relationship of the County's and component units' total contributions to the plans for the year ended December 31, 2014 to the contributions of all participating employers for the same period. The proportionate shares as of December 31, 2014 and December 31, 2013 are also shown in the following table.

	Net Pension Liability	Proportionate Share at December 31, 2014	Proportionate Share at December 31, 2013
County:			
Law Enforcement	\$ 884,631	3.0024461600%	2.9879545290%
Public Employees	10,239,925	0.5802669030%	0.5637442030%
Total County	11,124,556		
Component Units:			
Mental Health	5,520,618	0.3128374460%	0.3023587100%
Events Complex	830,843	0.0470814780%	0.0454287110%
Library System	1,768,941	0.1002407680%	0.1046927040%
Museum Board	195,175	0.0110599810%	0.0118297080%
Recreation Board	122,777	0.0069574400%	0.0069713860%
Health Board	1,165,346	0.0660367800%	0.0652311950%

For the year ended June 30, 2015, the County and component units recognized the following pension expenses:

	Pension Expense
County:	
Law Enforcement	\$ 392,398
Public Employees	1,300,469
Total County	1,692,867
Component Units:	
Mental Health	686,409
Events Complex	106,300
Library System	195,077
Museum Board	27,306
Recreation Board	8,256
Health Board	143,355

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

At June 30, 2015, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	Law Enforcement	Public Employees	Total
Net difference between projected and actual earnings on pension plan investments	\$ 349,370	\$ 839,585	\$ 1,188,955
Changes in proportionate share of contributions	-	188,626	188,626
Contributions subsequent to the measurement date	382,221	808,463	1,190,684
	<u>\$ 731,591</u>	<u>\$ 1,836,674</u>	<u>\$ 2,568,265</u>

At June 30, 2015, the component units reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Mental Health:		
Net difference between projected and actual earnings on pension plan investments	\$ 452,643	\$ -
Changes in proportionate share of contributions	119,627	-
Contributions subsequent to the measurement date	458,132	-
	<u>\$ 1,030,402</u>	<u>\$ -</u>

Events Complex:		
Net difference between projected and actual earnings on pension plan investments	\$ 68,123	\$ -
Changes in proportionate share of contributions	18,868	-
Contributions subsequent to the measurement date	64,788	-
	<u>\$ 151,779</u>	<u>\$ -</u>

Library System:		
Net difference between projected and actual earnings on pension plan investments	\$ 145,038	\$ -
Changes in proportionate share of contributions	-	50,824
Contributions subsequent to the measurement date	143,200	-
	<u>\$ 288,238</u>	<u>\$ 50,824</u>

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Museum Board:		
Net difference between projected and actual earnings on pension plan investments	\$ 16,003	\$ -
Changes in proportionate share of contributions	-	8,787
Contributions subsequent to the measurement date	9,956	-
	<u>\$ 25,959</u>	<u>\$ 8,787</u>
Recreation Board:		
Net difference between projected and actual earnings on pension plan investments	\$ 10,067	\$ -
Contributions subsequent to the measurement date	15,620	-
	<u>\$ 25,687</u>	<u>\$ -</u>
Health Board:		
Net difference between projected and actual earnings on pension plan investments	\$ 95,548	\$ -
Changes in proportionate share of contributions	9,197	-
Contributions subsequent to the measurement date	92,098	-
	<u>\$ 196,843</u>	<u>\$ -</u>

Deferred outflows of resources related to pensions resulting from County and component unit contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the County and component units:

	2016	2017	2018	2019	Total
County:					
Law Enforcement	\$ 87,343	\$ 87,343	\$ 87,342	\$ 87,342	\$ 349,370
Public Employees	272,482	272,482	272,482	210,765	1,028,211
Component Units:					
Mental Health	152,853	152,853	152,853	113,711	572,270
Events Complex	23,291	23,291	23,291	17,118	86,991
Library System	19,396	19,396	19,396	36,026	94,214
Museum Board	1,085	1,085	1,085	3,961	7,216
Recreation Board	2,517	2,517	2,517	2,516	10,067
Health Board	26,939	26,939	26,939	23,928	104,745

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Actuarial assumptions: The total pension liability in the January 1, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>Law Enforcement</u>	<u>Public Employees</u>
Inflation	3.25%	3.25%
Salary increases, including inflation	4.25% - 8.00%	4.25% - 6.00%
Investment rate of return, net of pension plan investment expense, including inflation	4.50%	4.50%

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB.

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

Law Enforcement Pension Plan:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	15.00%	0.80%
Equity	55.00%	5.26%
Marketable alternatives	15.50%	3.79%
Private markets	12.00%	5.76%
Cash	<u>2.50%</u>	0.50%
Total	<u>100.00%</u>	

Public Employees Pension Plan:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	15.00%	0.98%
Equity	55.00%	6.66%
Marketable alternatives	15.50%	4.19%
Private markets	12.00%	7.13%
Cash	<u>2.50%</u>	0.50%
Total	<u>100.00%</u>	

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Experience analysis: An experience study was conducted on behalf of all WRS's plans covering the five-year period ended December 31, 2011. That study provided a detailed analysis concerning the development of the long-term inflation rate, real rate of return and discount rate. The study also analyzed each major actuarial assumption (e.g., mortality, salary increases, retirement, termination and disability) and proposed assumptions consistent with the findings.

Discount rate: The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the current contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate: The following presents the County's and component units' proportionate shares of the net pension liabilities calculated using the discount rate of 7.75%, as well as what the County's and component units' proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	Proportionate Share of the Net Pension Liability		
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County - Law Enforcement	\$ 3,088,853	\$ 884,631	\$ (934,370)
County - Public Employees	16,001,896	10,239,925	5,401,197
Mental Health	8,627,051	5,520,618	2,911,930
Events Complex	1,298,356	830,843	438,240
Library System	2,764,318	1,768,941	933,054
Museum Board	304,999	195,175	102,948
Recreation Board	191,864	122,777	66,848
Health Board	1,821,082	1,165,346	614,679

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

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 7. Pension Plans – Memorial Hospital

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 one year of service and reaching the age of 21.

The pension expense for the year ended June 30, 2015 was \$1,085,676.

Note 8. General Obligation Debt

At June 30, 2015, the County had no general obligation debt outstanding.

The June 30, 2015 legal debt margin of the County is computed as follows:

Assessed valuation, June 30, 2014	<u>\$ 2,829,595,031</u>
Debt limit, 2% of assessed valuation	\$ 56,591,901
Debt applicable to debt limit	<u>-</u>
Legal debt margin	<u><u>\$ 56,591,901</u></u>

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 9. Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

Primary government:

	Balance June 30, 2014	Additions	Deletions/ Transfers	Balance June 30, 2015
General Government				
Capital assets not being depreciated:				
Land	\$ 1,094,543	\$ 59,676	\$ -	\$ 1,154,219
Construction in progress	6,265,396	10,258,419	(12,847,237)	3,676,578
Total capital assets not being depreciated	7,359,939	10,318,095	(12,847,237)	4,830,797
Capital assets being depreciated:				
Buildings and improvements	32,692,989	225,477	6,899,758	39,818,224
Equipment and furnishings	18,361,422	1,263,689	(590,785)	19,034,326
Infrastructure	113,258,437	1,204,357	5,947,479	120,410,273
Total capital assets being depreciated	164,312,848	2,693,523	12,256,452	179,262,823
Less accumulated depreciation:				
Buildings and improvements	(10,684,565)	(944,622)	-	(11,629,187)
Equipment and furnishings	(12,965,375)	(1,367,032)	515,311	(13,817,096)
Infrastructure	(82,292,002)	(3,028,274)	-	(85,320,276)
Total accumulated depreciation	(105,941,942)	(5,339,928)	515,311	(110,766,559)
Total capital assets being depreciated, net	58,370,906	(2,646,405)	12,771,763	68,496,264
Governmental activities capital assets, net	\$ 65,730,845	\$ 7,671,690	\$ (75,474)	\$ 73,327,061

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

Governmental activities:

General government	\$ 809,934
Public safety	730,274
Road and bridge	3,720,030
Health, recreation, and welfare	79,690
Total depreciation, governmental activities	\$ 5,339,928

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Discretely presented governmental type component units: Capital assets activity for the year ended June 30, 2015 was as follows:

	Balance June 30, 2014	Additions	Deletions/ Transfers	Balance June 30, 2015
Governmental Activities				
Capital assets not being depreciated:				
Construction in progress	\$ 416,171	\$ 274,408	\$ (689,771)	\$ 808
Capital assets being depreciated:				
Buildings and improvements	35,513,611	321,919	689,771	36,525,301
Equipment and furnishings	3,440,604	49,020	-	3,489,624
Total capital assets being depreciated	38,954,215	370,939	689,771	40,014,925
Less accumulated depreciation:				
Buildings and improvements	(21,265,837)	(966,194)	-	(22,232,031)
Equipment and furnishings	(2,791,084)	(166,736)	-	(2,957,820)
Total accumulated depreciation	(24,056,921)	(1,132,930)	-	(25,189,851)
Total capital assets being depreciated, net	14,897,294	(761,991)	689,771	14,825,074
Government activities capital assets, net	\$ 15,313,465	\$ (487,583)	\$ -	\$ 14,825,882

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

Governmental activities:

Health, recreation, and welfare	\$ 1,332,930
Total depreciation, governmental activities	\$ 1,332,930

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

	Balance June 30, 2014	Additions	Deletions/ Transfers	Balance June 30, 2015
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 18,245	\$ -	\$ -	\$ 18,245
Construction in progress	9,469,793	8,019,198	(14,064,902)	3,424,089
Total capital assets not being depreciated	9,488,038	8,019,198	(14,064,902)	3,442,334
Capital assets being depreciated:				
Buildings and improvements	43,857,260	-	(8,344,279)	35,512,981
Equipment and furnishings	79,018,156	7,235	20,866,246	99,891,637
Total capital assets being depreciated	122,875,416	7,235	12,521,967	135,404,618
Less accumulated depreciation:				
Buildings and improvements	(11,184,838)	(1,205,887)	-	(12,390,725)
Equipment and furnishings	(37,517,691)	(7,367,907)	660,408	(44,225,190)
Total accumulated depreciation	(48,702,529)	(8,573,794)	660,408	(56,615,915)
Total capital assets being depreciated, net	74,172,887	(8,566,559)	13,182,375	78,788,703
Business-type activities capital assets, net	\$ 83,660,925	\$ (547,361)	\$ (882,527)	\$ 82,231,037

Construction in progress at June 30, 2015 represents costs related to various projects throughout the Hospital.

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.

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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

This 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.

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 Executive Director, Robin Etienne, P.O. Box 129, Green River, Wyoming 82935.

Sweetwater County 2013 Specific Purpose Tax Joint Powers Board Agreement:

Under certain provisions of Wyoming State Statutes, the County entered into a joint powers agreement with the cities of Rock Springs, Green River, Granger, Superior, and Wamsutter, and the Castle Rock Special Hospital District to form the Sweetwater County 2013 Specific Purpose Tax Joint Powers Board to finance construction of infrastructure of the participating entities in Sweetwater County using 1% specific purpose sales and use tax proceeds. The total approved specific purpose tax was \$81,816,412 with \$4,566,497 designated for various projects for Sweetwater County as well as related bond costs. The agreement includes lease payments which are required to be made to the Joint Powers Board. The 1% specific purpose sales and use tax proceeds can only be used to make the lease payments to the Joint Powers Board.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

The lease payments are due as follows:

Fiscal Year:		
2016	\$	758,526
2017		829,449
2018		953,766
2019		528,009
	\$	<u>3,069,750</u>

Sweetwater County’s share of the 1% specific purpose sales and use tax collections was \$970,183 and \$994,825 for the years ended June 30, 2015 and 2014, respectively, which is recorded as revenue in the County Road Improvements Tax fund.

This board consists of seven members: one member from Sweetwater County and one member from each of the six participating entities. The financial transactions of the board are not included in these financial statements. However, additional financial information of the board may be obtained by contacting Sweetwater County Board Member, Reid West, at Sweetwater County, 80 West Flaming Gorge Way, Green River, Wyoming 82935.

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	\$ 1,264,738	\$ 250,617	\$ 102,221	\$ 163,523	\$ 102,339
Additions	1,172,661	738,875	117,489	200,461	121,386
Reductions	(1,137,563)	(756,013)	(110,011)	(183,435)	(94,094)
Ending balance	<u>\$ 1,299,836</u>	<u>\$ 233,479</u>	<u>\$ 109,699</u>	<u>\$ 180,549</u>	<u>\$ 129,631</u>
Due within one year	\$ 1,137,563	\$ 233,479	\$ 109,699	\$ 180,549	\$ 129,631
Due in more than one year	162,273	-	-	-	-

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 12. Obligations under Capital Lease

During the year ended June 30, 2015, the County entered into one new lease agreement to acquire equipment and vehicles. The terms of this lease is, in effect, a purchase of the related assets contingent on the County's ability to appropriate funds as required by State statutes. The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Asset	
Machinery and equipment	\$ 1,138,665
Less accumulated depreciation	(99,894)
	<u>\$ 1,038,771</u>
	<u>June 30, 2015 Balance</u>
Primary Government	
1.23% lease to acquire heavy equipment and vehicles, payable in annual installments of \$360,751	<u>\$ 708,362</u>

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

	<u>Primary Government</u>
Year ended June 30,	
2016	\$ 360,751
2017	360,751
Total minimum lease payments	<u>721,502</u>
Less: Amount representing interest	(13,140)
Present value of net minimum lease payments	<u>708,362</u>
Less: Capital lease payable, due within one year	(352,009)
Capital leases payable, due in more than one year	<u>\$ 356,353</u>

The Hospital entered into two capital leases in a prior year. The assets held under capital leases were as follows as of June 30, 2015:

	<u>Business-Type Activity</u>
Asset	
Equipment	\$ 1,302,035
Less accumulated depreciation	(404,136)
	<u>\$ 897,899</u>

See Note 15 for additional information regarding the Hospital's capital leases.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 13. Obligations under Notes Payable and Subsequent Event

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 was due in November 2012 with the final installment due in August 2017. As of June 30, 2015, the outstanding balance on the loan was \$370,800.

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

Year ended June 30,	
2016	\$ 164,800
2017	164,800
2018	41,200
	<u>370,800</u>
	<u>\$ 370,800</u>

To assist in covering operating cash flow needs, the Events Complex entered into a tax anticipation warrant on August 5, 2015. The Events Complex can draw up to 75% of the anticipated 2015-2016 fiscal year property tax revenue remaining uncollected, up to \$1,753,000 at any given time. All funds borrowed must be repaid by June 30, 2016.

Note 14. Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2015 was as follows:

	Balance June 30, 2014	Additions	Reductions	Balance June 30, 2015	Due Within One Year
Primary Government					
Capital leases	\$ 323,940	\$ 1,063,191	\$ (678,769)	\$ 708,362	\$ 352,009
Discretely Presented Governmental					
Type Component Units					
Events Complex, note payable	535,600	-	(164,800)	370,800	164,800

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 15. Long-Term Debt – Memorial Hospital

Long-term debt for the Hospital consists of:

	June 30, 2014	Additions	Reductions	June 30, 2015	Due Within One Year
Hospital Revenue Bonds:					
Series 2013A	\$ 26,790,000	\$ -	\$ -	\$ 26,790,000	\$ -
Series 2013B	15,325,000	-	(3,435,000)	11,890,000	3,720,000
Capital Lease Obligations	1,161,084	-	(259,010)	902,074	258,553
Series 2013A Bond Premium	1,356,954	-	(57,743)	1,299,211	-
Total	<u>\$ 44,633,038</u>	<u>\$ -</u>	<u>\$ (3,751,753)</u>	<u>\$ 40,881,285</u>	<u>\$ 3,978,553</u>

The terms and due dates of the Hospital’s long-term debt at June 30, 2015 are as follows:

Sweetwater County, Wyoming (Memorial Hospital) Hospital Revenue Refunding Bonds Series 2013A, dated June 20, 2013. Interest is due payable annually to September 2037 at a 5% rate. Bonds are secured by Hospital revenues.

Sweetwater County, Wyoming (Memorial Hospital) Hospital Revenue Refunding Bonds Series 2013B, dated June 20, 2013. Interest is due payable annually to September 2023 at a 3.5% rate. Bonds are secured by Hospital revenues.

Capital Lease Obligation, payable in monthly installments of \$12,788, including interest at 0.77%, through October 2018.

Capital Lease Obligation, payable in monthly installments of \$9,580, including interest at 1.78%, through April 2019.

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

Year ended June 30,	Principal	Interest	Total
2016	\$ 3,720,000	\$ 1,818,533	\$ 5,538,533
2017	1,520,000	1,768,137	3,288,137
2018	1,575,000	1,714,277	3,289,277
2019	1,630,000	1,660,170	3,290,170
2020	1,690,000	1,603,605	3,293,605
2021-2025	4,280,000	7,021,561	11,301,561
2026-2030	7,530,000	5,162,500	12,692,500
2031-2035	9,665,000	3,023,625	12,688,625
2036-2038	7,070,000	542,000	7,612,000
	<u>\$ 38,680,000</u>	<u>\$ 24,314,408</u>	<u>\$ 62,994,408</u>

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 16. Operating Lease Commitments

The County has entered into lease agreements for postage machines and a copier. The leases vary in ranges extending up to five years. The total minimum rental commitment at June 30, 2015 under these leases is as follows:

2016	\$	19,654
2017		16,992
2018		16,992
2019		15,605
2020		7,572
	\$	<u>76,815</u>

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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

At June 30, 2015, the IBNR was \$675,650. Changes in the IBNR from fiscal years 2015 and 2014 were as follows:

	Beginning of Fiscal Year Liability	Estimated Claims Incurred	Claim Payments	At Fiscal Year-End Liability
Fiscal Year 2013-2014	\$ 500,265	\$ 4,437,496	\$ (4,657,761)	\$ 280,000
Fiscal Year 2014-2015	\$ 280,000	\$ 5,722,573	\$ (5,326,923)	\$ 675,650

Note 18. Contingencies – 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 \$3 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 \$4,600,000 of expense during the year ended June 30, 2015. The estimated liability relating to self-funded health insurance was \$400,000 as of June 30, 2015.

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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

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.

Note 20. Commitments

As of June 30, 2015, 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 2015, the amounts below represent the activity pertaining to the County's portion of the contract as a whole.

	Expended to Date at June 30, 2015	Total Contract	Total Commitment at June 30, 2015
Primary Government:			
Speed Studies	\$ 45,142	\$ 150,000	\$ 104,858
2015 Dust Control	-	352,690	352,690
Salt Sand Structure	878,838	1,215,681	336,843
Consultant	208,622	225,000	16,378
HRRR and Various County Road Striping	10,174	29,152	18,978
CMAQ 2013/2014 Mag Chloride	-	332,867	332,867
Peru Bridge	19,325	226,400	207,075
CDC Landscaping Improvements (Construction)	211,767	248,500	36,733
Judicial Center (Design)	208,294	1,351,000	1,142,706
333 Broadway (Design)	317,691	320,900	3,209
333 Broadway (Construction)	3,640,471	4,032,000	391,529
Total primary government	\$ 5,540,324	\$ 8,484,190	\$ 2,943,866

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

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 employees are required to pay their full premium each month, less the sum of subsidies A, B and C, if applicable, 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

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.

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

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.

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	\$	409,528
Interest on net OPEB obligation		73,662
Adjustment to annual required contribution		(105,640)
Annual OPEB cost		<u>377,550</u>
Employer contributions		(66,286)
Increase in net OPEB obligation		<u>311,264</u>
Net OPEB obligation, beginning of year		<u>1,636,941</u>
Net OPEB obligation, end of year	<u>\$</u>	<u>1,948,205</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 2015, 2014 and 2013 were as follows:

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Annual OPEB cost	\$ 377,550	\$ 349,921	\$ 354,192
Percentage of OPEB cost contributed	17.56%	36.89%	44.27%
Net OPEB obligation	\$ 1,948,205	\$ 1,636,941	\$ 1,416,104

SWEETWATER COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Funded status and funding progress: The funded status of the plan as of July 1, 2014, being the actuarial valuation date, was as follows:

Actuarial accrued liability (a)	\$ 4,064,428
Actuarial value of plan assets (b)	-
Unfunded actuarial accrued liability (funding excess) (a) - (b)	<u>\$ 4,064,428</u>
Funded ratio (b) / (a)	0.00%
Covered payroll (c)	\$ 23,055,987
Unfunded actuarial accrued liability (funded excess) as a percentage of covered payroll [(a) - (b)] / (c)	17.63%

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, 2014
<i>Actuarial cost method:</i>	Attained Age
<i>Amortization method:</i>	Level Dollar Basis
<i>Amortization period:</i>	25 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

REQUIRED SUPPLEMENTARY INFORMATION

The County's Required Supplementary Information includes the Budgetary Comparison Schedule, the Schedule of Funding Progress, the Schedules of Proportionate Shares of the Net Pension Liabilities, and Schedules of Contributions for all County and component unit participation in pension plans, and notes to the Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 37,664,545	\$ 37,664,545	\$ 38,234,605	\$ 570,060
Licenses and permits	1,690,293	1,690,293	1,628,758	(61,535)
Intergovernmental	10,664,378	10,664,378	8,035,191	(2,629,187)
Charges for services	1,789,418	1,789,418	1,580,473	(208,945)
Investment income	564,112	564,112	1,698,007	1,133,895
Miscellaneous	4,000	4,000	95,018	91,018
Total revenues	52,376,746	52,376,746	51,272,052	(1,104,694)
Expenditures				
General government	19,056,294	18,979,755	16,627,871	2,351,884
Public safety	13,377,160	13,377,160	12,590,451	786,709
Road and bridge	5,031,349	4,831,349	3,703,231	1,128,118
Health, recreation and welfare	2,305,627	2,305,627	2,021,823	283,804
Conservation of natural resources	335,800	335,800	322,141	13,659
Capital outlay	14,162,091	14,468,091	10,086,432	4,381,659
Total expenditures	54,268,321	54,297,782	45,351,949	8,945,833
Excess of revenues over expenditures	(1,891,575)	(1,921,036)	5,920,103	7,841,139
Proceeds from capital leases	-	-	1,063,191	1,063,191
Proceeds from sale of capital assets	-	-	5,758	5,758
Net change in fund balance	\$ (1,891,575)	\$ (1,921,036)	\$ 6,989,052	\$ 8,910,088

SWEETWATER COUNTY, WYOMING

SCHEDULE OF FUNDING PROGRESS

June 30, 2015

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)
7/1/2014	\$ -	\$ 4,064,428	\$ 4,064,428	0%	\$ 23,055,987	17.63%
7/1/2012	\$ -	\$ 3,911,493	\$ 3,911,493	0%	\$ 22,719,300	17.22%
7/1/2010	\$ -	\$ 4,613,168	\$ 4,613,168	0%	\$ 22,198,079	20.78%

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.

SWEETWATER COUNTY, WYOMING

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

**Law Enforcement Pension Plan
For the Years Ended June 30, 2015 and 2014 ***

	2015	2014
County's proportion of the net pension liability (asset) for the law enforcement plan	3.002446160%	2.987954529%
County's proportionate share of the net pension liability (asset) for the law enforcement plan	\$ 884,631	\$ 545,580
County's covered employee payroll for the law enforcement plan	\$ 4,647,234	\$ 4,567,161
County's proportionate share of the net pension liability (asset) for the law enforcement plan as a percentage of its covered employee payroll	19.04%	11.95%
Plan fiduciary net position as a percentage of the total pension liability for the law enforcement plan	94.76%	96.53%

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.*

SCHEDULE OF THE COUNTY'S LAW ENFORCEMENT PLAN CONTRIBUTIONS

**Law Enforcement Pension Plan
For the Years Ended June 30, 2015 and 2014**

	2015	2014
Contractually required contribution for the law enforcement plan	\$ 400,392	\$ 389,381
Contributions in relation to the contractually required contribution	400,392	389,381
<i>Contribution deficiency (excess)</i>	\$ -	\$ -
County's covered employee payroll for the law enforcement plan	\$ 4,655,733	\$ 4,527,691
Contributions as a percentage of covered employee payroll	8.60%	8.60%

See Notes to Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

**SCHEDULE OF THE COUNTY'S PUBLIC EMPLOYEE PLAN
PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

**Public Employee Pension Plan
For the Years Ended June 30, 2015 and 2014 ***

	2015	2014
County's proportion of the net pension liability (asset) for the public employee plan	0.580266903%	0.563744203%
County's proportionate share of the net pension liability (asset) for the public employee plan	\$ 10,239,925	\$ 8,571,169
County's covered employee payroll for the public employee plan	\$ 10,075,160	\$ 9,825,385
County's proportionate share of the net pension liability (asset) for the public employee plan as a percentage of its covered employee payroll	101.64%	87.23%
Plan fiduciary net position as a percentage of the total pension liability for the public employee plan	79.08%	81.10%

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.*

SCHEDULE OF THE COUNTY'S PUBLIC EMPLOYEE PLAN CONTRIBUTIONS

**Public Employee Pension Plan
For the Years Ended June 30, 2015 and 2014**

	2015	2014
Contractually required contribution for the public employee plan	\$ 783,632	\$ 703,561
Contributions in relation to the contractually required contribution	783,632	703,561
<i>Contribution deficiency (excess)</i>	\$ -	\$ -
County's covered employee payroll for the public employee plan	\$ 10,283,896	\$ 9,881,491
Contributions as a percentage of covered employee payroll	7.62%	7.12%

See Notes to Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

SCHEDULE OF THE MENTAL HEALTH'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Public Employee Pension Plan

For the Years Ended June 30, 2015 and 2014 *

	2015	2014
Mental Health's proportion of the net pension liability (asset)	0.312837446%	0.302358710%
Mental Health's proportionate share of the net pension liability (asset)	\$ 5,520,618	\$ 4,597,063
Mental Health's covered employee payroll	\$ 5,442,343	\$ 5,182,760
Mental Health's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	101.44%	88.70%
Plan fiduciary net position as a percentage of the total pension liability	79.08%	81.10%

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.*

SCHEDULE OF THE MENTAL HEALTH'S CONTRIBUTIONS

Public Employee Pension Plan

For the Years Ended June 30, 2015 and 2014

	2015	2014
Contractually required contribution	\$ 432,592	\$ 375,062
Contributions in relation to the contractually required contribution	432,592	375,062
<i>Contribution deficiency (excess)</i>	\$ -	\$ -
Mental Health's covered employee payroll	\$ 5,677,059	\$ 5,267,727
Contributions as a percentage of covered employee payroll	7.62%	7.12%

See Notes to Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

SCHEDULE OF THE EVENTS COMPLEX'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Public Employee Pension Plan

For the Years Ended June 30, 2015 and 2014 *

	2015	2014
Events Complex's proportion of the net pension liability (asset)	0.047081478%	0.045428711%
Events Complex's proportionate share of the net pension liability (asset)	\$ 830,843	\$ 690,698
Events Complex's covered employee payroll	\$ 809,863	\$ 808,724
Events Complex's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	102.59%	85.41%
Plan fiduciary net position as a percentage of the total pension liability	79.08%	81.10%

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.*

SCHEDULE OF THE EVENTS COMPLEX'S CONTRIBUTIONS

Public Employee Pension Plan

For the Years Ended June 30, 2015 and 2014

	2015	2014
Contractually required contribution	\$ 63,161	\$ 55,217
Contributions in relation to the contractually required contribution	63,161	55,217
<i>Contribution deficiency (excess)</i>	\$ -	\$ -
Events Complex's covered employee payroll	\$ 828,888	\$ 775,525
Contributions as a percentage of covered employee payroll	7.62%	7.12%

See Notes to Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

SCHEDULE OF THE LIBRARY SYSTEM'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

**Public Employee Pension Plan
For the Years Ended June 30, 2015 and 2014 ***

	2015	2014
Library System's proportion of the net pension liability (asset)	0.100240768%	0.104692704%
Library System's proportionate share of the net pension liability (asset)	\$ 1,768,941	\$ 1,591,748
Library System's covered employee payroll	\$ 1,802,702	\$ 1,794,535
Library System's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	93.13%	88.70%
Plan fiduciary net position as a percentage of the total pension liability	79.08%	81.10%

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.*

SCHEDULE OF THE LIBRARY SYSTEM'S CONTRIBUTIONS

**Public Employee Pension Plan
For the Years Ended June 30, 2015 and 2014**

	2015	2014
Contractually required contribution	\$ 136,149	\$ 123,438
Contributions in relation to the contractually required contribution	136,149	123,438
<i>Contribution deficiency (excess)</i>	\$ -	\$ -
Library System's covered employee payroll	\$ 1,786,732	\$ 1,733,675
Contributions as a percentage of covered employee payroll	7.62%	7.12%

See Notes to Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

**SCHEDULE OF THE MUSEUM BOARD'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY**

Public Employee Pension Plan

For the Years Ended June 30, 2015 and 2014 *

	2015	2014
Museum Board's proportion of the net pension liability (asset)	0.011059981%	0.011829708%
Museum Board's proportionate share of the net pension liability (asset)	\$ 195,175	\$ 179,859
Museum Board's covered employee payroll	\$ 196,740	\$ 202,814
Museum Board's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	99.20%	88.68%
Plan fiduciary net position as a percentage of the total pension liability	79.08%	81.10%

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.*

SCHEDULE OF THE MUSEUM BOARD'S CONTRIBUTIONS

Public Employee Pension Plan

For the Years Ended June 30, 2015 and 2014

	2015	2014
Contractually required contribution	\$ 12,523	\$ 14,440
Contributions in relation to the contractually required contribution	12,523	14,440
<i>Contribution deficiency (excess)</i>	\$ -	\$ -
Museum Board's covered employee payroll	\$ 164,338	\$ 202,814
Contributions as a percentage of covered employee payroll	7.62%	7.12%

See Notes to Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

**SCHEDULE OF THE RECREATION BOARD'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY**

**Public Employee Pension Plan
For the Years Ended June 30, 2015 and 2014 ***

	2015	2014
Recreation Board's proportion of the net pension liability (asset)	0.006957440%	0.006971386%
Recreation Board's proportionate share of the net pension liability (asset)	\$ 122,777	\$ 105,993
Recreation Board's covered employee payroll	\$ 112,737	\$ 111,345
Recreation Board's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	108.91%	95.19%
Plan fiduciary net position as a percentage of the total pension liability	79.08%	81.10%

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.*

SCHEDULE OF THE RECREATION BOARD'S CONTRIBUTIONS

**Public Employee Pension Plan
For the Years Ended June 30, 2015 and 2014**

	2015	2014
Contractually required contribution	\$ 11,795	\$ 7,928
Contributions in relation to the contractually required contribution	11,795	7,928
<i>Contribution deficiency (excess)</i>	\$ -	\$ -
Recreation Board's covered employee payroll	\$ 154,786	\$ 111,345
Contributions as a percentage of covered employee payroll	7.62%	7.12%

See Notes to Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

SCHEDULE OF THE HEALTH BOARD'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

**Public Employee Pension Plan
For the Years Ended June 30, 2015 and 2014 ***

	2015	2014
Health Board's proportion of the net pension liability (asset)	0.066036780%	0.065231195%
Health Board's proportionate share of the net pension liability (asset)	\$ 1,165,346	\$ 991,775
Health Board's covered employee payroll	\$ 1,149,415	\$ 1,118,435
Health Board's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	101.39%	88.68%
Plan fiduciary net position as a percentage of the total pension liability	79.08%	81.10%

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.*

SCHEDULE OF THE HEALTH BOARD'S CONTRIBUTIONS

**Public Employee Pension Plan
For the Years Ended June 30, 2015 and 2014**

	2015	2014
Contractually required contribution	\$ 89,365	\$ 80,446
Contributions in relation to the contractually required contribution	89,365	80,446
<i>Contribution deficiency (excess)</i>	\$ -	\$ -
Health Board's covered employee payroll	\$ 1,172,775	\$ 1,129,862
Contributions as a percentage of covered employee payroll	7.62%	7.12%

See Notes to Required Supplementary Information.

SWEETWATER COUNTY, WYOMING

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended June 30, 2015

Note 1. Budgets

The Schedule 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 or before 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.

Note 2. Retirement Commitment – Wyoming Retirement System

Changes in benefit terms: There were no changes in benefit terms between the December 31, 2013 measurement date and the December 31, 2014 measurement date.

Changes in assumptions: There were no changes in assumptions between the December 31, 2013 measurement date and the December 31, 2014 measurement date.

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.

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

County Road Improvements Tax Fund – used to account for resources legally restricted to expenditures for County Road Improvements.

SWEETWATER COUNTY, WYOMING

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2015

ASSETS	Jail Tax Fund	SC Road Fund	CDC Tax Fund	County Road Improvements Tax Fund	Total Nonmajor Governmental Funds
Cash and investments	\$ -	\$ 4,429,947	\$ 2,241,147	\$ -	\$ 6,671,094
Due from other governments	-	123,650	-	141,350	265,000
Accrued interest receivable	-	-	5,838	-	5,838
Total assets	\$ -	\$ 4,553,597	\$ 2,246,985	\$ 141,350	\$ 6,941,932
LIABILITIES					
Liabilities					
Warrants and vouchers payable	\$ -	\$ 2,682	\$ 101,324	\$ -	\$ 104,006
Due to other governments	-	-	-	141,350	141,350
Total liabilities	-	2,682	101,324	141,350	245,356
FUND BALANCES					
Restricted for:					
State and county roads	-	4,550,915	-	-	4,550,915
CDC building	-	-	2,145,661	-	2,145,661
Total fund balances	-	4,550,915	2,145,661	-	6,696,576
Total liabilities and fund balances	\$ -	\$ 4,553,597	\$ 2,246,985	\$ 141,350	\$ 6,941,932

SWEETWATER COUNTY, WYOMING

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2015

	Jail Tax Fund	SC Road Fund	CDC Tax Fund	County Road Improvements Tax Fund	Total Nonmajor Governmental Funds
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 970,183	\$ 970,183
Intergovernmental revenues	-	1,047,421	-	-	1,047,421
Investment income (loss)	-	10,798	(5,454)	-	5,344
Total revenues	-	1,058,219	(5,454)	970,183	2,022,948
Expenditures					
Current:					
Public safety	91,193	-	-	-	91,193
Road and bridge	-	27	-	-	27
Health, recreation and welfare	-	-	50,000	-	50,000
Capital outlay	12,924	63,133	271,346	3,191,729	3,539,132
Debt service, principal	-	-	-	970,183	970,183
	104,117	63,160	321,346	4,161,912	4,650,535
Excess (deficiency) of revenues over expenditures	(104,117)	995,059	(326,800)	(3,191,729)	(2,627,587)
Other Financing Sources (Uses)					
Proceeds from the 2013 Specific Purpose Tax Joint Powers Board	-	-	-	3,808,939	3,808,939
Net change in fund balances	(104,117)	995,059	(326,800)	617,210	1,181,352
Fund Balance, beginning	104,117	3,555,856	2,472,461	(617,210)	5,515,224
Fund Balance, ending	\$ -	\$ 4,550,915	\$ 2,145,661	\$ -	\$ 6,696,576

SWEETWATER COUNTY, WYOMING

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
U.S. Department of the Interior		
Payments in Lieu of Taxes:		
Administered by Sweetwater County	15.226	\$ 3,341,230
<i>Passed through State of Wyoming Department of State Parks and Cultural Resources:</i>		
Outdoor Recreation - Acquisition, Development and Planning		
Administered by Sweetwater County for Recreation Board	15.916	59,599
Total U.S. Department of the Interior		<u>3,400,829</u>
U.S. Department of Health and Human Services		
<i>Passed through State of Wyoming Department of Health:</i>		
Public Health Emergency Preparedness		
Administered by Sweetwater County Board of Health	93.069	110,472
National Bioterrorism Hospital Preparedness Program		
Administered by Sweetwater County Board of Health	93.889	399
Temporary Assistance for Needy Families		
Administered by Sweetwater County Board of Health	93.558	169,226
Community Services Block Grant		
Administered by Sweetwater County	93.569	183,760
Block Grants for Community Mental Health Services		
Administered by Southwest Counseling Service	93.958	138,717
Block Grants for Prevention and Treatment of Substance Abuse		
Administered by Southwest Counseling Service	93.959	443,053
Substance Abuse and Mental Health Services - Projects of Regional and National Significance - Administered by Southwest Counseling Service	93.243	7,261
<i>Passed through State of Wyoming Department of Family Services:</i>		
Temporary Assistance for Needy Families		
Administered by Sweetwater County	93.558	6,404
Child Support Enforcement		
Administered by Sweetwater County	93.563	38,139
Total U.S. Department of Health and Human Services		<u>1,097,431</u>
U.S. Department of Agriculture		
Schools and Roads - Grants to Counties		
Administered by Sweetwater County	10.666	32,754
Total U.S. Department of Agriculture		<u>32,754</u>
U.S. Department of Housing and Urban Development		
<i>Passed through State of Wyoming Business Council:</i>		
Community Development Block Grants		
Administered by Sweetwater County	14.228	25,000
Total U.S. Department of Housing and Urban Development		<u>25,000</u>
National Endowment for the Humanities		
<i>Passed through State of Wyoming Humanities Council:</i>		
Promotion of the Humanities-Federal/State Partnership		
Administered by Sweetwater County Museum Board	45.129	4,153
Total National Endowment for the Humanities		<u>4,153</u>

Continued

SWEETWATER COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
U.S. Department of Justice		
<i>Passed through State of Wyoming Department of Family Services:</i>		
Juvenile Accountability Block Grants Administered by Sweetwater County	16.523	\$ 13,267
<i>Passed through State of Wyoming Division of Victim Services:</i>		
Violence Against Women Formula Grants-RECOVERY Administered by Sweetwater County	16.588	4,900
<i>Passed through Volunteers of America Northern Rockies:</i>		
Juvenile Justice and Delinquency Prevention-Allocation to States Administered by Sweetwater County	16.540	66,686
Total U.S. Department of Justice		<u>84,853</u>
U.S. Department of Homeland Security		
<i>Passed through State of Wyoming Office of Homeland Security:</i>		
Homeland Security Grant Program Administered by Sweetwater County	97.067	32,648
Emergency Management Performance Grants Administered by Sweetwater County	97.042	30,000
Total U.S. Department of Homeland Security		<u>62,648</u>
U.S. Department of Transportation		
<i>Passed through State of Wyoming Department of Transportation:</i>		
Highway Planning and Construction Administered by Sweetwater County	20.205	248,924
<i>Passed through Wyoming Association of Sheriffs and Chiefs of Police:</i>		
National Priority Safety Programs Administered by Sweetwater County	20.616	16,260
Total U.S. Department of Transportation		<u>265,184</u>
Office of National Drug Control Policy (ONDCP)		
<i>Passed through State of Wyoming Division of Criminal Investigation:</i>		
High Intensity Drug Trafficking Areas Program Administered by Sweetwater County	95.001	92,309
Total Office of National Drug Control Policy (ONDCP)		<u>92,309</u>
Total expenditures of Federal awards		<u>\$ 5,065,161</u>

See Note to Schedule of Expenditures of Federal Awards.

SWEETWATER COUNTY, WYOMING

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 8, 2015. 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. Our report includes a reference to other auditors who audited the combined financial 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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001, that we consider to be a significant deficiency.

Compliance and Other Matters

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

The County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Mc Gee, Hearne & Paig, LLP

Cheyenne, Wyoming
December 8, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

We have audited Sweetwater County, Wyoming's (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major Federal programs for the year ended June 30, 2015. 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.

The County's basic financial statements include the operations of Memorial Hospital of Sweetwater County, a discretely presented component unit. Our audit, described below, did not include the operations of Memorial Hospital of Sweetwater County because those combined financial statements were audited by other auditors.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major Federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular No. A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2015-002. Our opinion on each major Federal program is not modified with respect to this matter.

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

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with 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 a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-002, that we consider to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

McDermott, Hearn & Paiz, LLP

Cheyenne, Wyoming
December 8, 2015

SWEETWATER COUNTY, WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2015

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

A. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

B. Federal Awards

Internal control over major Federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

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

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

Identification of major Federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
15.226	Payments in Lieu of Taxes
93.959	Block Grants for Prevention and Treatment of Substance Abuse
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, 2015

II. FINANCIAL STATEMENT FINDINGS

2015-001: Segregation of Duties

Condition: 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. During the year, additional personnel from the County assisted the entities to begin the process of properly segregating the duties. However, these safeguards were not in place for the duration of the year.

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 internal control policies and procedures at the component units be continually scrutinized to ensure that proper segregation is obtained when possible. During the year, this was partially achieved with assistance from the County Accounting Manager. However, these safeguards were not in place for the duration of the year.

Auditee Response: The County will continue to analyze the procedures in place for the Sweetwater County Museum and the Sweetwater County Recreation Board to determine if procedures can be more properly segregated within these component units, specifically including additional assistance from the County Accounting Manager.

SWEETWATER COUNTY, WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2015-002: Compliance Requirement - Reporting

Catalog of Federal Assistance (CFDA) Number and Title: 93.558 Temporary Assistance for Needy Families
Federal Agency Name: Department of Health and Human Services
Pass-Through Entity Name (if applicable): State of Wyoming Department of Health
Award Number/Name: N/A
Award Year(s): July 1, 2014 – June 30, 2015

Condition: The Sweetwater County Board of Health (BOH) submits reports for reimbursement of Federal funds on a monthly basis under the MCH/TANF grant. We were unable to view support for four months of services due to corrupt data following a system conversion by the State of Wyoming, which the BOH relies on for reporting.

Criteria: Support for expenditures is critical, as it is the basis for allowable activities charged to the grant.

Cause: The State of Wyoming converted their PHNI software used by Health Departments to track nurses' hours under TANF activities. This conversion caused old data to become corrupted and/or lost.

Effect: We were unable to view support for four selected activities under the months lost due to the conversion. As such, the compliance of these activities was not able to be attested upon.

Recommendation: We recommend that the BOH continuously work with the State of Wyoming to ensure that the PHNI software be improved upon and corrected to prevent further errors.

Questioned Costs: Not Applicable.

Auditee Response: While State PHNI software availability continues to be an issue, there were no instances of inaccurate reporting to the State for the items tested during the audit. BOH management continues to work with the State of Wyoming to improve the PHNI software. The Director is actively involved in the software improvement process subsequent to year end.

SWEETWATER COUNTY, WYOMING

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS
Year Ended June 30, 2015

Finding	Status
<p><u>2014-003: Reporting</u></p> <p>Catalog of Federal Assistance (CFDA) Number and Title: 93.558 Temporary Assistance for Needy Families Federal Agency Name: U.S. Department of Health and Human Services Pass-Through Entity Name (if applicable): State of Wyoming Department of Health</p> <p>The Sweetwater County Board of Health (BOH) submits reports for reimbursement of Federal funds on a monthly basis under the MCH/TANF grant. We noted that there was not a segregated preparation and review of these monthly reports.</p>	<p>Since this item was brought to the attention of management, a review process has been established. In addition, all fiscal year reports previously submitted were retroactively reviewed by management.</p> <p><i>Auditor's Comment -- We noted through testing in the current year that the review process was implemented.</i></p>

To the Board of County Commissioners
Sweetwater County, Wyoming
80 West Flaming Gorge Way
Green River, Wyoming 82935

We are pleased to present this report related to our audit of the basic financial statements of Sweetwater County, Wyoming (the "County") for the year ended June 30, 2015. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the County's financial and compliance reporting process.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic financial statement audit, as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and compliance reporting process.

Our Responsibilities with Regard to the Financial Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, have been described to you in our arrangement letter dated June 16, 2015. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Accounting Policies and Practices

- *Preferability of Accounting Policies and Practices:* There were no circumstances that required management to select amongst alternative accounting practices.
- *Adoption of, or Change in, Accounting Policies* Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. Following are descriptions of significant accounting policies that were changed during the year:
 - Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB 27. The objective of Statement No. 68 is to improve accounting and financial reporting by state and local governments, including the County, for pensions.

- GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68, was adopted simultaneously with GASB No. 68.

The adoption of Statement Nos. 68 and 71 resulted in a prior period adjustment related to the recognition of net pension liability, as discussed in Notes 1 and 6 in the financial statements.

- *Significant or Unusual Transactions:* We did not identify any significant or unusual transactions, other than noted above, or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.
- *Management's Judgments and Accounting Estimates:* Accounting estimates are an integral part of the preparation of basic financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. The Board may wish to monitor the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in the County's June 30, 2015 basic financial statements:
 1. *Significant Estimate:* Allowance for Uncollectible Accounts Receivable
 - *Accounting Policy:* Accounts are written off when deemed uncollectible.
 - *Management's Estimation Process:* Based on management's review of past due accounts and historical experience.
 - *Our Conclusion:* We evaluated the estimation process and noted it appeared reasonable.
 2. *Significant Estimate:* Net Other Post Employment Benefits (OPEB) Obligation
 - *Accounting Policy:* This liability is calculated in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*.
 - *Management's Estimation Process:* Estimates are provided by an independent actuary, with a roll-forward done by Diversified Insurance in the current year.
 - *Our Conclusion:* We evaluated the estimation process and noted it appeared reasonable.
 3. *Significant Estimate:* Pension Liability
 - *Accounting Policy:* The liabilities of the County to employees for defined benefit pensions (net pension liability) measured as the portion of the present value of projected benefit payments to be provided through the pension plans to current active and inactive employees that is attributed to those employees' past periods of service (total pension liabilities), less the amount of the pension plans' fiduciary net positions.
 - *Management's Estimation Process:* Use of the Wyoming Retirement System GASB 68 Report, and the County's various proportionate share of the pension liability.
 - *Our Conclusion:* We evaluated the estimation process and noted it appeared reasonable.

Audit Adjustments

Audit adjustments proposed by us, as well as adjustments provided by the County, and recorded by the County are included in the attached representation letter within the *Summary of Recorded Audit Adjustments*.

Uncorrected Misstatements

Uncorrected misstatements are included in the attached representation letter within the *Summary of Uncorrected Misstatements*.

Departure from the Auditor's Standard Report

An emphasis of matter paragraph has been included in our report due to the adoption of GASB Statement Nos. 68 and 71, as discussed in Notes 1 and 6 to the financial statements. Our opinion is not modified with respect to this matter.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the basic financial statements.

Consultation with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Significant Written Communications between Management and Our Firm

A copy of the audit representation letter between our firm and the management of the County is attached to this letter.

This report is intended solely for the information and use of the Board of County Commissioners and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to Sweetwater County, Wyoming.

Mc Gee, Hearne & Paig, LLP

Cheyenne, Wyoming
December 8, 2015

December 8, 2015

McGee, Hearne & Paiz, LLP
P.O. Box 1088
Cheyenne, Wyoming 82003

This representation letter is provided in connection with your audit of the basic financial statements of Sweetwater County, Wyoming (the "County") as of and for the year ended June 30, 2015 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of the date of this letter:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated June 16, 2015, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related party transactions, including those with component units for which the County is accountable and jointly governed organizations in which the County participates, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements, and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We acknowledge our responsibility for the selection and application of accounting policies. In that regard, all accounting polices used by us during the year are deemed appropriate.

9. We have not completed the process of evaluating the effect that will result from adopting the guidance in Governmental Accounting Standards Board (GASB) Accounting Statement No. 72, *Fair Value Measurement and Application*, and GASB Accounting Statement No. 75, *Accounting and Financial Reporting for Post Employment Benefits Other than Pensions*, as discussed in Note 1. The County is therefore unable to disclose the effect that adopting the guidance in GASB Statement Nos. 72 and 75 will have on its financial position and the results of operations when such guidance is adopted.
10. In June 2012, the GASB 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. This statement is effective for years beginning after June 15, 2014. Accounting changes adopted to conform to the provisions of this statement were applied beginning in the year ended June 30, 2015 retroactively by restating the beginning net position.
11. We believe that the actuarial assumptions and methods in the Wyoming Retirement System's Report used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
12. We agree with the findings of specialists in evaluating the post employment benefits other than pensions (OPEB) actuarial valuation and the medical self-insurance plan claims incurred but not reported liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
13. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
14. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
15. We have informed you of all uncorrected misstatements. The uncorrected misstatements are included in the *Summary of Uncorrected Misstatements* attached as Appendix A.

Information Provided

16. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing boards and committees or summaries of actions of recent meetings for which minutes have not yet been prepared.
17. All transactions have been recorded in the accounting records and are reflected in the financial statements.
18. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

19. We have disclosed to you all information that we are aware of regarding allegations of fraud or suspected fraud, affecting the County's and related component units' financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
20. We have disclosed to you all information that we are aware of regarding any allegations of fraud or suspected fraud affecting the County's and related component units' financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
21. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing financial statements.
22. We have disclosed to you all known actual or possible litigation and claims whose effects were considered when preparing the financial statements.
23. We have disclosed to you the identity of the County's related parties and all the related-party relationships and transactions of which we are aware.
24. We have informed you of all significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the County's ability to record, process, summarize, and report financial data.
25. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

Supplementary Information

26. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP and with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. There are no significant assumptions or interpretations regarding the measurement or presentation of such information.
 - e. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
27. With respect to the Management's Discussion and Analysis, the Budgetary Comparison Schedule, the Schedule of Funding Progress, the Schedules of Proportionate Share of the Net Pension Liability, and the Schedules of Contributions presented as required by the GASB to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.

- c. The methods of measurement or presentation have not changed from those used in the prior period; however, the Schedules of Proportionate Share of the Net Pension Liability and the Schedules of Contributions are new schedules due to the implementation of GASB 68.
 - d. There are no significant assumptions or interpretations regarding the measurement or presentation of such information.
28. We represent that as of the date of this letter, the financial statements were complete in a form and format that complied with U.S. GAAP, and all approvals necessary for issuance of the financial statements had been obtained.
29. We are responsible for and have reviewed and approved the proposed adjustments to the trial balance identified during the audit, which are included in the *Summary of Recorded Audit Adjustments* and will post all adjustments accordingly. These adjustments are attached as Appendix B.
30. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Compliance Considerations

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm that management:

- 31. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
- 32. Has identified and disclosed to the auditor that there were no instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, or other instances that warrant the attention of those charged with governance.
- 33. Has identified and disclosed to the auditor that there were no instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 34. Has identified and disclosed to the auditor that there were no instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 35. Has taken timely and appropriate steps to remedy fraud.
- 36. Has a process to track the status of audit findings and recommendations.
- 37. Has identified for the auditor all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 38. Has provided views on the auditor's reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.

In connection with your audit of Federal awards conducted in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, we confirm:

- 39. Management is responsible for complying, and has complied, with the requirements of Circular A-133.
- 40. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its Federal programs.

41. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its Federal programs.
42. Management has prepared the schedule of expenditures of Federal awards in accordance with Circular A-133 and has included expenditures made during the period being audited for all awards provided by Federal agencies in the form of grants, Federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
43. Management has identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
44. Management has made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to Federal programs and related activities that have taken place with Federal agencies or pass-through entities.
45. Management has identified and disclosed to the auditor that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of Federal awards.
46. Management believes that the County has complied with the direct and material compliance requirements, except for noncompliance it has disclosed to the auditor.
47. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to Federal program financial reports and claims for advances and reimbursements.
48. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
49. Management has disclosed to the auditor that there were no communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
50. Management has disclosed to the auditor all findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
51. Management is responsible for taking corrective action on audit findings of the compliance audit.
52. Management has received no information on the status of the follow-up on prior audit findings by Federal awarding agencies and pass-through entities, including all management decisions.
53. Management is not aware of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
54. Management is not aware of any known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
55. Management is not aware of any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, that have occurred subsequent to the date as of which compliance is audited.

56. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
57. The copies of Federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the Federal agency or pass-through entity, as applicable.
58. Management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.
59. Management has issued management decisions timely after their receipt of subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.
60. Management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee's own books and records.
61. Management has charged costs to Federal awards in accordance with applicable cost principles.
62. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.
63. Management has accurately completed the appropriate sections of the data collection form.
64. Management has elected to treat the Payments In Lieu of Taxes (PILT) program as a Federal grant program subject to the requirements of OMB Circular A-133.

SWEETWATER COUNTY, WYOMING

Wally Johnson, County Commissioners
Board Chair

Robb Slaughter, County Treasurer

Dale Davis, County Clerk

Bonnie Phillips, Accounting Manager

Krisena Marchal, Grants Manager

Barbara Kendall, Library System

Robert Perry, Events Complex

Chris Bradford, Recreation Board

Grant Christensen, District Board of
Health Director

Melissa Wray-Marchetti, Southwest
Counseling Services

Brie Blasi, Museum Board

APPENDIX A

SWEETWATER COUNTY, WYOMING

**Summary of Uncorrected Misstatements
As of and For the Year Ended June 30, 2015**

Management believes that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate to the opinion units of the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Description	Effect - Debit (Credit)				
	Assets	Liabilities	Opening Equity	Revenue	Expenses
Government Wide Statements - Aggregate Discretely Presented Component Units					
<i>Carryover Impact from Previous Years:</i>					
Mental Health: To capitalize fixed assets erroneously expensed in fiscal year 2007; also to recognize depreciation expense for these assets (20-year life, original cost of \$87,178)	\$ 52,306	\$ -	\$ (56,665)	\$ -	\$ 4,359
General Fund					
<i>Current Year Misstatement:</i>					
<i>Projected Error:</i>					
Projection of errors in accounts payable balance that should have been accrued and expensed in fiscal year 2015	\$ -	\$ (81,528)	\$ -	\$ -	\$ 81,528
Remaining Funds					
<i>Current Year Misstatement:</i>					
<i>Known Error:</i>					
Insurance Fund - To adjust the accounts payable balance for stop/loss agreement value for June 30, 2105	\$ -	\$ 36,217	\$ -	\$ -	\$ (36,217)

APPENDIX B

SWEETWATER COUNTY, WYOMING
Summary of Recorded Audit Adjustments
June 30, 2015

Account Number	Name	Debit	Credit
Adjusting Journal Entry #1			
To correct accounts receivable and related allowance accounts at year end.			
306-00-00-111500 CU01	SW COUNS-ACCOUNTS RECEIVABLE		\$ 862,084
306-00-00-111510 CU01	SW COUNS-ALLOWANCE UNCOLLECT AR	656,616	
306-00-00-0000-344000 CU01	SW COUNS-CHARGES FOR SVCS	205,468	
		<u>\$ 862,084</u>	<u>\$ 862,084</u>
Adjusting Journal Entry #2			
Provided by Client - Southwest Counseling Services - To record proportionate share of net pension liability.			
306-00-00-130000 CU01	Pension Related Deferred Outflows of Resources	\$ 1,030,402	
306-00-00-210500 CU01	Net Pension Liability		5,520,618
306-00-00-249000 CU01	SW COUNS-UNASSIGNED	4,209,331	
306-00-00-0000-410000 CU01	SW COUNS-SAL&WAGES		405,524
306-00-00-0000-410500 CU01	Pension Expense	686,409	
		<u>\$ 5,926,142</u>	<u>\$ 5,926,142</u>
Adjusting Journal Entry #3			
Provided by Client - Library System - To record proportionate share of net pension liability.			
303-00-00-130000 CU03	Pension related deferred outflows	\$ 288,238	
303-00-00-210500 CU03	Net pension liability		1,768,941
303-00-00-220000 CU03	Pension related deferred inflows		50,824
303-00-00-249000 CU03	LIBRARY-UNASSIGNED	1,466,390	
303-00-00-0000-410000 CU03	LIBRARY-SAL&WAGES		129,940
303-00-00-0000-410500 CU03	Pension expense	195,077	
		<u>\$ 1,949,705</u>	<u>\$ 1,949,705</u>
Adjusting Journal Entry #4			
Provided by Client - To adjust Road & Bridge inventory at year end.			
001-00-00-114120 GF01	INVENTORY-ROAD & BRIDGE	\$ 9,184	
001-30-00-0000-400000 GF01	ROAD&BRIDGE EXP ACCRUAL ADJ		9,184
		<u>\$ 9,184</u>	<u>\$ 9,184</u>
Adjusting Journal Entry #5			
6th Cent Fund - To adjust beginning fund balance and current year debt service.			
250-00-00-210700 SRF05	DUE TO OTHER GOVERNMENTS		\$ 141,350
250-00-00-246060 SRF05	ROAD 6 CENT-RESTRICT-ROAD 6 CE	161,200	
250-00-00-0000-498000 SRF05	ROAD 6 CENT-DEBT SERVICE		19,850
		<u>\$ 161,200</u>	<u>\$ 161,200</u>
Adjusting Journal Entry #6			
To adjust interest income in the Jail Tax Fund and CDC Tax Fund and move to the General Fund.			
001-00-00-110110 GF01	GEN CASH-POOLED CASH	\$ 36,448	
210-00-00-110110 SRF01	JAIL M&O-CASH-POOLED CASH		5,000
240-00-00-110110 SRF04	CDC BLD-CASH-POOLED CASH		31,448
001-00-00-0000-366110 GF01	GEN INTEREST REVENUES		36,448
210-00-00-0000-366110 SRF01	JAIL M&O-INTEREST REVENUES	5,000	
240-00-00-0000-366110 SRF04	CDC BLD-INTEREST REVENUES	31,448	
		<u>\$ 72,896</u>	<u>\$ 72,896</u>

Continued

Account Number	Name	Debit	Credit
Adjusting Journal Entry #7			
Provided by Client - To record deferred grant revenue from reimbursement.			
309-00-00-212230 CU06	BD HLTH-DEFERRED GRANT REVENUE	\$ 1,860	
309-00-00-0000-333110 CU06	BD HLTH-GRANTS-OPERATING		1,860
		<u>\$ 1,860</u>	<u>\$ 1,860</u>
Adjusting Journal Entry #8			
Provided by Client - To record proceeds from capital lease.			
001-10-32-3200-399370 GF01	GEN PROCEEDS FROM CAP LEASES		\$ 1,063,191
001-10-50-5000-437500 GF01	CO ASSESSOR-EQUIP&FURNISHINGS	33,232	
001-20-16-1600-437500 GF01	FIRE MARSHALL-EQUIP&FURNISHING	27,273	
001-20-70-7000-437500 GF01	CO CORONER-EQUIP&FURNISHINGS	40,891	
001-20-75-7500-437500 GF01	CO SHERIFF-EQUIP&FURNISHINGS	192,984	
001-30-34-3400-437500 GF01	ROAD&BRIDGE-EQUIP&FURNISHINGS	768,811	
		<u>\$ 1,063,191</u>	<u>\$ 1,063,191</u>
Adjusting Journal Entry #9			
Provided by Client - Recreation Board - To record proportionate share of net pension liability.			
305-00-00-130000 CU05	Pension related outflows	\$ 25,687	
305-00-00-210500 CU05	Net Pension Liability		122,777
305-00-00-249000 CU05	REC BD-UNASSIGNED	97,854	
305-00-00-0000-410000 CU05	REC BD-SAL&WAGES		9,020
305-00-00-0000-410500 CU05	Pension Expense	8,256	
		<u>\$ 131,797</u>	<u>\$ 131,797</u>
Adjusting Journal Entry #10			
Provided by Client - Museum Board - To record proportionate share of net pension liability.			
304-00-00-130000 CU04	Pension related outflows	\$ 25,959	
304-00-00-210500 CU04	Net Pension Liability		195,175
304-00-00-220000 CU04	Pension related inflows		8,787
304-00-00-249000 CU04	MUSEUM-UNASSIGNED	165,033	
304-00-00-0000-410000 CU04	MUSEUM-SAL&WAGES		14,336
304-00-00-0000-410500 CU04	Pension Expense	27,306	
		<u>\$ 218,298</u>	<u>\$ 218,298</u>
Adjusting Journal Entry #11			
Provided by Client - Board of Health - To record proportionate share of net pension liability.			
309-00-00-130000 CU06	Pension related outflows	\$ 196,843	
309-00-00-210500 CU06	Net pension liability		1,165,346
309-00-00-249000 CU06	BD HLTH-UNASSIGNED	910,750	
309-00-00-0000-410000 CU06	BD HLTH-SAL&WAGES		85,602
309-00-00-0000-410500 CU06	Pension expense	143,355	
		<u>\$ 1,250,948</u>	<u>\$ 1,250,948</u>
Adjusting Journal Entry #12			
Provided by Client - Events Complex - To record proportionate share of net pension liability.			
302-00-00-130000 CU02	Pension related Deferred Outflows	\$ 151,779	
302-00-00-210500 CU02	Net Pension Liability		830,843
302-00-00-249000 CU02	EVENTS COMP-UNASSIGNED	633,794	
302-00-00-0000-410000 CU02	EVENTS COMP-SAL&WAGES		61,030
302-00-00-0000-410500 CU02	Net Pension Expense	106,300	
		<u>\$ 891,873</u>	<u>\$ 891,873</u>

Continued

Account Number	Name	Debit	Credit
Adjusting Journal Entry #13			
To reduce equipment improperly capitalized during the year.			
302-00-00-127500 CU02	EVENTS COMP-EQUIP & FURNISH		\$ 17,155
302-00-00-127900 CU02	EVENTS COMP-ACCUMULATED DEP	476	
302-00-00-0000-420000 CU02	EVENTS COMP-OPERATING	17,155	
302-00-00-0000-437900 CU02	EVENTS COMP-DEPRECIATION		476
		<u>\$ 17,631</u>	<u>\$ 17,631</u>
Adjusting Journal Entry #14			
To move Jail Fund Activity and close the Jail Tax Fund.			
001-00-00-110110 GF01	GEN CASH-POOLED CASH	\$ 26,899	
001-00-00-110199 GF01	GEN CASH - ADJUSTMENT	12,500	
001-00-00-210000 GF01	GEN WARRANTS PAYABLE		12,500
001-00-00-210100 GF01	GEN VOUCHERS PAYABLE		1,924
210-00-00-110110 SRF01	JAIL M&O-CASH-POOLED CASH		26,899
210-00-00-110199 SRF01	JAIL M&O-CASH - ADJUSTMENT		12,500
210-00-00-210000 SRF01	JAIL M&O-WARRANTS PAYABLE	12,500	
210-00-00-210100 SRF01	JAIL M&O-VOUCHERS PAYABLE	1,924	
001-10-80-8000-366130 GF01	GEN NET INCRS IN FMV OF INVEST		37,652
001-20-75-7510-424300 GF01	DETENTION CNTR-REPAIRS & MAINT	12,677	
210-00-00-0000-366130 SRF01	JAIL M&O-NET INC IN FMV INV	37,652	
210-00-00-0000-424300 SRF01	JAIL M&O-REPAIRS&MAINT		12,677
		<u>\$ 104,152</u>	<u>\$ 104,152</u>

**Sweetwater County
Board of County Commissioners
Public Meeting**

December 15, 2015

**Land Use
Agenda and Staff Report**

Prepared by:

**Sweetwater County Land Use
80 West Flaming Gorge Way, Suite 23
Green River, WY 82935
(307) 872-3914**

Board of County Commissioners

Public Hearing Agenda

December 15, 2015

**County Commissioner's Meeting Room
80 West Flaming Gorge Way
Green River, WY 82935**

Public Hearing

1. Stauffer's Towing
Conditional Use Permit
Impound, Salvage and Storage Yard for Vehicles
2. Sweetwater County Comprehensive Plan
Language Amendment
Includes Adoption of the City of Rock Springs Master Plan

Public Hearing # 1

Board of County Commissioners

December 15, 2015

Property Owner

L&H Welding &
Machine Company
24125 County Rd 42
LaSalle, CO
80645-9519

Other Parties

Stauffer's Towing
Garry Semon
325 Daytona Drive
Rock Springs, WY
82901

Legal Description

NWSW, Section 12,
T18N, R106W

Current Zoning

I-1
Light Industrial

Legal Requirements

Adjacent Notices Sent:
November 6, 2015

Public Hearing Advertised:
November 7, 2015

Sign Posted:
November 23, 2015

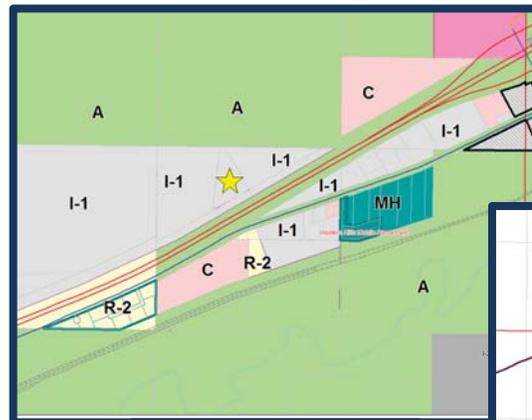
Utilities & Districts

Water: City of RS
Sewer: West Side WSD
Others:

Land Use Presenter

Eric Bingham
Land Use Director

Stauffer's Towing Conditional Use Permit Impound, Salvage & Storage Yard



Zoning Map

Vicinity Map



Public Hearing # 1

Stauffer's Towing

Conditional Use Permit

Impound, Salvage & Storage Yard

Summary of Application

Stauffer's Towing is proposing to operate an Impound, Salvage and Storage Yard for Vehicles at 290 Foothill Boulevard. This facility will store impounded or wrecked heavy duty vehicles which requires a Conditional Use Permit, in accordance with Section 7 of the 2015 Zoning Resolution, to operate on property located in the Light Industrial zoning district.

Stauffer's Towing will be located on a parcel of land owned by L&H Welding & Machine Company and located in the Northwest Quarter of the Southwest Quarter of Section 12, Township 18 North, Range 106 West of the 6th Principal Meridian, Sweetwater County, Wyoming.

Public Comments:

There have been no public comments submitted as of the date of this report.

Agency Comments:

SWC Emergency Management - No concerns.

SWC Sheriff - No concerns.

SWC Surveyor - No survey issues.

West Side Water & Sewer District - No objection to the salvage yard. L&H Welding is within the District boundaries but does not have sewer service provided by the District.

Staff Comments, Recommendations and Conditions:

Conditional Uses for Impound, Salvage, and Storage Yard have specific conditional use requirements as outlined below.

Staff offers the following comments with each criteria to evaluate the proposed yard:

1. The impound yard cannot be established within 600 feet of a church, school or residential zoning district or within one mile of a recreational facility.

The proposed storage area as detailed on the site plan will be over 600 feet from any church, school or residential zone district. Also, there is not a recreational facility within one mile of the proposed yard. Adjacent properties to the east have existing industrial uses. Areas located to the east are undeveloped and the area to the south is Interstate 80.

2. Hazardous Waste Inventory identifying possible storage or discharge of hazardous wastes.

Hazardous waste will need to be disposed of by an approved method.

Public Hearing # 1

Stauffer's Towing

Conditional Use Permit

Impound, Salvage & Storage Yard

Staff Comments, Recommendations and Conditions:

3. Screening, made of uniform material and built to a uniform height, shall be required for properties abutting a less intense zoning district or within a special overlay district within the GMA.

The proposed storage area will not be adjacent to a less intense zoning district. The parcel is located within two special overlay districts, scenic and highway overlay, which requires screening. The requirements state that all outside storage and work areas visible from the designated highways shall be screened. Due to the higher elevation of the site, approximately 15-20 feet higher than the interstate, and the storage yard being set back at its closest point on the west side of the property at approximately 70 feet, the yard will be mostly obscured from the interstate. The approximate number of wrecked semi-tractors that could be stored in the storage area would be around 15. On average the applicant has stated that there will be one truck parked on site.

4. Required screening fences shall be permanent and constructed to a minimum of six feet above finished grade. The Board may approve alternative screening plans and methods.

The applicant is proposing an alternative screening method as previously detailed.

5. No stacking of vehicles is allowed over six feet in height unless approved by the Board.

The applicant is not proposing to stack any vehicles due to the size of vehicles that will be placed on the property.

6. The business must be licensed with the State of Wyoming.

The applicant has indicated that Stauffer Towing is in the process of obtaining a State permit.

Staff recommended and on December 9, 2015 the Planning and Zoning Commission approved in a 5-0 vote to attach the the following conditions to the Conditional Use Permit:

1. The permit is limited to the impoundment of semi-tractors and their trailers only.
2. The conditional use permit is valid when the applicant obtains all applicable permits from the State of Wyoming.
3. No stacking of vehicles will be allowed.
4. The impound, storage and salvage area is limited to the area marked as "Permit Area" in red on the aerial site plan included with the application. This area is described as 100 feet in depth running along the edge of the dirt embankment on the northwest edge of the parking area and a length which starts on the east side of the billboard on the southwest corner of the property to the west side of the existing building.

Public Hearing # 1

Stauffer's Towing

Conditional Use Permit

Impound, Salvage & Storage Yard



Looking North



Looking South



Looking East

Looking West



RECOMMENDATION 15-12-ZO-01

STAUFFER'S TOWING CONDITIONAL USE PERMIT IMPOUND, STORAGE AND SALVAGE YARD FOR VEHICLES

WHEREAS, Stauffer's Towing is proposing to operate an Impound, Salvage and Storage Yard for Vehicles at 290 Foothill Boulevard. This facility will store impounded or wrecked heavy duty vehicles which requires a Conditional Use Permit, in accordance with Section 7 of the 2015 Zoning Resolution, to operate on property located in the Light Industrial zoning district.

WHEREAS, Stauffer's Towing will be operated on a parcel of land owned by L&H Welding & Machine Company and located in the Northwest Quarter of the Southwest Quarter of Section 12, Township 18 North, Range 106 West of the 6th Principal Meridian, Sweetwater County, Wyoming, having an address of 290 Foothill Boulevard, Rock Springs and legally described as follows:

A parcel of land in the North Half of the Southwest Quarter (N/2SW/4) of Section 12, Township 18 North, Range 106 West of the Sixth Principal Meridian, Sweetwater County, Wyoming, described as follows: Commencing at the West Quarter Corner of said Section 12; thence South 89°38'31" East along the East-West centerline of said Section 12, 850.10 feet to a 1-1/2 inch aluminum cap on a steel rod, said point being the TRUE POINT OF BEGINNING; thence South 89°38'31" East along said East-West centerline 57.49 feet to a 1-1/2 inch aluminum cap on a steel rod; thence South 30°00'52" East 709.07 feet to a 1-1/2 inch aluminum cap on a steel rod; thence South 59°59'08" West 594.00 feet to a 1-1/2 inch aluminum cap on a steel rod; thence North 6°23'44" East 917.18 feet to the TRUE POINT OF BEGINNING. Said parcel of land contains 236,818.30 square feet or 5.44 acres, together with all improvements thereon, and easements, appurtenances and incidents belonging or appertaining thereto, or used in connection therewith; subject, however, to all mining, mineral and other exceptions, reservations, easements, covenants, conditions and rights of way of record.

WHEREAS, the Sweetwater County Planning and Zoning Commission held a public hearing in accordance with the procedural requirements of the 2015 Zoning Resolution on December 9, 2015 to consider the applicant's request; and,

WHEREAS, after due consideration and discussion, the Planning and Zoning Commission voted 5-0 to recommend approval of the request in accordance with Section 7 of the 2015 Zoning Resolution and the following condition:

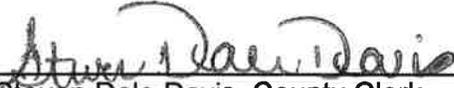
1. The permit is limited to the impoundment of semi-tractors and their trailers only.
2. The conditional use permit is valid when the applicant obtains all applicable permits from the State of Wyoming.
3. No stacking of vehicles will be allowed.
4. The impound, storage and salvage area is limited to the area marked as "Permit Area" in red on the aerial site plan included with the application. This area is described as 100 feet in depth running along the edge of the dirt embankment on the northwest edge of the parking area and a length which starts on the east side of the billboard on the southwest corner of the property to the west side of the existing building.

NOW THEREFORE, the Sweetwater County Planning and Zoning Commission recommends APPROVAL of the Conditional Use Permit for the Storage of Fuels in accordance with Section 7 of the 2015 Zoning Resolution and the conditions listed above.

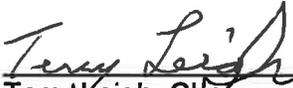
Dated this 9th day of December, 2015.

Attest:

Sweetwater County
Planning and Zoning Commission



Steven Dale Davis, County Clerk



Terry Leigh, Chairman

RESOLUTION 15-12-ZO-01

STAUFFER'S TOWING CONDITIONAL USE PERMIT IMPOUND, STORAGE AND SALVAGE YARD FOR VEHICLES

WHEREAS, Stauffer's Towing is proposing to operate an Impound, Salvage and Storage Yard for Vehicles at 290 Foothill Boulevard. This facility will store impounded or wrecked heavy duty vehicles which requires a Conditional Use Permit, in accordance with Section 7 of the 2015 Zoning Resolution, to operate on property located in the Light Industrial zoning district.

WHEREAS, Stauffer's Towing will be operated on a parcel of land owned by L&H Welding & Machine Company and located in the Northwest Quarter of the Southwest Quarter of Section 12, Township 18 North, Range 106 West of the 6th Principal Meridian, Sweetwater County, Wyoming, having an address of 290 Foothill Boulevard, Rock Springs and legally described as follows:

A parcel of land in the North Half of the Southwest Quarter (N/2SW/4) of Section 12, Township 18 North, Range 106 West of the Sixth Principal Meridian, Sweetwater County, Wyoming, described as follows: Commencing at the West Quarter Corner of said Section 12; thence South 89°38'31" East along the East-West centerline of said Section 12, 850.10 feet to a 1-1/2 inch aluminum cap on a steel rod, said point being the TRUE POINT OF BEGINNING; thence South 89°38'31" East along said East-West centerline 57.49 feet to a 1-1/2 inch aluminum cap on a steel rod; thence South 30°00'52" East 709.07 feet to a 1-1/2 inch aluminum cap on a steel rod; thence South 59°59'08" West 594.00 feet to a 1-1/2 inch aluminum cap on a steel rod; thence North 6°23'44" East 917.18 feet to the TRUE POINT OF BEGINNING. Said parcel of land contains 236,818.30 square feet or 5.44 acres, together with all improvements thereon, and easements, appurtenances and incidents belonging or appertaining thereto, or used in connection therewith; subject, however, to all mining, mineral and other exceptions, reservations, easements, covenants, conditions and rights of way of record.

WHEREAS, the Sweetwater County Board of County Commissioners held a public hearing in regards to this matter on December 15, 2015 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 Sweetwater County Board of County Commissioners APPROVES the Conditional Use Permit for an Impound, Salvage and Storage Yard for Vehicles in accordance with Section 7 of the 2015 Zoning Resolution and the following conditions:

1. The permit is limited to the impoundment of semi-tractors and their trailers only.
2. The conditional use permit is valid when the applicant obtains all applicable permits from the State of Wyoming.
3. No stacking of vehicles will be allowed.
4. The impound, storage and salvage area is limited to the area marked as "Permit Area" in red on the aerial site plan included with the application. This area is described as 100 feet in depth running along the edge of the dirt embankment on the northwest edge of the parking area and a length which starts on the east side of the billboard on the southwest corner of the property to the west side of the existing building.

Dated this 15th day of December, 2015.

Sweetwater County
Board of County Commissioners

Wally J. Johnson, Chairman

John K. Kolb, Member

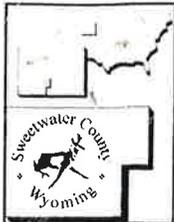
Don Van Matre, Member

Attest:

Randal M. Wendling, Member

Steven Dale Davis, County Clerk

Reid O. West, Member



Conditional & Temporary Uses

Sweetwater County Land Use
80 West Flaming Gorge Way, Suite 23
Green River, WY 82935
p: (307) 872-3914 / 922-5430 f: 872-3991
landuse@sweet.wy.us

Date of Submittal: 10-28-15
Permit Number: 11127
Present Zoning: I-1
PID: 04-1806-12-3-00-011-00

Date of Hearings: PZ DEC 9, 2015 10A BCC DEC 15, 2015 15P Resolution: _____
 Approved
 Approved with Conditions: _____
 Denied/Reason: _____
Date of Action: _____ Land Use Official Signature: _____

- Application Fee:**
- \$50.00 for **Residential Construction and Hardship Exceptions**
 - \$250.00 for **Residential Applications Requiring a Public Hearing**
 - \$1,500.00 for **Non-Residential Construction of Permitted Use Structures**
 - \$500.00 for **Non-Residential Construction of Accessory Use Structures & Applications Requiring a Public Hearing**

Lot and parcel development standards are found in Section 4 of the 2014 Zoning Resolution. Please make sure that your development and lot or parcel meets these required improvements.

Sweetwater County has adopted and will inspect for the International Fire Code. Sweetwater County has not adopted and does not enforce the International Residential Code or the International Building Code. It is the applicant's or landowner's responsibility to ensure that construction standards are met and buildings and structures are inspected.

Please fill the application out completely; incomplete applications will be returned. Attach all required supporting documentation and additional information which may be required for approval of your application. Regulations may be found in the Sweetwater County Zoning Resolution.

RECEIVED
OCT 28 2015

GENERAL INFORMATION

Property Owner of Record Contact Information

Name: JUSTICE TRUCKING
Company: " "
Address: 290 FOOTHILL BLVD
ROCK SPRINGS WY 82901
Phone: 307-362-7985
Email: _____

Applicant/Business Owner Contact Information

Name: GARRY SEMON
Company: STAUFFERS TOWING
Address: 235 DAYTONA DR.
ROCK SPRINGS WY 82901
Phone: 307-350-0062
Email: GSEMON69@GMAIL.COM

PROPERTY INFORMATION

County Assigned Address: 290 FOOT HILL BLVD ROCK SPRING Lot Size: _____ (acres)

Project Location: Quarter(s): _____ Section: _____ Township: _____ Range: _____

Subdivision Name: _____ Lot: _____ Block: _____

Overlay District: Highway Scenic Slope

Name of Business: STAFFORDS TOWNSHIP

Days/Hours of Operation: 24/7 Duration of Use: Permanant

Contact Information for Any Other Agency Under Which Your Use is Also Regulated:

Agency: _____ Agency: _____

Contact: _____ Contact: _____

Address: _____ Address: _____

Phone: _____ Phone: _____

Email: _____ Email: _____

CONDITIONAL USES – See Section 7 of the 2014 Zoning Resolution & Attach Any Special Requirements

- | | | |
|--|--|---|
| <input type="checkbox"/> Accessory Structures Over Size Allowed in Zoning District | <input type="checkbox"/> Guest House | <input type="checkbox"/> Kennel & Pet Boarding |
| <input type="checkbox"/> Automobile Graveyard | <input type="checkbox"/> Hardship Exception | <input type="checkbox"/> Off-Premise Signs/Billboards |
| <input type="checkbox"/> Bed & Breakfast Home | <input type="checkbox"/> Hazardous Materials-Fuels | <input type="checkbox"/> Public Utility Office, Shop, Facility |
| <input type="checkbox"/> Crematorium | <input type="checkbox"/> Hazardous Materials-Explosives | <input type="checkbox"/> Work Camp |
| <input type="checkbox"/> Evaporation Ponds, Commercial | <input type="checkbox"/> Hazardous Materials-Radioactive | <input checked="" type="checkbox"/> IMPOUND, SALVAGE + STORAGE YARD FOR VEHICLES |
| <input type="checkbox"/> Fireworks | <input type="checkbox"/> Junkyard | |

TEMPORARY USES – See Section 8 of the 2014 Zoning Resolution & Attach Any Special Requirements

- | | | |
|---|---|--|
| <input type="checkbox"/> Construction Office | <input type="checkbox"/> Seasonal Sales Lot | <input type="checkbox"/> Temporary Fireworks Sales |
| <input type="checkbox"/> Construction Yards, Off-Site | <input type="checkbox"/> Temporary Dwelling | <input type="checkbox"/> Temporary Work Camps |

Include information about your Conditional or Temporary Use and an explanation of the activity:

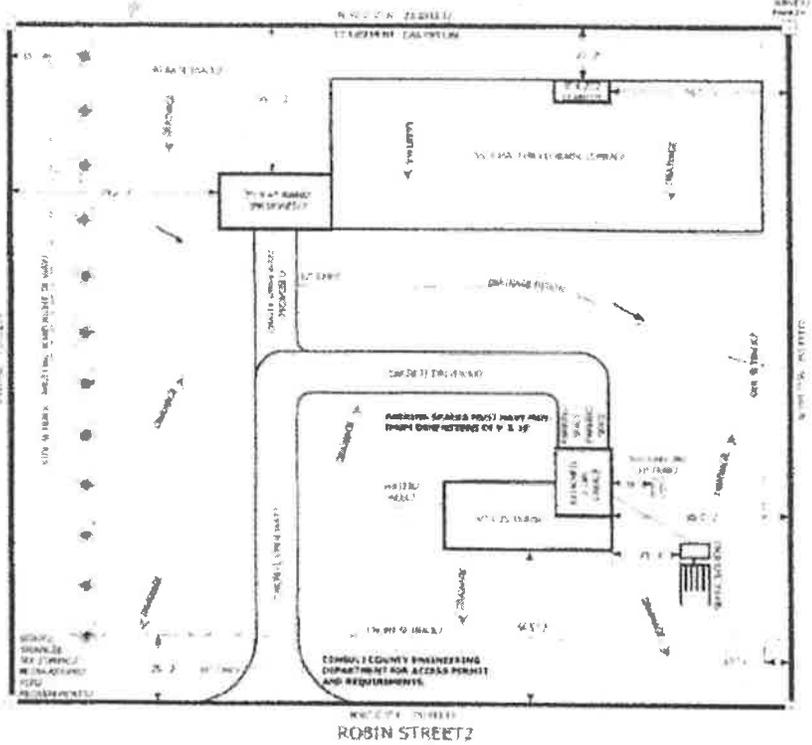
STORAGE OF IMPOUNDED OR WRECKED HEAVY DUTY VEHICLES

SINGLE PARKING SPOT LEASED QUARTERLY

PERMIT SUBMITTAL REQUIREMENTS

The following information and supporting documentation must be included with this application:

1. **Site Plan:** A site plan, legibly drawn to scale and based on legally established lot corners that are permanently marked and identified, showing the following information:
 - a. Address of the property
 - b. Legal description
 - c. Location and dimensions of the land area in question
 - d. Size, shape, dimensions and location of existing or proposed structures
 - e. Location of fire hydrants
 - f. Access including dimensions, distance from property corners and size of culvert
 - g. General drainage of lot or parcel
 - h. Parking and loading areas as required
 - i. Commercial signage, if applicable
 - j. Septic and well locations
 - k. Fuels being used or stored on the property
 - l. Utilities
 - m. Easements
 - n. Outdoor storage areas
 - o. Residential floor plan including rooms labeled and dimensioned, size of egress windows and doors, location of required smoke alarms and carbon monoxide detectors, type of door hardware, hallway widths, width of stairs and garage or building separation material
 - p. Commercial floor plan including rooms labeled and dimensioned, size of egress windows and doors, location of smoke alarms, type of door hardware, hallway widths, width of stairs and garage or building separation material, location and type of exit signs, details of emergency lighting plan and location of fire extinguishers



2. Water and/or Sewer Supply:

- a. Private Wyoming State Well Permit Number or Name of Water District: ROCK SPRING
- b. Private Septic System Permit Number or Name of Sewer District: ROCK SPRING

SIGNATURE REQUIRED

I acknowledge that I have read and understand this application and the pertinent regulations. I further agree if the permit is approved, I will comply with all regulations and conditions of approval. I grant Sweetwater County the right of ingress/egress as reasonably necessary to determine compliance with County regulations or conditions of this permit. I certify that the information provided with this application is true and correct.

Julie Reynolds
Signature of Owner of Record

8-3-15
Date

[Signature]
Signature of Applicant/Agent

8-3-15
Date



Public Hearing # 2

Board of County Commissioners

December 15, 2015

Language Amendments

Sweetwater County Comprehensive Plan and

Adoption of City Master Plans

The Land Use Department is proposing to amend the Sweetwater County Comprehensive Plan. The purpose of the amendment is to officially incorporate the City of Rock Springs Master Plan and the City of Green River Comprehensive Master Plan in to the Sweetwater County Comprehensive Plan as required by Wyoming Statute 9-8-301. Wyoming Statutes require all counties to have a land use plan and to incorporate all land use plans of incorporated cities and towns. On February 22, 2011, the Board of County Commissioners wrote a letter in support of updating the City of Rock Springs Master Plan. The City of Green River Comprehensive Master Plan was approved by the Board of County Commissioners on November 20, 2012.

The City of Rock Springs Master Plan details the following: Community Profile; Public Process, Land Use and Economic Growth; Transportation and Infrastructure; Housing and Neighborhoods; Downtown; Parks, Recreation, Trailways, and Corridors; Environment and Public Safety; and Hazard Mitigation.

Concerning the unincorporated areas of the County, the Plan states in Chapter 3 that "given the high amount of vacant, developable land located within the existing City Limits, this Plan does not anticipate the need for annexation within the 10 year planning horizon". The plan also encourages the City to look at possible annexation of approximately 80 acres of BLM land located south of Signal Drive, which would further encourage infill development within the City boundary. The plan mentions the ongoing discussions the City has had with the County to develop a Growth Management Plan Agreement. County staff has expressed to the City planning staff the desire for Sweetwater County to continue those discussions.

Staff is requesting to amend the Comprehensive Plan by adding a new Chapter called Municipal Land Use Plans and incorporate both the City of Rock Springs and City of Green River Master Plans as attachments to the Comprehensive Plan. Staff is also requesting approval to reorganize sections, update the Sweetwater County Profile and make minor administrative changes.

There have been no comments received regarding the proposed amendments.

Staff is in support of these amendments to the Comprehensive Plan and on December 9th the Planning and Zoning Commission voted 5-0 to recommend approval of the amendments.

RECOMMENDATION 15-12-ZO-02

SWEETWATER COUNTY COMPREHENSIVE PLAN LANGUAGE AMENDMENT ADOPTION OF MUNICIPAL MASTER PLANS

WHEREAS, on November 7, 2015 and December 3, 2015 the Sweetwater County Land Use Department advertised that a public hearing would be held on December 9, 2015 at 10:00 a.m. proposing Language Amendments to the Sweetwater County Comprehensive Plan and the adoption of the City of Rock Springs Master Plan and the City of Green River Comprehensive Master Plan; and

WHEREAS, the Sweetwater County Planning and Zoning Commission held a public hearing on December 9, 2015 regarding these proposed amendments and requested and received public comment, and;

WHEREAS, the Sweetwater County Planning and Zoning Commission voted 5-0 to recommend approval of the Language Amendments and the Adoption of the City of Rock Springs Master Plan and the City of Green River Comprehensive Master Plan and allows the Land Use Department to reorganize sections, update the Sweetwater County Profile and make minor administrative changes;

NOW THEREFORE the Sweetwater County Planning and Zoning Commission recommends approval of the amendments to the Sweetwater County Comprehensive Plan as outlined above.

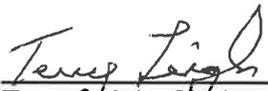
Dated this 9th day of December, 2015.

Attest:



Steven Dale Davis, County Clerk

Sweetwater County
Planning & Zoning Commission



Terry Leigh, Chairman

RESOLUTION 15-12-CC-01

SWEETWATER COUNTY COMPREHENSIVE PLAN LANGUAGE AMENDMENT ADOPTION OF MUNICIPAL MASTER PLANS

WHEREAS, on November 7, 2015 and December 3, 2015 the Sweetwater County Land Use Department advertised that a public hearing would be held on December 9, 2015 at 10:00 a.m. before the Planning and Zoning Commission and on December 15, 2015 at 1:30 p.m. before the Board of County Commissioners proposing Language Amendments to the Sweetwater County Comprehensive Plan and the adoption of the City of Rock Springs Master Plan and the City of Green River Comprehensive Master Plan; and

WHEREAS, the Sweetwater County Board of County Commissioners held a public hearing in regards to this matter on December 15, 2015 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 Sweetwater County Board of County Commissioners **APPROVES** the Language Amendments to the Sweetwater County Comprehensive Plan, adopts the City of Rock Springs Master Plan and the City of Green River Comprehensive Master Plan and allows the Land Use Department to reorganize sections, update the Sweetwater County Profile and make minor administrative changes.

Dated this 15th day of December, 2015.

Sweetwater County
Board of County Commissioners

Wally J. Johnson, Chairman

John K. Kolb, Member

Don Van Matre, Member

Randal M. Wendling, Member

Attest:

Steven Dale Davis, County Clerk

Reid O. West, Member

BOARD OF COUNTY COMMISSIONERS MEETING REQUEST FORM

Date Requested: <i>12-15-15</i>	Name & Title of Presenter: Aarron Reinert, Partner John Becknell, Partner <div style="text-align: right;"><input type="checkbox"/></div>
Department or Organization: SafeTech Solutions, LLP	Contact Phone & E-mail: (858) 349-4539 john@safetechsolutions
Exact Wording for Agenda: Emergency Medical Services (EMS) Assessment Results in Sweetwater County	Preference of Placement on Agenda & Amount of Time Requested for Presentation: Last on the agenda 1 hour (Discussed with Chairman Johnson on 11/3/15)
Will there be Handouts? (If yes, include with meeting request form) Yes	Will handouts require SIGNATURES: No
Additional Information: Attached: 1. PowerPoint Presentation	

Krisena Marchal - Grants

From: Krisena Marchal - Grants
Sent: Wednesday, December 09, 2015 3:09 PM
To: Krisena Marchal - Grants
Subject: FW: meeting with Commissioners and Ambulance Board

From: John Becknell [<mailto:john@safetechsolutions.us>]
Sent: Wednesday, December 09, 2015 2:39 PM
To: Krisena Marchal - Grants
Subject: Re: meeting with Commissioners and Ambulance Board

Krisena,

Please bear with us. We will not finish our final report until we have the meeting with commissioners and ambulance board and meet with each ambulance service. This presentation is about what we have found and what are considering as recommendations. However, we always like to present our observations and recommendations orally so we can get input from the key stakeholders. That is the purpose of this meeting. The complete written report(s) will be done by Dec. 31 and the commissioners will have all of that information then.

As for a copy of our powerpoint presentation for this meeting - we will bring printed copies. Those copies will not be done until this weekend. The team lives and works in various parts of the country and will not be together until Friday. We'll complete our work over the weekend.

I apologize for this not meeting usual practice but beg yours and the commissioners understanding.

Thank you.

John

BOARD OF COUNTY COMMISSIONERS

MEETING REQUEST FORM

Requested Meeting Date: 12-15-15	Name & Title of Presenter: Memorial Hospital of Sweetwater County's Board of Trustees
Department or Organization: MHSC	Contact Phone & E-mail: Cindy Nelson- Admin, 307-352-8412 cnelson@sweetwatermemorial.com
Exact Wording for Agenda: Memorial Hospital of Sweetwater County's Board of Trustees Update	Preference of Placement on Agenda & Amount of Time Requested for Presentation: 3:00 p.m.
Will there be Handouts? (If yes, include with meeting request form) No	Will handouts require SIGNATURES: No
Additional Information:	

- All requests to be added to the agenda will need to be submitted in writing on the "Meeting Request Form" by Wednesday at 12:00 p.m. prior to the scheduled meeting and returned in person or electronically to Clerk Sally Shoemaker at: shoemakers@sweet.wy.us
- All handouts are also due by Wednesday at 12:00 p.m. prior to the scheduled meeting date. Handouts may be submitted to Clerk Sally Shoemaker either in person or electronically. *****If your handout is not accompanied with the request to be added to the agenda, your request will be dismissed and you may reschedule for the next meeting provided the handout(s) are received.*****
- Any documents requiring **Board Action** or **signature** are considered agenda items and need to be requested in the same manner.
- All **original** documents requesting action or signature must be submitted to Deputy County Clerk Vickie Eastin. However, a **copy** must be submitted to Sally Shoemaker for distribution of the packet and retention.
- As always, if you are unable to attend the meeting after being placed onto an agenda, please send a representative in your place or your item will be rescheduled.
- In order to determine placement on the agenda, please review the county website (www.sweet.wy.us/commissioner) on Thursday afternoon.
- If a request to be placed on an agenda is received **AFTER** the deadline, you will be considered for the next meeting date.
- No handout will be received during a meeting in session.

Sally Shoemaker

From: Cindy Nelson <cnelson@sweetwatermemorial.com>
Sent: Thursday, November 19, 2015 1:21 PM
To: Sally Shoemaker
Subject: RE: Meeting

This is perfect!
You are perfect!
Thank you so much! Happy Thanksgiving to you next week!

Cindy Nelson, Executive Assistant

Administration

Direct 307-352-8412

cnelson@sweetwatermemorial.com

Main 307-362-3711, Fax 307-352-8180

1200 College Drive, Rock Springs, WY 82901

www.sweetwatermemorial.com

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From: Sally Shoemaker [<mailto:shoemakers@sweet.wy.us>]
Sent: Thursday, November 19, 2015 1:19 PM
To: Cindy Nelson
Subject: RE: Meeting

Thank you, Cindy. This will definitely be on the agenda for the 12-15-15 BOCC meeting and scheduled at 3:00 p.m.- I've already got it slotted. The agenda will be available on the County Website on Thursday, December 10, 2015 and will also be advertised in the Rocket Miner on Saturday, December 12, 2015. I hope this helps with him pre-arranging the flights!

Happy Thanksgiving!

Sally

From: Cindy Nelson [<mailto:cnelson@sweetwatermemorial.com>]
Sent: Thursday, November 19, 2015 1:03 PM
To: Sally Shoemaker
Subject: RE: Meeting

Hi, Sally. Apologies for the delay in my response. I had to wait to hear back from the Board to confirm they will attend. Artis asked me to notify you that they respectfully accept the invitation and will plan to be at the County Commissioner meeting on Tuesday, December 15 at 3:00 PM.

Artis asked that you please confirm when this is on the agenda for 3:00 PM. He needs to purchase flight tickets.

Thank you, Sally.
I appreciate you!
Cindy

Cindy Nelson, Executive Assistant

Administration

Direct 307-352-8412

cnelson@sweetwatermemorial.com

Main 307-362-3711, Fax 307-352-8180

1200 College Drive, Rock Springs, WY 82901

www.sweetwatermemorial.com

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From: Sally Shoemaker [<mailto:shoemakers@sweet.wy.us>]
Sent: Wednesday, November 18, 2015 9:35 AM
To: Cindy Nelson
Subject: Meeting
Importance: High

Good morning, Cindy.

The commission discussed during their meeting yesterday, the request received from Chairman Kalivas to schedule a meeting to discuss the proposed Ambulatory Surgery Center/Physician Office Building project (attached for your reference is the letter).

The Commissioners respectfully invite the MHSC Board of Trustees to the December 15, 2015 BOCC meeting at 3:00 p.m. Please let me know if this works with the board's schedule and I will be happy to get this item placed on the agenda.

Date: Tuesday, December 15, 2015

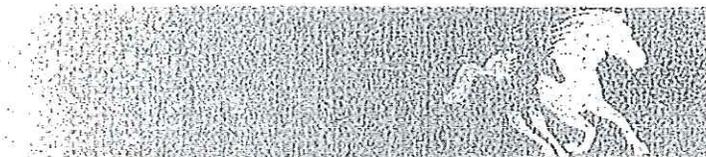
Time: 3:00 p.m.

Where: Board of County Commissioners Chambers- 80 W Flaming Gorge Way, Suite 115. Green River, WY

Agenda: To discuss the status of the proposed Ambulatory Surgery Center/Physician Office Building project

Thank you,

Sally Shoemaker
shoemakers@sweet.wy.us
307-872-3897 (office)



RECEIVED

OCT 30 2015

SWEETWATER COUNTY
COMMISSIONER'S OFFICE

October 30, 2015

Reid West
Sweetwater County Commissioner
80 W. Flaming Gorge Way
Green River, WY 82935

Dear Reid,

As the liaison to our Memorial Hospital of Sweetwater County Board of Trustees, I would like to request, at the Commissioners earliest convenience, the opportunity to discuss with you, in an open meeting, the status of our proposed Ambulatory Surgery Center/Physician Office Building project.

The earliest meeting after December 1st works best for our Board since we'd like as many of our Board members to be present. We would like this meeting to just be between our Board and you the Commissioners. A one on one to give you an update and allow for open discussion.

Please let Cindy Nelson at the hospital know what meeting date works best for you so she can pass it on to the rest of the Board.

I hope to hear from you soon on this important issue.

Sincerely,

Artis Kalivas

Artis Kalivas
Chairman
MHSC Board of Trustees

COPIES TO:

WJ

RW

All

Cc: Wally Johnson