

Resolution Number []

Entitled: A RESOLUTION AUTHORIZING SUBMISSION OF A FEDERAL MINERAL ROYALTY CAPITAL CONSTRUCTION ACCOUNT GRANT APPLICATION TO THE STATE LOAN AND INVESTMENT BOARD ON BEHALF OF THE GOVERNING BODY FOR THE

[Laramie County Commissioners]

FOR THE PURPOSE OF:

[Funding the replacement of a hydraulic elevator located at the Sheriff's Detention Center.]

(State Purpose of Project)

WITNESSETH

WHEREAS, the Governing Body for the Laramie County Commissioners

desires to participate in the FEDERAL MINERAL ROYALTY CAPITAL CONSTRUCTION ACCOUNT GRANT program to assist in financing this project; and

WHEREAS, the Governing Body of the Laramie County Commissioners recognizes the need for the project; and

WHEREAS, the Federal Mineral Royalty Capital Construction Account Grant program requires that certain criteria be met, as described in the State Loan and Investment Board's Rules and Regulations governing the program, and to the best of our knowledge this application meets those criteria; and

WHEREAS, the Governing Body of the Laramie County Commissioners

plans to match the requested Federal Mineral Royalty Capital Construction Account Grant from the following source(s):

[General Funds from Laramie County Government.]

(Describe the Source and Status of All Matching Funds)

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Laramie County Commissioners

that a grant application in the amount of \$ [87,500.00]

(Amount being requested)

be submitted to the State Loan and Investment Board for consideration at the

[6/3/2021]

(Date of SLIB Meeting)

to assist in funding the

[Laramie County Sheriff's Department Hydraulic Elevator Replacement]

(Name of Project)

BE IT FURTHER RESOLVED, that

[Sandra Newland, Grants Manager]

(Name and Title of Person(s))

are hereby designated as the authorized representatives of the

Laramie County Commissioners

to act on behalf of the Governing Body on all matters relating to this grant application.

PASSED, APPROVED AND ADOPTED THIS

[2nd]

(Date)

day of

[February 2021]

(Month)

(Year)

[]

(Signature)

[Gunnar Malm, Chairman]

(Name and Title)

Attest:

[]

(Signature)

[Debra Lee, County Clerk]

(Name and Title)

RECEIVED AND APPROVED AS TO FORM ONLY BY THE LARAMIE COUNTY ATTORNEY

Mineral Royalty Grant Program Check List

Required Information for All Applications

- Application (At a minimum, first 4 "Tabs" of this application form plus this checklist must be completed and submitted).
- Standard resolution executed by the Governing Body authorizing the filing of the application. The resolution should include the amount of the grant being requested, name of project, the other matching funding sources.
- Licensed engineer's statement of feasibility of the project (not required for the purchase of emergency vehicles).
- Copy of current approved and signed budget.
- 3-Years of **Audited** Financial Information (Balance Sheet and Income Statement).
- A formal maintenance plan documenting how the project will be maintained, if available.
- NA Commitment letters from all funding sources, if applicable.

Additional Information Needed for Street and Roads Projects

- NA Completed Tab 5 - Road & Street Questions

Additional Information Needed for Water and/or Sewer Projects

- NA Completed Tab 6 - Water & Sewer Questions

Additional Information Needed for Fire Apparatus Projects

- NA Completed Tab 7 - Fire Apparatus Questionnaire

Additional Information Needed for Vehicles Purchases

- NA Complete Tab 8 - Vehicle Replacement Certification

Additional Information for Special District Applying for MRG Funding

- NA Copy of County Commissioners resolution that shows formation of special district
- NA Copy of certification from the County Commissioners that the special district currently exists
- NA Written review from the County Commissioners
- NA Written review from City or Town (only if special district is within five (5) miles of incorporated limits)
- NA Resolution for assessments
- NA Letter from County Assessor verifying and showing the dollar amount the District is collecting for assessment

Additional Information for Joint Powers Boards Applying for MRG Funding

- NA Copy of certificate of organization filed with the Secretary of State
- NA Copy of executed joint powers agreement approved by the Attorney General
- NA Written review from the County Commissioners
- NA Written review from City or Town (only if Joint Powers Board is within five (5) miles of incorporated limits)

Ensure you have entered something in every box this color.
All questions must be answered in order for the application to be considered complete.

Submit one (1) original Application and Resolution, **signed in BLUE, and Supporting Documentation to the following address:**

**OFFICE OF STATE LANDS AND INVESTMENTS
ATTN: GRANTS AND LOANS DIVISION
HERSCHLER BUILDING 1st FLOOR EAST
122 WEST 25th STREET
CHEYENNE, WYOMING 82002**

State of Wyoming State Loan and Investment Board Mineral Royalty Grant Program

APPLICANT INFORMATION

Applicant

Mailing Address

City **State** **Zip**

E-Mail Address **Phone #**

Tax ID #:

Contact Person (Name and Title)

Phone # **E-Mail Address**

Applicant's submitting multiple applications must establish priority ranking for each application.

Priority of

PROJECT FUNDING INFORMATION

Name of Project

Amount of Funding Requesting NOTE: This amount must match the amount on the submitted resolution

List all other funding sources for the project in the table below including the status and amount expended, if any.

Other Funding Source Description	Amount	Status*		Amount Expended	Funding Percentage
		Pending	Approved		
County Matching Funds	\$87,500		X	\$0	50.00%
					0.00%
					0.00%
					0.00%
Total Other Funding	\$87,500			\$0	

*Documentation to support the status must be attached to the Application Packet.

Estimated Total Project Cost:

Balance of Project Incomplete:
Auto Calculated
(Estimated Project Costs less Amount Expended)

Estimated Reimbursement Rate: (Final Reimbursement Rate is Determined by Board Approved Amount)
% is auto calculated
(Amount Requested/Estimated Project Costs)

I certify that I am authorized to sign this application on behalf of our governing body, and the applicant will comply with all appropriate requirements, if approved. To the best of my knowledge and belief, the information in this application is true and correct. I understand the State may review any relevant documents or instruments relating to the analysis of this application.

Signature _____ **Date** _____

Gunnar Malm, Laramie County Chairman

Name and Title (typed)

Applicant: Laramie County, Wyoming

Name of Project Laramie County Sheriff's Department Hydraulic Elevator Replacement

Population

99,500

Percentage of population directly served by the project

Directly	Indirectly
5%	95%

1. Requesting funding for a Water and/or Sewer Project?
If yes, complete the Water/Sewer Questionnaire.

Yes	No
	X

2. Requesting funding for a Street and/or Road Project?
If yes, complete the Street Questionnaire.

Yes	No
	X

3. Requesting funding for a Fire Apparatus?
If yes, complete Fire Apparatus Questionnaire.

Yes	No
	X

4. Requesting funding to purchase a Vehicle?
If yes, complete Vehicle Replacement Certification Form.

Yes	No
	X

5. Do or will you own the asset for which funding is being requested?

Yes	No
X	

6. Do you have an asset management plan? If yes, please provide a copy.

Yes	No
	X

7. Do you have a maintenance plan for the project asset for which funding is requested?
If yes, please provide a copy of the current plan.

Yes	No
X	

8. Do you have an Administrative Order? (If yes, provide copy of the Administrative Order)

Yes	No
	X

9. Is project needed to meet federal or state health and/or safety requirement?
If yes, provide specific health or safety requirement project will address.

Yes	No
X	

The American Correctional Association since their inception, has standards that have served to establish a fundamental operational structure for facilities and agencies that have implemented them. ACA standards interface with all aspects of operations, including safety, security, order, care, programs, justice, and administration, among others. While ACA standards provide guidelines for these areas and requires the existence of some specific practices or conditions, they are designed to facilitate the development of independent agency policy and procedure that govern the agency's everyday operations. Since the mid 2000's, ACA standards have gradually migrated to a performance based model in which agencies collect, track, and analyze internal outcomes related to each standard in order to gauge their performance and adjust their operations accordingly. This model has proven to be a successful method of improving agency operations through the use of real time data with an immediate and significant impact on inmates, staff and administrators throughout the facility and agency.

10. If only partial funding is possible, would that be beneficial to your project?
If yes, detail the minimum amount needed and why this amount would be beneficial.

Yes	No
X	

If partial funding was awarded, the Laramie County Commissioners would have to determine if the project could move forward with other funding streams or be put on hold and parts replaced until a complete replacement could be financed.

11. If full funding is received but there are cost overruns or unexpected expenses, how will those additional costs be covered?

Laramie County agrees to pay any cost overruns or unexpected expenses that result from this project. We will not ask the SLIB Board for additional funds to cover these costs.

12. How was it determined this project was needed?

The existing hydraulic elevator located at the Laramie County Detention Center is over 30 years old. Wear and tear have made the need for constant repairs a necessity and several components of the elevator mechanism are no longer manufactured or available. This elevator is the main service elevator for the detention center and is responsible for transporting inmates, staff, equipment and inmate meals to and from the floors of the detention center. The elevator is not reliable and is known to quit working at any given point. This has become a huge safety concern for our officers as they have been trapped in the elevator with inmates.

13. Please describe any other funding sources applied for to fund this project but were denied, if applicable.

At the time of this application, there are no other funding sources that have been identified. The County Commissioners and Sheriff's Department are working to procure the needed matching funds.

Applicant: Laramie County, Wyoming

Name of Project Laramie County Sheriff's Department Hydraulic Elevator Replacement

1. Briefly describe the project for which you are requesting funding.

We are requesting funding to replace the Hydraulic Elevator located at the Laramie County Sheriff's Detention Facility. This includes a new hydraulic controller, new cable wiring, new car operating panel, new hall stations, door equipment and a power unit. The new controller will have all functions to comply with the ANSI A17.1 2013 code. The wiring will ensure that there is reduced service interruptions and down time which will reduce operating expenses. The cabling provides the vital link between the car and the controller. The new car fixtures or operating panel will include all new function buttons and switches to include floor buttons, DO and DC buttons, light and fan keyswitches, independent service keyswitches, run and stop switches, fire service features, inspection keyswitch, braille tags, ADA phone, emergency lighting and a digital position indicator. New door equipment will include NEMA enclosure, new drive arm, new car gate switch, operator mounted parameter unit, new car door hangers, new clutch on each car door, and new interlocks and pickup rollers on each landing. The critical component of this project is the power unit, the existing unit is what is obsolete for our elevator. This is comprised of four major components, the tank, the valve, pump and pump motor which operate together to control the oil flow required to move and stop the elevator.

2. Describe how the project will contribute to the health, safety and welfare of the citizens in your community.

As stated earlier, this elevator serves the Laramie County Detention Center. The existing elevator is over 30 years old and is not reliable and is beginning to present serious security concerns. Officers have been trapped in the elevator with inmates for an extended period of time. Many of the existing elevator components and parts are obsolete, making it difficult to repair. It is at the point of needing replacement to ensure proper operations for future safety and use. Requested funds will ensure that the elevator controls are replaced and updated to meet code and provide reliable and secure transportation between the floors of the detention center. This in return will protect both the staff, officers and the community.

3. Describe how the project will protect citizens from hazards that may result if the project is not done?

If the project is not completed, the existing elevator will continue to be used and it is a matter of time before it is inoperable or before a serious incident occurs. Safety within a detention center is critical to the protection of officers, inmates and the public and this project aids in providing operational security. All jail cells are above the first floor and each cell pod has an ADA accessible cell (some have two). The accessible route through the jail to the cells is through this elevator. If someone with a mobile disability is arrested and processed they have to be taken up in this elevator (entrance on first floor is through the booking area). If this elevator is not operational, deputies would have to place the inmate in a booking cell, transport them to another facility or release the inmate.

4. Describe your financial need in relation to the project.

The Laramie County Commissioners currently do not have funding for the replacement or needed updated repairs of the elevator. This project has not been included in the FY21 budget. This grant request would allow the county to match the project in FY22 to insure its completion.

5. Provide a detailed breakdown of the project costs

Activity Costs:

Administration	\$	-
Legal	\$	-
Land Acquisition	\$	-
Engineering Costs by Service		
Basic Services	\$	-
Resident Project Representative Services	\$	-
Additional Services**	\$	-
Construction	\$	170,000
Contingency	\$	5,000
Total Project Costs	\$	175,000

Auto Calculates

**** Please provide a description of the "Additional Engineering Services" to be provided.**

Our project does not require any additional engineering services.

6. Provide estimated project schedule

	Date
Design	NA
Bid	7/1/2021
Start Construction	9/1/2021
End Construction	3/1/2022

7. Provide estimated grant draw down schedule

Time Frame	Amount
Sep-21	\$ 43,750
Mar-22	\$ 43,750
Total Draws	\$ 87,500

Applicant: Laramie County, Wyoming

Name of Project: Laramie County Sheriff's Department Hydraulic Elevator Replacement

Date Prepared: 1/12/2021

Prepared By: Stanley Walker Finance Director
(Name and Title)

1. Assessed Valuation, this Fiscal Year (FY) \$ 1,853,856,330

2. Total Mills levied by the Entity, this FY 12

3. What is number of the total mill levied on real property in the Entity's jurisdiction?
The county levies 12 mills per Article 15, Section 5 County Levies limited. "For county revenue, there shall be levied annually a tax not to exceed twelve mills on the dollar for all purposes including general school tax, exclusive of state revenue, except for payment of its public debt and the interest thereon.

4. What is the Entity's Total bonded and non-bonded indebtedness (Including principal balance, interest rate, and remaining term?)
Total longterm debt as of 6/30/2020 was 9,519,016. Interest rates range from 0% to 6.0%. Remaining terms are from October 2022 to April 2037.

5. Please provide the following information for the past three FYs

<u>Total Investments</u>		
	Year	Amount Levied
6/30/	2018	20,137,240
6/30/	2019	42,437,893
6/30/	2020	35,756,022

<u>Total Cash Balances</u>		
	Year	Amount Levied
6/30/	2018	38,682,302
6/30/	2019	20,793,797
6/30/	2020	26,169,222

6. What is the Sales and Use Tax levied in the County in which the project is located?

	Year	Amount Levied
6/30/	2018	6%
6/30/	2019	6%
6/30/	2020	6%

7. Please provide the following information related to reserve accounts.

Water Reserve Account

	Year	Amount Levied
6/30/		NA
6/30/		NA
6/30/		NA

Sewer Reserve Account

	Year	Amount Levied
6/30/		NA
6/30/		NA
6/30/		NA

General Fund Reserve

	Year	Amount Levied
6/30/	2018	15,453,952
6/30/	2019	19,175,610
6/30/	2020	19,430,396

Other

	Year	Amount Levied
6/30/		NA
6/30/		NA
6/30/		NA



Laramie County Public Works

13797 Prairie Center Circle Cheyenne, WY 82009
Phone: 307.633.4302

MEMORANDUM

TO: Wyoming State Lands and Investment Board

FROM: David S. Bumann, P.E., Laramie County Public Works Director

DATE: January 25, 2021

RE: Laramie County Detention Center – Elevator Condition & Replacement Need

The Laramie County Detention Center is located in downtown Cheyenne with direct and secure access to the Circuit and District Courts. The facility is approximately 130,000 square feet, filling an entire city block. There are over 200 cells with the capacity for more than 300 inmates. Constructed in three phases since 1986, the latest phase was completed in 2020. Critical to the safety and security of the citizens of Laramie County, the building also houses the entire operations of the Laramie County Sheriff's Department.

Much of the equipment inside the building has been upgraded or replaced since its original installation 34 years ago. These upgrades have been necessary because of failure, excessive equipment maintenance, and regulatory compliance requirements. Much of the original equipment is operating beyond its original life expectancy and replacement parts are unavailable. Recent upgrades have included mechanical components, security systems, ADA modifications, power distribution systems, kitchen equipment, and fire/life safety systems.

There is only one main elevator that serves the entire inmate population. This service elevator was installed in 1986 and operates 24/7. It is centrally located and accessed through the secure booking area transporting inmates and staff directly to the cell blocks. All meals served to the inmates require transportation on this elevator and it is also the only ADA access point for inmates who need enhanced access. This elevator was installed in 1986 and has been operating for the life of the building without any major upgrades. The problems with aged equipment noted above are all present with this elevator. There have even been instances of staff getting stuck with inmates inside the cab for long periods of time. In addition, when the elevator is down for maintenance, hot meals are not able to be served. This project is both feasible and imminently necessary. Funding will allow this elevator to receive the major upgrades that will keep it operational for years to come.

Professional Engineer (Civil)
DAVID S. BUMANN
11238
Date: 1/25/21
WYOMING



LARAMIE COUNTY SHERIFF'S DEPARTMENT
1910 PIONEER AVENUE
CHEYENNE, WYOMING 82001

Danny L. Glick
SHERIFF

LARAMIE COUNTY JUVENILE SERVICES CENTER
13794 PRAIRIE CENTER CIRCLE
CHEYENNE, WYOMING 82009

Wyoming's First County -

Established 1867

Laramie County Sheriff's Department
Maintenance Department
1910 Pioneer Ave.
Cheyenne, WY 82001
307-633-4822

Hello,

The Laramie County Jail has four full time maintenance personnel that are responsible for major maintenance throughout the building. Maintenance work that can be done by our staff is categorized and completed. This could be major issues to a minor leak. When there are emergency maintenance needs, our staff is available 24 hours per day. Most maintenance items are usually completed by the maintenance staff, however, there are numerous pieces of equipment that require specialty vendors and the elevator is among them.

Laramie County has ongoing maintenance agreements with several specialized vendors that ensure the proper function of their equipment. KONE has been providing the elevator maintenance for years and have intimate knowledge of the issues we have had with this elevator. They are called out during an emergency as needed and do the general service on all the elevators per a scheduled maintenance timeframe. This elevator in particular is requiring emergency service calls all the time, above the scheduled maintenance work. The County has paid thousands of dollars to ensure this elevator stays functional because it is critical to the operation of the jail. Since many of the parts for this elevator are old and no longer available, it is only a matter of time before there is a catastrophic failure. As it is now, it poses a serious safety concern at times when people get stuck inside.

This elevator is among the listed assets for Laramie County and will remain part of equipment specified on the elevator maintenance contract with our vendor. When the elevator upgrades are complete, ongoing maintenance will be done on a scheduled time table and we anticipate a much less costly operation without the emergency service calls.

Thank you,

Gary Ford
Maintenance Supervisor
gford@laramiecounty.com
307-633-4822

To Whom It May Concern,

The Laramie County Sheriff's Department does not have a formal asset management plan. Our department in conjunction with the County utilizes a software system called Tyler Munis. This is where all assets of the county are entered and tracked to include depreciation. The funds that we are requesting to repair our hydraulic elevator are essential for our agencies day to day operations. To maintain the elevator once it has been repaired, it will be added to our county's Fixed Asset Inventory Control System. This allows us to apply all Federal, State, and Local rules and regulations towards future maintenance. This file is managed by Sheriff's Office Maintenance staff, Admin personal, and the Laramie County Finance office. In order to add items to this file we must fill out an Asset Acquisition form and apply an asset tag to the item. Our Office accepts responsibility in adding the elevator to the Fixed Asset Inventory Control System once the project has been completed and to keep the elevator maintained for its useful life. Thank you for your consideration.

Jessica Crenshaw

A handwritten signature in black ink that reads "Jessica Crenshaw". The signature is written in a cursive style with a large initial "J".

Laramie County Sheriff's Office

Accounting Specialist

APPROPRIATION RESOLUTION 200623-2

WHEREAS, before the 15th day of May 2020, Debra Lee, Clerk of Laramie County, the Budget Officer of Laramie County, prepared and submitted to the Board an estimate of income and expenditures for the 2020-2021 (FY2021) budget ending June 30, 2021.

WHEREAS, such estimate was made available for public inspection at the Office of the County Clerk,

WHEREAS, notice of public hearing on such budget was published in the WYOMING TRIBUNE/EAGLE on the 17th day of June 2020, and

WHEREAS, a public hearing was held on such budget at 6:00 p.m. on June 23, 2020, 310 West 19th Street, at which time all interested parties were given an opportunity to be heard,

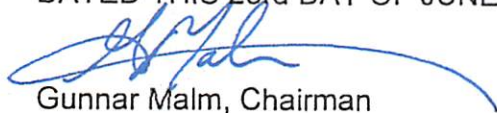
NOW, THEREFORE BE IT RESOLVED, that the Board of County Commissioners, adopts this budget as the official County budget with the following appropriations made for this fiscal year ending June 30, 2021, and that the expenditures of each office, department, or spending agency be limited to the amount herein appropriated:

COUNTY COMMISSIONERS	506,515
COUNTY ATTORNEY	852,133
SPECIAL PROJECTS	283,200
FIRE WARDEN	56,365
COUNTY UNIVERSITY EXTENSION OFFICE	258,109
GRANTS MANAGEMENT	122,805
HUMAN RESOURCES	370,092
COUNTY BUILDINGS	1,037,678
COUNTY UTILITIES	886,850
GENERAL ACCOUNTS	5,862,559
INFORMATION TECHNOLOGY	2,283,996
CENTRAL GIS	342,311
CENTRAL COMMUNICATIONS/SECURITY	288,238
COUNTYCLERK/ADMINISTRATION	363,450
COUNTY CLERK/AUTO TITLES	613,112
COUNTY CLERK/REAL ESTATE	215,779
COUNTY CLERK/ ACCOUNTING	482,529
COUNTY CLERK/ELECTIONS	667,537
COUNTY CLERK/ RECORDS CENTER	331,587
CENTRAL MAIL	32,200
COUNTY TREASURER	1,261,693
COUNTY ASSESSOR	1,659,835
COUNTY SHERIFF	8,121,894
VICTIMS ASSISTANCE SERVICES	165,590
BYRNE JAG	75,498
SHERIFF MISC. GRANTS	31,633
COUNTY DETENTION CENTER	12,834,792
JUVENILE DETENTION CENTER	3,295,730
CLERK OF DISTRICT COURT	1,382,779
DISTRICT COURT	524,213
COUNTY CORONER	513,011
AGENCY TELEPHONE AND OPERATIONS	11,500

COPY OF RECORD

TRANSFER OUT	3,105,027
CASH RESERVE	20,667,187
TOTAL GENERAL FUND APPROPRIATIONS	69,507,427
OPTIONAL 1% SALES TAX FUND	8,643,451
ABANDONED VEHICLE FUND	113,000
MISCELLANEOUS GRANTS FUND	255,792
ECONOMIC DEVELOPMENT FUND	104,000
COMBINED COMMUNICATIONS CENTER FUND	3,041,075
DRUG CASE FORFEITURES FUND	150,000
PUBLIC WORKS FUND	16,784,777
HOMELAND SECURITY GRANTS FUND	320,000
EMERGENCY MANAGEMENT FUND	325,658
SHOOTING SPORTS FUND	392,655
SHERIFF MISCELLANEOUS GRANTS FUND	12,886
EVENTS DEPARTMENT FUND	2,125,751
STATE LOTTERY FUND	150,000
GIS COOPERATIVE FUND	126,921
JAIL COMMISSARY FUND	1,225,000
COUNTY IMPROVEMENT FUND	2,350,000
SPECIAL COURTS FUND	542,024
COUNTY PLANNING/BUILDING INSPECTIONS FUND	4,790,100
COUNTY ROAD FUND	4,160,000
BUSINESS READY COMMUNITY GRANTS FUND	148,672
SPOT O&M FUND	4,275,000
SPOT PROJECTS 2017 FUND	8,865,000
SELF-FUNDED HEALTH INSURANCE FUND	8,300,000
SUBTOTAL REQUIREMENTS	67,201,762
TOTAL REQUIREMENTS	136,709,189

DATED THIS 23rd DAY OF JUNE 2020



Gunnar Malm, Chairman
Laramie County Commissioners



Debra Lee
Laramie County Clerk



Laramie County, Wyoming



**Annual Financial
and
Compliance Report
June 30, 2019**

LARAMIE COUNTY, WYOMING
STATEMENT OF NET POSITION
June 30, 2019

	Primary Government	
	Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 4,666,355	\$ 54,498,358
Equity in pooled cash	16,127,462	-
Investments	42,178,437	232,494,563
Net investment in capital lease	-	1,035,000
Receivables (net of allowance for uncollectables)	893,263	50,076,248
Notes receivable	557,935	-
Accrued interest receivable	11,432	1,255
Due from other governments	6,838,369	374,799
Inventory	319,841	8,305,811
Prepaid expenses	-	5,086,286
Restricted assets:		
Bond funds	-	1,059,028
Restricted by donor	-	6,623,441
Other	-	11,434,202
Capital assets, not being depreciated	39,818,817	29,030,324
Capital assets being depreciated, net	108,667,875	188,850,440
Total assets	220,079,786	588,869,755
DEFERRED OUTFLOW OF RESOURCES		
Pension related outflows	13,903,175	9,162,108
Total deferred outflow of resources	13,903,175	9,162,108
Total assets and deferred outflow of resources	\$ 233,982,961	\$ 598,031,863
LIABILITIES		
Accounts payable	\$ 6,986,033	\$ 7,753,079
Due to other governments	-	264,352
Due to Cheyenne Regional Medical Center	-	199,787
Accrued payroll liabilities	1,224,152	17,874,900
Construction Payables	-	3,515,579
Accrued interest payable	-	680,053
Unearned revenue	35,247	-
Third-party payor settlements, estimated	-	1,645,000
Funds held for others	1,481,497	-
Due to other taxing units	4,390	-
Landfill closure and post closure liability	-	867,700
Net pension liability	33,459,337	19,115,233
Long-term debt due within one year	700,564	3,137,823
Long-term debt due in more than one year	17,941,801	90,292,909
Total liabilities	61,833,021	145,346,415
DEFERRED INFLOW OF RESOURCES		
Unavailable revenue	420,657	-
Pension related inflows	1,094,115	190,476
Total deferred inflow of resources	1,514,772	190,476
Total liabilities and deferred inflow of resources	\$ 63,347,793	\$ 145,536,891
NET POSITION		
Net investment in capital assets	\$ 130,207,958	\$ 126,527,379
Restricted for:		
Abandoned vehicles	80,121	-
Bond indenture agreement, expendable	-	1,059,028
Community facilities	179,795	-
Donor specified purposes, expendable	-	7,916,446
Endowments, nonexpendable	-	9,573,109
Grant agreements	149,208	-
Permanently restricted	-	553,553
Road maintenanc	8,717,274	-
SPOT tax operations	9,516,466	-
State Statutes	3,998,724	-
Statutory 911 charges	20,430	-
Temporarily restricted	-	769,375
Unrestricted	17,765,192	306,096,082
Total net position	\$ 170,635,168	\$ 452,494,972

See Notes to Financial Statements.

**LARAMIE COUNTY, WYOMING
STATEMENT OF ACTIVITIES
Year Ended June 30, 2019**

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
Primary government						
Governmental activities						
General government	\$ 19,422,758	\$ 3,418,541	\$ 550,803	\$ -	\$ (15,453,414)	\$ -
Public safety	27,741,878	2,607,883	1,112,490	212,087	(23,809,418)	-
Public works	9,565,796	56,203	100,384	-	(9,409,209)	-
Health, welfare, and recreation	4,281,148	269,340	274,040	290,392	(3,447,376)	-
Conservation and development	1,145,333	90	135,172	-	(1,010,071)	-
Interest on long-term debt	132,744	-	-	-	(132,744)	-
Total governmental activities	<u>62,289,657</u>	<u>6,352,057</u>	<u>2,172,889</u>	<u>502,479</u>	<u>(53,262,232)</u>	<u>-</u>
Total primary government	<u>\$ 62,289,657</u>	<u>\$ 6,352,057</u>	<u>\$ 2,172,889</u>	<u>\$ 502,479</u>	<u>\$ (53,262,232)</u>	<u>\$ -</u>
Component units	<u>\$ 362,158,673</u>	<u>\$ 362,223,210</u>	<u>\$ 4,732,251</u>	<u>\$ 22,920</u>	<u>\$ -</u>	<u>\$ 4,819,708</u>
General revenues						
Property taxes					\$ 16,392,998	\$ 6,048,950
Sales and other taxes					23,539,067	1,782,370
Shared tax revenue					19,832,931	-
Licenses and permits					2,903,077	-
Gain on sale of capital assets					228,210	270,232
Unrestricted investment earnings					1,446,231	12,618,836
Miscellaneous revenue					3,858,838	1,267,047
Total general revenues					<u>68,201,352</u>	<u>21,987,435</u>
Change in net position					<u>14,939,120</u>	<u>26,807,143</u>
Net position- beginning of year, as restated (Note 2)					<u>155,696,048</u>	<u>425,687,829</u>
Net position- end of year					<u>\$ 170,635,168</u>	<u>\$ 452,494,972</u>

See Notes to Financial Statements.

**LARAMIE COUNTY, WYOMING
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019**

ASSETS	General Fund	Optional 1% Tax Fund
Cash and cash equivalents	\$ 1,886,173	\$ -
Equity in pooled cash	1,439,027	2,967,019
Investments	34,511,952	-
Accounts receivable	23,819	-
Notes receivable	-	-
Property taxes receivable	534,521	-
Accrued interest receivable	3,954	-
Due from other funds	3,771,075	-
Due from other governments	2,520,449	1,433,487
Prepaid expenses	-	-
Inventory	89,632	-
Total assets	\$ 44,780,602	\$ 4,400,506
 LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 1,486,710	\$ 66,309
Due to other taxing units	4,180	-
Accrued payroll liabilities	916,525	-
Due to other funds	8,113,199	-
Unearned revenue	-	-
Funds held for others	1,476,987	-
Total liabilities	11,997,601	66,309
 Deferred Inflow of Resources		
Unavailable revenue	420,657	-
Total deferred inflow of resources	420,657	-
Total liabilities and deferred inflow of resources	12,418,258	66,309
 Fund Balances		
Nonspendable	89,632	-
Restricted	179,795	-
Committed	-	4,334,197
Assigned	19,175,610	-
Unassigned	12,917,307	-
Total fund balances	32,362,344	4,334,197
Total liabilities, deferred inflow of resources and fund balances	\$ 44,780,602	\$ 4,400,506

See Notes to Financial Statements.

Public Works Fund	SPOT 2017 Fund	Other Governmental Funds	Totals
\$ -	\$ 2,633,049	\$ 147,133	\$ 4,666,355
589,380	1,660,581	9,471,455	16,127,462
-	-	7,666,485	42,178,437
-	-	334,923	358,742
-	-	-	-
-	-	-	534,521
-	-	7,478	11,432
8,000,000	-	3,159,671	14,930,746
367,015	1,804,667	712,751	6,838,369
-	-	-	-
216,538	-	13,671	319,841
\$ 9,172,933	\$ 6,098,297	\$ 21,513,567	\$ 85,965,905

\$ 91,070	\$ 4,161,943	\$ 1,180,001	\$ 6,986,033
-	-	210	4,390
148,051	5,041	154,535	1,224,152
-	6,500,000	317,547	14,930,746
-	-	35,247	35,247
-	-	4,510	1,481,497
239,121	10,666,984	1,692,050	24,662,065

-	-	-	420,657
-	-	-	420,657
239,121	10,666,984	1,692,050	25,082,722

216,538	-	13,671	319,841
8,717,274	-	13,764,949	22,662,018
-	-	1,199,156	5,533,353
-	-	4,843,741	24,019,351
-	(4,568,687)	-	8,348,620
8,933,812	(4,568,687)	19,821,517	60,883,183

\$ 9,172,933	\$ 6,098,297	\$ 21,513,567	\$ 85,965,905
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LARAMIE COUNTY, WYOMING
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2019

Total fund balances-governmental funds	\$ 60,883,183
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	148,486,692
Net pension liability is not due and payable in the current period, and so it, and its related components of deferred inflows or outflows of resources are not reported in the funds.	(20,650,277)
Long-term position, including capital leases payable, notes payable, and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(18,642,365)
Long-term mortgage note receivable is not due and receivable in the current period and, therefore, is not reported in the funds.	<u>557,935</u>
Net position of governmental activities	<u><u>\$ 170,635,168</u></u>

See Notes to Financial Statements.

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LARAMIE COUNTY, WYOMING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES GOVERNMENTAL FUNDS
Year Ended June 30, 2019

	General Fund	Optional 1% Tax Fund
Revenues		
Taxes	\$ 19,014,008	\$ 8,385,601
Licenses and permits	192,804	-
Intergovernmental revenues	14,039,940	-
Charges for services	5,292,328	-
Investment earnings	1,248,623	-
Miscellaneous revenues	2,207,764	-
Total revenues	<u>41,995,467</u>	<u>8,385,601</u>
Expenditures		
Current:		
General government	13,165,568	285,014
Public safety	19,550,306	232,157
Public works	-	-
Health, welfare and recreation	18,602	1,266,937
Conservation and development	198,244	244,460
Debt service:		
Interest	36,745	-
Principal	167,150	-
Capital outlay	141,817	286,408
Total expenditures	<u>33,278,432</u>	<u>2,314,976</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,717,035</u>	<u>6,070,625</u>
Other financing sources (uses)		
Proceeds from sale of capital assets	-	-
Proceeds from debt issuance	77,762	-
Issuance of economic development mortgage	-	-
Transfers in	92,600	-
Transfers out	(825,887)	(5,855,935)
Total other financing sources (uses)	<u>(655,525)</u>	<u>(5,855,935)</u>
Net changes in fund balances	8,061,510	214,690
Fund balances - beginning of year, as restated (Note 2)	<u>24,300,834</u>	<u>4,119,507</u>
Fund balances (deficit) - end of year	<u>\$ 32,362,344</u>	<u>\$ 4,334,197</u>

See Notes to Financial Statements.

Public Works Fund	SPOT 2017 Fund	Other Governmental Funds	Totals
\$ -	\$ 11,054,313	\$ 1,478,143	\$ 39,932,065
-	-	2,710,273	2,903,077
2,259,066	-	6,209,292	22,508,298
56,203	-	1,003,526	6,352,057
-	1,756	195,852	1,446,231
1,322,548	-	328,526	3,858,838
<u>3,637,817</u>	<u>11,056,069</u>	<u>11,925,612</u>	<u>77,000,566</u>
-	84,336	2,372,878	15,907,796
-	-	3,036,054	22,818,517
5,148,763	-	126,865	5,275,628
-	14,342	2,624,074	3,923,955
-	-	925,254	1,367,958
-	78,748	17,251	132,744
-	-	54,126	221,276
<u>3,792,520</u>	<u>25,784,327</u>	<u>4,560,786</u>	<u>34,565,858</u>
<u>8,941,283</u>	<u>25,961,753</u>	<u>13,717,288</u>	<u>84,213,732</u>
<u>(5,303,466)</u>	<u>(14,905,684)</u>	<u>(1,791,676)</u>	<u>(7,213,166)</u>
38,392	-	-	38,392
-	6,300,000	-	6,377,762
-	-	-	-
5,872,279	-	981,830	6,946,709
-	-	(264,887)	(6,946,709)
<u>5,910,671</u>	<u>6,300,000</u>	<u>716,943</u>	<u>6,416,154</u>
607,205	(8,605,684)	(1,074,733)	(797,012)
<u>8,326,607</u>	<u>4,036,997</u>	<u>20,896,250</u>	<u>61,680,195</u>
<u>\$ 8,933,812</u>	<u>\$ (4,568,687)</u>	<u>\$ 19,821,517</u>	<u>\$ 60,883,183</u>

**LARAMIE COUNTY, WYOMING
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2019**

Net Changes in fund balances- total governmental funds	\$ (797,012)
 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 outlay exceeded depreciation in the current period.	27,168,280
Governmental funds do not report gains and losses on sales, retirements or donations of capital assets. However, the statement of activities reports these amounts, excluding trade ins.	(293,030)
Long-term position, including capital leases payable, notes payable, and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(6,377,761)
The long-term portion of the liability for the compensated absences is not recorded in the fund level, but are reported in the statement of net position. This is the current year change in the liability, reported as an expense in the statement of activities.	(116,371)
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 of capital lease arrangements issued during the year.	221,276
The liability related to long-term debt is not recorded in the fund level, but is reported in the statement of net position. This is the current year change in long-term debt, which is offset by the total reduction in leasehold contingency recognized during the current period.	222,625
The change in the defined benefit net pension liability and pension related inflows and 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.	(5,088,887)
Change in net position of governmental activities	<u>\$ 14,939,120</u>

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS - AGENCY FUNDS
June 30, 2019

ASSETS	Agency Funds	
	Office of Treasurer	Treasurer Debt Service
Cash and cash equivalents	\$ 160,321	\$ -
Equity in pooled cash	7,676,883	42,122
Investments	-	259,456
Property tax receivable	4,105,349	70,547
Accrued Interest Receivable	-	447
Due from other governments	2,950,018	-
Total assets	\$ 14,892,571	\$ 372,572
LIABILITIES		
Due to other taxing units	\$ 14,892,571	\$ 372,572
Total liabilities	\$ 14,892,571	\$ 372,572

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND - CHEYENNE REGIONAL MEDICAL CENTER PENSION PLAN
December 31, 2018

ASSETS	Cheyenne Regional Medical Center Pension Plan	
Cash and deposits	\$	1,857,188
Investments, at fair value		74,160,782
Total assets	\$	76,017,970
NET POSITION		
Net position restricted for pensions	\$	76,017,970

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Sub Awarding Agency	Passed Through to Sub- recipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>					
Passed through the Wyoming Office of State Lands and Investments State Forestry FY18(SFA)	10.664	2017-2018 SFA		-	5,000
Total U.S. Department of Agriculture				-	5,000
<u>U.S. Department of Housing and Urban Development</u>					
Passed through the Wyoming Business Council Community Development Block Grants-Meals on Wheels Kitchen	14.228	#B-17-56-0001	Meals On Wheels	239,666	239,666
Community Development Block Grants-WYFHOP 17		#B-17-56-0001	WYFHOP	15,000	15,000
Total U.S. Department of Housing and Urban Development				254,666	254,666
<u>U.S. Department of Justice</u>					
Passed through the Division of Victim Services Victims of Crime Act (VOCA)	16.575	2017-VA-GX-0075		-	72,736
Total VOCA				-	72,736
<i>Direct</i>					
Public Safety Partnership and Community Policing Grants COPS 17	16.710			-	19,095
DOJ Veterans Treatment Court	16.585			-	6,752
OCDETF				-	8,776
<i>JAG Program Cluster</i>					
Edward Byrne Memorial Justice Assistance Grant Program-15	16.738		City of Cheyenne	2,303	2,303
Edward Byrne Memorial Justice Assistance Grant Program-17	16.738		City of Cheyenne	19,057	31,512
Total Direct				21,360	68,438
Total U.S Department of Justice				21,360	141,174
<u>U.S. Department of Transportation</u>					
Passed through the Wyoming Department of Transportation					
<i>Highway Planning and Construction Cluster</i>					
WYDOT CMAQ	20.205	CM17101		-	100,384
WYDOT DUI Training	20.616	HS4D519		-	2,010
<i>Highway Safety Cluster</i>					
DUI/HVE 2018	20.607 & 20.616			-	2,058
DUI/HVE 2019	20.616			-	7,012
EUDL 19	16.727			-	1,030
Radar 19	20.600			-	2,269
Total U.S. Department of Transportation				-	114,763

LARAMIE COUNTY, WYOMING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Sub Awarding Agency	Passed Through to Sub- recipients	Total Federal Expenditures
U.S. Department of Health and Human Services					
Passed through the Wyoming Department of Health Public Health Emergency Preparedness	93.074	CMS#11775/AG#11775 &		-	145,537
				-	145,537
Passed through Wyoming Reproductive Health Council Family Planning - Services - Title X	93.217			-	130,380
<i>TANF Program Cluster</i>					
Passed through the Wyoming Department of Health Temporary Assistance for Needy Families	93.558			-	151,133
Passed through the Wyoming Department of Family Services Temporary Assistance for Needy Families-TANF18	93.558				14,402
			Big Brothers Big Sisters	1,662	
			Boys & Girls Club	-	
			CLIMB Wyoming	10,490	
			WYFHOP	2,250	
				14,402	
Temporary Assistance for Needy Families-TANF19	93.558				93,298
			Big Brothers Big Sisters	8,490	
			Boys & Girls Club	43,182	
			CLIMB Wyoming	30,622	
			WYFHOP	11,004	
				93,298	
TANF Program Cluster Subtotal				107,700	258,833
Total Pass Through Family Services				107,700	534,750
Wyoming Department Of Health-Prevention Grant					
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	185701	CRMC	64,942	64,942
Block Grants for Prevention & Treatment of Substance Abuse	93.959	185701	CRMC	36,696	36,696
Total Pass Through WY Dept of Health				101,638	101,638
Total US Dept. of Health and Human Services				209,338	636,388
U.S. Department of Homeland Security					
Passed through the Wyoming Office of Homeland Security Emergency Management Performance Grants-EMPG 18	97.042	18-EMPG-LAR-GCF18		-	140,800
				-	140,800
Passed through the Wyoming Office of Homeland Security Homeland Security Grant Program-Coroner 18	97.067	18-SHSP-LAR-LC-HFM18		-	17,278
Homeland Security Grant Program-General 16	97.067	16-GPD-LAR-SC-HSG16		-	74,764
Homeland Security Grant Program-General 17	97.067	17-GPD-LAR-SC-HSG17		-	19,883
Homeland Security Grant Program-General 18	97.067	18-SHSP-LAR-SC-HEM18		-	54,646
Homeland Security Grant Program-Sheriff 17	97.067	17-GPD-LAR-LS-HLE17		-	20,000
Homeland Security Grant Program-Sheriff 18	97.067	18-SHSP-LAR-LS-HEM18		-	99,375
Total Homeland Security Grant Program				-	285,946
Total U.S. Department of Homeland Security				-	426,746
Total Expenditures of Federal Awards				485,364	1,578,737

LARAMIE COUNTY, WYOMING
FINANCIAL AND COMPLIANCE REPORT
JUNE 30, 2018

LARAMIE COUNTY, WYOMING
STATEMENT OF NET POSITION
June 30, 2018

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 10,240,782	\$ 52,248,725
Equity in pooled cash	28,441,520	-
Investments	19,811,495	209,752,202
Net investment in capital lease	-	1,135,352
Receivables (net of allowance for uncollectables)	16,175,841	53,194,958
Notes receivable	557,935	-
Accrued interest receivable	9,670	1,255
Due from other governments	6,193,641	92,398
Inventory	239,435	8,133,722
Prepaid expenses	-	5,014,307
Restricted assets:		
Bond funds	-	1,046,051
Restricted by donor	-	6,331,554
Other	-	11,584,798
Capital assets, not being depreciated	10,802,274	24,053,641
Capital assets being depreciated, net	107,704,591	192,636,952
Total assets	200,177,184	565,225,915
DEFERRED OUTFLOW OF RESOURCES		
Pension related outflows	5,640,325	1,758,931
Total assets and deferred outflow of resources	\$ 205,817,509	\$ 566,984,846
LIABILITIES		
Accounts payable	\$ 2,532,313	\$ 7,217,220
Due to primary government	-	244,347
Due to Cheyenne Regional Medical Center	-	128,876
Accrued payroll liabilities	1,084,611	16,234,300
Accrued interest payable	-	693,753
Unearned revenue	-	1,095
Third-party payor settlements, estimated	-	1,300,000
Funds held for others	1,358,799	-
Due to other taxing units	28,257	-
Landfill closure and post closure liability	-	664,000
Net pension liability	18,938,634	6,845,665
Long-term debt due within one year	681,145	3,572,724
Long-term debt due in more than one year	11,890,890	93,259,915
Total liabilities	36,514,649	130,161,895
DEFERRED INFLOW OF RESOURCES		
Unavailable revenue	15,682,023	6,404,194
Pension related inflows	2,142,560	513,157
Total deferred inflow of resources	17,824,583	6,917,351
Total liabilities and deferred inflow of resources	\$ 54,339,232	\$ 137,079,246
NET POSITION		
Net investment in capital assets	\$ 108,773,490	\$ 121,867,957
Restricted for:		
Abandoned vehicles	87,939	-
Bond indenture agreement, expendable	-	1,046,051
Community facilities	110,381	-
Donor specified purposes, expendable	-	266,287
Endowments, nonexpendable	-	6,065,267
Grant agreements	79,208	-
Permanently restricted	-	3,832,706
Road maintenance	8,162,952	-
SPOT tax operations	11,894,715	-
State Statutes	6,271,596	-
Statutory 911 charges	180,473	-
Temporarily restricted	-	7,627,257
Unrestricted	15,917,523	289,200,075
Total net position	\$ 151,478,277	\$ 429,905,600

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

STATEMENT OF ACTIVITIES
Year Ended June 30, 2018

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
Primary government						
Governmental activities						
General government	\$ 17,582,840	\$ 3,041,783	\$ 583,640	\$ 92,685	\$ (13,864,732)	\$ -
Public safety	25,611,803	2,579,508	952,037	-	(22,080,258)	-
Public works	8,725,378	55,737	212	-	(8,669,429)	-
Health, welfare, and recreation	2,607,964	191,368	135,872	29,159	(2,251,565)	-
Conservation and development	5,771,887	200	5,242,380	-	(529,307)	-
Interest on long-term debt	33,779	-	-	-	(33,779)	-
Total primary government	\$ 60,333,651	\$ 5,868,596	\$ 6,914,141	\$ 121,844	\$ (47,429,070)	\$ -
Component units	\$ 347,722,427	\$ 346,402,025	\$ 4,956,548	\$ 111,641	\$ -	\$ 3,747,787
General revenues						
Property taxes					\$ 13,829,699	\$ 6,895,461
Sales and other taxes					17,136,641	2,704,195
Shared tax revenue					17,788,406	-
Licenses and permits					2,893,499	-
Gain (loss) on sale of capital assets					137,689	107,651
Unrestricted investment earnings					45,281	(1,772,457)
Miscellaneous revenue					1,194,002	1,180,283
Total general revenues					53,025,217	9,115,133
Change in net position					5,596,147	12,862,920
Net position- beginning of year					145,882,130	417,042,680
Net position- end of year					\$ 151,478,277	\$ 429,905,600

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018

ASSETS	General Fund	Optional 1% Tax Fund
Cash and cash equivalents	\$ 1,945,374	\$ -
Equity in pooled cash	8,094,484	2,745,365
Investments	14,650,233	-
Accounts receivable	-	-
Property taxes receivable	15,742,686	-
Accrued interest receivable	5,560	-
Due from other funds	647,386	-
Due from other governments	2,175,661	1,500,121
Inventory	62,362	-
Total assets	\$ 43,323,746	\$ 4,245,486
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 1,115,818	\$ 125,979
Accrued payroll liabilities	833,110	-
Due to other funds	4,905	-
Funds held for others	1,358,799	-
Due to other taxing units	28,257	-
Total liabilities	3,340,889	125,979
Deferred Inflow of Resources		
Unavailable revenue	15,682,023	-
Total liabilities and deferred inflow of resources	19,022,912	125,979
Fund Balances		
Nonspendable	62,362	-
Restricted	275,111	-
Committed	-	4,119,507
Assigned	15,454,952	-
Unassigned	8,508,409	-
Total fund balances	24,300,834	4,119,507
Total liabilities, deferred inflow of resources and fund balances	\$ 43,323,746	\$ 4,245,486

See Notes to Financial Statements.

Public Works Fund	SPOT 2017 Fund	Other Governmental Funds	Totals
\$ -	\$ -	\$ 8,295,408	\$ 10,240,782
8,200,545	2,993,059	6,408,067	28,441,520
-	-	5,161,262	19,811,495
-	-	433,155	433,155
-	-	-	15,742,686
-	-	4,110	9,670
-	-	22,728	670,114
421,165	1,400,796	695,898	6,193,641
163,655	-	13,418	239,435
\$ 8,785,365	\$ 4,393,855	\$ 21,034,046	\$ 81,782,498

\$ 308,776	\$ 401,666	\$ 580,074	\$ 2,532,313
132,159	4,698	114,644	1,084,611
17,823	500,000	147,386	670,114
-	-	-	1,358,799
-	-	-	28,257
458,758	906,364	842,104	5,674,094

-	-	-	15,682,023
458,758	906,364	842,104	21,356,117

163,655	-	13,418	239,435
8,162,952	3,487,491	14,861,710	26,787,264
-	-	1,171,614	5,291,121
-	-	4,145,200	19,600,152
-	-	-	8,508,409
8,326,607	3,487,491	20,191,942	60,426,381

\$ 8,785,365	\$ 4,393,855	\$ 21,034,046	\$ 81,782,498
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LARAMIE COUNTY, WYOMING

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

June 30, 2018

Total fund balances-governmental funds	\$	60,426,381
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		118,506,865
Net pension liability is not due and payable in the current period, and so it, and its related components of deferred inflows or outflows of resources are not reported in the funds.		(15,440,869)
Long-term position, including capital leases payable, notes payable, and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(12,572,035)
Long-term mortgage note receivable is not due and receivable in the current period and, therefore, is not reported in the funds.		<u>557,935</u>
Net position of governmental activities	\$	<u><u>151,478,277</u></u>

See Notes to Financial Statements.

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LARAMIE COUNTY, WYOMING

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 Year Ended June 30, 2018

	General Fund	Optional 1% Tax Fund
Revenues		
Taxes	\$ 16,697,968	\$ 7,689,010
Licenses and permits	147,532	-
Intergovernmental revenues	12,087,409	-
Charges for services	4,837,778	-
Investment earnings	(80,472)	-
Miscellaneous revenues	770,747	-
Total revenues	<u>34,460,962</u>	<u>7,689,010</u>
Expenditures		
Current:		
General government	12,244,498	281,994
Public safety	19,229,689	120,270
Public works	-	-
Health, welfare and recreation	-	1,160,678
Conservation and development	181,201	75,000
Debt service:		
Interest	33,773	-
Principal	178,332	-
Capital outlay	49,180	104,208
Total expenditures	<u>31,916,673</u>	<u>1,742,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,544,289</u>	<u>5,946,860</u>
Other financing sources (uses)		
Proceeds from sale of capital assets	-	-
Transfers in	-	-
Transfers out	(464,558)	(4,798,815)
Total other financing sources (uses)	<u>(464,558)</u>	<u>(4,798,815)</u>
Net changes in fund balances	2,079,731	1,148,045
Fund balances - beginning of year	<u>22,221,103</u>	<u>2,971,462</u>
Fund balances - end of year	<u>\$ 24,300,834</u>	<u>\$ 4,119,507</u>

See Notes to Financial Statements.

Public Works Fund	SPOT 2017 Fund	Other Governmental Funds	Totals
\$ -	\$ 5,116,257	\$ 1,463,105	\$ 30,966,340
-	-	2,745,967	2,893,499
2,117,320	-	10,619,662	24,824,391
55,737	-	975,081	5,868,596
-	-	125,753	45,281
229,265	-	193,990	1,194,002
<u>2,402,322</u>	<u>5,116,257</u>	<u>16,123,558</u>	<u>65,792,109</u>
-	108,916	2,025,545	14,660,953
-	-	2,796,922	22,146,881
4,872,384	-	266	4,872,650
-	-	1,330,701	2,491,379
-	-	5,734,733	5,990,934
-	-	6	33,779
-	-	325,708	504,040
1,567,879	1,519,850	1,406,190	4,647,307
<u>6,440,263</u>	<u>1,628,766</u>	<u>13,620,071</u>	<u>55,347,923</u>
<u>(4,037,941)</u>	<u>3,487,491</u>	<u>2,503,487</u>	<u>10,444,186</u>
3,068	-	-	3,068
4,721,315	-	608,000	5,329,315
-	-	(65,942)	(5,329,315)
<u>4,724,383</u>	<u>-</u>	<u>542,058</u>	<u>3,068</u>
686,442	3,487,491	3,045,545	10,447,254
<u>7,640,165</u>	<u>-</u>	<u>17,146,397</u>	<u>49,979,127</u>
<u>\$ 8,326,607</u>	<u>\$ 3,487,491</u>	<u>\$ 20,191,942</u>	<u>\$ 60,426,381</u>

LARAMIE COUNTY, WYOMING

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2018

Net Changes in fund balances- total governmental funds	\$ 10,447,254
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 outlay exceeded depreciation in the current period.	(2,499,397)
Governmental funds do not report gains and losses on sales, retirements or donations of capital assets. However, the statement of activities reports these amounts, excluding trade ins.	(291,487)
The long-term portion of the liability for the compensated absences is not recorded in the fund level, but are reported in the statement of net position. This is the current year change in the liability, reported as an expense in the statement of activities.	(72,077)
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 of capital lease arrangements issued during the year.	504,076
The liability related to long-term debt is not recorded in the fund level, but is reported in the statement of net position. This is the current year change in long-term debt, which is offset by the total reduction in leasehold contingency recognized during the current period.	222,625
The change in the defined benefit net pension liability and pension related inflows and 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.	(2,714,847)
Change in net position of governmental activities	<u>\$ 5,596,147</u>

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS - AGENCY FUNDS

June 30, 2018

ASSETS	Agency Funds	
	Office of Treasurer	Treasurer Debt Service
Cash and cash equivalents	\$ 71,937	\$ -
Equity in pooled cash	4,207,567	47,589
Investments	-	325,745
Property tax receivable	1,201,424	18,009
Accrued Interest Receivable	-	390
Due from other governments	3,080,514	-
Total assets	\$ 8,561,442	\$ 391,733
LIABILITIES		
Due to other taxing units	\$ 8,561,442	\$ 391,733
Total liabilities	\$ 8,561,442	\$ 391,733

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Sub- recipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed through the Wyoming Office of State Lands and Investments				
State Forestry FY15(SFA)	10.664	15-DG-110502000-039	\$ -	\$ 4,914
Total U.S. Department of Agriculture			<u>-</u>	<u>4,914</u>
U.S. Department of Justice				
Passed through the Volunteers of American Northern Rockies				
Juvenile Justice and Delinquency Prevention - Allocation to States-OJJD 17	16.540	2015-JF-FX-K001	18,521	18,521
Total Juvenile Justice and Delinquency Prevention			<u>18,521</u>	<u>18,521</u>
Passed through the Division of Victim Services				
Victims of Crime Act (VOCA)	16.575	2016-VA-GX-0051	-	89,602
Total VOCA			<u>-</u>	<u>89,602</u>
<i>Direct</i>				
Public Safety Partnership and Community				
Policing Grants COPS 17	16.710		-	15,456
<i>JAG Program Cluster</i>				
Edward Byrne Memorial Justice Assistance Grant Program-14	16.738		17,414	17,414
Edward Byrne Memorial Justice Assistance Grant Program-15	16.738		5,578	5,578
Edward Byrne Memorial Justice Assistance Grant Program-16	16.738		20,937	28,032
Total Direct			<u>43,929</u>	<u>66,480</u>
Total U.S Department of Justice			<u>62,450</u>	<u>174,603</u>
U.S. Department of Transportation				
Passed through the Wyoming Department of Transportation				
<i>Highway Planning and Construction Cluster</i>				
WYDOT CMAQ	20.205	CM17101	-	212
<i>Highway Safety Cluster</i>				
DUI/HVE 2017	20.600 & 20.616		-	1,425
DUI/HVE 2018	20.607 & 20.616		-	6,045
Total U.S. Department of Transportation			<u>-</u>	<u>7,682</u>

Continued

See Notes to the Schedule of Expenditures of Federal Awards.

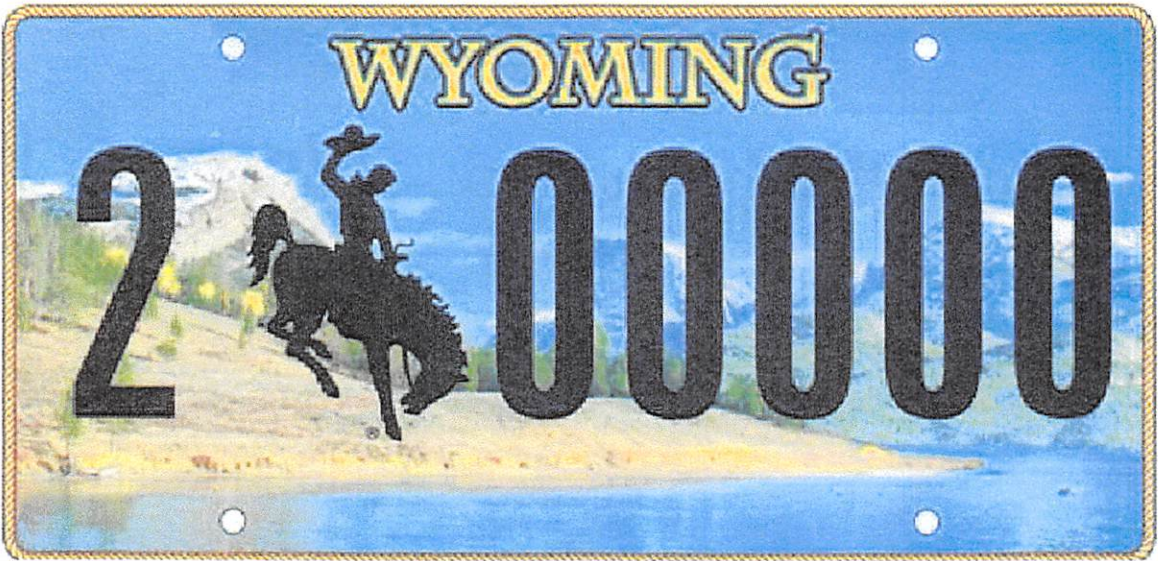
LARAMIE COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Sub- recipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
Passed through Wyoming Reproductive Health Council Family Planning - Services - Title X	93.217		-	97,292
Passed through the Wyoming Department of Health Temporary Assistance for Needy Families	93.558		-	90,886
Public Health Emergency Preparedness	93.074	CMS#11775/CMS#11774	-	216,400
Total Pass Through the Wyoming Department of Health			-	307,286
Passed through the Wyoming Department of Family Services Temporary Assistance for Needy Families-TANF17	93.558		9,651	9,651
Temporary Assistance for Needy Families-TANF18	93.558		101,599	101,599
Total TANF Cluster \$202,136				
Total Pass Through Family Services			111,250	111,250
Total U.S. Department of Health and Human Services			111,250	515,828
U.S. Department of Homeland Security				
Passed through the Wyoming Office of Homeland Security Emergency Management Performance Grants-EMPG 17	97.042	17-GPD-LAR-EM-GCF17	-	133,496
Homeland Security Grant Program-General 15	97.067	15-GPD-LAR-SC-HSG15	-	28,823
Homeland Security Grant Program-General 16	97.067	16-GPD-LAR-SC-HSG16	-	15,039
Homeland Security Grant Program-Sheriff 15	97.067	15-GPD-LAR-LS-HLE15	-	24,401
Homeland Security Grant Program-Sheriff 17	97.067	17-GPD-LAR-LS-HLE17	-	15,145
Total U.S. Department of Homeland Security			-	216,904
Total Expenditures of Federal Awards			\$ 173,700	\$ 919,931

See Notes to the Schedule of Expenditures of Federal Awards.



Laramie County, Wyoming

Annual Financial
and
Compliance Report
June 30, 2017

LARAMIE COUNTY, WYOMING
STATEMENT OF NET POSITION
June 30, 2017

ASSETS	<u>Primary Government Governmental Activities</u>	<u>Component Units</u>
Cash and cash equivalents	\$ 10,181,218	\$ 36,424,378
Equity in pooled cash	17,363,581	-
Investments	20,889,530	205,330,859
Net investment in capital lease	-	1,290,352
Receivables (net of allowance for uncollectables)	14,057,938	52,385,461
Notes receivable	670,381	-
Accrued interest receivable	8,277	1,255
Due from other governments	5,734,906	3,257
Due from the Hospital Foundation	-	38,853
Inventory	264,411	8,000,115
Prepaid expenses	22,574	5,853,433
Restricted assets:		
Bond funds	-	1,037,916
Restricted by donor	-	5,922,121
Other	-	11,905,202
Capital assets, not being depreciated	9,199,992	16,973,058
Capital assets being depreciated, net	112,097,757	204,363,431
Total assets	190,490,565	549,529,691
DEFERRED OUTFLOW OF RESOURCES		
Pension related outflows	6,277,818	5,954,165
Total assets and deferred outflow of resources	196,768,383	555,483,856
LIABILITIES		
Accounts payable	3,569,634	8,229,485
Due to primary government	-	339,880
Due to Cheyenne Regional Medical Center	-	94,839
Accrued payroll liabilities	984,076	14,744,606
Accrued interest payable	-	706,920
Unearned revenue	15,435	13,248
Third-party payor settlements, estimated	-	1,158,000
Funds held for others	435,477	-
Due to other taxing units	24,915	-
Landfill closure and post closure liability	-	650,300
Net pension liability	18,476,533	7,614,557
Long-term debt due within one year	996,702	3,042,288
Long-term debt due in more than one year	12,229,957	95,187,828
Total liabilities	36,732,729	131,781,951
DEFERRED INFLOW OF RESOURCES		
Unavailable revenue	13,626,216	6,208,474
Pension related inflows	527,308	450,751
Total deferred inflow of resources	14,153,524	6,659,225
Total liabilities and deferred inflow of resources	50,886,253	138,441,176
NET POSITION		
Net investment in capital assets	110,837,673	124,909,002
Restricted for:		
Abandoned vehicles	23,765	-
Bond indenture agreement, expendable	-	1,037,916
Community facilities	103,779	-
Donor specified purposes, expendable	-	111,060
Endowments, nonexpendable	-	5,811,061
Grant agreements	138,117	-
Permanently restricted	-	3,761,397
Road maintenance	8,919,077	-
SPOT tax operations	12,212,210	-
Statutory 911 charges	223,381	-
Temporarily restricted	-	7,441,328
Unrestricted	13,424,128	273,970,916
Total net position	\$ 145,882,130	\$ 417,042,680

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

STATEMENT OF ACTIVITIES
Year Ended June 30, 2017

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
Primary government						
Governmental activities						
General government	\$ 17,506,832	\$ 3,011,224	\$ 496,066	\$ -	\$ (13,999,542)	\$ -
Public safety	24,137,751	2,296,718	1,239,904	-	(20,601,129)	-
Public works	8,887,464	56,454	-	2,396,589	(6,434,421)	-
Health, welfare, and recreation	2,730,013	195,566	324,291	242,171	(1,967,985)	-
Conservation and development	5,740,678	110	5,057,461	-	(683,107)	-
Interest on long-term debt	65,589	-	-	-	(65,589)	-
Total governmental activities	59,068,327	5,560,072	7,117,722	2,638,760	(43,751,773)	-
Total primary government	\$ 59,068,327	\$ 5,560,072	\$ 7,117,722	\$ 2,638,760	(43,751,773)	-
Component units	\$ 346,176,467	\$ 341,253,511	\$ 4,419,373	\$ 22,784	\$ -	\$ (480,799)
General revenues						
Property taxes					13,255,815	6,827,474
Sales and other taxes					11,633,779	1,285,315
Shared tax revenue					16,979,688	-
Licenses and permits					820,769	-
Gain (loss) on sale of capital assets					15,701	23,433
Unrestricted investment earnings					(146,831)	11,501,658
Miscellaneous revenue					587,664	1,260,353
Total general revenues					43,146,585	20,898,233
Change in net position					(605,188)	20,417,434
Net position- beginning of year					146,487,318	396,625,246
Net position- end of year					\$ 145,882,130	\$ 417,042,680

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017**

ASSETS	General Fund	Optional 1% Tax Fund
Cash and cash equivalents	\$ 1,465,209	\$ -
Equity in pooled cash	5,118,600	1,743,677
Investments	15,521,598	-
Accounts receivable	1,845	-
Notes receivable	-	-
Property taxes receivable	13,682,977	-
Accrued interest receivable	4,185	-
Due from other funds	16,549	-
Due from other governments	2,091,000	1,227,785
Prepaid expenses	19,929	-
Inventory	65,178	-
Total assets	37,987,070	2,971,462
 LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	905,609	-
Accrued payroll liabilities	768,956	-
Due to other funds	4,795	-
Unearned revenue	-	-
Funds held for others	435,477	-
Due to other taxing units	24,915	-
Total liabilities	2,139,752	-
Deferred Inflow of Resources		
Unavailable revenue	13,626,216	-
Total liabilities and deferred inflow of resources	15,765,968	-
Fund Balances		
Nonspendable	65,178	-
Restricted	296,841	-
Committed	-	2,971,462
Assigned	14,253,841	-
Unassigned	7,605,242	-
Total fund balances	22,221,102	2,971,462
Total liabilities, deferred inflow of resources and fund balances	\$ 37,987,070	\$ 2,971,462

See Notes to Financial Statements.

Public Works Fund	Other Governmental Funds	Totals
\$ -	\$ 8,716,009	\$ 10,181,218
7,363,724	3,137,580	17,363,581
-	5,367,932	20,889,530
372	372,744	374,961
-	112,446	112,446
-	-	13,682,977
-	4,092	8,277
-	27,295	43,844
357,861	2,058,260	5,734,906
-	2,645	22,574
150,220	49,013	264,411
7,872,177	19,848,016	68,678,725
112,790	2,551,235	3,569,634
119,222	95,898	984,076
-	39,049	43,844
-	15,435	15,435
-	-	435,477
-	-	24,915
232,012	2,701,617	5,073,381
-	-	13,626,216
232,012	2,701,617	18,699,597
150,220	49,013	264,411
7,489,945	13,833,546	21,620,332
-	1,075,826	4,047,288
-	2,205,804	16,459,645
-	(17,790)	7,587,452
7,640,165	17,146,399	49,979,128
\$ 7,872,177	\$ 19,848,016	\$ 68,678,725

LARAMIE COUNTY, WYOMING

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

June 30, 2017

Total fund balances-governmental funds	\$ 49,979,128
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, are not reported in the funds.	121,297,749
Net pension liability is not due and payable in the current period, and so it, and its related components of deferred inflows or outflows of resources are not reported in the funds.	(12,726,023)
Long-term position, including capital leases payable, notes payable, and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(13,226,659)
Long-term mortgage note receivable is not due and receivable in the current period and, therefore, is not reported in the funds.	<u>557,935</u>
Net position of governmental activities	<u><u>\$ 145,882,130</u></u>

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 Year Ended June 30, 2017

	General Fund	Optional 1% Tax Fund
Revenues		
Taxes	\$ 16,068,056	\$ 6,774,277
Licenses and permits	134,183	-
Intergovernmental revenues	11,184,879	-
Charges for services	4,411,656	-
Investment earnings	(136,668)	-
Miscellaneous revenues	472,933	-
Total revenues	<u>32,135,039</u>	<u>6,774,277</u>
Expenditures		
Current:		
General government	11,904,133	244,461
Public safety	18,076,557	353,599
Public works	-	-
Health, welfare and recreation	-	1,110,768
Conservation and development	187,942	25,000
Debt service:		
Interest	2,475	-
Principal	180,388	-
Capital outlay	119,181	214,378
Total expenditures	<u>30,470,676</u>	<u>1,948,206</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,664,363</u>	<u>4,826,071</u>
Other financing sources (uses)		
Proceeds from sale of capital assets	7,250	-
Proceeds from debt issuance	20,000	-
Issuance of economic development mortgage	-	-
Transfers in	-	-
Transfers out	(599,041)	(4,807,367)
Total other financing sources (uses)	<u>(571,791)</u>	<u>(4,807,367)</u>
Net changes in fund balances	1,092,572	18,704
Fund balances - beginning of year	<u>21,128,530</u>	<u>2,952,758</u>
Fund balances - end of year	<u>\$ 22,221,102</u>	<u>\$ 2,971,462</u>

See Notes to Financial Statements.

Public Works Fund	Other Governmental Funds	Totals
\$ -	\$ 2,047,261	\$ 24,889,594
-	686,586	820,769
2,038,532	11,116,171	24,339,582
56,454	1,091,962	5,560,072
-	(10,163)	(146,831)
20,578	94,153	587,664
<u>2,115,564</u>	<u>15,025,970</u>	<u>56,050,850</u>
-	2,087,321	14,235,915
-	2,726,263	21,156,419
4,960,437	3,128	4,963,565
-	1,509,899	2,620,667
-	5,744,980	5,957,922
62,907	207	65,589
1,407,093	4,808	1,592,289
161,964	3,177,914	3,673,437
<u>6,592,401</u>	<u>15,254,520</u>	<u>54,265,803</u>
<u>(4,476,837)</u>	<u>(228,550)</u>	<u>1,785,047</u>
2,729	-	9,979
-	882,813	902,813
-	(557,935)	(557,935)
4,821,444	919,101	5,740,545
(130,084)	(204,053)	(5,740,545)
<u>4,694,089</u>	<u>1,039,926</u>	<u>354,857</u>
217,252	811,376	2,139,904
<u>7,422,913</u>	<u>16,335,023</u>	<u>47,839,224</u>
<u>\$ 7,640,165</u>	<u>\$ 17,146,399</u>	<u>\$ 49,979,128</u>

LARAMIE COUNTY, WYOMING

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2017**

Net Changes in fund balances- total governmental funds	\$ 2,139,904
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 outlay exceeded depreciation in the current period.	(1,628,508)
Governmental funds do not report gains and losses on sales, retirements or donations of capital assets. However, the statement of activities reports these amounts, excluding trade ins.	(11,011)
Long-term position, including capital leases payable, notes payable, and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(902,813)
The long-term portion of the liability for the compensated absences is not recorded in the fund level, but are reported in the statement of net position. This is the current year change in the liability, reported as an expense in the statement of activities.	(72,047)
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 of capital lease arrangements issued during the year.	1,592,292
The liability related to long-term debt is not recorded in the fund level, but is reported in the statement of net position. This is the current year change in long-term debt, which is offset by the total reduction in leasehold contingency recognized during the current period.	222,625
The change in the defined benefit net pension liability and pension related inflows and 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.	(2,503,565)
Long-term mortgage note receivable is not due and receivable in the current period and, therefore, is not reported in the funds.	<u>557,935</u>
Change in net position of governmental activities	<u><u>\$ (605,188)</u></u>

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS - AGENCY FUNDS**

June 30, 2017

	Agency Funds	
	Office of Treasurer	Treasurer Debt Service
ASSETS		
Cash and cash equivalents	\$ 4,948,872	\$ -
Equity in pooled cash	4,463,566	56,081
Investments	4,696,593	328,204
Property tax receivable	1,171,305	17,510
Due from other governments	31,358	-
Total assets	\$ 15,311,694	\$ 401,795
LIABILITIES		
Due to other taxing units	\$ 15,311,694	\$ 401,795
Total liabilities	\$ 15,311,694	\$ 401,795

See Notes to Financial Statements.

LARAMIE COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Sub- recipients	Total Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the Wyoming Business Council				
Community Development Block Grants-WYFHOP 15	14.228	#B-15-DC-56-0001	\$ -	\$ 40,000
Total U.S. Department of Housing and Urban Development			-	40,000
<u>U.S. Department of Justice</u>				
<i>Direct Programs</i>				
Bulletproof Vest Partnership Program	16.607		-	30,508
Public Safety Partnership and Community Policing Grants	16.710		-	47,153
Equitable Sharing Program	16.922		-	21,798
Edward Byrne Memorial Justice Assistance Grant Program	16.738		36,902	56,354
Total US Department of Justice Direct Programs			36,902	155,813
Passed through the Volunteers of American Northern Rockies				
Juvenile Justice and Delinquency Prevention	16.540	FX-K001	-	11,952
Passed through the Division of Victim Services				
Crime Victim Assistance	16.575	2015-VA-GX-0067	-	60,593
Passed through the Wyoming Department of Transportation				
Enforcing Underage Drinking Laws	16.727	N/A	-	530
Enforcing Underage Drinking Laws	16.727	N/A	-	136
			-	666
Total U.S Department of Justice Passthrough Funding			-	73,211
Total U.S Department of Justice			36,902	229,024
<u>U.S. Department of Transportation</u>				
Passed through the Wyoming Department of Transportation				
<i>Highway Safety Cluster</i>				
National Priority Safety Program	20.616	N/A	-	3,380
National Priority Safety Program	20.616	N/A	-	5,352
Total U.S. Department of Transportation			-	8,732

Continued

LARAMIE COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Sub- recipients	Total Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
<i>Temporary Assistance for Needy Families Cluster</i>				
Passed Through the Wyoming Department of Health				
Temporary Assistance for Needy Families	93.558	DMM-2014-027	-	103,506
Passed Through the Wyoming Department of Family Services				
Temporary Assistance for Needy Families-TANF16	93.558	N/A	18,987	18,987
Temporary Assistance for Needy Families-TANF17	93.558	N/A	84,421	84,421
			<u>103,408</u>	<u>103,408</u>
Total Temporary Assistance for Needy Families Cluster			<u>103,408</u>	<u>206,914</u>
Passed through the Wyoming Department of Health				
Public Health Emergency Preparedness	93.069	CM#10331/AG#132426	-	252,263
Passed through Wyoming Reproductive Health Council				
Family Planning - Services - Title X	93.217	CLCHD/WHC TX 2015	-	110,451
Total U.S. Department of Health and Human Services			<u>103,408</u>	<u>569,628</u>
 <u>U.S. Department of Homeland Security</u>				
Passed through the Wyoming Office of Homeland Security				
Emergency Management Performance Grants-EMPG 16	97.042	16-GPD-LAR-EM-GCF16	-	32,827
Homeland Security Grant Program-Coroner 15	97.067	15-GPD-LAR-LC-HLC15	-	29
Homeland Security Grant Program-Coroner 16	97.067	16-GPD-LAR-LC-HLC16	-	1,200
Homeland Security Grant Program-General 15	97.067	15-GPD-LAR-SC-HSG15	-	62,834
Homeland Security Grant Program-General 16	97.067	16-GPD-LAR-SC-HSG16	-	58,947
Homeland Security Grant Program-Sheriff 15	97.067	15-GPD-LAR-LS-HLE15	-	34,699
Homeland Security Grant Program-Sheriff 16	97.067	16-GPD-LAR-LS-HLE16	-	98,000
Total Homeland Security Grant Program			<u>-</u>	<u>288,536</u>
				<u>\$ 140,310</u>
Total Expenditures of Federal Awards				<u>\$ 1,135,920</u>

See Notes to Schedule of Expenditures of Federal Awards.