

CARBON COUNTY, WYOMING
FINANCIAL AND COMPLIANCE REPORT
June 30, 2008

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT DISCUSSION AND ANALYSIS	3-25
FINANCIAL STATEMENTS	
Statement of Net Assets	26
Statement of Activities	27
Balance Sheet – Governmental Funds	28
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	30
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	31
Statement of Fiduciary Net Assets – Fiduciary Funds	32
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	33
Notes to Financial Statements	34-51
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	52-53
Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	54
OTHER SUPPLEMENTARY INFORMATION	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – Special Revenue Funds	55
Combining Balance Sheet – Special Revenue Funds	56-57
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Special Revenue Funds	58-59

Mader Tschacher Peterson & Co., LLC

Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Carbon County, Wyoming
Rawlins, Wyoming

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Carbon County, Wyoming, as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Carbon County, Wyoming's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Carbon County, Wyoming, as of June 30, 2008, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 2008, on our consideration of Carbon County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 25 and 52 through 54 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Carbon County, Wyoming basic financial statements. The supplementary information statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Federal Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements of Carbon County. The supplementary information statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Mader Ischachen Peterson & Co., LLC

Laramie, Wyoming
December 5, 2008

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2008

Carbon County Government has adopted a revised reporting model required by Governmental Accounting Standards Board for the fiscal year ended June 30, 2008. The government-wide financial statements include a statement of net assets and statement of activities. They are broken down by governmental activities. These statements are presented on the accrual basis of accounting.

The external auditors examine county fiscal documents to obtain reasonable assurance that our financial statements are free of material misstatement. The external auditors also perform tests to ascertain Carbon County's internal control over financial reporting.

Carbon County's governmental financial statements include the general fund, special revenue funds: Library Fund, Weed and Pest Control Fund, Fair Board Fund, Museum Fund, and Charles W. Jeffrey, M.D. Memorial Center Fund, and Fiduciary Funds. All financial statement definitions are defined in the auditor's notes to the financial statements. The modified accrual basis of accounting is used for the governmental fund financial statements.

Department Reports:

Summaries of each County Elected Officer and Department reports for the fiscal year 2007-2008 are incorporated with this management analysis. Such is provided for a more comprehensive report as to the "State of the County".

ASSESSOR

The request increase in the Assessor's budget is due to add in a new full time employee and 3 part time field personnel for the summer months. The Assessor's office is required to review 25% of the County each year. The part time help is needed to complete the physical reviews during the months allowing access to homes and outbuildings.

It is always a challenge to explain to property owners that Wyoming is a market-based State. Property values are not based solely on replacement cost less depreciation. A market adjustment, if needed, may be applied to the RCN. With the increase in the market, this year will be quite busy in answering questions and working reviews.

Each year the staff must attend required classes and training to meet the requirements of the Department of Revenue. At the present time Pam Fulkerson, Cheryl Ross and Sheryl Snider have maintained Permanent Certification as Property Tax Appraisers. Penny Gale has completed Course I/Fundamentals of Real Property Appraisal. Alta Blomquist has completed Introduction to Arc View I and Arc View II. Various other courses are attended to assist in property appraisal and mapping procedures. Sheryl Snider was elected 2nd Vice President of the Wyoming County Assessor's Association and will advance to 1st Vice President in 2009 – 2010.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

COUNTY ATTORNEY

The activity generated by and through my office since May of 2007 has been tremendous. Although, I have put in many long, hard and at times frustrating hours in an attempt to best serve Carbon County, I have found great satisfaction in my work and from working with the other County Elected Officials. I am very proud to be part of the Carbon County Team currently in place. In addition, I cannot say enough about my staff who have also worked diligently and tirelessly to achieve a first rate Carbon County Attorney's Office for the benefit of all Carbon County Citizens.

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

There are many goals this office has implemented and will continue to set new and higher goals. The primary goal is always to provide quality legal representation and trial preparation to the Courts. It is also my goal that the Carbon County Attorney's Office will be recognized across the state as an example of excellence. Our office has been recognized and congratulated for it's achievements over the past year. Most recently the Carbon County Attorney's Office received accolades for our achievements in the pursuit of drug cases.

Another goal that I have is continuing to work on raising the level of community involvement. For example, my office has diligently worked with the mental health professionals and school districts on maintaining an open line of communication when dealing with our juveniles in the court system. I also would like to get out and do more community training on preventative topics such as drugs, domestic violence and child abuse prevention.

I further see it a goal of my administration to develop a victim/witness coordinator position within the Office of the Carbon County Attorney to work with victims through the entire court process. I have opened a dialogue with the Wyoming Attorney General's Office, Division of Victims Services with the hope to develop grant opportunities to fund such a position in the future.

Last year my office created a Carbon County Attorney workplace policy manual along with workplace exceptions for this office. This document has proven to be extremely helpful and provided structure to my office. This document is rooted in several of the same principals currently being explored by the County by way of an updated personnel manual.

Delivery of legal services is a vitally important function particularly in the County Attorney's Office. This is a public office; public funds are used to operate the office; the public's opinion of the office is based on its observations of what transpires both in this office as well as with the outside interactions with the public.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

It is necessary that the business of the County Attorney's Office be conducted on a highly professional basis and in the most efficient manner possible. It is incumbent upon each employee and contracted person to see that the trust and confidence of the public and the clients of the County Attorney's Office be treated with the proper respect, concern and confidentiality.

The Office also needs to be a friendly and desirable place to work. Each employee's/contracted person's constructive criticism and suggestions for improvement are invited to help achieve that objective.

I am proud to report that this office, each day strives to meet these expectations, and successfully does so.

Upon election to the Office of Carbon County Attorney I brought the civil representation of the County back within the County Attorney's Office. As the Elected Official, I have personally taken the role of the Carbon County Civil Attorney. This has proven to be a very interesting and complex duty. I have made every attempt to attend the commissioner's meeting's to offer my clients, the commission and the various county boards legal services should they be necessary. I spend a tremendous amount of my time working on civil issues in addition to my current case load in District Court/Juvenile Court, Circuit Court and working on Emergency Detention Cases.

Additionally, because of the Board of County Commissioner's approval I was able to recruit an additional talented and respected professional to the County. Marcia Bean joined this office as a Deputy County Attorney in 2008. She brings a tremendous amount of talent and experience and she was willing to relocate to Rawlins.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

Since the last budget session, the criminal prosecutions being conducted by my office have been extensive. I have attached newspaper articles which reflect the magnitude and seriousness of the criminal activity which Carbon County now faces. These cases range from first degree murder to minor traffic violations, which a Defendant chooses to take to trial. My Deputies and I have worked tirelessly and have aggressively approached each and every case to bring each matter individually to conclusion with the best interest of justice always in mind. Over the past year and a half, I have had to make two death penalty decisions, I have charged a second degree murder case and re-prosecuted Mr. Harlow's case after eleven years. We have successfully prosecuted several known drug dealers which have resulted in penitentiary sentences and my office aggressively continues to prosecute criminal cases which involve assaults on correctional officers and law enforcement officers.

It is extremely unfortunate, by over the past year, my office has seen a wave of very extreme allegations of child abuse. These cases are extremely difficult for the office

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

and staff due to the highly emotional component involved. This office takes child abuse allegations very seriously and I have diligently worked with the Department of Family Services, School Officials and County Law enforcement to have an open line of communication for action when a child is in need of protection.

The Carbon County Attorney's Office works closely and on a daily basis with other agencies throughout the County as well as the State. With the increase in Juvenile matters, it is important we maintain a positive working relationship with the Department of Family Services on a local basis as well as with the State Agency. By maintaining a positive professional relationship we integrate success in the families as well as the juveniles in our County. The area of law which governs Juvenile matters is one I hold near and dear as I truly believe our children are our future. I have also implemented programs to assist our counties schools with an open door policy to the schools administration. When I came into office there was a large stack of letters from School Administrators addressed to parents regarding their child's excessive absences. I have met with personally and over the phone with many of the school's administrators in both School District #1 and #2. We have discussed the concerns and possible solutions to the problems each school has involving attendance as well as updating the schools with Juvenile matters seen through our court systems. I have received a very positive response from those administrators. In addition, I have also worked with the School District Attorney on highly sensitive cases.

As stated above taking on the responsibility as the Civil Attorney for the County, I believe I have provided legal counsel for, met with, or attended functions for most of our County Agencies. I have had the opportunity to assist with a variety, and extremely diversified matters, which the County Department Heads and Elected Officials have brought to me for consultation. This has been a wonderful and fulfilling experience for my office and one of the responsibilities I personally look most forward to, as I see the great potential our county holds by the rainbow of talent County wide.

Another area of Law which has a significant impact on the county as well as the Office of the County Attorney is Involuntary Commitments/Emergency Detentions. I am working with the Glenn Biggs, Memorial Hospital of Carbon County, the Department of Health and the Wyoming State Hospital to better address the sensitive and important issues surrounding the mentally ill citizens in need of assistance. My office with the assistance of the District Court and Hospital Administrator has implemented holding Detention Hearings at the hospital. By holding a hearing at the hospital, the need to transport a potentially agitated individual is eliminated. The patient is much more calm in their surroundings and by not transporting the patient, the safety concerns to law enforcement are significantly decreased.

This office has also diligently worked with the Department of Corrections and the Warden of the Wyoming State Penitentiary. I made the effort to introduce myself and my staff to the Warden and the Associate Warden with the hope of

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

collaborating on cases between the two offices. As a result of this collaboration, my office with the assistance of the Circuit Court has been able to conduct Preliminary Hearings behind the walls of the Penitentiary. By holding court on the grounds of the WSP, this also eliminates unnecessary transportation risks to the public and to the correctional officers transporting the inmate. I have also been a part of an Emergency Detention Hearing conducted by the District Court Commissioner on the grounds of the WSP.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

I hope I do not appear to be bragging about the Office of the Carbon County Attorney, but I have attached some of the recognition, cases and other matters the County Attorney's Office has been involved in since January of 2007, as many of the high profile cases have continued into 2008.

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

Pursuant to a Statutory Change and the generosity of the Wyoming Legislature, The Office of the County Attorney will receive a substantial increase in the reimbursement of Attorney positions office wide. The State will be reimbursing \$30,000 per Deputy Attorney position and 50% of the Elected Official position. This funding commitment by the Wyoming Legislature is unprecedented and much appreciated by this office. A funding level of this nature demonstrates to me that the Legislature values the importance of recruiting and retaining highly skilled, experienced attorneys to prosecute cases on behalf of the public interest. I ask that the Board take this reimbursement into account while making budget decisions.

My office has kept close watch on the billing for services related to emergency detentions through Memorial Hospital of Carbon County to address the restructuring of the State Statutes and the Hospital's role in first seeking payment from State or Government benefits, private insurance and personal attempts to collect from the patient after the initial 72 hour period of an Involuntary/Emergency Detention, then submit to the County for payment.

I have developed a tracking spreadsheet to cooperatively assist both the County Attorney's Office as well as the Hospital to relieve the financial burden for both agencies. Because of my diligence in tracking the expenses of emergency detentions and request that attempts be made to collect from other means such as, private insurance, self-pay, or state funds. There have been several reimbursements to the administration fund by Memorial Hospital of Carbon County through the work of this office. I have also met with and provided training on the Wyoming Statues, Title 25 to the billing staff at the Hospital to ensure a clear understanding of the County's financial liabilities.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

On a smaller note, the County Attorney's Office uses copy paper for legal filings versus bond paper, which provides a reduction in expense from \$28.00 per 500 sheets to \$14.00 per 500 sheets. We have restructured the over-time submitted by employees. I personally approve any and all over-time pay submitted. With the help of the Carbon County Clerk, I have re-negotiated the contract for our copier. Since that negotiation we have produced nearly 200,000 copies through this machine. We are also utilizing lighter weight file folders. In 2007 we opened over 1600 active files. By active files this would indicate cases which are actively involved in court proceedings. This does not count Emergency Detentions, which in 2007 numbered 62, Sexual Offenders in 2007 numbered 59, civil files numbered 115. In Circuit Court Defendant's seen by the Carbon County Attorney's who pled guilty at arraignment did not have an active file opened. This is done in an attempt to save the expense of preparing and maintaining a file folder, these cases numbered approximately 620.

CLERK'S OFFICE

A major achievement made during the year was the addition of years of land records to our online database accessible to the public free of charge. Any individual with Internet access may register with our office for a user name and password then use the site to search by various pieces of information and even print copies of recorded documents. We have approximately 250 registered users of the site and have been very impressed with it.

The elections department was busy gearing up for the 2008 Primary and General Elections. After countless hours of verifying data, system testing, and system training, we have now implemented a new state-wide voter registration system. During FY 2008, we designed and prepared ballots, tested voting equipment, visited all polling locations, hired approximately 80 election judges, and began absentee voting for the Primary Election. We were also able to provide a great deal of election information on our new website, www.carbonwy.com. This allows individuals to view sample ballots, candidate information, polling location, and much more information about our elections process at the touch of a button without visiting our office in person. This department was also successful in the application of an \$11,000 grant to provide paved, marked ADA accessible parking spaces at two of our polling locations.

This office has worked collaboratively with others to hire an Information Technology employee and a Building Manager. These individuals have been key in our daily processes and have been able to successfully save a large amount of expenses on building and computer maintenance.

The office has also implemented a new recording system, Document Pro. This was a much improved and very different looking upgrade from previous software. This also involved data verification, testing, and training.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

A future goal is to digitize numerous land records. These old books are very frail and information is being lost daily as individuals must use them for researching information. We hope to have these books scanned into our computer system and preserve the historical records. This would require the purchase of a scanning machine however I plan to test the machine at that the Buffalo Bill Historical Center in Cody, Wyoming in the near future.

CLERK OF DISTRICT COURT

This last fiscal year we had our updated computer court program installed and we have spent the last six months working the kinks out. We have scanned images since 1997 and we are now able to click on a docket entry and email a document to whoever requests documents.

My office was the first Clerk of District Court office in the state to scan documents, and we have been scanning documents since 1997. With our updated system we are able to make more use of all of the scanned documents.

In the next month we are going to give the County Attorney and her staff access, through the county network, to the juvenile, criminal and involuntary cases. These are the cases that the County Attorney and staff initiate and they should have access. This will save many phone calls and lots of paper. The District Judge and his staff already have access. When I requested an updated system it was my goal to give access to the Judge and the County Attorney to create a network that serves the Clerk of District Court, the District Court Judge and the County Attorney.

Just recently I was re-appointed to the Human Resources and Education Steering Committee for the National Association of County Officers. It is an honor and a privilege to be on this committee once again and I look forward to representing Carbon County and Wyoming nationally.

In June we moved into our new offices. We thank the County Commissioners for arranging this. We had outgrown our old office about 10 years ago, and really didn't know how crowded we were until we moved. My staff and I are enjoying not being crowded and happy to have a much more professional office.

Over the years my office, like other county offices, had gone to "dress down" Fridays, and some employees were taking the "dress down" part too seriously, so I have gone back to no "dress down" days and no jeans at work. I have seen a more professional attitude since this change.

Carbon County is a great employer and we are lucky to have the great jobs and benefits that are offered.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

EMERGENCY MANAGEMENT

Without Red Cross presence in Carbon County, Emergency Management has taken on the responsibility for sheltering and providing for stranded travelers. It is also Emergency Management's responsibility to make sure the old National Guard Armory is kept in a condition to provide shelter and parking for the stranded travelers. Emergency Management has coordinated with the Rawlins Recreation Center to assist with sheltering as needed, and coordinated with Carbon County GIS to provide additional personnel during extended sheltering needs. Emergency Management has also coordinated with the Rawlins Police Department and the Carbon County Sheriff's Office to provide security during sheltering. The same process may be required in the event of a major incident that affects local citizens.

Emergency Management is currently working on a County Multi-hazard Mitigation Plan which will either include or lead to an Emergency Response Plan. This project will identify various hazards – natural or man-made – that are unique to Carbon County and discuss procedures to reduce or eliminate the effects of the hazards. The project, when complete, will affect all citizens of Carbon County by providing emergency information and direction in case of a disaster. The plan, once approved, will also make aid more readily available from FEMA. A grant is being used to fund the project. Other grants are in effect or may be available to support emergency operations with training, education and equipment.

Emergency Management has been the subject of several local newspapers articles in the past few months, mostly dealing with providing emergency shelter, but most recently discussing the Multi-hazard Mitigation Plan. A partnership has been created with an out-of-area consultant to bring the plan to a successful completion. Emergency Management is also working with the Wyoming Office of Homeland Security and FEMA to ensure Carbon County has the information and resources needed in the event of a major incident.

FAIR BOARD

During the 2007-08 fiscal year our Restroom/Shower was completed. It is a great asset to the grounds. We have three projects we are requesting funds for this year. As you are well aware, the beef barn is in dire need of replacement. You gave us \$125,000 toward the project last year. The Multi-purpose building we propose to replace it with is estimated to cost \$900,000. We are also seeking funds from CCSD#1 and #2 Rec Boards as well as grants and assistance from oil companies. The oil companies are considering matching fund programs. The more assistance we receive from the County the more they will give and a much needed building will come to fruition. The exhibit hall doors can not be repaired and are in need of replacement. The estimated cost for this is \$29,000. The solar lighting in the restroom/shower also needs some assistance. It will run about \$4,000 to add the lighting.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

FIRE DEPARTMENT

This year the Carbon County Fire Department has had another very busy year. This past year we have seen a substantial increase again in number of emergency calls throughout our county. The biggest increase came from calls involving crashes on the interstate and highways throughout Carbon County. Our calls have again increased for the fourth year in a row. In 2007, the department ran 260+ calls, 2006 had 240+ calls, 2005 had 140+ calls, 2004 had 60 calls. The department did show a decrease in pay to the firefighters due to the agreed ½ hour standby pay instead of 1 hour. Even though we showed more calls for the year. In addition to the emergency calls we also had Joe Remick who took continued with the Forest Service grant within the Urban Interface. This grant was to reduce the availability of fuels in and around the residences in and around these areas, to help prevent a catastrophic fire from occurring within these areas. This has been a very successful project over the last two years. It is unknown whether this project will continue or be ended. We hope to have another successful project.

Due to the increase in incidents over the last four years, I would also again like to request at least one, possibly two paid staff positions. These positions would be separate from the mechanics position. These positions would be able to better handle the day-to-day business that the department needs. These positions would be available to respond or request additional help as needed for incidents as they occur. It would be able to better track and facilitate the grants that the department seeks annually.

We have begun looking into submitting departmental information to the ISO organization to help reduce insurance costs to the citizens and companies within the response areas of the county fire agencies. We will hopefully be able to put together a working program within a short time.

The department was also able to obtain a new Rescue vehicle to be delivered around July. This is a much-needed vehicle for the Extrication service that has become more frequent. There have been two sets of Extrication tools purchased for Elk Mountain and Medicine Bow to help with this service on the Eastern portion of the county. We hope to be able to purchase another set in Rawlins for a backup set throughout the county. We saw continuing purchase and replacement of water tenders in the county. These are to replace the older units that are becoming a servicing problem.

Unfortunately we saw the split of the Carbon County Fire Department and the Town of Hanna EMS and Fire Department. Because of factors beyond our control the departments are now separate entities. We have needed to provide equipment out in that department and continue to do so as best as possible. They are in need of a station of some sort to better house the equipment we have provided in that community. We still continue to work on an agreement with the City of Rawlins on the Extrication agreement on the county roads, highways and interstate.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

The department has applied for two separate grants this year. The first is a grant from the State of Wyoming Department of Forestry and the second is from the Bureau of Land Management. This is the first year for the forestry grant and the BLM grant has been a successful grant for the department for several years. It has provided much needed equipment for all departments in the county. These grants are matched funds from our budget and require 50% and 10% matching funds. If obtained they will be used for the purchase of Personnel Protective Equipment for wildland and crash incidents, an accountability system for our firefighters and upgrading our dated training equipment and multimedia equipment. This equipment will be used for all departments throughout the county.

We continue to have our volunteers obtain certifications within the Fire Service. Hazardous Materials, Firefighter I and II, Fire Officer certifications as well as work on wildland qualifications. We had a few individuals complete a Basic Emergency Care course provided in the Rawlins station. This further helps with our care we provide on all incidents. The department again participated in the Carbon County Health Fair with a very good community response. This year the department was not invited to assist with the fireworks of the City of Rawlins, first time in a very long time we did not participate in this event. We also were able to do some Public Fire Education and tour of the county fire station to a Cub Scout Troop, the children enjoyed their tour and educational experience. We also have put together a website for the Carbon County Fire Department This is an ongoing building project, this will hopefully keep people in touch with our department throughout the World Wide Web. We have been averaging 10 to 15 site visitors per day. This site has been provided at this time by one of our firefighters at no cost to the department as a trial.

GIS

This year was the culmination of the many factors of rural addressing. 1,200 residences and locations in Carbon County have been identified and addressed. Using the GIS system, these locations have been linked electronically to the assessor data. A system to update the data on a quarterly basis is being defined with the great help of the assessor department.

This data has been set in a system of resource layers within the GIS system including township and range, GPS locations, roads, elevation, land cover, soil types, wildlife, hydrology, voting districts, and many others. This can now be used to aid in land use planning, elections, assessor analysis, law enforcement, and medical emergencies.

Informing the public of the addresses and the possibilities of the data has also, and continues, to be a focus of this department. Letters have been sent to the owners, law enforcement is being given both address lists and digital data to use as needed. Public presentations have been given at the Council of Governments and the Carbon County Higher Education Center. Many hours have been spent on the phone helping County residences through this period of change as well as providing data to real estate, economic concerns, and research entities needing information.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

The goals of the GIS department this year are to continue to refine the addressing system, create new addresses as needed, work to make it as accurate, efficient and user friendly as possible. Training for interested County personnel will help to integrate this powerful data into the County management.

Working with the assessor's office the ownership parcel data will be a priority to get a base layer as accurate as possible and create a system to update the data. Within the planning department information will be given to aid in the land use plan update as well as identifying ways that the GIS data can be used to do proactive planning for the future of Carbon County. Continued work with law enforcement and emergency management will identify needs and solutions using the data available. Providing information, data and maps to the public will continue to be a significant and important part of the GIS department. Finding solutions to a myriad of challenges is our strength.

It is to the credit of the Board of Carbon County Commissioners that they continue to support this department and the possibilities of this information. Many are the emails and phone calls I receive complimenting and thanking Carbon County for our efforts and foresight in developing a state of the art system to use and disperse County information.

INFORMATION TECHNOLOGY

My goal with this budget request is to get Carbon County on track with its technology needs for the future. This year will require some improvements to the servers, software, network, backbone, and infrastructure that will improve our capabilities, performance, and save us costs in the long run.

The biggest challenge we've faced so far is the fact that many different departments are using different systems and software throughout the County. This results in much higher maintenance costs as we must deal with many different entities in order to get the network to operate. In many cases, this prevents departments from sharing resources and being able to communicate effectively.

Our goal should be to build an effective network domain and infrastructure that will allow everyone to share resources, software, and policy. This will tremendously improve communication and costs in the future.

In addition, security is a foremost concern in today's day and age. Unfortunately, threats to the operation of our network reside everywhere, now that the internet has become an integral part of our daily operations. We rely more and more on our computers and network in order to continue functioning as an organization. Even short interruptions in service can cause entire departments to stop working.

In order to provide the most robust and stable work environment, some sacrifices will have to be made by the employees of Carbon County. Security, authentication, and restricted access will need to become more prevalent.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

Other challenges that have caused higher costs and lower return on investment include not upgrading our computer and network hardware on a regular basis. In a business environment, plans need to be in place to change out the computer hardware every 3 years. My goal is to get to a point where we can start to budget to replace one third of our hardware every year. Not only will this keep us current and up to date, but it will also provide a consistent year to year budget figure which will make it easier to anticipate our costs.

Because our new computers will be purchased with warranties that last the entire 3 years that they will be in operation, we won't have as many unexpected costs to replace equipment that has become defective. We also won't have to pay maintenance fees on the hardware year after year.

This year, the budget focuses on upgrading our existing network infrastructure, primarily: cabling, backbone, consistency, and making sure we are compliant with software licenses. Top priority has gone to legal requirements, reducing interruptions, and protecting the security of the entire network.

JEFFREY MEMORIAL CENTER

The Board of Trustees of the Jeffrey Memorial Center will take this opportunity to thank the Board of County Commissioners for the funds to repair the leaks in the basement. The primary goal of this Board for the past four years was repair of the foundation and basement walls. Additional room will now be available for use by small groups seeking a meeting place.

Fiscal year 2009 budget request is \$15,000 more than it was last year not including the basement repair. The tractor currently in service was purchased August 26, 1999 and has given many years of good service but is now obsolete. Parts are from extremely difficult to impossible to find causing a delay and accelerated labor costs to repair. A new tractor, using the old one as a trade-in is \$8,880 or over half of the budget increase. If Jeffrey Center's old tractor should have a problem causing it to be inoperable, we would be in a terrible situation. The usage the Center is getting demands prompt snow removal and pride in the Community demands the landscaping be kept pristine. During the year 2005 people traffic using Jeffrey Center numbered approximately 21,170. This year, 2008, there is a projection of people traffic in amount of 38,410 and this projection does not take into consideration future Center bookings and/or parties, thus an increase for janitor supplies in amount of \$1,300. Trash removal is a \$2,180 increase because of the need to change vendors. Mr. Bruce Taylor, Building Manager/Custodian does an excellent job. He takes care of all snow removal, yard work, bookings for Center use, interior and exterior cleaning in addition to being a great PR person. Mr. Taylor works many varied hours from early mornings to late nights and many weekends. Anytime Jeffrey Center is in use, Mr. Taylor can be found. \$2,000 plus of the increase in this budget is for an increase to Mr. Taylor's salary.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

LIBRARY

CCLS has had a busy year. With a new director, several staff changes and many projects undertaken, CCLS is refocusing with new energy.

CCLS has worked on strengthening its organizational structure and policies. For instance, the board has rewritten its by-laws. The board and director are in the process of reviewing all the policies. A technology plan was written. New goals and objectives are currently being undertaken. In the last year, several positions have been restructured including the children's librarian, technology librarian, administrative assistant and courier.

The library system is positioning itself to improve its relevancy in Carbon County. Services are being evaluated. The application procedure is being reviewed. Checkout amounts are being increased. Material purchasing are based on customer requests. Materials are being delivered to branches in a timely manner. The library now offers a newsletter six times a year.

The budget request reflects the values and needs of CCLS. Personnel are the most important asset. The personnel line reflects a 6% COL increase and additional hours to provide training for staff. It also provides money to repurpose current staff positions.

Most lines involve increases based on cost projections. Two lines list notable increases: computers and furniture. After completing a Technology Audit, it became apparent that many staff and customer computers are not up to standard. Also, in an effort to reallocate furniture to better meet staff and customer needs, it has become apparent that CCLS needs to replace some key furniture.

Other lines have been reduced including WYLD. Because CCLS made the switch to a local internet provider, the main library is saving about \$100/month. Administration is exploring ways to purchase cheaper office supplies. Material processing costs are being reevaluated.

CCLS is working with other agencies to provide services to the community. For instance, the library is a co-sponsor in the Wellness Challenge. The main library brought together agencies for the Gear Up For School program in August. Numerous programs are being offered to the community.

CCLS has a strong relationship with its Foundation. This Foundation has purchased advertisements for the library and supplemented programming costs. With additional book sales, more revenue is coming into the Foundation. The Foundation will also be gearing up for a large challenge endowment project. This endowment money will have a long-term positive financial impact on Carbon County.

The library system is actively seeking outside funding to supplement the budget. CCLS has a long history of requesting and receiving money from the School

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

Recreation Boards. Additional grant opportunities are being explored.

CCLS is refocusing itself and believes this is a key budget year to making improvements to its organization.

Supplemental Budget Requests:

Since building maintenance is a separate budget line, it is addressed separately. Carbon County is privileged to have eight library locations. Library branches are in key locations and are greatly appreciated by local communities. These branches need to be maintained. Unfortunately, several projects have not been completed over the years leading to a large request. CCLS has been actively working to complete projects but new maintenance issues keep arising. The most critical is addressing the need to replace furnaces. Seven out of ten furnaces at the branches are over 20 years old. They are not efficient and replacement parts are hard to find. Roofs need to be replaced at Hanna and Little Snake River Valley. Several handyman projects are waiting to be done. The main library needs to have new carpet as the carpet has ripped in numerous places. This is a critical issue.

MUSEUM

MARKETING AND COLLABORATION

Co-sponsorship of programs with Higher Ed Center and Economic Development Corp projects enhance awareness of Museum programs. Loaned touch exhibits to CCHEC for their student days encourage history and heritage coursework.

One highlight of our 07-08 year, with CCVC grant assistance and outside graphic design production, was completion of a county-wide museums brochure that was distributed to all Museums, and Chambers of Commerce. This project is part of on-going initiative to help market history and heritage. Our next large marketing product on behalf of all of the Museums in the County is a "PastPort" for visitors to take to all the museums creating additional awareness of the County Museum, other area Museums, new building planning, and history and heritage tourism as key components for economic development and workforce retention.

We are creating a **comprehensive marketing plan** via a loaned Marketing specialist from CCHEC. The website now has donation opportunity on the site. We are signed up with the "Firstgiving" On-line giving program. We are using MySpace to market Museum as a destination. Electronic media postings are now firmly part of our marketing program. Technology and advertising grant funds from CCVC and CCSD#1 are supporting access to programs and collections.

For this coming year more emphasis will be on **creating a membership organization**. This suggests increased participation in community programs as an avenue toward bringing in members/volunteers. Current fiscal volunteer contribution valued at \$14,415.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

COLLECTIONS

We are continuing a multi-year (3-5 year) project that **inventories** archives, photograph, object collections in anticipation of a move and easier access for research and eventual posting on collections websites. A CCSD grant for technology will increase public access to collections and oral histories. The County Museum invited the Library to participate in a grant application for the IMLS Connecting to Collections Federal Grant archives assessment. Although that grant was not awarded, it created the much needed precedent for grant collaboration on archives. The County Museum was awarded a National Endowment for the Humanities Preservation Assistance Grant. It is being implemented now and pays for on-line courses, on-site training, and a drill to develop **Disaster Preparedness**. This grant pays for four participate in the on-site training and the drill. A Wyoming State Historical Society Preservation Project award was used to enhance awareness of collections, collections care, and research products.

NEW BUILDING PLANNING/FUNDRAISING

New building **fundraising** will be more of a focus this year. Conceptual design and land application are complete. Implementation of the Strategic Development Plan and grant-writing for capital facilities and staff support will be the focus in conjunction with the outreach and marketing. Wyoming Cultural Trust Fund Grant shared costs for Strategic Development Plan with the County Museum Foundation.

PERSONNEL

Workforce **recruitment, training, and retention**, are continuing challenges to growth and implementation of services. Becoming more competitive with wages and benefits will attract committed personnel capable of developing educational and exhibitions pieces based on collections and traveling exhibitions with concurrent marketing and advertising, and membership development responsibilities. Workforce Services (Job Training and Workforce Investment Act Programs) paid for training of a development assistant. Workforce Services funded a grant-writing training seminar and associated travel expenses. Workforce Services Office tested and screened job applicants for other positions to help target appropriate applicants. Wyoming Council for the Humanities grant for professional development will support Board Development through attendance at the American Association of Museums National Conference Trustees Days, this year held in Denver making it more affordable and accessible. All Board Members are attending.

PLANNING AND DEVELOPMENT

This past year has been interesting and challenging.

It has taken quite a bit of work and cooperation on the part of the Planning Staff to get to the point where we are working well with the Planning and Zoning Commission members and actually making progress and working toward common goals.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

One of the original requests by the Commissioners was to get the Ram (640) issue from the P&Z members and to the BOCC so the Commissioners could actually decide what to do with the issue. We have accomplished that. Soon the BOCC will hear the comments both positive and negative so they can make an informed decision.

Another concern of the commissioners was the lack of continuity with GIS. We will soon be welcoming the GIS department into our department and combining the efforts of both departments while disallowing duplication of efforts. We would like to combine the Arc-View system into our current system so information can be shared instantly while also allowing the Planning Dept. access to the Assessors Office information for the purposes of planning, proper zoning, land owner names and locations of property not previously available without spending hours researching for information in the Assessors Office.

The computer equipment we are asking for is equipment that will operate the programs necessary for the linking the GIS system and the Assessors Office to our systems. We have spoken, at length, with our IT person, Matt Webster. He has recommended systems to us. Those are the systems we are asking for.

Our Department has also expanded in another area. We have Leroy Graham as the County Code Enforcement Officer. Leroy and I have gone on more than one trip together for education and for the purpose of assisting someone wanting to improve or repair their property or buildings.

The Planning Office also has a secretary and receptionist who came on board last year. The request for a pay increase seems high at first. She agreed to work at a substantially lower wage than normal because our budget last year had already been approved. Tracy Solaas brings 22 years of experience with Carbon County with her and has proven to be nothing but an asset to our department.

The coming year should prove to be more interesting than the last. We will move forward with blanket zone changes for the subdivisions providing the property owners want to. This will eliminate costly zone changes for the property owners and expensive advertising for the county. The planning dept. will continue to work with the planners on the new Land Use Plan and do what ever we can to provide the county with a good Land Use Plan that will steer the county in the direction best for the county.

We will be working with different towns that are affected by the influx of wind power projects to see how we can best help them and will continue to work with developers who can assist the towns with housing issues.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

PUBLIC HEALTH

The budget for the 2008-2009 shows an increase of approximately 9% that mostly entails the increase in rent and utilities for the new Saratoga Public Health office that the county is leasing. One office will be used by WIC once a month for their clients to be recertified. The county attorney has also asked for the use of a temporary office.

We have added an increase of 5% to the salaries of the office managers to keep them equivalent to other similar positions in the county.

State Nursing Services has advised us that the legislature has increased our salaries by 4%. One of the nursing positions that were part time at 39hrs will convert to full time in July, which will increase her benefit package, which is included in this amount. The county pays 35% of the total amount of the nursing salaries and benefits for the 5 full time nursing positions and the 2 part time aides.

There is a possible nursing position vacancy coming this year, one of the nurses have said that they will be moving. Advertising and training amounts have been left the same in the budget in anticipation of having to advertise, hire and train a new nurse.

Vaccine account remains the same, flu prices have gone up every year, we are providing more adult vaccines every year besides flu to the public. The revenue from these vaccines goes into the general fund.

In general, with the energy boom, the majority of the population increases that we see are related to more children in immunizations clinics, and prenatal care to those women who are noncitizens. The housing issue has greatly affected our clients that are low income people on fixed budgets who are being pressured by higher rent increases, it comes down to rent money or food for them.

Other areas Public Health addresses:

1. Public Health continues to provide mandated services to the total population of the county in areas of vaccine prevention programs, maternal child health services, adult health home care programs, disease investigation

2. Public Health works with the city providing physicals for their employees yearly for their wellness program, physicals also done for staff and all the children at the Child development center on a yearly basis, counseling center receives yearly adult vaccine updates and along with teaching to their outpatient intensive treatment clients, yearly vaccine updates with the Forest Service, Dept of Transportation, 358 students in the middle schools and high schools in both school district #1 and #2. We provide training for Daycare centers for state certification. 2100 doses of flu vaccine were given out to people from 6mos and up.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

3. Susan Bartlett received her 25 year pin with the State of Wyoming; she joins the two other nurses that have 28 and 31 years with the State Public Health dept also.

4. The local public health office receives funding through a Maternal Child Health grant and a TANF (Temporary Assistance to Needy Families) grant that totals \$83,087 this program provides the Nurse Family Partnership program to first time mothers and follows them through the babies 2nd year; this is a nationally recognized, evidence based program for young mothers. This past year we have had 15 girls on the program. Other county agencies that work with young mothers refer them, this is the WIC program, DFS, Project Reach, local Drs. who provide the in kind support for this grant.

ROAD AND BRIDGE

Road & Bridge will continue to provide safe and improved transportation to the citizens of Carbon County, while at the same time anticipating the future needs of different types of motorized, non-motorized, and diversified recreational/industrial users, and visitors. This will necessitate an ever expanding network of county roads and employees.

Keeping and recruiting good employees throughout the county will be important to the success of the Road & Bridge Department. I will continue to budget for raises and training courses for my employees. As you know, the Road & Bridge Department is the only Department in Carbon County that has, for the past several years, required random drug and alcohol testing for all employees. I will once again request that this be a county wide program for all employees.

We will continue to use different funds, grants, non-county sources, and partnerships for the benefit of and the continued growth of Carbon County and it's multiple resources:

- Road & Bridge will have an on going effort to pave the South Road with Forest Highway funds (2008-2011).
- Road & Bridge/Carbon County received a SLIB Board grant for County Roads 1 & 3 to upgrade the roads for the DKRW Plant.
- Road & Bridge received our second CMAQ grant in the amount of \$476,700.00 for dust mitigation on County Roads 605S & 608.
- Road & Bridge/Carbon County has a reserved 10,000,000 in an AML grant to upgrade County Road 3 to I-80.

Keeping all of this in mind, the request for additional heavy equipment, a new truck, road improvements (gravel) and safety equipment will be needed to provide our daily services to Carbon County.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

CARBON COUNTY SENIOR SERVICES, INC.

With the help of Carbon County and the Commissioners we were able to run a successful nutritional program, where our seniors are offered one third the dietary requirements by the Department of Health, division of aging. We offer a congregate meal to those who eat, socialize and possibly stay long past the meal and play cards, board games, and quilting, watch movies do puzzles or go to a 55-Alive class. We help our seniors with Social Security problems such as the plan D, find affordable housing when available and help with paperwork when necessary. We offer a home delivered meal for the home bound and frail. We offer transportation in Saratoga and Rawlins/Sinclair area for those having trouble driving or just getting around due to the weather. We offer a variety of things for our seniors all over Carbon County.

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

- a. **Goal:** Raised our employees pay, we have offered our workers a great health plan and a great place to work, have been trying to bring their standard of living up a little to give them the incentive to be proud of where they work. Our senior centers are well maintained and our food is of the best quality, just need to help our employees with a better standard of living for themselves. We still have a few not up to standard hope to be able to succeed with a small increase due to high fuel and cost of living.
- b. **Plan:** With raises for our employees and offering more training for all of our employees, we will have the best employees any business could ask for. With the cost of fuel sky high and everyday living expenses going up we need to increase pays so they can make ends meet. We also are trying to obtain additional funds from the state but with our budgets not all starting at the same time, we start asking from the very start to be sure we acquire the funding we need.
- c. **Projects:** Rawlins was successful with the proper air circulation for their center, Medicine Bows will have their roof fixed this year, Saratoga, now has proper heating and cooling, Encampment at the end of the heating season is having issues with the furnace. We were having some plumbing issues, slowly that is being taken care of. Baggs still need a reducing valve for the dishwasher but am working on that. Hanna will wait this fiscal period on the building but we need to replace a pane in the sun room that was broken and had plexi-glass set in it.

None of these could have been done without the help of Carbon County and our Commissioners. In 2005 when I started as the Director, our kitchen equipment was in terrible shape, with the help of the County Commissioners we were able to upgrade all the tools needed to provide meals for our seniors. No one ever talked to our Managers about their needs and checked out the buildings for leaks or hazards that needed to be repaired

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

This year I walked through some our centers with Long's technologies, they were made aware of how bad our heating and cooling is at each center and they are working on a plan to replace them on a 3 to 5 year cycle.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

We served last fiscal period 82,706 senior meals in which 56,056 were senior Congregate and 26,650 home delivery meals. We continue to work with all the County agencies such as the hospital, public health and I go to the new interagency meeting monthly to help with county problems and stay on top of items that need to be done in the county. We have our menus in the newspaper for all to see what is to be served any given day, we post our bus schedule in Sinclair, the Recreation Center and offer rides to seniors who other wise would not get out of there homes. We serve the whole county; we offer different things in our towns, things that will help the seniors at each specific site. Rawlins/ Sinclair offer things that you may not need in Hanna, Elk Mt., or Medicine Bow same as Saratoga and Encampment offers things their seniors would need that would be different that Baggs and Dixon.

I am on the Adult Protection Community for Carbon County where we discuss any problems we may be having with seniors, behavior, housing, or services. We try to get involved with community resource group so we can help our seniors know what agencies to go to for certain items when they need help. We share our information with all the services in Carbon County so we know what each group does for our citizens.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

No official recognition, and/or achievements bestowed upon the departments by outside sources at this time.

We did receive \$5,000.00 from Wyoming Senior Citizens Inc. to up grade our computers. We had five (5) Manager's complete in depth training on Medicare and Medicare plan D this year. With these funds we replaced all our computers and printers with additional funds from WSSB (Wyoming Senior Services Board). We also received a \$700 grant from Yampa Electric to purchase a generator for the Dixon Center so when the power goes out our senior's can go to the center to plug there oxygen machines in and not have to worry about running out in the bottles they have for travel.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

We were successful in receiving additional funds from the WSSB grant this helps us pay for things our Title III funds doesn't pay. Received additional funds from WYDOT to cover the high cost of fuel and repairs on the van and buses we use. We have been lucky enough to receive additional funds called NSIP (it is cash in lieu) we received money instead of food to buy the food we need to provide a nutritional meal for our seniors. Our Managers have been able to do more training both in house and away. We have a rotating program so all our managers are always receiving training and no one is ever outdated on the information they have to run an efficient center. Rawlins warehouse did get the cooler that was so badly needed also because of the help of Carbon County and the Commissioners and funds from WSSB grant.

SHERIFF'S OFFICE

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

Carbon County was one of the last counties in Wyoming to become involved in the juvenile justice program and the first county to take over the program as the grant funds were running out. The Juvenile Probation Agent has supervised 87 juveniles during the past year from circuit and the different municipal courts. (71 new cases and 16 that carried over from 2007).

We have an increased level of training, an example is firearms training. This training for deputies is twice a month which provides better proficiency and reduces liability to the county. Dispatchers are E.M.D. (Emergency medical dispatch) trained in Carbon County.

We have created and instituted a new 'Mini-Basic' for the new Detention Deputies. This Mini-Basic is a three week course with instruction in the Jail policies and procedures, law enforcement computer program and all other aspects of the Jail. Carbon County has the only jail in the state which provides this Mini-Basic.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

Outreach Programs - D.A.R.E., Kid Care, Home Alone, K-9 Unit, 8 separate Search and Rescue Units, a Search and Rescue K-9 and Health Fairs. These programs serve children, parents and senior citizens. Coordination with schools, civil organizations and health care professionals for public service, education and public relations.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

Thank you cards and letters from citizens receiving direct law enforcement assistance and from many other individuals and organizations from outreach programs listed in #2. We also receive many thank you cards from individuals who are assisted by Deputies and Search and Rescue unit members.

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

- Deputy assigned to drug task force, salary paid through grant.
- Participation in the inmate extradition shuttle program – saves extradition costs.
- D.A.R.E. and Home Alone programs are funded by fund raisers and donations.
- Participation in health fairs by photographing and fingerprinting children with KidCare.
- Search and Rescue reimbursement by state of Wyoming in the sum of \$6,309.24.
- Contract with the Forest Service for Forest Road Patrols by the federal government was billed in 2007 for the sum of \$3,479.57
- Continued electronic monitoring program for juvenile and adult inmates. Inmates pay \$5.00 per day to be on the monitor. The County charges various municipalities \$15.00 per day per inmate. Cost to the County for each monitor is \$3.85 per day. As of 4-1-08, the Treasurer has received \$5,260.00 in fees.
- Vin inspections brought \$4,165.00 into the County for fiscal period prior to 4-1-08.
- The county received \$39440.00 in fees for civil process as of 4-1-08.
- We have received \$96,850.00 from billing for inmate housing for other agencies.
- Homeland security monies were used to upgrade radio towers and radio repeater equipment around the county.
- We currently have 2 part-time receptionists, Norma Vance who is paid through Experience Works, which is a federal program, and Jack Lowrance, who is donating his time.
- We receive \$5,400.00 yearly for 911 dispatch and terminal user agreement fees from other agencies who use our dispatch services.
- To save money paying mileage to employees attending training, we have recently purchased two 2006 Ford Taurus (for \$15,000.00) for this purpose., In next years budget message, we will show the monies saved.
- We have received \$940.00 in Concealed Firearm Permit fees.
- The county has received inmate fees from the jail totaling \$58,026, including in this are inmate purchases (\$35,980.) and inmate phone commission (17,293.).

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

TREASURER

The Treasurer's office has increased staff in their Motor Vehicle Department to help with the influx of people in the community due to the gas & oil and construction of pipelines in Carbon county.

Have worked with the Road & Bridge Department, County Clerk's office on the DKRW Wyoming Business Counsel Business Reddi grant for County Road 1-3.

Work with all of the Carbon County Municipalities as well as Albany County and their Municipalities affected by the Pacificorp Windfarm and Medicine Bow Fuel & Power/ DKRW for the Industrial Siting and impact assistance.

Working with all Carbon County Municipalities through COG to get a new Specific Purpose Tax passed.

I am Chairman of the Carbon County Action Committee which handles the CSBG block grant. This committee helps fund non-profit organizations and daycares which help the low income people. Through this committee we help low income families to be able to get some services that they normally would not be able to receive.

CONCLUSION

This financial report is designed to provide the County's citizens, taxpayers, customers, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Carbon County Clerk Gwynn G. Bartlett or Carbon County Treasurer Cindy Baldwin, 415 West Pine Street, Rawlins, Wyoming 82301.

CARBON COUNTY, WYOMING

STATEMENT OF NET ASSETS

June 30, 2008

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	5,183,588
Investments		12,732,022
Receivables:		
Taxes		66,830
Accounts		5,301
Other		82,403
Due from other governments		204,275
Prepaid expenses		53,272
Inventories		150,096

NONCURRENT ASSETS

Land		2,099,347
Infrastructure		48,413,438
Buildings and improvements		36,290,518
Equipment		11,437,645
Construction in progress		177,502
Less: accumulated depreciation		<u>(40,691,840)</u>
Net capital assets		<u>57,726,610</u>

Total assets	\$	<u>76,204,397</u>
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LIABILITIES

CURRENT LIABILITIES

Accounts payable	\$	786,815
Accrued compensated absences		389,552
Accrued interest payable		42,395
Deferred revenues		289,787

NONCURRENT LIABILITIES

Due within one year		2,025,745
Due in more than one year		<u>4,426,149</u>
Total liabilities		<u>7,960,443</u>

NET ASSETS

Invested in capital assets, net of related debt		51,274,716
Unrestricted		<u>16,969,238</u>
Total net assets	\$	<u>68,243,954</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Functions/Programs				
Governmental activities				
General government	\$ 8,604,654	\$ 952,531	\$ 1,927,188	\$ (5,724,935)
Public safety	3,178,718	181,995	1,876,639	(1,120,084)
Highways and streets	4,407,205	1,345	650,854	(3,755,006)
Health and welfare	1,487,723	79,848	381,828	(1,026,047)
Culture and recreation	1,711,946	-	300,169	(1,411,777)
Capital outlay	757,028	-	-	(757,028)
Interest	210,054	-	-	(210,054)
Depreciation - unallocated	2,295,140	-	-	(2,295,140)
Total governmental activities	<u>22,652,468</u>	<u>1,215,719</u>	<u>5,136,678</u>	<u>(16,300,071)</u>
General Revenues				
Property taxes				12,284,484
Sales taxes				3,880,240
Other taxes				966,333
Interest and investment revenue				309,099
Other				231,811
Payment in lieu of taxes				<u>677,870</u>
Total general revenues				<u>18,349,837</u>
Change in net assets				2,049,766
Net assets - beginning of year, as restated				<u>66,194,188</u>
Net assets - end of year				<u>\$ 68,243,954</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2008

	General Fund	Nonmajor - Special Revenue Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and temporary investments	\$ 3,468,722	\$ 1,714,866	\$ 5,183,588
Investments	12,586,924	145,098	12,732,022
Receivables:			
Accounts receivable	-	5,301	5,301
Taxes	7,362	1,583	8,945
Interest	82,403	-	82,403
Due from other governments	204,275	-	204,275
Prepaid expenses	53,272	-	53,272
Inventory	-	150,096	150,096
Total Assets	<u>\$ 16,402,958</u>	<u>\$ 2,016,944</u>	<u>\$ 18,419,902</u>
LIABILITIES			
Accounts payable	\$ 720,560	\$ 66,255	\$ 786,815
Accrued compensated absences	92,670	4,821	97,491
Deferred revenue	289,787	-	289,787
Total Liabilities	<u>1,103,017</u>	<u>71,076</u>	<u>1,174,093</u>
FUND BALANCES			
Fund balances			
Restricted for road projects	2,012,574	-	2,012,574
Reserved for prepaid expenses	53,272	-	53,272
Reserved for inventory	-	150,096	150,096
Reserved for detention center operating	950,796	-	950,796
Reserved for special projects	528,737	-	528,737
Reserved for museum	649,276	-	649,276
Reserved for fair	127,095	-	127,095
Reserved for drainage	315,940	-	315,940
Designated for cash reserve	2,145,000	-	2,145,000
Unreserved - undesignated	8,517,251	1,795,772	10,313,023
Total Fund Balances	<u>15,299,941</u>	<u>1,945,868</u>	<u>17,245,809</u>
Total Liabilities and Fund Balances	<u>\$ 16,402,958</u>	<u>\$ 2,016,944</u>	<u>\$ 18,419,902</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

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

June 30, 2008

Total fund balances - governmental funds \$ 17,245,809

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost of capital assets	98,418,450	
Less accumulated depreciation	<u>(40,691,840)</u>	57,726,610

Long-term liabilities are not due and payable on the current period and therefore are not reported in the governmental funds.

Governmental leases payable	(6,451,894)	
Compensated absences	(292,061)	
Accrued interest on long-term debt	<u>(42,395)</u>	(6,786,350)

Long-term receivables applicable to governmental activities and not due and collectible in the current period and therefore are not reported in fund balance in the governmental funds.

Taxes receivable		<u>57,885</u>
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Total net assets - statement of net assets (governmental activities) **\$ 68,243,954**

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

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

For the Year Ended June 30, 2008

	Governmental Funds		Total Governmental Funds
	General Fund	Nonmajor - Special Revenue Funds	
REVENUES			
Taxes	\$ 15,290,243	\$ 1,921,246	\$ 17,211,489
Licenses and permits	473,711	-	473,711
Intergovernmental	5,778,073	22,336	5,800,409
Program revenue	-	311,839	311,839
Interest	280,151	28,948	309,099
Miscellaneous	534,025	27,213	561,238
Total revenue	<u>22,356,203</u>	<u>2,311,582</u>	<u>24,667,785</u>
EXPENDITURES			
Current:			
General government	7,818,678	-	7,818,678
Public safety	3,902,347	-	3,902,347
Highways and streets	3,886,842	933,564	4,820,406
Health and welfare	1,511,918	-	1,511,918
Culture and recreation	510,298	1,206,977	1,717,275
Capital outlay	2,024,625	122,106	2,146,731
Debt service:			
Principal retirement	1,880,931	-	1,880,931
Interest	318,311	-	318,311
Total expenditures	<u>21,853,950</u>	<u>2,262,647</u>	<u>24,116,597</u>
Excess of revenues over expenditures	<u>502,253</u>	<u>48,935</u>	<u>551,188</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligations	<u>644,283</u>	-	<u>644,283</u>
Total other financing sources	<u>644,283</u>	-	<u>644,283</u>
Net change in fund balance	1,146,536	48,935	1,195,471
Fund balance, beginning	14,153,405	1,896,933	16,050,338
Fund balance, ending	<u>\$ 15,299,941</u>	<u>\$ 1,945,868</u>	<u>\$ 17,245,809</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

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

June 30, 2008

Total net change in fund balances - governmental funds **\$ 1,195,471**

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
depreciated over their estimated useful lives.

Expenditures for capital assets	1,961,246	
Less current year depreciation	<u>(2,295,140)</u>	(333,894)

Capital lease proceeds provide current resources to governmental funds, but
issuing debt increases long-term debt liabilities in the statement of net
assets. Repayment of loan principal is an expenditure in the governmental
funds, but the repayment reduces long-term liabilities in the statement of net
assets. This is the amount by which proceeds exceed repayments. The
construction period interest expense for construction projects in progress
is an expenditure in the governmental funds but the interest is capitalized
as construction in progress in the statement of net assets.

Capital lease proceeds	(644,283)	
Capital lease principal payments	<u>1,880,931</u>	1,236,648

Some expenses reported in the statement of activities do not require current
financial resources and therefore are not reported as expenditures in
governmental funds.

Change in accrued interest payable	(6,232)	
Change in long-term compensated absences	<u>(76,676)</u>	(82,908)

Some revenue reported in the statement of activities do not provide current
financial resources and therefore are not reported as revenue in
governmental funds.

Change in property taxes receivable		<u>34,449</u>
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Change in net assets on statement of activities (governmental activities) **\$ 2,049,766**

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

June 30, 2008

	<u>Deferred Compensation</u>	<u>Agency Funds</u>	<u>Total</u>
ASSETS			
Cash	\$ -	\$ 3,969,611	\$ 3,969,611
Investments	569,186	-	569,186
Taxes receivable	<u>-</u>	<u>99,806</u>	<u>99,806</u>
 Total assets	 <u>\$ 569,186</u>	 <u>\$ 4,069,417</u>	 <u>\$ 4,638,603</u>
LIABILITIES			
Due to other tax units	<u>\$ -</u>	<u>\$ 4,069,417</u>	<u>\$ 4,069,417</u>
NET ASSETS HELD IN TRUST			
	<u>569,186</u>	<u>-</u>	<u>569,186</u>
 Total liabilities and net assets held in trust	 <u>\$ 569,186</u>	 <u>\$ 4,069,417</u>	 <u>\$ 4,638,603</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

For the Year Ended June 30, 2008

	<u>Deferred Compensation</u>
ADDITIONS	
Employee contributions	\$ 49,330
Investment income	
Interest and dividends	22,870
Net appreciation (depreciation) in fair value of investments	<u>(52,372)</u>
Total investment income	<u>(29,502)</u>
 Total additions	 <u>19,828</u>
 DEDUCTIONS	
Administrative expenses and fees	2,055
Participant withdrawals	<u>42,393</u>
 Total deductions	 <u>44,448</u>
 Net decrease in plan assets	 (24,620)
 Net assets held in trust, beginning of year	 <u>593,806</u>
 Net assets held in trust, end of year	 <u>\$ 569,186</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Operations, Reporting Entity, Description of Funds and Significant Accounting Policies

Nature of Operations

Carbon County provides a broad range of services to citizens, including general government, public safety, highways and streets, health, cultural, recreational, conservation, and social services.

The financial statements of Carbon County, Wyoming have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

Reporting Entity

The general purpose financial statements of Carbon County include the accounts of all County operations and those of separately administered organizations that are controlled by or are dependent on the County. Control or dependency is determined by financial interdependency, selection of governing board, and ability to significantly influence operations.

Based on the foregoing criteria, the financial statements of the following entities have been combined with those of the County for the fiscal year ended June 30, 2008:

Carbon County Public Library
Carbon County Fair Board
Carbon County Weed and Pest Control District
Carbon County Museum
Charles W. Jeffrey, M.D. – Carbon County Memorial Center

Description of Funds

The accounts of the County are organized on the basis of funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equity, revenue and expenditures. The various funds are as follows in the financial statements.

NOTES TO FINANCIAL STATEMENTS

Governmental Funds

General Fund – The General Fund is used to account for all financial transactions not properly includable in other funds. Property taxes, sales tax, license and permit fees, charges for services, fines and forfeitures, and reimbursements provide revenue to the General Fund.

Special Revenue Funds – The Special Revenue Funds account for the proceeds of specific revenue sources used to finance specified activities as required by law or administrative regulation.

Public Library Fund – Accounts for services related to the operation of the County Library.

Weed and Pest Control District Fund – Accounts for services related to weed and pest control in the County.

Fair Board Fund – Accounts for the operation and maintenance of the Carbon County Fairgrounds and the Carbon County Fair and Rodeo.

Museum Fund – Accounts for the County's museum programs.

Charles W. Jeffrey, M.D. – Carbon County Memorial Center Fund – Accounts for the County's general purpose convention center.

Major and Nonmajor Funds

The funds are further classified as major and nonmajor as follows:

<u>Fund</u>	<u>Major or Nonmajor</u>
General	Major
Public Library	Nonmajor
Fair Board	Nonmajor
Museum	Nonmajor
Weed and Pest Control District	Nonmajor
Jeffrey Center	Nonmajor

NOTES TO FINANCIAL STATEMENTS

Significant Accounting Policies Followed By The County Are As Follows:

a) Basis of Presentation

Government-wide financial statements – The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. As a general rule the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges for support.

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

Fund financial statements are also provided in the report for all of the governmental funds, special revenue funds, and the fiduciary funds of the County. The County's major individual governmental fund is reported as a separate column in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Net assets (total assets less total liabilities) are used as a practical measure of economic resources and the operating statement includes all transactions and events that increased or decreased net assets. Depreciation is charged as expense against current operations and accumulated depreciation is reported on the statement of net assets.

NOTES TO FINANCIAL STATEMENTS

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers tax revenue to be available if collected within 60 days of the end of the fiscal period. Revenue from federal, state, and other grants designated for payment of specific County expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are reported as deferred revenues until earned. Expenditures generally are recognized when a liability is incurred, as under accrual accounting.

However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recognized only when payment is due.

b) Investments

Investments are reported at fair value. Fair value is based on quoted market prices.

c) Inventories

Inventories are accounted for at the lower of cost (first-in, first-out method) or market. Inventories are equally offset by the fund balance reserve which indicates they do not constitute "available spendable resources" even though they are a component of net current assets.

d) Property taxes and interest receivable, deferred tax revenue, and allowance for uncollectible taxes and interest

Property taxes are levied in the first week of August each year and are collectible in two installments. Installments are due on September 1 and March 1 and are collectible on November 10 and May 10. If the first installment payment is made after November 10, the entire amount is due by December 31. Property taxes attach as an enforceable lien on the property if payment is not made by November 10 and May 10.

The County bills and collects its own property taxes and also collects taxes for the County School District, City of Rawlins and other County districts. Collection of the City of Rawlins and District's taxes and remittance of these are accounted for in the Fiduciary Funds. Property tax revenue represents the 2007 tax levy, which was collectible during the year ended June 30, 2008.

NOTES TO FINANCIAL STATEMENTS

e) Compensated Absences

All regular, full-time employees of the General Fund, Fair Board Fund, Weed and Pest Control District Fund are entitled to vacation leave. Employees accumulate vacation leave hours monthly based on number of years of service with the County. Employees paid by General Fund, Fair Board Fund and Weed and the Pest Control District Fund, will be paid for the unused vacation leave at their salary rate in effect upon termination of employment at a maximum of 480 accumulated hours. The entire vested compensated absences liability is reported in the government-wide financial statements. The liability on the governmental funds financial statements represents the amounts used within 60 days of the County's fiscal year end.

Regular employees of the General Fund accrue sick leave of one day per month. The Fair Board Fund and the Weed and Pest Control District Fund accrue sick leave on the basis of the number of hours worked in a month. Sick leave may be accumulated to a total of sixty (60) working days. The Fair Board Fund and Weed and Pest Control District employees will be paid for one-half (1/2) of their unused sick leave at their salary rate in effect upon termination of employment. General Fund employees will receive payment for one-half (1/2) the current balance of unused sick leave, up to a maximum of 30 days, at the rate of \$50 per day. The liability for the vested sick leave has been included in the government – wide financial statements. The contingent liability for the unvested portions of sick leave as of June 30, 2008, totaled \$389,552.

f) Use of Estimates

Management uses estimates and assumptions in preparing the financial statements in accordance with statutory accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

NOTES TO FINANCIAL STATEMENTS

g) Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements but are not, reported in the governmental funds financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Management has elected to include certain homogeneous asset categories with individual assets less than \$5,000 as composite groups for financial reporting purposes. In addition, capital assets purchased with long-term debt may be capitalized regardless of the thresholds established. Such assets are reported at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are reported at estimated fair market value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

All reported capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	80
Buildings	60
Building improvements	10
Equipment	10-20

h) Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

NOTES TO FINANCIAL STATEMENTS

i) Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

j) Governmental Fund Balance Reserves

The County reserves those portions of governmental fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for road projects, prepaid expenses, inventory and cash reserve.

NOTES TO FINANCIAL STATEMENTS

Note 2. Budgets, Budgetary Basis of Accounting

The County annually adopts a budget and approves the related appropriations for all governmental fund types. The budgets and related appropriations are prepared on the modified accrual basis of accounting.

The adjustments necessary to convert from the modified accrual basis to the budgetary basis of accounting for the general fund and special revenue funds are presented in the following schedule:

General Fund	Actual	Adjustment to Budget Basis	Budget Basis
Revenues:			
Taxes	\$ 15,290,243	\$ (590,444)	\$ 14,699,799
Licenses and permits	473,711	17	473,728
Intergovernmental	5,778,073	(106,100)	5,671,973
Interest	280,151	(55,972)	224,179
Miscellaneous	534,025	-	534,025
Total revenues	\$ 22,356,203	\$ (752,499)	\$ 21,603,704
Expenditures:			
General government	\$ 7,818,678	\$ 1,486,893	\$ 9,305,571
Public safety	3,902,347	19,883	3,922,230
Highways and streets	3,886,842	(51,116)	3,835,726
Health and welfare	1,511,918	1,671	1,513,589
Cultural and recreation	510,298	(1,306)	508,992
Capital outlay	2,024,625	(662,398)	1,362,227
Principal retirement	1,880,931	(1,880,931)	-
Interest	318,311	(318,311)	-
Total expenditures	\$ 21,853,950	\$ (1,405,615)	\$ 20,448,335
Special Revenue Fund	Actual	Adjustment to Budget Basis	Budget Basis
Revenues:			
Taxes	\$ 1,921,246	\$ 6,785	\$ 1,928,031
Intergovernmental	22,336	-	22,336
Program revenue	311,839	(3,070)	308,769
Interest	28,948	-	28,948
Miscellaneous	27,213	-	27,213
Total revenues	\$ 2,311,582	\$ 3,715	\$ 2,315,297
Expenditures:			
Highways and streets	\$ 933,564	\$ (30,720)	\$ 902,844
Cultural and recreation	1,206,977	4,832	1,211,809
Capital outlay	122,106	-	122,106
Total expenditures	\$ 2,262,647	\$ (25,888)	\$ 2,236,759

NOTES TO FINANCIAL STATEMENTS

Legal spending control is at the fund level, however, management control is exercised at the department level. All budget appropriations lapse at the end of the budget year to the extent they are not expended. Budgets may be amended by the County Commissioners through a public hearing process as required by State statute. During the year ended June 30, 2008, no budgets were exceeded.

Note 3. Cash and Investments

Wyoming Statute 9-4-817 authorizes agencies of the State to deposit public funds in financial institutions authorized to do business in the State of Wyoming. These deposits must be fully insured by the Federal Deposit Insurance Corporation (FDIC) or secured by a pledge of assets including bonds, debentures and other securities in which the State Treasurer may by law invest in. Alternatively, a depository may pledge to deposits with conventional real estate mortgages and loans connected with mortgages at a ratio of one and one half (1 ½:1) of the value of public funds secured by the securities.

The County investment policy specifies that internally invested funds may be invested in a combination of fixed-income, minimal risk instruments and money market funds. Investment goals for internally invested funds are designed to achieve a return to provide income, protect assets from risk and maintain liquidity to meet spending requirements. Investments are limited to collateralized bank certificates of deposits, money market funds or federally guaranteed or insured securities. Custodial services are utilized to safeguard the assets and provide monthly reports.

Deposits

At June 30, 2008, the carrying amount of the County's deposits in financial institutions was \$6,959,888. The deposits were fully insured with a combination of FDIC insurance and pledged collateral held in the name of the County. All deposits qualified were held by a qualified depository as outlined in the state statutes.

At June 30, 2008, the County had \$7,139,196 on deposit with the State Treasurer. Detailed information on the State Treasurer's pooled cash and investments is available from that office.

NOTES TO FINANCIAL STATEMENTS

Investments

As of June 30, 2008, the County had investments with weighted average maturities as shown in the following table:

Investment Type	Carrying Amount	Fair Value	Weighted Average Maturity in Years
Federal National Mortgage Association	1,342,228	1,342,228	9.11
Government National Mortgage Association	66,575	66,575	5.16
Federal Home Loan Bank Federal Home Loan Mortgage Corporation	244,391	244,391	1.52
Certificates of Deposit	2,163,332	2,163,332	6.83
State of Wyoming Investment Pool	1,776,300	1,776,300	0.56
	<u>7,139,196</u>	<u>7,139,196</u>	
Total	<u>\$ 12,732,022</u>	<u>\$ 12,732,022</u>	

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal policy for interest rate risk. However, the County does manage its exposure to fair value loss arising from interest rate changes on internally invested funds by reviewing the portfolio ongoing basis for changes in effective yields amounts.

Within the U.S. Government Agency Securities Discount Notes category are Federal Home Loan, Fannie Mae securities and GNMA securities that are highly sensitive to changes in interest rates. The County does not have a formal policy for interest rate risk. However, the risk is mitigated by the review the portfolio ongoing basis for changes in effective yields amounts.

NOTES TO FINANCIAL STATEMENTS

Credit Risk

Credit risk is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. The table below shows quality ratings and insured status of investments that are not rated:

<u>Investment Type</u>	<u>Fair Value</u>	<u>AAA</u>	<u>Insured</u>	<u>Unrated</u>
Federal National Mortgage Association	1,342,228	-	1,342,228	-
Government National Mortgage Association	66,575	-	66,575	-
Federal Home Loan Bank	244,391	-	1,231,181	-
Federal Home Loan Mortgage Corporation	2,163,332			
Certificates of Deposit	1,776,300	-	1,776,300	-
State of Wyoming Investment Pool	7,139,196	-	-	7,139,196
Total	<u>\$ 12,732,022</u>	<u>\$ -</u>	<u>\$ 4,416,284</u>	<u>\$ 7,139,196</u>

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in possession of an outside party. The County does not have a formal policy for custodial credit risk. Investments are held in safekeeping by external custodians in the County's name.

NOTES TO FINANCIAL STATEMENTS

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer. Concentration of risk is not addressed in the internal investment policy. At June 30, 2008, the County held securities from the following issuers in excess of 5% of the total portfolio:

Federal National Mortgage Association	\$ 1,342,228
Federal Home Loan Mortgage Corporation	2,163,332
Bank of Commerce	1,126,300
Rawlins National Bank	649,000
State of Wyoming Investment Pool	<u>7,139,196</u>
Total	<u>\$ 12,420,056</u>

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment or deposit. The County's policy is not to invest in foreign currency and have no such investments this mitigates their exposure to foreign currency risk.

Note 4. Changes in Fixed Assets

During the year ended June 30, 2008 changes in fixed assets were as follows:

	Governmental Activities			Balance June 30, 2008
	Balance June 30, 2007	Additions	Deletions	
Land	\$ 2,099,347	\$ -	\$ -	\$ 2,099,347
Infrastructure	48,413,438	-	-	48,413,438
Buildings and improvements	36,136,903	153,615	-	36,290,518
Equipment	10,181,198	1,630,129	373,682	11,437,645
Construction in process	-	177,502	-	177,502
Total	<u>\$ 96,830,886</u>	<u>\$ 1,961,246</u>	<u>\$ 373,682</u>	<u>\$ 98,418,450</u>

NOTES TO FINANCIAL STATEMENTS

	Accumulated Depreciation Governmental Activities			Balance June 30, 2008
	Balance June 30, 2007	Additions	Deletions	
Infrastructure	\$ 22,970,149	\$ 968,269	\$ -	\$ 23,938,418
Buildings and improvements	10,481,491	685,714	-	11,167,205
Equipment	<u>5,318,742</u>	<u>641,157</u>	<u>373,682</u>	<u>5,586,217</u>
Total	<u>\$ 38,770,382</u>	<u>\$ 2,295,140</u>	<u>\$ 373,682</u>	<u>\$ 40,691,840</u>

Note 5. Long-Term Debt

The following is a summary of long-term debt transactions for the year ended June 30, 2008:

	Balance June 30, 2007	Additions	Deletions	Balance June 30, 2008
Accrued compensated absences	\$ 352,011	\$ 37,541	\$ -	\$ 389,552
Capital lease obligations	<u>7,688,542</u>	<u>644,283</u>	<u>1,880,931</u>	<u>6,451,894</u>
Total	<u>\$ 8,040,553</u>	<u>\$ 681,824</u>	<u>\$ 1,880,931</u>	<u>\$ 6,841,446</u>

As of June 30, 2008, the governmental long-term debt of the financial reporting entity consisted of the following:

Capital lease payable to the Carbon County Detention Facility Joint Powers Board, due in semi-annual installments ranging from \$708,454 to \$721,534 including interest at 4.18% through June 2011, secured by real estate and detention center.	\$ 3,990,000
Capital lease payable to Community First Leasing Services, due in semi-annual installments of \$88,063, including interest at 4.755% through June 2014, secured by real estate.	910,076
Capital lease payable to Kinetic Leasing, due in semi-annual installments of \$35,844, including interest at 4.60% through June 2010, secured by equipment.	135,497
Capital lease payable to Bank of the West, due in semi-annual installments of \$72,354, including interest at 4.625% through December 2010, secured by equipment.	338,042

NOTES TO FINANCIAL STATEMENTS

Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$64,826, including interest at 4.75% through November 2010, secured by equipment.	176,539
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$52,108, including interest at 4.80% through December 2009, secured by equipment.	97,167
Capital lease payable to Bank of Commerce, due in semi-annual installments of \$55,292, including interest at 4.41% through December 2009, secured by equipment.	160,290
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$168,450, including interest at 4.40% through December 2010, secured by equipment.	462,301
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$39,862, including interest at 4.40% through December 2010, secured by equipment.	111,033
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$25,943, including interest at 5.50% through December 2010, secured by equipment.	<u>70,949</u>
Total governmental activity debt	<u>\$ 6,451,894</u>

Annual Debt Service Requirements

The annual requirements to amortize all outstanding debt as of June 30, 2008 are as follows

	Governmental Activities		
	Principal	Interest	Total
2009	\$ 2,025,745	\$ 262,060	\$ 2,287,805
2010	2,049,966	175,105	2,225,071
2011	1,889,120	87,100	1,976,220
2012	154,785	21,341	176,126
2013	162,233	13,893	176,126
Thereafter	170,045	6,081	176,126
	<u>\$ 6,451,894</u>	<u>\$ 565,580</u>	<u>\$ 7,017,474</u>

NOTES TO FINANCIAL STATEMENTS

The June 30, 2008 debt issued by the County did not exceed its legal debt margin which is computed as follows:

Assessed valuation	<u>\$ 891,998,340</u>
Debt Limit – 2% of total assessed valuation	\$ 17,839,967
Amount of debt applicable to debt limit	<u>-</u>
Legal debt margin	<u>\$ 17,839,967</u>

Compensated absences:

The County accrues a liability for future vacation benefits. This liability is attributable to employees' services already rendered. The liability for compensated absences is determined at the end of each fiscal year and the portion paid within 60 days of year-end is adjusted to current salary costs. The liability for the total remaining portion is recorded in the statement of net assets (entity wide reporting) for the vested amount owed as of June 30, 2008.

Note 6. Retirement Commitments

All County full-time or regular part-time employees participate in the Wyoming Retirement System ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year ended June 30, 2008 was \$5,463,433 and the County's total payroll was \$5,765,493.

All County full-time or regular part-time employees are eligible to participate in the System. Employees who retire at or after age 60 with four years of credited service are entitled to a retirement benefit according to predetermined formulas and allowed to select one of five optional methods for receiving benefits. Early retirement is allowed provided the employee has completed four years of service and attained age 50, but will result in a reduction of benefits based on the length of time remaining to normal retirement age. The System also provides death and disability benefits. Benefits are established by State statute.

The System statutorily requires 11.25% of the covered employees' salary to be contributed to the plan, of which 5.57% is paid by the employee and the remaining 5.68% is paid by the County. However, due to special benefits for law enforcement officers, the actual contribution rates are as follows. For miscellaneous employees, 11.22% of the covered employees' salary was contributed to the plan, of which 5.57% was paid by the employee and 5.65% was paid by the County. For law enforcement officers, 14.52% was contributed

NOTES TO FINANCIAL STATEMENTS

to the plan, of which 8.77% was paid by the employee and 5.75% was paid by the County. When these two groups are combined together, 12.09% of the covered employees' salary was contributed to the plan, of which 6.41% was paid by the employee and 5.68% was paid by the County. The contribution requirement for the year ended June 30, 2008, was \$740,207 which consisted of \$368,259 from employees and \$371,948 from the County.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2007 annual financial report for the periods for which the information is available.

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The total assets under this plan were \$569,186 as of June 30, 2008. This amount is included in the fiduciary funds as investments.

Note 7. Contingencies

Carbon County is involved in numerous mineral industry, ad valorem and severance tax issues, including threatened litigation, and claims for refunds and rebates. The extent of the possible liability is not known at this time. The tax monies received in protest have been placed in agency funds until such time that the claims have been settled at which time they will be distributed to the applicable taxing entity. In addition, Carbon County has transferred general fund monies together with funds received from other taxing entities to an agency fund until such time as the claims have been settled. These funds are to be used, as necessary, for the cost of the pending litigations.

Note 8. Risk Management – Claims and judgments

The County's risk management activities are recorded in the General fund. An excess coverage insurance policy covers individual's claims in excess of \$5,000 for each insured during the policy year.

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disaster for which the government carries commercial insurance. For insured programs, there have been no significant reductions in insurance the County. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTES TO FINANCIAL STATEMENTS

Claims Liabilities

The County records an estimated liability for health care claims against the County. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claims Liabilities

The fund establishes a liability for both reported and unreported events, which include estimates of both future payments of losses and related claim adjustment expenses. The following represents the changes in approximate aggregate liabilities for the County from July 1, 2006 to June 30, 2008:

Liability balance, June 30, 2006	\$	149,263
Claims and changes in estimates		1,871,650
Claims payments		<u>(1,568,831)</u>
Liability balance, June 30, 2007		452,082
Claims and changes in estimates		2,329,569
Claims payments		<u>(2,418,330)</u>
Liability balance, June 30, 2008	\$	<u><u>363,321</u></u>
Assets available to pay claims, June 30, 2008	\$	<u><u>216,709</u></u>

The County has implemented voluntary dependent care assistance, flexible benefits, and medical reimbursement plans for their employees whereby an employee may contribute to any of these plans with tax savings. The County does not share in the costs of these plans. All contributions and expenses related to these plans are funded by the employee. A separate cash account has been established where these funds are deposited and the County then administers this account. Any funds contributed to these plans during the year and not used within 30 days after the end of the fiscal year forfeit to the County.

NOTES TO FINANCIAL STATEMENTS

Note 9. Prior Period Adjustment

During the year, the following prior period adjustment was made to the financials:

In the Statement of Net Assets, it was determined that accumulated depreciation on capital assets had been understated by \$511,805 due to software errors in calculating annual depreciation expense over several previous years. The effect on the financial statements is a reduction in beginning net assets of \$511,805.

REQUIRED SUPPLEMENTARY INFORMATION

CARBON COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND**

For the Year Ended June 30, 2008

	General Fund		Variance Positive (Negative)
	Budget - Original & Final	Actual (Budgetary Basis)	
Revenue			
Taxes	\$ 14,289,239	\$ 14,699,799	\$ 410,560
Licenses and permits	537,310	473,728	(63,582)
Intergovernmental	11,052,991	5,671,973	(5,381,018)
Interest	244,075	224,179	(19,896)
Miscellaneous	750,533	534,025	(216,508)
Total revenue	<u>26,874,148</u>	<u>21,603,704</u>	<u>(5,270,444)</u>
Expenditures			
Current:			
General government	12,660,082	9,305,571	3,354,511
Public safety	4,353,451	3,922,230	431,221
Highways and streets	8,044,799	3,835,726	4,209,073
Health and welfare	1,665,755	1,513,589	152,166
Culture and recreation	2,732,400	508,992	2,223,408
Capital outlay	1,657,016	1,362,227	294,789
Total expenditures	<u>31,113,503</u>	<u>20,448,335</u>	<u>10,665,168</u>
Excess (deficiency) of revenues over (under) expenditures	(4,239,355)	1,155,369	5,394,724
Fund balance, beginning	<u>14,153,405</u>	<u>14,153,405</u>	<u>-</u>
Fund balance, ending	<u>\$ 9,914,050</u>	<u>\$ 15,308,774</u>	<u>\$ 5,394,724</u>

(Continued)

CARBON COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND**

For the Year Ended June 30, 2008
(Continued)

Explanation of differences between budgetary revenue and expenditures and
GAAP revenue and expenditures.

Revenue:

Actual total revenue budgetary basis	\$ 21,603,704
Differences- budget to GAAP	
Property taxes accrual difference	(31,064)
Grants receivable and deferred revenue differences	(132,695)
Accounts receivable and other accrual differences	945,572
Interest receivable difference	<u>(29,314)</u>

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance- governmental basis	<u>\$ 22,356,203</u>
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Expenditures:

Actual total expenditures budgetary basis	\$ 20,448,335
Differences- budget to GAAP	
Vacation accrual difference	(38,361)
Prepaid expense difference	(9,535)
Accounts payable and other accrual differences	1,542,272
Unpaid claims liabilities accrual difference	<u>(88,761)</u>

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance- governmental basis	<u>\$ 21,853,950</u>
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CARBON COUNTY, WYOMING

**NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL**

June 30, 2008

A. Budgetary Basis

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles for all the General Fund. Since all accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of the resultant timing differences has been provided on page 52. All annual appropriations lapse at year end.

B. Budgetary Information

The appropriated budget is prepared by fund, function, and department. The government's department heads, with the County Commissioners' approval, may make transfers of appropriations within a department or division. Transfers of appropriations between departments and/or divisions require approval of the County Commissioners'. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2008, there were no instances of excess of expenditures over appropriations in the General Fund.

OTHER SUPPLEMENTARY INFORMATION

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2008

	Special Revenue Funds		Variance Positive (Negative)
	Budget Original & Final	Actual (Budgetary Basis)	
Revenue			
Taxes	\$ 1,823,425	\$ 1,928,031	\$ 104,606
Intergovernmental	21,855	22,336	481
Program revenue	257,040	308,769	51,729
Interest	16,100	28,948	12,848
Miscellaneous	-	27,213	27,213
	<u> </u>	<u> </u>	<u> </u>
Total revenue	<u>2,118,420</u>	<u>2,315,297</u>	<u>196,877</u>
Expenditures			
Current:			
Highways and streets	1,093,725	902,844	190,881
Culture and recreation	1,273,030	1,211,809	61,221
Capital outlay	280,950	122,106	158,844
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>2,647,705</u>	<u>2,236,759</u>	<u>410,946</u>
Excess (deficiency) of revenues over (under) expenditures	(529,285)	78,538	607,823
Fund balance, beginning	<u>1,896,933</u>	<u>1,896,933</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,367,648</u>	<u>\$ 1,975,471</u>	<u>\$ 607,823</u>

CARBON COUNTY, WYOMING

**COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS**

June 30, 2008

	Weed and Pest	Fair	Library
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 818,042	\$ 238,528	\$ 226,472
Investments	-	-	145,098
Receivables			
Taxes	337	76	543
Accounts	4,193	-	-
Inventory	150,096	-	-
Prepaid expenses	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 972,668</u>	<u>\$ 238,604</u>	<u>\$ 372,113</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 65,939	\$ -	\$ -
Accrued liabilities	224	-	4,597
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>66,163</u>	<u>-</u>	<u>4,597</u>
 FUND BALANCES			
Reserved for inventory	150,096	-	-
Unreserved	<u>756,409</u>	<u>238,604</u>	<u>367,516</u>
Total fund balances	<u>906,505</u>	<u>238,604</u>	<u>367,516</u>
Total Liabilities and Fund Balances	<u>\$ 972,668</u>	<u>\$ 238,604</u>	<u>\$ 372,113</u>

<u>Museum</u>	<u>Jeffrey Center</u>	<u>Total</u>
\$ 367,995	\$ 63,829	\$ 1,714,866
-	-	145,098
466	161	1,583
1,108	-	5,301
-	-	150,096
-	-	-
<u>\$ 369,569</u>	<u>\$ 63,990</u>	<u>\$ 2,016,944</u>

\$ 316	\$ -	\$ 66,255
-	-	4,821
-	-	-
<u>316</u>	<u>-</u>	<u>71,076</u>

-	-	150,096
<u>369,253</u>	<u>63,990</u>	<u>1,795,772</u>
<u>369,253</u>	<u>63,990</u>	<u>1,945,868</u>
<u>\$ 369,569</u>	<u>\$ 63,990</u>	<u>\$ 2,016,944</u>

CARBON COUNTY, WYOMING

**COMBINING STATEMENT OF REVENUES , EXPENDITURES, AND CHANGES IN
FUND BALANCES – SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2008

	<u>Weed and Pest</u>	<u>Fair</u>	<u>Library</u>
Revenues			
Taxes	\$ 741,696	\$ 164,392	\$ 691,013
Intergovernmental	-	-	22,336
Interest	11,221	3,363	6,327
Program revenue	156,353	48,162	79,948
Donations	-	19,526	-
	<u>909,270</u>	<u>235,443</u>	<u>799,624</u>
Expenditures			
Highways and streets	933,564	-	-
Culture and recreation	-	193,975	685,451
Capital outlay	-	109,336	-
	<u>933,564</u>	<u>303,311</u>	<u>685,451</u>
Excess (deficiency) of revenues over (under) expenditures	(24,294)	(67,868)	114,173
Fund balances, beginning	<u>930,799</u>	<u>306,472</u>	<u>253,343</u>
Fund balances, ending	<u>\$ 906,505</u>	<u>\$ 238,604</u>	<u>\$ 367,516</u>

<u>Museum</u>	<u>Jeffrey</u>	<u>Total</u>
\$ 244,348	\$ 79,797	\$ 1,921,246
-	-	22,336
7,687	350	28,948
27,376	-	311,839
<u>5,513</u>	<u>2,174</u>	<u>27,213</u>
<u>284,924</u>	<u>82,321</u>	<u>2,311,582</u>
-	-	933,564
234,154	93,397	1,206,977
<u>-</u>	<u>12,770</u>	<u>122,106</u>
<u>234,154</u>	<u>106,167</u>	<u>2,262,647</u>
50,770	(23,846)	48,935
<u>318,483</u>	<u>87,836</u>	<u>1,896,933</u>
<u>\$ 369,253</u>	<u>\$ 63,990</u>	<u>\$ 1,945,868</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WEED AND PEST SPECIAL REVENUE FUND**

For the Year Ended June 30, 2008

	Budget - Original and Final	Actual	Variance - Positive (Negative)
Revenues			
Taxes	\$ 680,540	\$ 744,955	\$ 64,415
Interest	11,000	11,221	221
Program revenue	<u>155,050</u>	<u>154,391</u>	<u>(659)</u>
Total revenues	<u>846,590</u>	<u>910,567</u>	<u>63,977</u>
Expenditures			
Highways and streets	1,093,725	902,844	190,881
Capital outlay	<u>102,000</u>	<u>-</u>	<u>102,000</u>
Total expenditures	<u>1,195,725</u>	<u>902,844</u>	<u>292,881</u>
Excess (deficiency) of revenues over (under) expenditures	(349,135)	7,723	356,858
Fund balance, beginning	<u>930,799</u>	<u>930,799</u>	<u>-</u>
Fund balance, ending	<u><u>\$ 581,664</u></u>	<u><u>\$ 938,522</u></u>	<u><u>\$ 356,858</u></u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FAIR BOARD SPECIAL REVENUE FUND**

For the Year Ended June 30, 2008

	Budget - Original and Final	Actual	Variance - Positive (Negative)
Revenues			
Taxes	\$ 162,090	\$ 165,898	\$ 3,808
Interest	2,500	3,363	863
Program revenue	44,000	48,162	4,162
Donations	<u>-</u>	<u>19,526</u>	<u>19,526</u>
Total revenues	<u>208,590</u>	<u>236,949</u>	<u>28,359</u>
Expenditures			
Culture and recreation	176,790	193,975	(17,185)
Capital outlay	<u>158,500</u>	<u>109,336</u>	<u>49,164</u>
Total expenditures	<u>335,290</u>	<u>303,311</u>	<u>31,979</u>
Excess (deficiency) of revenues over (under) expenditures	(126,700)	(66,362)	60,338
Fund balance, beginning	<u>306,472</u>	<u>306,472</u>	<u>-</u>
Fund balance, ending	<u>\$ 179,772</u>	<u>\$ 240,110</u>	<u>\$ 60,338</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LIBRARY SPECIAL REVENUE FUND**

For the Year Ended June 30, 2008

	Budget - Original and Final	Actual	Variance - Positive (Negative)
Revenues			
Taxes	\$ 647,978	\$ 692,496	\$ 44,518
Intergovernmental	21,855	22,336	481
Interest	2,600	6,327	3,727
Program revenue	<u>12,870</u>	<u>79,948</u>	<u>67,078</u>
Total revenues	<u>685,303</u>	<u>801,107</u>	<u>115,804</u>
Expenditures			
Culture and recreation	709,216	685,354	23,862
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>709,216</u>	<u>685,354</u>	<u>23,862</u>
Excess (deficiency) of revenues over (under) expenditures	(23,913)	115,753	139,666
Fund balance, beginning	<u>253,343</u>	<u>253,343</u>	<u>-</u>
Fund balance, ending	<u>\$ 229,430</u>	<u>\$ 369,096</u>	<u>\$ 139,666</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MUSEUM SPECIAL REVENUE FUND**

For the Year Ended June 30, 2008

	Budget - Original and Final	Actual	Variance - Positive (Negative)
Revenues			
Taxes	\$ 227,502	\$ 244,730	\$ 17,228
Interest	-	7,687	7,687
Program revenue	45,120	26,268	(18,852)
Donations	-	5,513	5,513
	<u>272,622</u>	<u>284,198</u>	<u>11,576</u>
Total revenues			
Expenditures			
Culture and recreation	297,009	239,083	57,926
Capital outlay	2,650	-	2,650
	<u>299,659</u>	<u>239,083</u>	<u>60,576</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(27,037)	45,115	72,152
Fund balance, beginning	<u>318,483</u>	<u>318,483</u>	<u>-</u>
Fund balance, ending	<u>\$ 291,446</u>	<u>\$ 363,598</u>	<u>\$ 72,152</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JEFFREY CENTER SPECIAL REVENUE FUND**

For the Year Ended June 30, 2008

	Budget - Original and Final	Actual	Variance - Positive (Negative)
Revenues			
Taxes	\$ 105,315	\$ 79,952	\$ (25,363)
Interest	-	350	350
Donations	-	2,174	2,174
	<u>105,315</u>	<u>82,476</u>	<u>(22,839)</u>
Total revenues			
Expenditures			
Culture and recreation	90,015	93,397	(3,382)
Capital outlay	17,800	12,770	5,030
	<u>107,815</u>	<u>106,167</u>	<u>1,648</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(2,500)	(23,691)	(21,191)
Fund balance, beginning	<u>87,836</u>	<u>87,836</u>	<u>-</u>
Fund balance, ending	<u>\$ 85,336</u>	<u>\$ 64,145</u>	<u>\$ (21,191)</u>

CARBON COUNTY, WYOMING

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES –
FIDUCIARY FUND TYPE AGENCY FUNDS**

June 30, 2008

	<u>Governmental</u>	<u>Special</u>	<u>Other</u>	<u>Total</u>
ASSETS				
Cash	\$ 15,721	\$ 525,320	\$ 3,428,570	\$ 3,969,611
Investments	-	-	569,186	569,186
Taxes receivable	<u>10,054</u>	<u>89,752</u>	<u>-</u>	<u>99,806</u>
Total Assets	<u>\$ 25,775</u>	<u>\$ 615,072</u>	<u>\$ 3,997,756</u>	<u>\$ 4,638,603</u>
LIABILITIES				
Due to other taxing units	<u>\$ 25,775</u>	<u>\$ 615,072</u>	<u>\$ 3,428,570</u>	<u>\$ 4,069,417</u>
NET ASSETS HELD IN TRUST	<u>-</u>	<u>-</u>	<u>569,186</u>	<u>569,186</u>
Total Liabilities & Net Assets Held in Trust	<u>\$ 25,775</u>	<u>\$ 615,072</u>	<u>\$ 3,997,756</u>	<u>\$ 4,638,603</u>

CARBON COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2008

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Expenditures
Department of Homeland Security		
Passed through State of Wyoming, Office of Homeland Security/ Emergency Management		
State Homeland Security Program Equipment Grant	97.073	\$ 4,024
Hazard Mitigation Grant	97.039	1,500
Law Enforcement Terrorism Prevention Program	97.074	2,179
State Homeland Security Program	97.073	<u>11,084</u>
Total Expenditures of Department of Homeland Security Awards		<u>18,787</u>
Department of Health and Human Services		
Administration for Children and Families		
Passed through State of Wyoming, Department of Health		
Community Services Block Grant	93.569	64,378
Temporary Assistance for Needy Families	93.558	33,784
Health Resources and Services Administration		
Passed through State of Wyoming, Department of Health		
Maternal and Child Health Services Block Grant	93.994	32,652
Substance Abuse and Mental Health Services Administration		
Passed through State of Wyoming, Department of Health		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	27,284
Centers for Disease Control and Prevention		
Passed through State of Wyoming, Department of Health		
Public Health Emergency Preparedness	93.069	26,596
CDC Bioterrorism Grant	93.283	<u>6,209</u>
Total Expenditures of Department of Health and Human Services Awards		<u>190,903</u>
Department of Transportation		
Federal Aviation Administration		
Passed through the State of Wyoming, Department of Transportation		
Airport Improvement Program	20.106	<u>1,101,654</u>
Total Expenditures of Department of Transportation Awards		<u>1,101,654</u>
Total Federal Assistance		<u>\$ 1,311,344</u>

CARBON COUNTY, WYOMING

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2008

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance and federal cost-reimbursement contracts of Carbon County, Wyoming. Carbon County, Wyoming receives federal awards both directly from federal agencies and indirectly through pass-through entities.

Federal program expenditures included in the accompanying schedule are presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

Major Programs

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

CARBON COUNTY, WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2008

1. Summary of Auditor's results:

- An Unqualified opinion was issued on the financial statements.
- One material weakness in internal control over financial reporting was found.

- Financial statement preparation

Carbon County relies on Mader Tschacher Peterson to generate the annual financial statements including footnotes. SAS No. 112 emphasizes that the auditor can't be part of the client's system of internal control over financial reporting. In our judgment, the County's accounting personnel and those charged with governance, in the course of their assigned duties, lack the capable skills to prepare the financial statements and related footnotes in accordance with generally accepted accounting principles (GAAP) and to detect and correct a material misstatement, if present.

- No material weaknesses in internal control over compliance were found.
- No instances of noncompliance material to the financial statements were found.
- No reportable conditions in internal control over major programs were found.
- An Unqualified opinion was issued on the compliance for major programs.
- No audit findings were reported.
- The following federal programs were determined to be major programs:

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Federal Award Expenditures</u>
U.S. Department of Transportation – Federal Aviation Administration Passed through the State of Wyoming , Department of Transportation Airport Improvement Program	20.106	\$ <u>1,101,654</u>
Total		\$ <u><u>1,101,654</u></u>

- The dollar threshold used to distinguish between Type A and Type B programs is as follows: Type A programs are all programs with more than \$300,000 or more in federal awards. Type B programs are all programs with less than \$300,000 in federal awards.
- The auditee does qualify as a low-risk auditee.

CARBON COUNTY, WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2008

(CONTINUED)

- 2. Findings relating to the financial statements which are required to be reported in accordance with Generally Accepted Government Auditing Standards (GAGAS):**
 - No such findings.

- 3. Findings and questioned costs for Federal Awards:**
 - No such findings

Mader Tschacher Peterson & Co., LLC

Certified Public Accountants & Consultants

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”

To the County Commissioners
Carbon County, Wyoming
Rawlins, Wyoming

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of Carbon County, Wyoming as of and for the year ended June 30, 2008, and have issued our report thereon dated December 5, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Carbon County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the effectiveness of Carbon County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Carbon County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Carbon County's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Carbon County's financial statements that is more than inconsequential will not be prevented or detected by Carbon County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by Carbon County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We believe that the significant deficiency described above is a material weakness.

Compliance and Other Matters

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

This report is intended for the information and use of the audit committee, management, the County Commissioners and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mader Ischachen Peterson & Co., LLC

December 5, 2008
Laramie, Wyoming

Mader Tschacher Peterson & Co., LLC

Certified Public Accountants & Consultants

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commissioners
Carbon County, Wyoming
Rawlins, Wyoming

Compliance

We have audited the compliance of Carbon County, Wyoming, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Carbon County, Wyoming's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Carbon County, Wyoming's management. Our responsibility is to express an opinion on Carbon County, Wyoming's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government 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 Carbon County, Wyoming's, compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Carbon County, Wyoming's compliance with those requirements.

In our opinion, Carbon County, Wyoming complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of Carbon County, Wyoming is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Carbon County, Wyoming's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Carbon County, Wyoming's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, the County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mader Ischack Peterson & Co., LLC

December 5, 2008
Laramie, Wyoming