



CITY OF **DOUGLAS** WYOMING

**REGULAR CITY COUNCIL MEETING**  
**January 27, 2025 – 4:00 PM**

Thank you for your cooperation in facilitating the public meeting process!

**\*\*Reasonable accommodations for persons with disabilities who wish to participate in this public meeting shall be made upon request to the City Manager, at 307-358-3462\*\***

**\*\*Council meetings are broadcast live on Cable Channel 9 and streaming live on the City of Douglas website\*\***

1. **Call to Order, Roll Call, and Pledge of Allegiance**
2. **Disclosures by City Council Members**
3. **Approval of General Agenda (Corrections or Additions)**
4. **Public Comments**
5. **Approval of Consent Docket**
  - a. **Minutes**

**Regular City Council Meeting: January 13, 2025**
  - b. **Bills & Claims**
  - c. **Other – Consent**
6. **Presentations**
  - a. **Main Street Douglas: Update**
  - b. **Financial Audit FY 2024: Presentation & Acceptance**
  - c. **NV5 Presentation: Community Center Design Update and Other Possible Recreational Additions**
7. **Council Questions & Discussion Items**

**8. Public Hearing**

- a. Ordinance No. 1047: An Ordinance Vacating the Walkway Between Lot 5 And Lot 6: Block 6 in the Riverbend Addition, Douglas, Wyoming
- b. Resolution No. 2025-1: A Resolution Vacating and Replatting Seven Trails Commerce Center, Parcels 5 and 7 into 7 Trails Commercial South.

**9. Council Action Items**

**10. Tabled Items**

- a. Bid Award: Douglas Municipal Pool Renovation

**11. Public Comments**

**12. Financial Report**

- a. Financial Report: December 2024

**13. Council Information**

- a. Community Service Funding Agreement 2nd Quarter Reports: WY Child Family Development; Children's Advocacy Project; Laramie Peak Humane Society; Boys & Girls Club; Converse Hope Center; CANDO dba The Enterprise;
- b. Historic Preservation Commission: Minutes
- c. Notice of Possible Quorum: City/County meeting February 5, 2025 at 7:00am in the MHCC Boardroom

**14. CircleBack Recap**

**15. Community Update**

- a. Event Calendar

**16. City Manager's Report**

**17. Good People Doing Good Things**

**18. Executive Session**

**19. Adjourn**



City Council Regular Minutes  
January 13, 2025

**1. Call to Order, Roll Call, and Pledge of Allegiance**

Roll Call was taken with the following City Council members present; Mayor Kim Pexton; Council Member, Ron McNare; Council Member, Perry Hershberger; Council Member, Matt Schmidt; Council Member, Joel Weeks.

Also present: City Manager, J.D. Cox; City Attorney, Michael Armstrong; City Clerk, Sonya Ortega; Human Resources Director, Kendal Detwiler; Chief of Police, Todd Byerly; Public Works Director, John Harbarger; Administrative Services Director/Treasurer, Mary Nicol.

**2. Disclosures by City Council Members**

Councilperson McNare stated he will abstain from Action Item 9.i. Mayor Pexton stated she will abstain from Action Item 9.j.

**3. Approval of General Agenda (Corrections or Additions)**

Councilperson Perry Hershberger moved to approve the General Agenda as presented. Seconded by Councilperson Matthew Schmidt. Motion carried 5-0.

**4. Public Comments**

Citizen, Jacob Schmidt, presented council with the request to obtain a Falconry permit. Jacob has taken the correct avenues and started with Community Development looking at a conditional use permit, brought his request in front of council, and has already purchased books on the subject matter, along with starting to build the enclosure. This has been redirected by City Manager Cox, with an answer back to Jacob within a week and will circle back on this at the January 27th meeting.

**5. Approval of Consent Docket**

Councilperson Ron McNare moved to approve the Consent Docket as presented. Seconded by Councilperson Perry Hershberger. Motion carried 5-0.

**a. Minutes**

**Regular City Council Meeting: December 12, 2024**

**b. Bills & Claims**

**Warrant Register: December 2024**

**c. Other – Consent**

**6. Presentations**

None.

**7. Discussion Items**

None.

**8. Public Hearing**

None.

**9. Council Action Items**

**a. Resolution No. 2024-44: A Resolution Amending the Budget of the City of Douglas, Wyoming for the Fiscal Year 2025.**

Director Nicol provided a staff report.

Councilperson Ron McNare moved to approve to approve Resolution No. 2024-44. Seconded by Councilperson Perry Hershberger. Motion carried 5-0.

**b. Bid Award: 2025 Specified Police Package Explorer SUV**

Chief Byerly provided a staff report. Council instructed staff to rebid the vehicle due to misinformation in the bid documents regarding bid bonds. No action taken on this item.

**c. Appointment: Council President**

Director Ortega provided a staff report on appointing a Council President.

Councilperson Matthew Schmidt moved to nominate Ron McNare as Council President. Seconded by Councilperson Joel Weeks. Motion 4-0.

Councilperson Perry Hershberger moved to appoint Ron McNare as Council President. Seconded by Councilperson Matthew Schmidt. Motion carried 4-0.

**d. Board Appointment: Justice Center Joint Powers Board**

City Clerk Ortega provided a staff report.

Councilperson Matthew Schmidt moved to nominate Kim Pexton to the Justice Center Joint Powers Board. Seconded by Councilperson Joel Weeks. Motion carried 4-0.

Councilperson Perry Hershberger moved to reappoint Kim Pexton to the Justice Center Joint Powers Board. Seconded by Councilperson Matthew Schmidt. Motion carried 4-0.

**e. Board Appointments: Municipal/County Joint Powers Board**

City Clerk Ortega provided a staff report.

Councilperson Perry Hershberger moved to nominate Matt Schmidt and Joel Weeks to the Municipal/County Joint Powers Board. Seconded by Councilperson Ron McNare. Motion carried 3-0.

Councilperson Perry Hershberger moved to appoint Matt Schmidt and Joel Weeks to the Municipal/County Joint Powers Board. Seconded by Councilperson Ron McNare. Motion 3-0.

**f. Board Appointments: Wyoming Community Gas Board**

City Clerk Ortega provided a staff report.

Councilperson Ron McNare moved to nominate Perry Hershberger and Mary Nicol to the Wyoming Community Gas Board. Seconded by Councilperson Matthew Schmidt. Motion carried 4-0.

Councilperson Ron McNare moved to appoint Perry Hershberger and Mary Nicol to the Wyoming Community Gas Board. Seconded by Councilperson Joel Weeks. Motion carried 4-0.

**g. Board Appointment: Federal Urban System Advisory Committee**

City Clerk Ortega provided a staff report.

Councilperson Matthew Schmidt moved to nominate Ron McNare to the Federal Urban System Advisory Committee. Seconded by Councilperson Joel Weeks. Motion 4-0.

Councilperson Matthew Schmidt moved to appoint Ron McNare to the Federal Urban System Advisory Committee. Seconded by Councilperson Joel Weeks. Motion carried 4-0.

**h. Board Appointment: Douglas Housing Authority**

City Clerk Ortega provided a staff report.

Councilperson Ron McNare moved to appoint Linda Wolfe to the Douglas Housing Authority Board for the 5-year term ending June 30, 2030. Seconded by Councilperson Matthew Schmidt. Motion carried 5-0.

**i. Warrant Register - December 2024: K&R Construction, LLC**

Director Nicol provided a staff report.

Councilperson Perry Hershberger moved to approve the Warrant Register December 2024: K&R Construction, LLC as presented. Seconded by Councilperson Matthew Schmidt. Motion carried 4-0.

**j. Warrant Register - December 2024: Kim Pexton**

Director Nicol provided a staff report.

Councilperson Perry Hershberger moved to approve Warrant Register December 2024: Kim Pexton as presented. Seconded by Councilperson Matthew Schmidt. Motion carried 4-0.

**10. Tabled Items**

**a. Bid Award: Douglas Municipal Pool Renovation**

Director Harbarger provided a staff report. Discussion was had. Citizen Ryan Andrews spoke to council. Council advised to keep this tabled and come back to the next council meeting with further information.

**b. Bid Award: Douglas City Hall Site Improvements**

Director Harbarger provided a staff report. Discussion was had with council. Councilperson Perry Hershberger moved to remove the Bid Award: Douglas City Hall Site Improvements from the table. Seconded by Councilperson Matthew Schmidt. Motion carried 5-0.

Councilperson Ron McNare moved to award the City Hall Site Improvements project to Ramshorn Construction without the alternate, in the amount of \$600,360.00 and authorize the City Manager to sign all associated documents. Seconded by Councilperson Matthew Schmidt. Motion carried 5-0.

**11. Public Comments**

None

**12. Financial Report**

**a. Financial Report: November 2024**

Director Nicol provided a staff report. Discussion was had.

**13. City Manager's Report**

City Manager Cox provided staff report and handouts to council and public. Discussion was had.

**14. Council Information**

**a. Converse County Tourism Promotion Board Minutes: November 2024**

**b. Notice of Possible Quorum: Saturday January 25, 2025 10am to 12pm at the Whistle Stop**

**c. Council Comments**

Council made requests they would like the city to look into.

**15. Good People Doing Good Things**

Recognition was received by a citizen for the Public Works Department. The citizen thanked Public Works for making the town look amazing for Christmas. Council Member Schmidt thanked the City Clerk for going above and beyond for swearing him in. He also thanked the Douglas Volunteer Fire Department, Sherry Evan, Andrew Williams, Pat Williams, and John Williams for their assistance. City Manager Cox wanted to say thank you to the Douglas

Volunteer Fire Department for doing a good job putting on a nice event at the fire department Christmas party. Council Member Hershberger wanted to welcome aboard Council Member Weeks.

**a. Recognition: Public Works**

**16. Community Update**

**a. Event Calendar**

**17. Executive Session**

**18. Adjourn**

Mayor Pexton motioned to adjourn the meeting at approximately 6:07 pm. Councilperson Perry Hershberger moved to adjourn The Regular City Council Meeting of January 13, 2025. Seconded by Councilperson Matthew Schmidt. Motion carried 5-0.

Kim Pexton, Mayor

ATTEST:

Sonya Ortega, City Clerk  
Published: 01/22/2025



# **CITY OF DOUGLAS, WYOMING**

Basic Financial Statements

For the Year Ended June 30, 2024

(With Independent Auditors' Report Thereon)

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## **INDEPENDENT AUDITORS' REPORT**

**INDEPENDENT AUDITORS' REPORT**

The Honorable Mayor and Members of the City Council  
City of Douglas, Wyoming  
200 West Grant Street  
Douglas, Wyoming 82633

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Douglas, Wyoming (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, pension related schedules, and other post-employment benefit (OPEB) related schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The nonmajor funds combining information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Carver Florek & James, CPAs*

December 20, 2024  
Layton, Utah

## **MANAGEMENT DISCUSSION AND ANALYSIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
JUNE 30, 2024

As management of the City of Douglas (City), we present to readers of the City's basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the City's financial statements, notes to the financial statements and various supplementary information.

**FINANCIAL HIGHLIGHTS**

**Government-Wide:**

The restricted and unrestricted assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$178,833,206 (net position). Of this amount, \$98,351,123 may be used to meet the government's ongoing General Fund, and other non-major governmental funds and business-type activity obligations to citizens and creditors. Specific expenditure restrictions are \$185,755 for the Perpetual Care Fund and \$31,843 for special police projects. The City also has \$80,264,485 invested in capital assets, net of debt obligations. The City's total net position, including all funds, increased by \$14,521,749.

The City's total net long-term liabilities decreased by \$990,550 during the current fiscal year. The decrease was primarily due to decrease of pension and post-retirement liabilities.

**Fund Basis:**

As of June 30, 2024, unreserved fund balance for the General Fund was \$55,636,122.

As of June 30, 2024, the City's other governmental funds reported combined ending fund balances of \$29,969,171 of which all is assigned for equipment replacement or capital projects except for \$217,598 which is restricted for police grants and cemetery perpetual care.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business.

The statement of financial position presents information on all the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the net position of the City is improving or deteriorating.

# CITY OF DOUGLAS WYOMING

## HOME OF THE JACKALOPE.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as revenues pertaining to uncollected taxes or expenses pertaining to earned but unused vacation and sick leave.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues, such as grant revenue (governmental activities), and from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Governmental activities of the City include those related to legislative and legal, general government, public safety, public health, community and cultural, public works and direct assistance to other entities.

Business-type activities of the City include those related to water, sewer, sanitation, and solid waste (landfill) utility services.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Capital Projects – Street Improvement Funds, which are considered major funds.

Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the other supplementary information section of this report.

# CITY OF DOUGLAS WYOMING

## HOME OF THE JACKALOPE.

The City adopts an annual appropriated budget for its funds. A budgetary comparison is provided for each of the City's major governmental funds to demonstrate compliance with this budget. The budgetary comparison statements for the general fund is in the required supplementary information section of this report.

**Proprietary funds** are generally used to account for operations that provide services to the public on a continuing basis or to internal City departments. Proprietary funds provide the same type of information contained in the business-type activities portion of the government-wide financial statements, only in more detail. The City maintains two different types of proprietary funds, enterprise, and internal service.

**Enterprise funds** are used to report the same functions presented as business type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, sanitation, and solid waste management (landfill) utility operations. The City reports enterprise operations for the water, sewer, sanitation, and solid waste management (landfill) utility operations. The water, sewer, and landfill funds are considered major funds.

**Internal Service funds** are accounting mechanisms used to accumulate and allocate costs among the City's various functions. The City uses an internal service fund to account for the operation of the City's Employee Health Insurance function. Because these services predominantly benefit governmental rather than business-type functions, they are incorporated into governmental activities in the government-wide financial statements. The internal service fund is presented in the proprietary fund financial statements

**Fiduciary funds** are used to account for resources held for the benefit of parties outside the government and consist of Perpetual Care, Deferred Compensation, Visible Memorials, Utility Deposits, and Historic Preservation. Fiduciary funds are not reflected in the accompanying government-wide financial statements because the resources of those funds are not available to support the City's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The fiduciary fund financial statements can be found in the basic financial statements section of this report.

### NOTES TO THE BASIC FINANCIAL STATEMENTS

The Notes to the Basic Financial Statements provide additional information and narrative disclosures that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's budgetary compliance of the General Fund. The combining statements referred to earlier in connection with governmental funds and fiduciary funds are presented immediately following the required supplementary information.



CITY OF **DOUGLAS** WYOMING  
HOME OF THE JACKALOPE.

**STATEMENT OF NET POSITION**

|                                       | <u>Governmental Activities</u> |                       | <u>Business-type Activities</u> |                      |
|---------------------------------------|--------------------------------|-----------------------|---------------------------------|----------------------|
|                                       | <b>2024</b>                    | <b>2023</b>           | <b>2024</b>                     | <b>2023</b>          |
| <b>ASSETS</b>                         |                                |                       |                                 |                      |
| Current and other assets              | \$ 88,658,600                  | \$ 76,128,181         | \$ 20,380,869                   | \$ 19,626,577        |
| Noncurrent assets                     | 40,579,558                     | 39,413,875            | 39,736,499                      | 39,001,218           |
| Total assets                          | <u>129,238,158</u>             | <u>115,542,056</u>    | <u>60,117,368</u>               | <u>58,627,795</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                                |                       |                                 |                      |
| Related to pension                    | 941,989                        | 1,617,309             | 147,237                         | 255,264              |
| Related to post employment            | 92,013                         | 92,013                | -                               | -                    |
| Total deferred outflows of resources  | <u>1,034,002</u>               | <u>1,709,322</u>      | <u>147,237</u>                  | <u>255,264</u>       |
| <b>LIABILITIES</b>                    |                                |                       |                                 |                      |
| Current liabilities                   | 3,075,237                      | 2,860,060             | 924,734                         | 329,770              |
| Noncurrent liabilities                | 4,049,656                      | 5,676,877             | 2,041,836                       | 2,215,306            |
| Total liabilities                     | <u>7,124,893</u>               | <u>8,536,937</u>      | <u>2,966,570</u>                | <u>2,545,076</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                                |                       |                                 |                      |
| Related to pension                    | 1,239,207                      | 407,772               | 48,607                          | 8,913                |
| Related to post employment            | 324,282                        | 324,282               | -                               | -                    |
| Total deferred inflows of resources   | <u>1,563,489</u>               | <u>732,054</u>        | <u>48,607</u>                   | <u>8,913</u>         |
| <b>NET POSITION</b>                   |                                |                       |                                 |                      |
| Net invested in capital assets        | 40,579,558                     | 39,413,875            | 39,684,927                      | 39,001,218           |
| Restricted                            | 217,598                        | 221,689               | -                               | -                    |
| Unrestricted                          | 80,786,622                     | 68,346,823            | 17,564,501                      | 17,327,852           |
| Total Net Position                    | <u>\$ 121,583,778</u>          | <u>\$ 107,982,387</u> | <u>\$ 57,249,428</u>            | <u>\$ 56,329,070</u> |

**OVERVIEW OF FINANCIAL POSITION**

As noted earlier, financial position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$178,833,206 at the close of the most recent fiscal year.

A large portion of the City's financial position (44%) reflects its net investment of \$80,264,485 in capital assets (for example, land, buildings, infrastructure, vehicles, and equipment), net of related debt used to acquire those assets and that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

# CITY OF DOUGLAS WYOMING

## HOME OF THE JACKALOPE.

An additional portion of the City's financial position, \$217,598, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted financial position in all City funds of \$98,351,123 may be used to meet the government's ongoing obligations to citizens and creditors. Specific expenditure designations apply to the special revenue funds and much of the capital project funds.

At June 30, 2024, the City is able to report positive balances in all three categories of financial position, for the government as a whole and business-type activities.

The City's net position increased \$14,521,749 during the current fiscal year. This increase is due to the change in net position of the Governmental Activities of \$13,601,391 and an increase in net position of Business –Type activities of \$920,358.

Mineral taxes, sales taxes, property taxes, franchise fees and other taxes are general revenues used to support overall government functions; therefore, these are not shown as program revenues. Governmental activities increased the City's net assets by \$13,601,391. Key factors of this change in governmental activities are the sales tax revenue increase of \$2,617,912 due to the continued strong economy from the energy related activities and continued deferment for future capital projects.

The City's business-type activities consisting of the water, sewer, sanitation, and landfill funds are mainly funded by fees for services. Business-type activities increased the City's overall financial position by \$920,358 for the fiscal year mainly due to a continued strong economy due to the energy related activities and continued deferment for future capital projects.

The fund balances of the capital projects funds represent assigned funds to be used for payment of current in-process and future capital projects.

The Internal Service Fund has an unrestricted financial position of \$162,141 to cover the current costs related to employee health insurance premiums and operating costs.

The City maintains agency funds for the assets of the Perpetual Care, Visible Memorials, Utility Deposits, and Historic Preservation. They also maintain a Pension Trust Fund to account for the activity of the Deferred Compensation Plan and the Retirement Health Savings Plan.

The City's investment in capital assets for its governmental and business-type activities for the current fiscal year amounts to \$80,264,485 (net of debt obligation). This investment in capital assets includes land, buildings and related systems, improvements, machinery and equipment, park facilities, and infrastructure.

Major capital projects in progress during the year included the various water, sewer & street projects, equipment purchases and replacements and building repairs and maintenance.

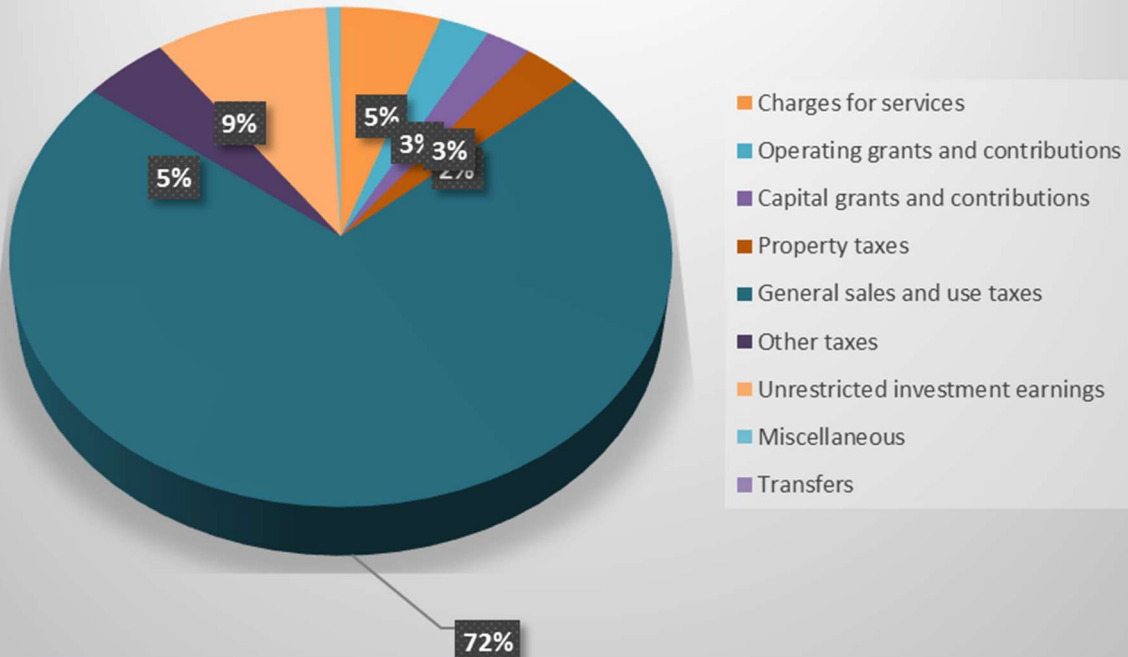
At the end of the current fiscal year, the City had total net long-term obligations outstanding of \$6,371,822. Of this amount, \$657,952 relates to the Landfill post closure liability and \$207,793 for accrued compensated absences.

CITY OF **DOUGLAS** WYOMING  
HOME OF THE JACKALOPE.

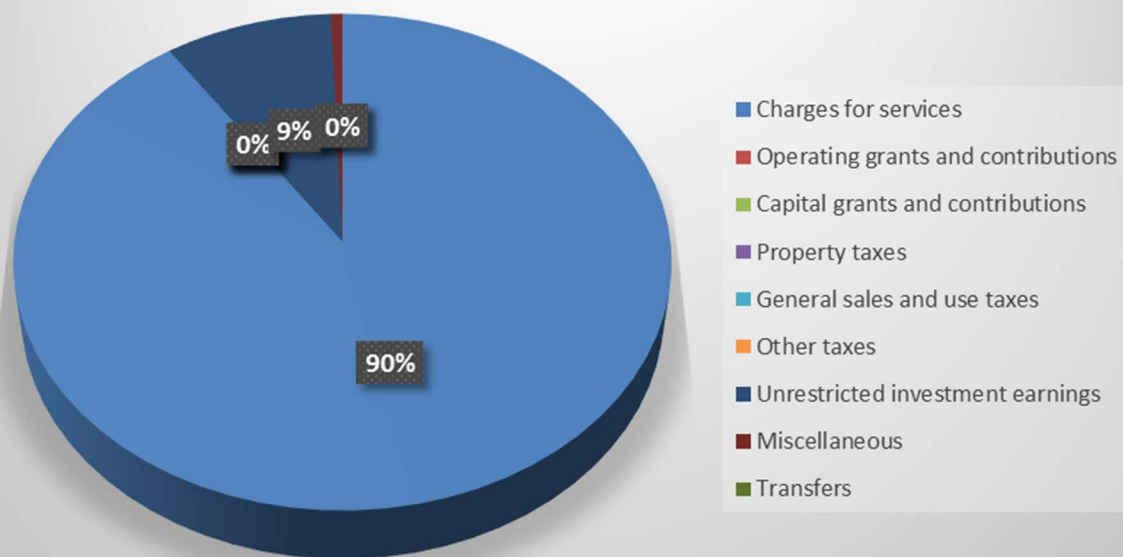
**STATEMENT OF ACTIVITIES**

|                                            | <b>Governmental Activities</b> |                       | <b>Business-type Activities</b> |                      |
|--------------------------------------------|--------------------------------|-----------------------|---------------------------------|----------------------|
|                                            | <b>2024</b>                    | <b>2023</b>           | <b>2024</b>                     | <b>2023</b>          |
| <b>REVENUES</b>                            |                                |                       |                                 |                      |
| Charges for services                       | \$ 1,446,620                   | \$ 872,778            | \$ 6,722,156                    | \$ 6,773,977         |
| Operating grants and contributions         | 716,400                        | 776,012               | -                               | -                    |
| Capital grants and contributions           | 664,001                        | 280,368               | -                               | -                    |
| Property taxes                             | 837,287                        | 17,024,663            | -                               | -                    |
| General sales and use taxes                | 19,642,575                     | 846,574               | -                               | -                    |
| Other taxes                                | 1,235,763                      | 1,311,863             | -                               | -                    |
| Unrestricted investment earnings           | 2,493,621                      | 1,131,122             | 663,699                         | 279,202              |
| Miscellaneous                              | (209,082)                      | -                     | 45,021                          | 24,776               |
| Transfers                                  | (1,800)                        | -                     | -                               | -                    |
| Total revenues                             | <u>26,825,385</u>              | <u>22,243,380</u>     | <u>7,430,876</u>                | <u>7,077,955</u>     |
| <b>EXPENSES</b>                            |                                |                       |                                 |                      |
| General government                         | 4,092,252                      | 3,665,966             | -                               | -                    |
| Public safety                              | 3,637,884                      | 2,846,351             | -                               | -                    |
| Streets and public works                   | 2,809,930                      | 1,984,240             | -                               | -                    |
| Culture and recreation                     | 842,144                        | 873,347               | -                               | -                    |
| Cemetery                                   | 366,622                        | 355,740               | -                               | -                    |
| Community service                          | 1,475,162                      | 1,623,161             | -                               | -                    |
| Water                                      | -                              | -                     | 2,307,942                       | 2,319,049            |
| Sewer                                      | -                              | -                     | 1,386,656                       | 1,568,028            |
| Sanitation                                 | -                              | -                     | 1,399,205                       | 1,421,350            |
| Landfill                                   | -                              | -                     | 1,416,715                       | 1,272,677            |
| Total expenses                             | <u>13,223,994</u>              | <u>11,348,805</u>     | <u>6,510,518</u>                | <u>6,581,104</u>     |
| <b>Change in net position</b>              | 13,601,391                     | 10,894,575            | 920,358                         | 496,851              |
| <b>Net position - beginning</b>            | 107,982,387                    | 97,103,493            | 56,329,070                      | 56,177,455           |
| <b>Prior period adjustments</b>            | -                              | (15,681)              | -                               | (345,236)            |
| <b>Net position - beginning (restated)</b> | <u>107,982,387</u>             | <u>97,087,812</u>     | <u>56,329,070</u>               | <u>55,832,219</u>    |
| <b>Net position - ending</b>               | <u>\$ 121,583,778</u>          | <u>\$ 107,982,387</u> | <u>\$ 57,249,428</u>            | <u>\$ 56,329,070</u> |

## Governmental Activities



## Business-type Activities



# CITY OF DOUGLAS WYOMING

## HOME OF THE JACKALOPE.

### **Economic Factors and Next Year's Budgets and Rates**

The City continues to maintain excellent reserve balances as we experience additional demands for services and volatile revenue streams. Additionally, current inflationary costs add to the challenge of funding ongoing expenses and continuing normal service operation. The City remains heavily reliant upon State revenue Sources and has limited opportunities to increase local revenues. Passage of the 1-cent general purpose tax sustains essential services for the city to meet demands and maintain our infrastructure.

The City maintains reserves, whether restricted (legally mandated), designated (set by City policy), or unrestricted, in several funds. The reserve policy for the General Fund is to maintain a 25% operating reserve as a percentage of expenditures; the Health Care Fund maintains a reserve of six months of claims and expenses. The Water Fund is to maintain \$2 million in reserves per City Ordinance 13.16.010. The Sewer Fund is to maintain \$1 million in reserves per City Ordinance 13.44.070; Sanitation's requirement is \$250,000 per City Ordinance 13.64.040, and the Landfill Fund is required to keep \$500,000 in reserve per City Ordinance 13.64.045.

The City's total anticipated expenditures for fiscal year 2025 will be approximately \$59,332,465. General Fund expenditures are anticipated to be \$11,120,977. Enterprise Funds anticipate expenditures to be \$19,835,220 which includes capital expenditures including various water and sewer main replacements. Capital Project Funds anticipate expenditures of \$26,362,101.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City of Douglas's finances for all those with an interest in the government's finances. Questions concerning any of the information should be addressed to the City Manager or the Finance Director/Treasurer, 101 North 4<sup>th</sup> Street, PO Box 1030, Douglas, WY 82633.

## **BASIC FINANCIAL STATEMENTS**

**CITY OF DOUGLAS, WYOMING**  
**STATEMENT OF NET POSITION**  
**As of June 30, 2024**

|                                              | Primary Government         |                             |                |
|----------------------------------------------|----------------------------|-----------------------------|----------------|
|                                              | Governmental<br>Activities | Business-type<br>Activities | Total          |
| <b><u>ASSETS</u></b>                         |                            |                             |                |
| Cash and cash equivalents                    | \$ 17,487,570              | \$ 1,280,821                | \$ 18,768,391  |
| Investments                                  | 67,848,934                 | 18,205,631                  | 86,054,565     |
| Taxes receivable                             | 2,971,401                  | -                           | 2,971,401      |
| Accounts receivable, net                     | 241,921                    | 881,174                     | 1,123,095      |
| Accrued interest                             | 62,139                     | 13,243                      | 75,382         |
| Prepaid expense                              | 46,635                     | -                           | 46,635         |
| Noncurrent assets:                           |                            |                             |                |
| Capital assets not being depreciated         | 6,753,510                  | 1,992,904                   | 8,746,414      |
| Capital assets, depreciable, net             | 33,826,048                 | 37,743,595                  | 71,569,643     |
| Total assets                                 | 129,238,158                | 60,117,368                  | 189,355,526    |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b> |                            |                             |                |
| Related to pension                           | 941,989                    | 147,237                     | 1,089,226      |
| Related to post employment health benefits   | 92,013                     | -                           | 92,013         |
| Total deferred outflows of resources         | 1,034,002                  | 147,237                     | 1,181,239      |
| <b><u>LIABILITIES</u></b>                    |                            |                             |                |
| Accounts payable and accrued expenses        | 1,826,196                  | 828,475                     | 2,654,671      |
| Unearned revenues                            | 1,064,970                  | -                           | 1,064,970      |
| Noncurrent liabilities:                      |                            |                             |                |
| Due within one year                          | 184,071                    | 96,259                      | 280,330        |
| Due in more than one year                    | 276,107                    | 821,058                     | 1,097,165      |
| Net OPEB liability                           | 870,030                    | -                           | 870,030        |
| Net pension liability                        | 2,903,519                  | 1,220,778                   | 4,124,297      |
| Total liabilities                            | 7,124,893                  | 2,966,570                   | 10,091,463     |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>  |                            |                             |                |
| Related to pension                           | 1,239,207                  | 48,607                      | 1,287,814      |
| Related to post employment health benefits   | 324,282                    | -                           | 324,282        |
| Total deferred inflows of resources          | 1,563,489                  | 48,607                      | 1,612,096      |
| <b><u>NET POSITION</u></b>                   |                            |                             |                |
| Net investment in capital assets             | 40,579,558                 | 39,684,927                  | 80,264,485     |
| Restricted for:                              |                            |                             |                |
| Police grants                                | 31,843                     | -                           | 31,843         |
| Cemetery care                                | 185,755                    | -                           | 185,755        |
| Unrestricted                                 | 80,786,622                 | 17,564,501                  | 98,351,123     |
| Total net position                           | \$ 121,583,778             | \$ 57,249,428               | \$ 178,833,206 |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2024**

| FUNCTIONS/PROGRAMS                    | Net (Expense) Revenues and Changes in Net Position |                      |                                    |                                  |                         |                          |                |
|---------------------------------------|----------------------------------------------------|----------------------|------------------------------------|----------------------------------|-------------------------|--------------------------|----------------|
|                                       | Program Revenues                                   |                      |                                    |                                  | Primary Government      |                          |                |
|                                       | Expenses                                           | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total          |
| <b>Primary government:</b>            |                                                    |                      |                                    |                                  |                         |                          |                |
| <i>Governmental activities:</i>       |                                                    |                      |                                    |                                  |                         |                          |                |
| General government                    | \$ 4,092,252                                       | \$ 1,282,119         | \$ 523,118                         | \$ -                             | \$ (2,287,015)          | \$ -                     | \$ (2,287,015) |
| Public safety                         | 3,637,884                                          | 136,801              | 193,282                            | 467,227                          | (2,840,574)             | -                        | (2,840,574)    |
| Streets and public works              | 2,809,930                                          | -                    | -                                  | 196,774                          | (2,613,156)             | -                        | (2,613,156)    |
| Culture and recreation                | 842,144                                            | -                    | -                                  | -                                | (842,144)               | -                        | (842,144)      |
| Cemetery                              | 366,622                                            | 27,700               | -                                  | -                                | (338,922)               | -                        | (338,922)      |
| Community service                     | 1,475,162                                          | -                    | -                                  | -                                | (1,475,162)             | -                        | (1,475,162)    |
| Total governmental activities         | 13,223,994                                         | 1,446,620            | 716,400                            | 664,001                          | (10,396,973)            | -                        | (10,396,973)   |
| <i>Business-type activities:</i>      |                                                    |                      |                                    |                                  |                         |                          |                |
| Water                                 | 2,307,942                                          | 2,662,184            | -                                  | -                                | -                       | 354,242                  | 354,242        |
| Sewer                                 | 1,386,656                                          | 1,401,260            | -                                  | -                                | -                       | 14,604                   | 14,604         |
| Sanitation                            | 1,399,205                                          | 1,262,652            | -                                  | -                                | -                       | (136,553)                | (136,553)      |
| Landfill                              | 1,416,715                                          | 1,396,060            | -                                  | -                                | -                       | (20,655)                 | (20,655)       |
| Total business-type activities        | 6,510,518                                          | 6,722,156            | -                                  | -                                | -                       | 211,638                  | 211,638        |
| Total primary government              | \$ 19,734,512                                      | \$ 8,168,776         | \$ 716,400                         | \$ 664,001                       | (10,396,973)            | 211,638                  | (10,185,335)   |
| <b>General revenues and transfers</b> |                                                    |                      |                                    |                                  |                         |                          |                |
| Property taxes                        |                                                    |                      |                                    |                                  | 837,287                 | -                        | 837,287        |
| General sales and use taxes           |                                                    |                      |                                    |                                  | 19,642,575              | -                        | 19,642,575     |
| Franchise fees                        |                                                    |                      |                                    |                                  | 292,364                 | -                        | 292,364        |
| Severance tax                         |                                                    |                      |                                    |                                  | 250,334                 | -                        | 250,334        |
| Mineral royalties                     |                                                    |                      |                                    |                                  | 304,148                 | -                        | 304,148        |
| Other taxes                           |                                                    |                      |                                    |                                  | 388,917                 | -                        | 388,917        |
| Unrestricted investment earnings      |                                                    |                      |                                    |                                  | 2,493,621               | 663,699                  | 3,157,320      |
| Miscellaneous                         |                                                    |                      |                                    |                                  | (209,082)               | 45,021                   | (164,061)      |
| Transfers to custodial fund           |                                                    |                      |                                    |                                  | (1,800)                 | -                        | (1,800)        |
| Total general revenues and transfers  |                                                    |                      |                                    |                                  | 23,998,364              | 708,720                  | 23,869,797     |
| Change in net position                |                                                    |                      |                                    |                                  | 13,601,391              | 920,358                  | 14,521,749     |
| Net position - beginning              |                                                    |                      |                                    |                                  | 107,982,387             | 56,329,070               | 164,311,457    |
| Net position - ending                 |                                                    |                      |                                    |                                  | \$ 121,583,778          | \$ 57,249,428            | \$ 178,833,206 |

The notes to financial statements are an integral part of this statement.



**CITY OF DOUGLAS, WYOMING**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**As of June 30, 2024**

|                                     | General              | Street<br>Improvement | Nonmajor Funds       | Total<br>Governmental<br>Funds |
|-------------------------------------|----------------------|-----------------------|----------------------|--------------------------------|
| <b><u>ASSETS</u></b>                |                      |                       |                      |                                |
| Cash and cash equivalents           | \$ 9,592,798         | \$ 1,086,416          | \$ 6,789,514         | \$ 17,468,728                  |
| Investments                         | 44,704,018           | 16,025,972            | 6,699,811            | 67,429,801                     |
| Accounts receivable, net            | 63,445               | 7,384                 | 57,499               | 128,328                        |
| Sales tax receivables               | 2,914,986            | -                     | -                    | 2,914,986                      |
| Property tax receivables            | 56,415               | -                     | -                    | 56,415                         |
| Accrued interest                    | 17,064               | 27,655                | 15,839               | 60,558                         |
| Prepaid expense                     | 46,635               | -                     | -                    | 46,635                         |
| Total assets                        | <u>\$ 57,395,361</u> | <u>\$ 17,147,427</u>  | <u>\$ 13,562,663</u> | <u>\$ 88,105,451</u>           |
| <b><u>LIABILITIES</u></b>           |                      |                       |                      |                                |
| Accounts payable                    | \$ 521,929           | \$ 56,419             | \$ 618,768           | \$ 1,197,116                   |
| Retainage payable                   | -                    | 50,470                | 13,942               | 64,412                         |
| Accrued wages                       | 172,340              | -                     | 1,320                | 173,660                        |
| Unearned revenue                    | 1,064,970            | -                     | -                    | 1,064,970                      |
| Total liabilities                   | <u>1,759,239</u>     | <u>106,889</u>        | <u>634,030</u>       | <u>2,500,158</u>               |
| <b><u>FUND BALANCES</u></b>         |                      |                       |                      |                                |
| Nonspendable                        | 46,635               | -                     | -                    | 46,635                         |
| Restricted for:                     |                      |                       |                      |                                |
| Police grants                       | -                    | -                     | 31,843               | 31,843                         |
| Cemetery care                       | -                    | -                     | 185,755              | 185,755                        |
| Assigned for:                       |                      |                       |                      |                                |
| 4th Street project                  | -                    | -                     | 1,779,770            | 1,779,770                      |
| Equipment replacement               | -                    | -                     | 991,500              | 991,500                        |
| Capital projects                    | 4,910,000            | 17,040,538            | 9,778,352            | 31,728,890                     |
| Unassigned                          | 50,679,487           | -                     | 161,413              | 50,840,900                     |
| Total fund balances                 | <u>55,636,122</u>    | <u>17,040,538</u>     | <u>12,928,633</u>    | <u>85,605,293</u>              |
| Total liabilities and fund balances | <u>\$ 57,395,361</u> | <u>\$ 17,147,427</u>  | <u>\$ 13,562,663</u> | <u>\$ 88,105,451</u>           |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**As of June 30, 2024**

Total fund balance per Government Funds balance sheet \$ 85,605,293

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

Capital assets used in governmental activities are not  
financial resources and therefore are not reported as  
assets in governmental funds. Asset cost and  
accumulated depreciation is as follows:

|                          |              |            |
|--------------------------|--------------|------------|
| Asset cost               | 74,697,771   |            |
| Accumulated depreciation | (34,118,213) |            |
|                          |              | 40,579,558 |

An internal service fund is used by the City's management to  
charge the costs of employee's health benefits to the  
individual funds. The assets and liabilities of the internal  
service fund are included with governmental activities in the  
government-wide statements, but reported separate from the  
governmental fund balance sheet. 162,141

Deferred outflows and inflows are not available to pay for current  
period expenditures and therefore the underlying resources are not  
reported in the governmental funds.

|                                                  |             |           |
|--------------------------------------------------|-------------|-----------|
| OPEB related - deferred outflows of resources    | 92,013      |           |
| OPEB related - deferred inflows of resources     | (324,282)   |           |
| Pension related - deferred outflows of resources | 941,989     |           |
| Pension related - deferred inflows of resources  | (1,239,207) |           |
|                                                  |             | (529,487) |

Long-term liabilities, including bonds payable, are not due and payable  
in the current period and therefore are not reported as government  
fund liabilities. Long-term liabilities at year-end consist of:

|                              |             |             |
|------------------------------|-------------|-------------|
| Accrued compensated absences | (460,178)   |             |
| Net OPEB liability           | (870,030)   |             |
| Net pension liability        | (2,903,519) |             |
|                              |             | (4,233,727) |

|                                         |  |                |
|-----------------------------------------|--|----------------|
| Net position of governmental activities |  | \$ 121,583,778 |
|-----------------------------------------|--|----------------|

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2024**

|                                                              | General       | Street<br>Improvement | Nonmajor Funds | Total<br>Governmental<br>Funds |
|--------------------------------------------------------------|---------------|-----------------------|----------------|--------------------------------|
| <b><u>REVENUES</u></b>                                       |               |                       |                |                                |
| Taxes                                                        | \$ 20,772,218 | \$ -                  | \$ -           | \$ 20,772,218                  |
| Licenses and permits                                         | 114,124       | -                     | -              | 114,124                        |
| Intergovernmental                                            | 1,488,727     | 123,889               | 427,858        | 2,040,474                      |
| Charges for services                                         | 707,494       | -                     | 1,750          | 709,244                        |
| Fines and forfeitures                                        | 20,483        | -                     | -              | 20,483                         |
| Miscellaneous revenue                                        | 418,865       | -                     | 467,235        | 886,100                        |
| Investment earnings                                          | 1,716,040     | 508,916               | 250,438        | 2,475,394                      |
| Total revenues                                               | 25,237,951    | 632,805               | 1,147,281      | 27,018,037                     |
| <b><u>EXPENDITURES</u></b>                                   |               |                       |                |                                |
| Current:                                                     |               |                       |                |                                |
| General government                                           | 2,955,429     | -                     | -              | 2,955,429                      |
| Public safety                                                | 2,526,969     | -                     | 729,294        | 3,256,263                      |
| Streets and public works                                     | 1,385,119     | 947,463               | -              | 2,332,582                      |
| Culture and recreation                                       | 816,775       | -                     | -              | 816,775                        |
| Cemetery                                                     | 357,976       | -                     | -              | 357,976                        |
| Community service                                            | 1,475,162     | -                     | -              | 1,475,162                      |
| Capital outlay                                               | -             | 1,566,615             | 1,460,905      | 3,027,520                      |
| Total expenditures                                           | 9,517,430     | 2,514,078             | 2,190,199      | 14,221,707                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | 15,720,521    | (1,881,273)           | (1,042,918)    | 12,796,330                     |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                 |               |                       |                |                                |
| Transfers in                                                 | 5,950         | -                     | 2,967,332      | 2,973,282                      |
| Transfers out                                                | (2,932,573)   | -                     | (42,509)       | (2,975,082)                    |
| Total other financing sources (uses)                         | (2,926,623)   | -                     | 2,924,823      | (1,800)                        |
| Net change in fund balances                                  | 12,793,898    | (1,881,273)           | 1,881,905      | 12,794,530                     |
| Fund balances - beginning                                    | 42,842,224    | 18,921,811            | 11,046,728     | 72,810,763                     |
| Fund balances - ending                                       | \$ 55,636,122 | \$ 17,040,538         | \$ 12,928,633  | \$ 85,605,293                  |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF**  
**REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2024**

Net change in fund balances - total governmental funds \$ 12,794,530

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

Capital outlays are reported in governmental funds as expenditures.  
However, in the statement of activities, the cost of those assets is  
allocated over their estimated useful lives as depreciation expense.  
This is the amount by which capital outlay exceeds depreciation  
expense in the period:

|                      |             |           |
|----------------------|-------------|-----------|
| Capital outlays      | 3,027,520   |           |
| Depreciation expense | (1,652,754) |           |
|                      | 1,374,766   | 1,374,766 |

An internal service fund is used by the City's management to charge the costs  
of workers' health insurance and claims to the individual funds. The change  
in net position of the internal service fund is reported with governmental  
activities and investment income. (441,684)

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

|                           |           |           |
|---------------------------|-----------|-----------|
| Compensated absences      | (94,013)  |           |
| Pension related           | 176,874   |           |
| Loss on disposal of asset | (209,082) |           |
|                           | (126,221) | (126,221) |

Change in net position of governmental activities \$ 13,601,391

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**As of June 30, 2024**

|                                              | Water         | Sewer         | Landfill     | Sanitation<br>Collection | Total Enterprise<br>Funds | Internal<br>Service Fund |
|----------------------------------------------|---------------|---------------|--------------|--------------------------|---------------------------|--------------------------|
| <b><u>ASSETS</u></b>                         |               |               |              |                          |                           |                          |
| Current assets:                              |               |               |              |                          |                           |                          |
| Cash                                         | \$ 847,426    | \$ (368,779)  | \$ 261,326   | \$ 540,848               | \$ 1,280,821              | \$ 18,842                |
| Investments                                  | 12,407,477    | 3,126,087     | 1,973,992    | 698,075                  | 18,205,631                | 419,133                  |
| Accounts receivable, net                     | 8,821         | 67,724        | 187,096      | 100                      | 263,741                   | 113,593                  |
| Utility billing receivables                  | 347,073       | 140,385       | (7,203)      | 137,178                  | 617,433                   | -                        |
| Accrued interest                             | 5,180         | 2,073         | 4,518        | 1,472                    | 13,243                    | 1,581                    |
| Total current assets                         | 13,615,977    | 2,967,490     | 2,419,729    | 1,377,673                | 20,380,869                | 553,149                  |
| Noncurrent assets:                           |               |               |              |                          |                           |                          |
| Capital assets not being depreciated         | 902,291       | 937,323       | 153,290      | -                        | 1,992,904                 | -                        |
| Capital assets, depreciable, net             | 24,327,297    | 11,365,148    | 1,873,674    | 177,476                  | 37,743,595                | -                        |
| Total noncurrent assets                      | 25,229,588    | 12,302,471    | 2,026,964    | 177,476                  | 39,736,499                | -                        |
| Total assets                                 | 38,845,565    | 15,269,961    | 4,446,693    | 1,555,149                | 60,117,368                | 553,149                  |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b> |               |               |              |                          |                           |                          |
| Related to pension                           | 54,934        | 41,490        | 31,666       | 19,147                   | 147,237                   | -                        |
| Total deferred outflows of resources         | 54,934        | 41,490        | 31,666       | 19,147                   | 147,237                   | -                        |
| <b><u>LIABILITIES</u></b>                    |               |               |              |                          |                           |                          |
| Current liabilities:                         |               |               |              |                          |                           |                          |
| Accounts payable                             | 371,259       | 88,012        | 125,025      | 151,178                  | 735,474                   | 391,008                  |
| Retainage payable                            | 33,971        | 35,513        | -            | -                        | 69,484                    | -                        |
| Accrued wages                                | 8,350         | 6,549         | 5,531        | 3,087                    | 23,517                    | -                        |
| Compensated absences - current               | 33,868        | 24,666        | 9,646        | 14,938                   | 83,118                    | -                        |
| Notes payable - current                      | -             | -             | 13,141       | -                        | 13,141                    | -                        |
| Total current liabilities                    | 447,448       | 154,740       | 153,343      | 169,203                  | 924,734                   | 391,008                  |
| Noncurrent liabilities:                      |               |               |              |                          |                           |                          |
| Compensated absences, less current           | 50,801        | 36,999        | 14,468       | 22,407                   | 124,675                   | -                        |
| Notes payable, less current                  | -             | -             | 38,431       | -                        | 38,431                    | -                        |
| Net pension liability                        | 455,472       | 344,007       | 262,550      | 158,749                  | 1,220,778                 | -                        |
| Landfill liability                           | -             | -             | 657,952      | -                        | 657,952                   | -                        |
| Total noncurrent liabilities                 | 506,273       | 381,006       | 973,401      | 181,156                  | 2,041,836                 | -                        |
| Total liabilities                            | 953,721       | 535,746       | 1,126,744    | 350,359                  | 2,966,570                 | 391,008                  |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>  |               |               |              |                          |                           |                          |
| Related to pension                           | 18,135        | 13,697        | 10,454       | 6,321                    | 48,607                    | -                        |
| Total deferred inflows of resources          | 18,135        | 13,697        | 10,454       | 6,321                    | 48,607                    | -                        |
| <b><u>NET POSITION</u></b>                   |               |               |              |                          |                           |                          |
| Net investment in capital assets             | 25,229,588    | 12,302,471    | 1,975,392    | 177,476                  | 39,684,927                | -                        |
| Unrestricted                                 | 12,699,055    | 2,459,537     | 1,365,769    | 1,040,140                | 17,564,501                | 162,141                  |
| Total net position                           | \$ 37,928,643 | \$ 14,762,008 | \$ 3,341,161 | \$ 1,217,616             | \$ 57,249,428             | \$ 162,141               |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2024**

|                                               | Water                | Sewer                | Landfill            | Sanitation<br>Collection | Total Enterprise<br>Funds | Internal<br>Service Fund |
|-----------------------------------------------|----------------------|----------------------|---------------------|--------------------------|---------------------------|--------------------------|
| <b><u>OPERATING REVENUES</u></b>              |                      |                      |                     |                          |                           |                          |
| Charges for services                          | \$ 2,607,956         | \$ 1,395,854         | \$ 1,246,915        | \$ 1,396,060             | \$ 6,646,785              | \$ 2,314,404             |
| Tap fees                                      | 29,250               | -                    | -                   | -                        | 29,250                    | -                        |
| Other                                         | 24,978               | 5,406                | 15,737              | -                        | 46,121                    | -                        |
| Total operating revenues                      | <u>2,662,184</u>     | <u>1,401,260</u>     | <u>1,262,652</u>    | <u>1,396,060</u>         | <u>6,722,156</u>          | <u>2,314,404</u>         |
| <b><u>OPERATING EXPENSES</u></b>              |                      |                      |                     |                          |                           |                          |
| Cost of sales and services:                   |                      |                      |                     |                          |                           |                          |
| Treatment                                     | 452,694              | 374,285              | -                   | -                        | 826,979                   | -                        |
| Collection and distribution                   | 547,068              | 445,447              | 1,142,663           | 1,201,078                | 3,336,256                 | -                        |
| Customer service                              | 103,170              | -                    | -                   | -                        | 103,170                   | -                        |
| Insurance claims and expenses                 | -                    | -                    | -                   | -                        | -                         | 2,774,317                |
| Administration                                | 318,118              | 162,531              | 105,375             | 145,945                  | 731,969                   | -                        |
| Professional services                         | 66,632               | (53,594)             | 68,342              | 3,024                    | 84,404                    | -                        |
| Depreciation                                  | 820,260              | 457,987              | 100,335             | 49,158                   | 1,427,740                 | -                        |
| Total operating expenses                      | <u>2,307,942</u>     | <u>1,386,656</u>     | <u>1,416,715</u>    | <u>1,399,205</u>         | <u>6,510,518</u>          | <u>2,774,317</u>         |
| Operating income (loss)                       | 354,242              | 14,604               | (154,063)           | (3,145)                  | 211,638                   | (459,913)                |
| <b><u>NONOPERATING REVENUE (EXPENSES)</u></b> |                      |                      |                     |                          |                           |                          |
| Investment earnings                           | 428,622              | 140,453              | 65,536              | 29,088                   | 663,699                   | 18,229                   |
| Grants                                        | -                    | 59,986               | -                   | -                        | 59,986                    | -                        |
| Landfill closure costs                        | -                    | -                    | (14,965)            | -                        | (14,965)                  | -                        |
| Total nonoperating revenue (expenses)         | <u>428,622</u>       | <u>200,439</u>       | <u>50,571</u>       | <u>29,088</u>            | <u>708,720</u>            | <u>18,229</u>            |
| Change in net position                        | 782,864              | 215,043              | (103,492)           | 25,943                   | 920,358                   | (441,684)                |
| Net position - beginning                      | <u>37,145,779</u>    | <u>14,546,965</u>    | <u>3,444,653</u>    | <u>1,191,673</u>         | <u>56,329,070</u>         | <u>603,825</u>           |
| Net position - ending                         | <u>\$ 37,928,643</u> | <u>\$ 14,762,008</u> | <u>\$ 3,341,161</u> | <u>\$ 1,217,616</u>      | <u>\$ 57,249,428</u>      | <u>\$ 162,141</u>        |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**STATEMENTS OF CASH FLOWS - PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2024**

|                                                                                                       | Water               | Sewer               | Landfill            | Sanitation<br>Collection | Total Enterprise<br>Funds | Internal<br>Service Fund |
|-------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|--------------------------|---------------------------|--------------------------|
| <b>Cash flows from operating activities:</b>                                                          |                     |                     |                     |                          |                           |                          |
| Cash received from customers                                                                          | \$ 2,551,743        | \$ 1,345,175        | \$ 1,127,275        | \$ 1,387,235             | \$ 6,411,428              | \$ 2,332,510             |
| Cash paid for goods and services                                                                      | (872,542)           | (681,766)           | (1,159,202)         | (1,059,930)              | (3,773,440)               | (2,667,309)              |
| Cash paid for wages and benefits                                                                      | (288,838)           | (152,339)           | (119,471)           | (166,334)                | (726,982)                 | -                        |
| Net cash provided (used) by operating activities                                                      | <u>1,390,363</u>    | <u>511,070</u>      | <u>(151,398)</u>    | <u>160,971</u>           | <u>1,911,006</u>          | <u>(334,799)</u>         |
| <b>Cash flow from noncapital financing activities:</b>                                                |                     |                     |                     |                          |                           |                          |
| Transfers from other funds                                                                            | 28,709              | (2,447)             | 111,375             | (109,736)                | 27,901                    | -                        |
| Net cash provided (used) by noncapital financing activities                                           | <u>28,709</u>       | <u>(2,447)</u>      | <u>111,375</u>      | <u>(109,736)</u>         | <u>27,901</u>             | <u>-</u>                 |
| <b>Cash flow from capital financing activities:</b>                                                   |                     |                     |                     |                          |                           |                          |
| Principal paid on notes payable                                                                       | -                   | -                   | (13,141)            | -                        | (13,141)                  | -                        |
| Purchases of capital assets                                                                           | (1,018,664)         | (1,017,104)         | (82,232)            | -                        | (2,118,000)               | -                        |
| Net cash provided (used) by capital financing activities                                              | <u>(1,018,664)</u>  | <u>(1,017,104)</u>  | <u>(95,373)</u>     | <u>-</u>                 | <u>(2,131,141)</u>        | <u>-</u>                 |
| <b>Cash flows from investing activities:</b>                                                          |                     |                     |                     |                          |                           |                          |
| Cash received from interest and dividends                                                             | 429,327             | 3,074               | 65,242              | 28,554                   | 526,197                   | 18,216                   |
| Net proceeds (purchases) of investments                                                               | (4,877,807)         | -                   | (306,341)           | (268,932)                | (5,453,080)               | (12,900)                 |
| Net cash provided (used) by investing activities                                                      | <u>(4,448,480)</u>  | <u>3,074</u>        | <u>(241,099)</u>    | <u>(240,378)</u>         | <u>(4,926,883)</u>        | <u>5,316</u>             |
| Net increase (decrease) in cash and cash equivalents                                                  | <u>(4,048,072)</u>  | <u>(505,407)</u>    | <u>(376,495)</u>    | <u>(189,143)</u>         | <u>(5,119,117)</u>        | <u>(329,483)</u>         |
| Cash and cash equivalents - beginning                                                                 | <u>4,895,498</u>    | <u>136,628</u>      | <u>637,821</u>      | <u>729,991</u>           | <u>6,399,938</u>          | <u>348,325</u>           |
| Cash and cash equivalents - ending                                                                    | <u>\$ 847,426</u>   | <u>\$ (368,779)</u> | <u>\$ 261,326</u>   | <u>\$ 540,848</u>        | <u>\$ 1,280,821</u>       | <u>\$ 18,842</u>         |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                     |                     |                     |                          |                           |                          |
| Operating income (loss)                                                                               | \$ 354,242          | \$ 14,604           | \$ (154,063)        | \$ (3,145)               | \$ 211,638                | \$ (459,913)             |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities:        |                     |                     |                     |                          |                           |                          |
| Depreciation expense                                                                                  | 820,260             | 457,987             | 100,335             | 49,158                   | 1,427,740                 | -                        |
| Changes in assets and liabilities:                                                                    |                     |                     |                     |                          |                           |                          |
| Receivables                                                                                           | (110,441)           | (56,085)            | (135,377)           | (8,825)                  | (310,728)                 | 18,106                   |
| Accounts payable                                                                                      | 297,022             | 84,372              | 51,803              | 144,172                  | 577,369                   | 107,008                  |
| Accrued liabilities                                                                                   | (784)               | 1,157               | 548                 | 104                      | 1,025                     | -                        |
| Compensated absences                                                                                  | 16,919              | 15,194              | 5,486               | 3,822                    | 41,421                    | -                        |
| Pension related items                                                                                 | 13,145              | (6,159)             | (20,130)            | (24,315)                 | (37,459)                  | -                        |
| Net cash provided (used) by operating activities                                                      | <u>\$ 1,390,363</u> | <u>\$ 511,070</u>   | <u>\$ (151,398)</u> | <u>\$ 160,971</u>        | <u>\$ 1,911,006</u>       | <u>\$ (334,799)</u>      |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**As of June 30, 2024**

|                            | Custodial Funds           |                             |                                  |                       |
|----------------------------|---------------------------|-----------------------------|----------------------------------|-----------------------|
|                            | Pension<br>Trust<br>Funds | Visible<br>Memorial<br>Fund | Historic<br>Preservation<br>Fund | Water Deposit<br>Fund |
| <b><u>ASSETS</u></b>       |                           |                             |                                  |                       |
| Cash and cash equivalents  | \$ 40                     | \$ 105                      | \$ 22,672                        | \$ 11,298             |
| Investments                | 6,299,495                 | -                           | -                                | 93,801                |
| Total assets               | 6,299,535                 | 105                         | 22,672                           | 105,099               |
| <b><u>LIABILITIES</u></b>  |                           |                             |                                  |                       |
| Due to others              | -                         | 102                         | 21,821                           | 91,243                |
| Total liabilities          | -                         | 102                         | 21,821                           | 91,243                |
| <b><u>NET POSITION</u></b> |                           |                             |                                  |                       |
| Restricted for:            |                           |                             |                                  |                       |
| Pension benefits           | 6,299,535                 | -                           | -                                | -                     |
| Memorials                  | -                         | 3                           | -                                | -                     |
| Preservation projects      | -                         | -                           | 851                              | -                     |
| Water deposits             | -                         | -                           | -                                | 13,856                |
| Total net position         | \$ 6,299,535              | \$ 3                        | \$ 851                           | \$ 13,856             |

The notes to financial statements are an integral part of this statement.



**CITY OF DOUGLAS, WYOMING**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Year Ended June 30, 2024**

|                            |                           | Custodial Funds             |                                  |                       |
|----------------------------|---------------------------|-----------------------------|----------------------------------|-----------------------|
|                            | Pension<br>Trust<br>Funds | Visible<br>Memorial<br>Fund | Historic<br>Preservation<br>Fund | Water Deposit<br>Fund |
| <b><u>ADDITIONS</u></b>    |                           |                             |                                  |                       |
| Contributions              | \$ 190,272                | \$ -                        | \$ -                             | \$ -                  |
| Investment income (loss)   | 695,759                   | -                           | -                                | 2,386                 |
| Transfer from general fund | -                         | -                           | 1,800                            | -                     |
| Total additions            | <u>886,031</u>            | <u>-</u>                    | <u>1,800</u>                     | <u>2,386</u>          |
| <b><u>DEDUCTIONS</u></b>   |                           |                             |                                  |                       |
| Benefits                   | 464,743                   | -                           | -                                | -                     |
| Contributions to projects  | -                         | -                           | 464                              | -                     |
| Total deductions           | <u>464,743</u>            | <u>-</u>                    | <u>464</u>                       | <u>-</u>              |
| Net change in net position | 421,288                   | -                           | 1,336                            | 2,386                 |
| Net position - beginning   | 5,878,247                 | 3                           | (485)                            | 11,470                |
| Net position - ending      | <u>\$ 6,299,535</u>       | <u>\$ 3</u>                 | <u>\$ 851</u>                    | <u>\$ 13,856</u>      |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity**

For financial reporting purposes, the City includes all funds of the City of Douglas, Wyoming. The reporting entity for the City consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of its relationship with the primary government are such that its exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the primary government is financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. Although the City has an interest in the Douglas Housing Authority, Douglas Volunteer Fire Department, and the Douglas Community Club, they do not fall within the financial accountability requirements above, and this report does not contain any component units.

The City of Douglas, Wyoming provides services authorized by its charter to advance the welfare, health, comfort, safety, and convenience of its populace. The City provides for the public safety of its citizens by providing police and fire protection. The City also maintains the streets, provides water, sewer, sanitation, and landfill services as well as parking, parks, and recreation. The City operates under the Mayor-Council form of government.

**Basis of Presentation**

The City's basic financial statements consist of government-wide statements, including a Statement of Net Position and Statement of Activities. The City's basic financial statements also contain separate governmental fund financial statements.

**Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the City as a whole. Both the governmental and business-type activities are presented on a consolidated basis by column and are reflected on a full accrual, economic resource basis which incorporates long-term assets, receivables and long-term debt and obligations. These statements include the financial activities of the primary government, except fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which generally rely on fees and charges for support.

The statement of net position presents the financial condition of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's activities. Direct expenses are those specifically associated with a service, program, or department and therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, such as taxes, that are not classified as program revenues are presented as general revenues of the City. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from general revenues of the City.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Financial Statements

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The following is a brief description of the specific funds used by the City.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Assets are assigned to the various governmental funds according to the purpose for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the City's major governmental funds.

Major Governmental Funds:

General Fund

The General Fund is used to account for all financial transactions of the City not properly accounted for in other funds.

The revenue of the fund is derived mainly from sales and use taxes, other taxes, intergovernmental sources and charges for services with expenditures relating to general government, public safety, public works, culture and recreation, debt payments and capital outlays.

Street Improvement Capital Projects Fund

The Street Improvement Capital Projects Fund accounts for various financial resources that are received and intended for expenditure of capital outlays. The revenue of the fund consists primarily of transfers from the general fund and federal, state, and local grants.

Proprietary Funds:

Enterprise Funds

The Proprietary Funds record the City's activities that are operated similar to private business enterprises, where determination of net income is necessary or useful for financial administration. The four proprietary funds of the City are the Water Fund which provides water to the residents of the City; the Sewer Fund which receives and treats wastewater; the Landfill fund which operates the landfill for the city; and the Sanitation Fund which collects garbage. Enterprise funds are accounted for using the accrual basis of accounting.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Internal Service Fund

The Internal Service Fund is used to account for the financing of the self-funded health plan provided by the City on a cost reimbursement basis. The internal service fund is accounted for using the accrual basis of accounting.

**Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary funds account for the custodial responsibilities of the city. The City's custodial funds account for utility deposits collected from customers and refunded at a period in time. The Visible Memorials Fund and Historic Preservation Commission Fund hold funds on behalf of donors of memorial funds and for the projects of the Commission.

Pension Trust Fund

The pension trust fund accounts for assets held in trust and the receipt, investment, and distribution of deferred compensation and retirement health savings on behalf of current and former employees.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are revenues from taxes and investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Expenditures generally are recorded when a fund liability is incurred; however, expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured, and payment is due.

The proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position**

Cash, Cash Equivalents, and Investments

For purposes of the proprietary funds statement of cash flows, the City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents. The cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments.

Receivables and Allowance for Doubtful Accounts

Receivables in governmental funds and governmental activities include revenue accruals such as sales and use tax, grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions that are collectible but not available are deferred. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available at the fund level.

The policy of the City has been to retain bad debts on the books until they are proven to be uncollectible. Accounts due exceeding 60 days are sent to collection. Accounts are written off when the City is notified by the collection agency that all collection efforts have been exhausted. The allowance is an estimated percent of the accounts sent to collection.

Utility fund customer accounts receivable and other miscellaneous accounts receivable in the proprietary fund are recorded at the amount the City expects to collect on balances outstanding. Receivables have been reported net of the allowance for uncollectible accounts. The allowance is estimated based on prior experience. The allowance for uncollectible accounts as of June 30, 2024 is \$20,919.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items both in government-wide and fund financial statements. The most common types of expenditures meeting this stipulation is the payment of insurance, technology services or maintenance contracts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business type activity columns in the government-wide financial statements.

All capital assets are recorded at cost if purchased, or at fair market value as of the date of the gift if received as a donation. The City maintains a capitalization threshold of \$5,000 for buildings, site improvements, and equipment and vehicles. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise funds is also capitalized.

Starting July 1, 2003, the governmental funds began capitalizing infrastructure assets. Under the provisions of the Governmental Accounting Standards Board, the City estimated the value of infrastructure from the prior years.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Major outlays for capital assets and improvements are capitalized as projects are constructed. Street infrastructure assets are entered into the system on a network basis since these assets consist of several different components of road and street construction.

All property, plant and equipment of governmental or business type activities are depreciated using the straight-line method with the following estimated useful lives:

| <u>Classes of Assets</u>   | <u>Useful Life</u> |
|----------------------------|--------------------|
| Buildings and improvements | 5-40 years         |
| Equipment and machinery    | 5-10 years         |
| Infrastructure             | 5-40 years         |
| Transportation equipment   | 5-10 years         |

In the governmental fund financial statements, capital purchases are accounted for as capital outlay expenditures.

Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned and unused vacation and sick leave, which will be paid to employees upon separation from the City's service. In governmental funds, the cost of vacation and sick leave is recognized when payments are made to employees. The long-term obligation is recorded and expense recognized as the leave is earned in the governmental activities and proprietary funds.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements and all payables, accrued liabilities, and long-term obligations payable from enterprise funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

Deferred Inflows/Outflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. In addition to liabilities, the statement of net position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then. The City reports the following deferred inflows and outflows of resources:

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Unavailable revenues and advance collection of revenues – unavailable revenue and advance collection of revenues is reported in the governmental funds' balance sheet. The governmental funds report unavailable revenues from taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Pension and OPEB related amounts – In the government-wide and proprietary fund statements of net position, a deferred outflow or deferred inflow of resources is reported for the unrecognized items not yet charged to pension and OPEB expense related to the net pension and OPEB liabilities. This includes the unamortized portion of the net difference between projected and actual earnings on plan investments and other differences between expected and actual experience. Deferred outflows and inflows for the net difference between projected and actual investment earnings are recognized over time.

Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- a. *Net investment in capital assets* consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- b. *Restricted* net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- c. *Unrestricted* net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The City's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- a. *Nonspendable* fund balance represents amounts that are either not in a spendable form or are legally or contractually required to remain intact.
- b. *Restricted* fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- c. *Committed* fund balance represents amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the City Council prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Board adopts another ordinance to remove or revise the limitation.
- d. *Assigned* fund balance represents amounts that are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the finance director to assign fund balance. The City Council may also assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- e. *Unassigned* fund balance represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

Internal and Inter-Fund Balances and Activities

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

Government-Wide Financial Statements:

Inter-fund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

- a. Internal balances – Amounts reported in the fund financial statements as inter-fund receivables and payables are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are reported as internal balances.
- b. Internal activities – Amounts reported as inter-fund transfers in the fund financial statements are eliminated in the statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as transfers.

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**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Property Taxes

The City is permitted by Wyoming Statutes to levy up to eight mills of the assessed valuation in the City. The City has levied eight mills in the current year. The City levies taxes on assessed property through Converse County, who acts as the agent to levy and collect property tax within the county. The taxes are levied on the assessed valuation of the prior year according to the tax calendar below. Collections are distributed after the end of each month. Consequently, the vast majority of taxes have been levied and collected within the City's fiscal year. Assessed valuation and tax levies are subject to adjustment for prior years (rebates and supplemental), as controlled by the County or State. The City does not adjust or record estimates for these adjustments, as they are adjusted to current year tax receipts when they are approved. The tax calendar is as follows:

|             |                                                                |
|-------------|----------------------------------------------------------------|
| August 10   | Taxes are levied and become an enforceable lien on properties. |
| September 1 | First of two equal installment payments is due.                |
| November 10 | First installment is delinquent.                               |
| March 1     | Second installment is due.                                     |
| May 10      | Second installment is delinquent.                              |

Under GASB Standards, a receivable can be recorded at the earliest of the date of the assessment or the date a lien is placed on the property. Neither of these items occur prior to June 30th for the upcoming 2024 levy; therefore, at June 30, 2024, the property tax receivable consists of unpaid property taxes from the August 2023 levy. Effective January 1, 2022, mineral ad valorem property taxes are billed and collected monthly by the Department of Revenue, with a true-up following the annual assessment on January 1.

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates. The estimate of pension liabilities is especially significant to the City. It is reasonably possible that this estimate will change within one year of the date of the financial statements due to one or more future events. The effect of the change could be material to the financial statements.

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Formal budgetary integration is employed as a management control device during the year for all funds and annual budgets are adopted on a basis consistent with GAAP. The City Manager submits an annual budget to the City Council in accordance with the City of Douglas Municipal Code and the Wyoming Municipal Fiscal Procedures Act. In June, the City Council adopts annual fiscal year appropriation budgets for all funds. All unencumbered appropriations lapse following the close of the budget year to the extent they are not expended. Encumbered appropriations are generally reappropriated in the ensuing year's budget.

Legal spending control for City monies is at the activity level within each department and individual fund. The City Council may amend the budget after it is approved. Management monitors expenditures at budgetary line item levels within each fund to enhance the accounting control system and may amend the budget at this level as long as the activity level budget is maintained.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

The City's procedures for establishing the budget each year are as follows:

- During March and April, the City's Manager and Treasurer, compute, estimate, and review information to prepare the proposed budget.
- The resolution appropriating money for the annual budget is submitted to the City Council at a City Council meeting in June of each year.
- Final budget hearings are held no later than the third Tuesday of June's council meeting, at which time the budget is legally enacted through the passage of resolution for the fiscal year beginning July 1 each year.
- During the year, the City monitors the budget and amends through a budget hearing when necessary.

The City is reporting financial position, results of operations, and changes in fund balance/net position on the basis of GAAP.

**3. INVESTMENTS**

Investments are carried at fair value. The City measures and records its investments using fair value measurement guidelines established by GAAP. These guidelines recognized a three-tiered fair value hierarchy as follows:

- Level 1:* Quoted prices for identical investments in active markets;  
*Level 2:* Observable inputs other than quoted market prices; and,  
*Level 3:* Unobservable inputs.

The following table sets forth the weighted average maturities of each investment type as well as the respective credit risk rating of the investments:

| Investment Type                                       | Fair Value           | Fair Value<br>Measurement<br>Level | Credit Risk<br>Rating | Weighted<br>Average<br>Maturity<br>in Years |
|-------------------------------------------------------|----------------------|------------------------------------|-----------------------|---------------------------------------------|
| <b>Primary Government</b>                             |                      |                                    |                       |                                             |
| Certificates of Deposit - Peaks Investment Management | \$ 2,176,984         | Level 2                            | Unrated               | 1.33                                        |
| Certificates of Deposit - Converse County Bank        | 43,438,620           | Level 2                            | Unrated               | 0.41                                        |
| Certificates of Deposit - Points West Community Bank  | 12,596,087           | Level 2                            | Unrated               | 0.33                                        |
| Certificates of Deposit - First Northern Bank         | 8,025,902            | Level 2                            | Unrated               | 1.15                                        |
| Mortgaged Backed Securities                           | 8,823,119            | Level 1                            | AA+                   | 2.94                                        |
| US Treasury Notes                                     | 1,114,777            | Level 1                            | AAA                   | 0.81                                        |
| WyoStar                                               | 534,032              | Level 1                            | Unrated               | N/A                                         |
| Wyoming Government Investment Fund                    | 256,315              | Level 1                            | Unrated               | N/A                                         |
| Wyoming Class                                         | 9,063,426            | Level 1                            | Unrated               | N/A                                         |
| Money Market                                          | 25,303               | Level 1                            | Unrated               | N/A                                         |
| Total                                                 | <u>\$ 86,054,565</u> |                                    |                       |                                             |
| <b>Fiduciary Funds</b>                                |                      |                                    |                       |                                             |
| Mutual Funds                                          | \$ 6,253,774         | Level 1                            | NA                    | NA                                          |
| Money Market                                          | 136                  | Level 1                            | NA                    | NA                                          |
| Guaranteed Interest Accounts                          | 45,585               | Level 2                            | Unrated               | N/A                                         |
| Certificates of Deposit - Points West Community Bank  | 93,801               | Level 2                            | Unrated               | 0.33                                        |
| Total                                                 | <u>\$ 6,393,296</u>  |                                    |                       |                                             |

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**3. INVESTMENTS (Continued)**

|                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Credit Risk -           | Credit risk is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. This risk is generally measured by the assignment of a rating by a nationally recognized statistical rating organization as shown in the table above.                                                                                                                                                                                                                                                  |
| Interest Rate Risk -    | Interest rate risk is the risk that changes in interest rate will adversely affect the fair value of an instrument. The City's policy is to review the portfolio on an ongoing basis for changes in effective yields and compare those yields to those of specific investments to ensure reasonable rates are being achieved.                                                                                                                                                                                           |
| Custodial Credit Risk - | Custodial credit risk is the risk that, in the event of a failure of the counterparty to a transaction, the City will not be able to recover the value of the investments or collateral securities that are in possession of an outside party. The City's policy for custodial credit risk is to have all funds on deposit collateralized at a level of 102 percent of deposits including accrued interest or higher if required by law. Investments are held in safekeeping by external custodians in the City's name. |

**4. CAPITAL ASSETS**

Capital asset activity related to governmental and business-type activities for the year ended June 30, 2024 was as follows:

|                                             | Balance at<br>June 30, 2023 | Increases    | Decreases   | Balance at<br>June 30, 2024 |
|---------------------------------------------|-----------------------------|--------------|-------------|-----------------------------|
| <b>Governmental Activities:</b>             |                             |              |             |                             |
| Capital assets not being depreciated:       |                             |              |             |                             |
| Construction in progress                    | \$ 392,526                  | \$ 1,504,789 | \$ (34,997) | \$ 1,862,318                |
| Land                                        | 4,835,983                   | 55,209       | -           | 4,891,192                   |
| Total assets not being depreciated          | 5,228,509                   | 1,559,998    | (34,997)    | 6,753,510                   |
| Depreciable capital assets:                 |                             |              |             |                             |
| Buildings and Improvements                  | 22,297,285                  | 194,554      | -           | 22,491,839                  |
| Transportation Equipment                    | 4,319,901                   | 215,083      | (467,222)   | 4,067,762                   |
| Infrastructure                              | 36,114,029                  | 898,386      | -           | 37,012,415                  |
| Other Equipment                             | 4,177,749                   | 194,496      | -           | 4,372,245                   |
| Total assets being depreciated              | 66,908,964                  | 1,502,519    | (467,222)   | 67,944,261                  |
| Accumulated depreciation for:               |                             |              |             |                             |
| Buildings and Improvements                  | (3,792,891)                 | (545,197)    | -           | (4,338,088)                 |
| Transportation Equipment                    | (3,676,699)                 | (220,537)    | 258,140     | (3,639,096)                 |
| Infrastructure                              | (22,274,559)                | (557,244)    | -           | (22,831,803)                |
| Other Equipment                             | (2,979,449)                 | (329,777)    | -           | (3,309,226)                 |
| Total accumulated depreciation              | (32,723,598)                | (1,652,755)  | 258,140     | (34,118,213)                |
| Capital assets being depreciated, net       | 34,185,366                  | (150,236)    | (209,082)   | 33,826,048                  |
| Governmental activities capital assets, net | <u>\$ 39,413,875</u>        |              |             | <u>\$ 40,579,558</u>        |

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**4. CAPITAL ASSETS (Continued)**

|                                              | Balance at<br>June 30, 2023 | Increases    | Decreases | Balance at<br>June 30, 2024 |
|----------------------------------------------|-----------------------------|--------------|-----------|-----------------------------|
| <b>Business-Type Activities:</b>             |                             |              |           |                             |
| Capital assets not being depreciated:        |                             |              |           |                             |
| Construction in Progress                     | \$ 77,605                   | \$ 1,762,009 | \$ -      | \$ 1,839,614                |
| Land                                         | 153,290                     | -            | -         | 153,290                     |
| Total assets not being depreciated           | 230,895                     | 1,762,009    | -         | 1,992,904                   |
| Depreciable capital assets:                  |                             |              |           |                             |
| Buildings and Improvements                   | 17,666,865                  | 41,137       | -         | 17,708,002                  |
| Transportation Equipment                     | 1,633,936                   | 117,644      | -         | 1,751,580                   |
| Infrastructure                               | 39,995,544                  | 167,577      | -         | 40,163,121                  |
| Other Equipment                              | 3,228,461                   | 74,654       | -         | 3,303,115                   |
| Total assets being depreciated               | 62,524,806                  | 401,012      | -         | 62,925,818                  |
| Accumulated depreciation for:                |                             |              |           |                             |
| Buildings and Improvements                   | (10,488,634)                | (356,395)    | -         | (10,845,029)                |
| Transportation Equipment                     | (1,383,994)                 | (74,408)     | -         | (1,458,402)                 |
| Infrastructure                               | (9,456,885)                 | (826,945)    | -         | (10,283,830)                |
| Other Equipment                              | (2,424,970)                 | (169,992)    | -         | (2,594,962)                 |
| Total accumulated depreciation               | (23,754,483)                | (1,427,740)  | -         | (25,182,223)                |
| Capital assets being depreciated, net        | 38,770,323                  | (1,026,728)  | -         | 37,743,595                  |
| Business-type activities capital assets, net | <u>\$ 39,001,218</u>        |              |           | <u>\$ 39,736,499</u>        |

Depreciation expense for the fiscal year ended June 30, 2024, was charged to the following activities in the statement of activities.

**Governmental Activities:**

|                                                      |                     |
|------------------------------------------------------|---------------------|
| General government                                   | \$ 1,036,044        |
| Public safety                                        | 213,193             |
| Public works                                         | 403,518             |
| Culture and recreation                               | -                   |
| Total depreciation expense - governmental activities | <u>\$ 1,652,755</u> |

**Business-Type Activities**

|                                                       |                     |
|-------------------------------------------------------|---------------------|
| Water                                                 | \$ 820,260          |
| Sewer                                                 | 457,987             |
| Sanitation                                            | 49,158              |
| Landfill                                              | 100,335             |
| Total depreciation expense - business-type activities | <u>\$ 1,427,740</u> |

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**5. INTERFUND TRANSFERS**

Transfers were used to move cash to the fund for which statute or budget requires the expenditure to be made and to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The major governmental fund transfers to nonmajor government funds were for capital improvement projects.

The primary government's operating transfers for the year ended June 30, 2024, were as follows:

|                            | <u>Transfers from<br/>other funds</u> | <u>Transfers to<br/>other funds</u> |
|----------------------------|---------------------------------------|-------------------------------------|
| <b>Governmental funds:</b> |                                       |                                     |
| General fund               | \$ 5,950                              | \$ 2,932,573                        |
| Non-major funds            | <u>2,967,332</u>                      | <u>42,509</u>                       |
| Total governmental funds   | <u>2,973,282</u>                      | <u>2,975,082</u>                    |
| <b>Fiduciary funds:</b>    |                                       |                                     |
| Custodial funds            | <u>1,800</u>                          | <u>-</u>                            |
| Total fiduciary funds      | <u>1,800</u>                          | <u>-</u>                            |
| Total interfund activity   | <u><u>\$ 2,975,082</u></u>            | <u><u>\$ 2,975,082</u></u>          |

**6. NONCURRENT LIABILITIES**

The following is a summary of long-term liability transactions for the City for the year ended June 30, 2024:

|                                   | <u>Balance at<br/>June 30, 2023</u> | <u>Additions</u>         | <u>Reductions</u>          | <u>Balance at<br/>June 30, 2024</u> | <u>Due Within<br/>One Year</u> |
|-----------------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------------|
| <b>Governmental Activities:</b>   |                                     |                          |                            |                                     |                                |
| Compensated absences              | \$ 366,165                          | \$ 94,013                | \$ -                       | \$ 460,178                          | \$ 184,071                     |
| Other post-employment<br>benefits | 870,030                             | -                        | -                          | 870,030                             | -                              |
| Net pension liability             | <u>4,587,148</u>                    | <u>-</u>                 | <u>1,683,629</u>           | <u>2,903,519</u>                    | <u>-</u>                       |
| Total governmental activities     | <u><u>\$ 5,823,343</u></u>          | <u><u>\$ 94,013</u></u>  | <u><u>\$ 1,683,629</u></u> | <u><u>\$ 4,233,727</u></u>          | <u><u>\$ 184,071</u></u>       |
| <b>Business-Type Activities:</b>  |                                     |                          |                            |                                     |                                |
| Compensated absences              | \$ 166,372                          | \$ 41,421                | \$ -                       | \$ 207,793                          | \$ 83,118                      |
| Note payable                      | 64,713                              | -                        | 13,141                     | 51,572                              | 13,141                         |
| Landfill liability                | 657,952                             | -                        | -                          | 657,952                             | -                              |
| Net pension liability             | <u>1,405,958</u>                    | <u>-</u>                 | <u>185,180</u>             | <u>1,220,778</u>                    | <u>-</u>                       |
| Total business-type activities    | <u>2,294,995</u>                    | <u>41,421</u>            | <u>198,321</u>             | <u>2,138,095</u>                    | <u>96,259</u>                  |
| Total long-term obligations       | <u><u>\$ 8,118,338</u></u>          | <u><u>\$ 135,434</u></u> | <u><u>\$ 1,881,950</u></u> | <u><u>\$ 6,371,822</u></u>          | <u><u>\$ 280,330</u></u>       |

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**6. NONCURRENT LIABILITIES (Continued)**

Employee compensated absences

Full time non-uniformed personnel are entitled to vacation leave depending on the length of service. Annual leave can be accumulated up to 320 hours. Vacation hours accumulated in excess of the maximum are forfeited. Full time uniformed personnel receive additional vacation hours in lieu of holidays at a rate of 3.08 hours per pay period. Annual leave can be accumulated up to 352 hours with any amounts accumulated in excess of the maximum being forfeited.

Note payable

The landfill closure loan through the Wyoming Office of State Lands and Investments originated September 20, 2018 with an original loan amount of \$131,410. The maturity date of the loan is December 1, 2027. The loan has a 0% interest rate with required annual payments of \$13,141.

Principal payments due on long-term debt for the years ending June 30, are as follows:

| Year | Principal |
|------|-----------|
| 2025 | \$ 13,141 |
| 2026 | 13,141    |
| 2027 | 13,141    |
| 2028 | 12,149    |
|      | \$ 51,572 |

**7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM**

The City's employees participate in either the Public Employee Pension Plan, or the Law Enforcement Pension Plan within the Wyoming Retirement System (WRS or the Plan), which is a multiple employer cost sharing defined benefit plan. GASB standards require that the City recognize a liability for its proportionate share of the net pension liability. This proportion is required to be determined on a basis that is consistent with the manner in which contributions to the plan are determined. The City derived their portion of the net pension liability by applying the actual contribution as a percentage of total contributions to the Plan.

In addition to reporting the City's share of the net pension liability, deferred inflows and deferred outflows on the statement of net position and the related expense on the statement of activities, this standard requires the City to present two additional schedules in the required supplementary information section of this report, including the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions.

Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, this information has been determined using the same basis as reported by WRS. Benefit payments are recognized when due and payable in accordance with benefit terms and investments are reported at fair value.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)**

General Information about the Plans

Public Employee Pension Plan - An actuarial valuation of the Plan's assets and net pension liability is performed annually. At the date of the most recent actuarial valuation, January 1, 2024, the fiduciary net position as a percentage of total pension liability increased from 75.47 percent on January 1, 2023 to 80.19 percent on January 1, 2024. The net pension liability as a percentage of covered payroll decreased from 151.36 percent to 120.86 percent as of January 1, 2023, and 2024, respectively. The net pension liability was \$2.27 billion as of January 1, 2024 compared to \$2.73 billion as of January 1, 2023. This is a decrease from the prior year.

Law Enforcement Pension Plan – An actuarial valuation of the Plan's assets and net pension liability is performed annually. At the date of the most recent actuarial valuation, January 1, 2024, the fiduciary net position as a percentage of total pension liability increased from 70.30 percent on January 1, 2023 to 86.90 percent on January 1, 2024. The net pension liability as a percentage of covered payroll decreased from 211.06 percent to 80.76 percent as of January 1, 2023, and 2024, respectively. The net pension liability was \$135.1 million as of January 1, 2024 compared to \$340.65 million as of January 1, 2023. This is a decrease from the prior year.

Determination of Tier 1 versus Tier 2 Employees - Public Employee Plan

Tier 1 employees are those whose first contribution to the Plan is on or before September 1, 2012; whereas, Tier 2 employees are those whose first contribution to the Plan is after September 1, 2012.

Vesting

Participants are vested within the Plan after four years of service constituted by 48 months of service for the Public Employee and Law Enforcement Plans.

Contributions

As a condition of participation in the Plan, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by Wyoming State Statute and specified by the WRS Board. Contributions are actuarially determined as an amount that is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. The statutorily required contribution rate for fiscal year 2024 was 18.62 percent.

The Law Enforcement Pension Plan requires a contribution of 17.2 percent of eligible wages.

Benefits – Public Employee Pension Plan

The Public Employees Plan provides retirement, disability and death benefits according to predetermined formulas and allows retirees to select one of seven optional methods for receiving benefits, including two joint and survivor forms of benefits: a 100 percent joint and survivor annuity, and a 50 percent joint and survivor annuity. The benefit amounts under these options are determined on an actuarially equivalent basis. Any cost of living adjustment (COLA) provided to retirees must be granted by the State Legislature. In addition, a COLA will not be approved by the legislature unless the plan is 100 percent funded after the COLA is awarded.

Employees terminating prior to normal retirement can elect to withdraw all employee contributions plus accumulated interest through date of termination or, if they are vested, they may elect to remain in the Plan and be eligible for unreduced retirement benefits at age 60 (Tier 1 employee) or 65 (Tier 2 employee).

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)**

Tier 1, the Plan allows for normal retirement after four years of service and attainment of age 60. Early retirement is allowed provided the employee has completed four years of service and attained age 50 or 25 years of service but will result in a reduction of benefits based on the length of time remaining to age 60.

Tier 2, the Plan allows for normal retirement after four years of service and attainment of age 65. Early retirement is allowed provided the employee has completed four years of service and attained age 55, or 25 or more years of service but will result in a reduction of benefits based on the length of time remaining to age 65. All employees may also retire upon normal retirement on the basis that the sum of the member's age and service is at least 85.

Benefits – Law Enforcement Pension Plan

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

Actuarial Assumptions

An actuarial valuation of each WRS defined benefit plan is performed annually. The funded status of each plan is shown in the Schedules of Funding Progress, which is located in the Actuarial section of the WRS ACFR. It is important to note that in November 2021 and also in February 2022, the WRS Board changed the assumptions used by the actuary to value the plans. The new assumptions are reflected in the valuation results and have been incorporated into the City's proportionate share of the net pension liability. In general, the new assumptions reflect an update to the mortality tables, adjustments to the demographic and salary scale, as well as a lower long-term investment return.

For all plans except the Paid Firemen's Pension Plan A, beginning July 1, 2012 all future COLA's must be granted by the State Legislators. In addition, the WRS board cannot recommend the COLA unless the plan is considered actuarially sound and the unfunded liability must not drop below 100% after the award of the COLA.

The results of the actuarial valuation are dependent upon the actuarial assumptions used. Actual results can and almost certainly will differ, as actual experience deviates from the assumptions. Even seemingly minor changes in the assumptions can materially change the liabilities, calculated contributions rates and funding periods.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected arithmetic returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the Plan's target asset allocation as of January 1, 2024 the best estimates are summarized in the following table:



**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)**

| Asset Class             | Target Allocation | Geometric<br>Real Return | Arithmetic<br>Real Return |
|-------------------------|-------------------|--------------------------|---------------------------|
| Tactical cash           | 0.50%             | -0.30%                   | -0.30%                    |
| Gold                    | 1.50%             | 2.13%                    | 0.70%                     |
| Fixed income            | 20.00%            | 3.35%                    | 3.80%                     |
| Equity                  | 51.50%            | 6.52%                    | 8.20%                     |
| Marketable alternatives | 16.00%            | 4.39%                    | 5.23%                     |
| Private markets         | 10.50%            | 5.97%                    | 7.48%                     |
| Total                   | 100.00%           | 5.39%                    | 6.61%                     |

Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects 1) a long-term expected rate of return on pension plan investments (to the extent that the Plan's fiduciary net position is projected to be sufficient to pay benefits using a 100-year analysis) and 2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For purposes of this valuation, the expected rate of return on pension plan investments is 6.80% and the municipal bond rate is 3.77%, which is based upon fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-Year Municipal GO AA Index as of December 31, 2023.

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

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions

At June 30, 2024, the City reported a total liability of \$4,124,297 for its proportionate share of the net pension liability. The net pension liability was determined by an actuarial valuation as of January 1, 2023, applied to all prior periods included in the measurement. Actuarial valuation involves estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. An experience study was conducted covering the five-year period ending December 31, 2020. The net pension liability as of December 31, 2023 is based on the results of an actuarial valuation as of January 1, 2023, rolled forward to a measurement date of December 31, 2023, and taking into consideration information from the recent experience study.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)**

The City's proportion of the net pension liability was based on the City's share of contributions to the Plan relative to the total contributions of all participating Plan members, the following table presents the changes in the City's proportion as compared to the prior year:

| <b>Plan Name</b>                     | <b>Proportionate Share of the Net Pension Liability</b><br><b>(The City's Percentage of total Plan contributions)</b> |             | <b>Increase<br/>(Decrease)</b> |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------|
|                                      | <b>2024</b>                                                                                                           | <b>2023</b> |                                |
| Public Employee Pension Plan         | 0.142408%                                                                                                             | 0.142252%   | 0.000156%                      |
| Wyoming Law Enforcement Pension Plan | 0.659876%                                                                                                             | 0.618113%   | 0.041763%                      |

At June 30, 2024, the composition of the City's net pension liability is as follows:

|                                     | <b>Net Pension Liability</b> |
|-------------------------------------|------------------------------|
| <b>Governmental Activities:</b>     |                              |
| Public Employee Plan                | \$ 2,012,132                 |
| Law Enforcement Plan                | 891,387                      |
| Total                               | <u>\$ 2,903,519</u>          |
| <b>Business-Type Activities:</b>    |                              |
| Water, Public Employee Pension      | \$ 455,472                   |
| Sewer, Public Employee Pension      | 344,007                      |
| Landfill, Public Employee Pension   | 262,550                      |
| Sanitation, Public Employee Pension | 158,749                      |
| Total                               | <u>\$ 1,220,778</u>          |

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**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)**

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                 | Public<br>Employee<br>Pension Plan | Law<br>Enforcement<br>Pension Plan | Total               |
|---------------------------------------------------------------------------------|------------------------------------|------------------------------------|---------------------|
| <b>Non-cash pension expense (revenue)</b>                                       | <u>\$ (234,603)</u>                | <u>\$ 20,270</u>                   | <u>\$ (214,333)</u> |
| <b>Deferred outflows of resources</b>                                           |                                    |                                    |                     |
| Difference between expected and actual experience                               | \$ 62,460                          | \$ 77,532                          | \$ 139,992          |
| Changes of assumptions                                                          | 33,185                             | 500,092                            | 533,277             |
| Net difference between projected and actual earning on pension plan investments |                                    | -                                  | -                   |
| Contributions subsequent to the measurement date                                | <u>294,272</u>                     | <u>121,685</u>                     | <u>415,957</u>      |
| Total deferred outflows of resources                                            | <u>\$ 389,917</u>                  | <u>\$ 699,309</u>                  | <u>\$ 1,089,226</u> |
| <b>Deferred inflows of resources</b>                                            |                                    |                                    |                     |
| Difference between expected and actual experience                               | \$ 14,123                          | \$ 46,538                          | \$ 60,661           |
| Changes of assumptions                                                          | -                                  | 1,058,804                          | 1,058,804           |
| Net difference between projected and actual earning on pension plan investments | <u>114,597</u>                     | <u>53,752</u>                      | <u>168,349</u>      |
| Total deferred inflows of resources                                             | <u>\$ 128,720</u>                  | <u>\$ 1,159,094</u>                | <u>\$ 1,287,814</u> |

The City reported \$294,272 and \$121,685 for the Public Employee Plan and Law Enforcement Plan respectively, as deferred outflows of resources related to the pension resulting from the City's contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

|      | Public Employee Plan           |                               | Law Enforcement Plan           |                               |
|------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
|      | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| 2024 | \$ 57,359                      | \$ (129,230)                  | \$ 467,655                     | \$ (487,065)                  |
| 2025 | 23,755                         | (45,087)                      | 92,908                         | (442,257)                     |
| 2026 | 14,531                         | 203,877                       | 17,061                         | (158,781)                     |
| 2027 | -                              | (158,280)                     | -                              | (70,991)                      |
|      | <u>\$ 95,645</u>               | <u>\$ (128,720)</u>           | <u>\$ 577,624</u>              | <u>\$ (1,159,094)</u>         |

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)**

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table sets forth the City's proportionate share of the net pension liability calculated using the Discount Rate, shown below, and what would be if it were calculated using a Discount Rate that is both one percentage point higher and lower than the current rate:

| <u>Plan Name</u>     | <u>1% Decrease<br/>(5.8 percent)</u> | <u>Discount Rate<br/>(6.8 percent)</u> | <u>1% Increase<br/>(7.8 percent)</u> |
|----------------------|--------------------------------------|----------------------------------------|--------------------------------------|
| Public Employee Plan | \$ 5,133,967                         | \$ 3,232,910                           | \$ 1,657,508                         |
| Law Enforcement Plan | 1,798,771                            | 891,387                                | 149,383                              |
| Total                | <u>\$ 6,932,738</u>                  | <u>\$ 4,124,297</u>                    | <u>\$ 1,806,891</u>                  |

Other Detailed Information

For more detailed information regarding the Plan see the separately issued 2023 Wyoming Retirement System Comprehensive Annual Financial Report which is available at <http://retirement.state.wy.us/default.aspx>.

**8. OTHER POST EMPLOYMENT HEALTH BENEFITS (OPEB) PLAN**

Plan Description

The City participates in a single-employer defined benefit postemployment healthcare plan, the *Retirees Health Insurance Plan*. The City Council has the authority for establishing and amending the plan. This plan does not issue a separate report.

A retiree is eligible for coverage under the group insurance plan at premium rates established by the City provided the retiree has had medical coverage in effect under the group insurance plan at the time of retirement and has accumulated 75 points (service plus age) at retirement. The plan is considered an "Other Post - Employment Benefit" (OPEB). The plan is administered through a non-qualifying trust per paragraph 4, item (b), of the Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

*Required Monthly Contributions.* Contributions are required for both retiree and dependent coverage up to member age 65. The City is currently providing a subsidy to offset the retiree's contribution for the medical insurance program.

To comply with the Governmental Accounting Standards Board, the City is required to have an actuarial valuation of the post-retirement benefit plan at least every two years. The actuarial valuation is done to identify the actuarial accrued liability, the annual required contribution, and the net OPEB obligation. The retiree benefits offered by the City included in this actuarial valuation include the self-funded medical benefit plan. Currently, the retiree benefits are subsidized by the city based on age and years of service.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**8. OTHER POST EMPLOYMENT HEALTH BENEFITS (OPEB) PLAN (Continued)**

The current contribution amounts are provided here:

| <u>Points at Retirement</u> | <u>% Paid by the Retiree</u> |
|-----------------------------|------------------------------|
| 75                          | 50%                          |
| 76                          | 45%                          |
| 77                          | 40%                          |
| 78                          | 35%                          |
| 79                          | 30%                          |
| 80                          | 25%                          |
| 81                          | 20%                          |
| 82                          | 15%                          |
| 83                          | 10%                          |
| 84                          | 5%                           |
| 85+                         | 0%                           |

As of June 30, 2024, there were 55 fully eligible active participants and 2 retirees receiving benefit payments.

The actuarial valuation assumes the use of the Entry Age method of valuation with amortization on a level dollar basis. The City finances the program on a “pay-as-you-go” basis. The City Council has the authority for establishing and amending the funding policy.

OPEB Liability and Deferred Outflows/Inflows Related to OPEB

The City’s total OPEB liability of \$870,030 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2022.

The table below shows the cumulative amounts to be shown as Deferred Outflows and Inflows of Resources. Changes in Total OPEB Liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB Expense over the expected remaining service life of all employees (active and retired) in the postretirement plan. Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. Amounts not yet recognized are summarized below:

|                                                    | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|----------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ -                                          | \$ (324,282)                                 |
| Changes in assumptions                             | 92,013                                        | -                                            |
| Total                                              | <u>\$ 92,013</u>                              | <u>\$ (324,282)</u>                          |

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**8. OTHER POST EMPLOYMENT HEALTH BENEFITS (OPEB) PLAN (Continued)**

Contributions subsequent to the Measurement Date may be recognized as a reduction to the Net OPEB Liability. The amount is not known as of the date of this report. Subsequent to the Measurement Date, the following amounts will be recognized in OPEB Expense in the upcoming years:

| <u>Year Ended June 30,</u> | Net Deferred<br><u>Outflows/Inflows</u> |
|----------------------------|-----------------------------------------|
| 2025                       | \$ (39,624)                             |
| 2026                       | (39,624)                                |
| 2027                       | (39,624)                                |
| 2028                       | (43,692)                                |
| 2029                       | (49,787)                                |
| Thereafter                 | (19,918)                                |
|                            | <u>\$ (232,269)</u>                     |

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods including in the measurements, unless otherwise specified:

To select assumptions to be used in the valuation, a number of factors are considered. These factors include the level of benefits provided by the plan, the ages at which these benefits become available, recent experience of the group, experience of employees in the Wyoming Retirement System (WRS), the insights and observations of the administration, and the actuary's best estimate of the likelihood of certain events, given experience with other plans under similar circumstances.

It was not possible to develop reasonable pre-retirement decrement assumptions for withdrawal, mortality and disability rates based on the experience of the City due to its size. To obtain more reliable experience, other sources were used. Mortality, withdrawal, and disability assumptions are from the Wyoming Retirement System January 1, 2024 actuarial valuation. Retirement assumptions are based on City experience.

The discount assumption reflects the time value of money as of the valuation date. The Discount Rate was 3.86% for the Fiscal Year-Ended June 30, 2024. The underlying index used is the High Quality 20-Tax-Exempt Bond G.O. Index. The rate has been updated to the current Fiscal Year-End based on changes in market conditions as reflected in the index. The rate selected is as of June 30, 2024, and is the most recent rate available prior to the Measurement Date.

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**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**8. OTHER POST EMPLOYMENT HEALTH BENEFITS (OPEB) PLAN (Continued)**

Other significant assumptions are as follows:

|                         |          |
|-------------------------|----------|
| Valuation Date          | 1-Jul-22 |
| Discount Rate,          |          |
| Beginning of Year       | 3.69%    |
| End of Year             | 3.86%    |
| Total Payroll Increases | 2.50%    |

Healthcare Cost Trend Rates

| Period         | Medical |
|----------------|---------|
| FY 23 to FY 24 | 6.00%   |
| FY 24 to FY 25 | 5.50%   |
| FY 25 to FY 26 | 5.25%   |
| FY 26 to FY 27 | 5.25%   |
| FY 27 to FY 28 | 5.25%   |
| Ultimate       | 5.00%   |

There were no changes in assumptions and the total OPEB liability for the year ended June 30, 2024.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.86 percent) or one percentage point higher (4.86 percent) than the current discount rate:

|                      | 1% Decrease<br>(2.86%) | Current Discount Rate<br>(3.86%) | 1% Increase<br>(4.86%) |
|----------------------|------------------------|----------------------------------|------------------------|
| Total OPEB Liability | \$ 964,206             | \$ 870,030                       | \$ 785,619             |

**9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

State and federal laws and regulations require that the City place final cover on its landfill when closed and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, a liability is being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The recognition of these landfill closure and postclosure care costs is based on the estimate of future costs to be incurred by the City. In June of 2015, the City began transferring most waste to Casper and began the process of closure of the main acreage in the landfill. The estimated liability for landfill closure and postclosure care costs of the main acreage is \$657,952 as of June 30, 2024. The contract approved for closure was significantly lower than original engineering estimates. The State of Wyoming approved a grant in the amount of \$1,440,000 to assist in covering costs of closure.

The actual costs of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. It is reasonably possible that the City's recorded estimate of its liability may change in the near term.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**  
**(Continued)**

The City is required by state and federal laws and regulations to make annual contributions to finance closure and postclosure care. To comply with this requirement, the City participates in the State of Wyoming Financial Assurance Program for Municipal Landfills. The Department of Environmental Quality had approved the City's current landfill operating permit through 2014. As noted above, in June of 2015, the City began to transfer their waste to the Casper Landfill.

**10. PARTIALLY SELF-FUNDED EMPLOYEE HEALTH CARE PLAN**

As an employee benefit, the City maintains a partially self-funded employee health care plan for all full time employees. The plan, accounted for in an internal service fund, provides extensive major medical, wellness, dental, and vision coverage. As of January 1, 2016, the plan requires single and family deductibles of \$750 and \$1,500 respectively, as well as an 80% co-insurance requirement for substantially all eligible health care expenses.

The plan is funded on an impress basis by assessing each operating department a fixed charge per employee for stop loss coverage premiums and a variable proportional charge per employee for direct health care costs incurred below the stop loss limits. The City believes there are adequate resources available in the various operating funds to provide sufficient funding for the plan.

The reported liability includes an amount for claims that have been incurred but not reported. The liability is management's best estimate based on available information. Medical claims in excess of \$35,000 per employee, and those exceeding an aggregate amount dependent upon the number of covered employees, are covered through a private insurance carrier to further protect the City. Ending claims liability balance was \$391,008 which is an increase from the prior year.

**11. SECTION 457 DEFERRED COMPENSATION PLAN**

The City maintains two deferred compensation plans created in accordance with Internal Revenue Code Section 457. Both plans are used by City employees with only ICMA being offered to new employees. Employees defer a portion of their salary until future years. Deferred compensation is not available until termination, retirement, death, or financial hardship. The plans are reported in the employee's Deferred Compensation Fund. The plans' assets are presented at fair value.

All investments in deferred compensation plans are held in trust in the City's accounts and recorded at market value as determined by the respective fund managers based on quoted sales prices of the underlying securities. Investments are in a combination of managed domestic stock funds, international stock funds, bond funds, and money market funds.

The market value of the plans' accounts at June 30, 2024 is as follows:

|                                  | Market Value        |
|----------------------------------|---------------------|
| ICMA Retirement Corporation Plan | \$ 5,085,589        |
| EQUI-VEST Plan                   | 287,814             |
|                                  | <u>\$ 5,373,403</u> |



**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**12. RETIREMENT HEALTH SAVINGS PLAN**

On June 27, 2005, the City created the City of Douglas Retirement Health Savings Plan (the savings plan). All full-time employees age 18 years old and above are eligible. Under the savings plan, the employee makes mandatory pre-tax contributions of sick leave. The health benefit is available upon separation of service, retirement, or death of the employee. The laws governing retirement health savings plans require the use of an integral part trust. The savings plan is reported in the Pension Trust Fund. The savings plan's assets are specified interest instruments reported at fair value of \$546,276.

**13. CONTINGENCIES AND COMMITMENTS**

At various times, claims and lawsuits are pending against the City. The City is of the opinion that the liability, if any, arising from such claims will not have a material adverse effect on its financial statements. Under the terms of Federal and state grants, periodic audits are required, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. City management believes disallowances, if any, would not be significant to the City's financial statements.

Risk of loss

The City is subject to risk of loss from various events, including torts, theft, damage to assets, business interruption, errors and omissions, and job-related injuries to employees, as well as acts of God.

The City purchased commercial insurance and workers' compensation coverage to minimize their risks of loss. No settlements occurred during the current year, and no significant reduction in coverage against losses from year to year has occurred.

Employees of the City are covered by the City's medical plan. The City's costs for this plan are reflected in the funds paying the coverage, premiums and administrative costs.

Construction and engineering commitments

The City has multiple ongoing construction and engineering commitments related to construction in progress the balance of which is included in Note 4.

**14. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. The City's general liability insurance is provided by participation in the Local Government Liability Pool (LGLP). LGLP manages risk by receiving an annual actuarial assessment of funding needs. The LGLP have never requested a reserve call on its members. All risk management activities are accounted for in each fund as appropriate. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The City also participates in the Wyoming workers compensation program.

**CITY OF DOUGLAS, WYOMING**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**14. RISK MANAGEMENT (Continued)**

Wyoming Statute 27-14-101 created the Wyoming Worker's Compensation Act (the Act), which is administered as an enterprise fund by the State of Wyoming. All employers within the State of Wyoming are participants of this plan unless the employer elects not to be covered under the plan. This Act requires the City to obtain liability coverage for payment of benefits to employees for job-related injuries and diseases through the Worker's Compensation Fund. This Act provides general protection from suits filed by employees against the City. The City makes quarterly payments to the Department of Employment, State of Wyoming.

**15. RELATED PARTY TRANSACTIONS**

During the fiscal year ended June 30, 2024, the City entered into various related party transactions with K&R Construction, LLC in the amount of \$367,521. K&R Construction is owned by a member of the City council.

**16. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through December 20, 2024, the date the financial statements were available to be issued, and there were no matters that materially affect the carrying amounts of assets, liabilities, and fund balance as of June 30, 2024.

## **REQUIRED SUPPLEMENTAL INFORMATION**

**CITY OF DOUGLAS, WYOMING**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**For the Year Ended June 30, 2024**

|                                      | Original Budget      | Final Budget         | Actual               | Variance with<br>Final Budget |
|--------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
| Revenues:                            |                      |                      |                      |                               |
| Taxes                                | \$ 10,965,800        | \$ 10,965,800        | \$ 20,772,218        | \$ 9,806,418                  |
| Licenses and permits                 | 60,050               | 60,050               | 114,124              | 54,074                        |
| Intergovernmental                    | 1,440,868            | 1,440,868            | 1,488,727            | 47,859                        |
| Charges for services                 | 727,962              | 727,962              | 707,494              | (20,468)                      |
| Fines and forfeitures                | 22,500               | 22,500               | 20,483               | (2,017)                       |
| Miscellaneous revenue                | 131,276              | 131,276              | 418,865              | 287,589                       |
| Investment earnings                  | 1,015,000            | 1,015,000            | 1,716,040            | 701,040                       |
| Total revenues                       | <u>14,363,456</u>    | <u>14,363,456</u>    | <u>25,237,951</u>    | <u>10,874,495</u>             |
| Expenditures:                        |                      |                      |                      |                               |
| General government                   | 3,149,521            | 3,547,895            | 2,955,429            | (592,466)                     |
| Public safety                        | 2,685,845            | 2,685,845            | 2,526,969            | (158,876)                     |
| Public works                         | 1,537,367            | 1,537,367            | 1,385,119            | (152,248)                     |
| Culture and recreation               | 961,603              | 961,603              | 816,775              | (144,828)                     |
| Cemetery                             | 385,499              | 385,499              | 357,976              | (27,523)                      |
| Community service                    | 1,985,350            | 1,985,350            | 1,475,162            | (510,188)                     |
| Total expenditures                   | <u>10,705,185</u>    | <u>11,103,559</u>    | <u>9,517,430</u>     | <u>(1,586,129)</u>            |
| Other financing sources (uses):      |                      |                      |                      |                               |
| Transfer in                          | 4,000                | 6,500                | 5,950                | (550)                         |
| Transfer out                         | <u>(3,751,617)</u>   | <u>(3,754,113)</u>   | <u>(2,932,573)</u>   | <u>821,540</u>                |
| Total other financing sources (uses) | <u>(3,747,617)</u>   | <u>(3,747,613)</u>   | <u>(2,926,623)</u>   | <u>820,990</u>                |
| Net change in fund balance           | (89,346)             | (487,716)            | 12,793,898           | 13,281,614                    |
| Fund balance - beginning             | <u>42,842,224</u>    | <u>42,842,224</u>    | <u>42,842,224</u>    | <u>-</u>                      |
| Fund balance - ending                | <u>\$ 42,752,878</u> | <u>\$ 42,354,508</u> | <u>\$ 55,636,122</u> | <u>\$ 13,281,614</u>          |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**WYOMING RETIREMENT SYSTEM**  
**Last 10 Years Ended December 31,**

|                                                                                            |              |              |              |              | Primary Government |              |              |              |              |              |
|--------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------------|--------------|--------------|--------------|--------------|--------------|
|                                                                                            | 2023         | 2022         | 2021         | 2020         | 2019               | 2018         | 2017         | 2016         | 2015         | 2014         |
| <b>Public Employee Pension Plan</b>                                                        |              |              |              |              |                    |              |              |              |              |              |
| The City's proportionate share of net pension liability                                    | 0.1424076%   | 0.1422517%   | 0.1459402%   | 0.1491078%   | 0.1482207%         | 0.1452961%   | 0.1384799%   | 0.1419099%   | 0.1331493%   | 0.1266809%   |
| The City's proportionate share of the net pension liability                                | \$ 3,232,910 | \$ 3,887,477 | \$ 2,225,181 | \$ 3,240,649 | \$ 3,483,077       | \$ 4,424,689 | \$ 3,156,428 | \$ 3,430,672 | \$ 3,105,511 | \$ 2,235,528 |
| Covered - employee payroll                                                                 | \$ 2,864,292 | \$ 2,672,056 | \$ 2,657,743 | \$ 2,645,504 | \$ 2,581,164       | \$ 2,457,906 | \$ 2,459,667 | \$ 2,522,831 | \$ 2,291,122 | \$ 2,110,653 |
| Proportionate share of the net pension liability as percentage of covered-employee payroll | 112.87%      | 145.49%      | 83.72%       | 122.50%      | 134.94%            | 180.02%      | 128.33%      | 135.99%      | 135.55%      | 105.92%      |
| Plan fiduciary net position as a percentage of the total pension liability                 | 80.19%       | 75.47%       | 86.03%       | 79.24%       | 76.83%             | 69.17%       | 76.35%       | 73.42%       | 73.40%       | 79.08%       |
| <b>Law Enforcement Pension Plan</b>                                                        |              |              |              |              |                    |              |              |              |              |              |
| The City's proportionate share of net pension liability                                    | 0.6598757%   | 0.6181126%   | 0.5995534%   | 0.5635212%   | 0.6397338%         | 0.7665577%   | 0.8869045%   | 0.8824789%   | 0.8575659%   | 0.7287711%   |
| The City's proportionate share of the net pension liability                                | \$ 891,387   | \$ 2,105,629 | \$ 1,705,961 | \$ 383,883   | \$ 551,442         | \$ 1,855,623 | \$ 763,132   | \$ 666,200   | \$ 644,203   | \$ 214,723   |
| Covered - employee payroll                                                                 | \$ 1,285,533 | \$ 1,165,526 | \$ 1,086,423 | \$ 975,273   | \$ 1,092,771       | \$ 1,340,654 | \$ 1,365,374 | \$ 1,381,970 | \$ 1,292,496 | \$ 1,038,568 |
| Proportionate share of the net pension liability as percentage of covered-employee payroll | 69.34%       | 180.66%      | 157.03%      | 39.36%       | 50.46%             | 138.41%      | 55.89%       | 48.21%       | 49.84%       | 20.67%       |
| Plan fiduciary net position as a percentage of the total pension liability                 | 86.90%       | 70.30%       | 75.62%       | 91.82%       | 89.05%             | 71.22%       | 87.99%       | 88.11%       | 87.49%       | 94.76%       |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**SCHEDULE OF CONTRIBUTIONS**  
**WYOMING RETIREMENT SYSTEM**  
**Last 10 Years Ended June 30,**

|                                                                             | Primary Government |              |              |              |              |              |              |              |              |              |
|-----------------------------------------------------------------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                             | 2024               | 2023         | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         |
| <b>Public Employee Pension Plan</b>                                         |                    |              |              |              |              |              |              |              |              |              |
| Contractually required contribution                                         | \$ 580,260         | \$ 518,494   | \$ 494,771   | \$ 476,880   | \$ 466,138   | \$ 439,421   | \$ 408,504   | \$ 408,797   | \$ 419,295   | \$ 363,601   |
| Actual contributions in relation to the contractually required contribution | \$ (580,260)       | \$ (518,494) | \$ (494,771) | \$ (476,880) | \$ (466,138) | \$ (439,421) | \$ (408,504) | \$ (408,797) | \$ (419,295) | \$ (363,601) |
| Contribution deficiency (excess)                                            | \$ -               | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| Covered employee payroll                                                    | \$ 3,116,326       | \$ 2,784,607 | \$ 2,657,743 | \$ 2,631,791 | \$ 2,645,504 | \$ 2,581,164 | \$ 2,457,906 | \$ 2,459,667 | \$ 2,522,831 | \$ 2,291,122 |
| Contributions as a percentage of covered-employee payroll                   | 18.62%             | 18.62%       | 18.62%       | 18.12%       | 17.62%       | 17.02%       | 16.62%       | 16.62%       | 16.62%       | 15.87%       |
| <b>Law Enforcement Pension Plan</b>                                         |                    |              |              |              |              |              |              |              |              |              |
| Contractually required contribution                                         | \$ 231,607         | \$ 196,453   | \$ 166,579   | \$ 187,956   | \$ 230,592   | \$ 234,844   | \$ 237,699   | \$ 222,310   | \$ 178,634   | \$ 196,251   |
| Actual contributions in relation to the contractually required contribution | \$ (231,607)       | \$ (196,453) | \$ (166,579) | \$ (187,956) | \$ (230,592) | \$ (234,844) | \$ (237,699) | \$ (222,310) | \$ (178,634) | \$ (196,251) |
| Contribution deficiency (excess)                                            | \$ -               | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| Covered employee payroll                                                    | \$ 1,346,552       | \$ 1,142,169 | \$ 968,483   | \$ 1,092,771 | \$ 1,340,654 | \$ 1,365,374 | \$ 1,381,970 | \$ 1,292,496 | \$ 1,038,568 | \$ 1,140,994 |
| Contributions as a percentage of covered-employee payroll                   | 17.20%             | 17.20%       | 17.20%       | 17.20%       | 17.20%       | 17.20%       | 17.20%       | 17.20%       | 17.20%       | 17.20%       |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**SCHEDULE OF OPEB LIABILITY**  
**Last 10 Years Ended June 30,**

|                                                                        | <b>Primary Government</b> |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|------------------------------------------------------------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                                                        | <u><b>2024</b></u>        | <u><b>2023</b></u> | <u><b>2022</b></u> | <u><b>2021</b></u> | <u><b>2020</b></u> | <u><b>2019</b></u> | <u><b>2018</b></u> | <u><b>2017</b></u> | <u><b>2016</b></u> | <u><b>2015</b></u> |
| OPEB liability                                                         | \$ 870,030                | \$ 870,030         | \$ 1,147,481       | \$ 1,061,121       | \$ 944,827         | \$ 872,981         | \$ 912,033         | \$ 297,352         | \$ 216,634         | \$ 163,828         |
| Covered Employee Payroll                                               | \$ 4,403,494              | \$ 4,403,494       | \$ 3,897,305       | \$ 3,766,658       | \$ 3,673,935       | \$ 3,798,560       | \$ 3,825,041       | \$ 3,825,041       | \$ 3,904,801       | \$ 3,327,413       |
| Total OPEB Liability as a<br>percentage of covered<br>employee payroll | 19.76%                    | 19.76%             | 29.44%             | 28.17%             | 25.72%             | 22.98%             | 23.84%             | 7.77%              | 5.55%              | 4.92%              |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**SCHEDULE OF CHANGES IN OPEB LIABILITY**  
**Last 10 Years Ended June 30,**

|                                     | <b>Primary Government</b> |                   |                     |                     |                   |                   |                   |                   |                   |                   |
|-------------------------------------|---------------------------|-------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                     | <b>2024</b>               | <b>2023</b>       | <b>2022</b>         | <b>2021</b>         | <b>2020</b>       | <b>2019</b>       | <b>2018</b>       | <b>2017</b>       | <b>2016</b>       | <b>2015</b>       |
| Service cost                        | \$ 41,587                 | \$ 41,587         | \$ 62,120           | \$ 59,731           | \$ 46,575         | \$ 49,068         | \$ 57,926         | \$ 80,662         | \$ 85,582         | \$ 85,582         |
| Interest                            | 32,090                    | 32,090            | 24,240              | 24,735              | 25,271            | 27,468            | 29,839            | 8,665             | 6,554             | 4,080             |
| Changes in assumptions/amortization | (318,640)                 | (318,640)         | -                   | 67,073              | -                 | (115,588)         | -                 | 518,307           | (6,182)           | (5,672)           |
| Benefit payments                    | (32,488)                  | (32,488)          | -                   | (35,245)            | -                 | -                 | -                 | -                 | (33,148)          | (22,158)          |
| Net change in total OPEB liability  | (277,451)                 | (277,451)         | 86,360              | 116,294             | 71,846            | (39,052)          | 87,765            | 607,634           | 52,806            | 61,832            |
| Total OPEB liability - beginning    | 1,147,481                 | 1,147,481         | 1,061,121           | 944,827             | 872,981           | 912,033           | 824,268           | 216,634           | 163,828           | 101,996           |
| Total OPEB liability - ending       | <u>\$ 870,030</u>         | <u>\$ 870,030</u> | <u>\$ 1,147,481</u> | <u>\$ 1,061,121</u> | <u>\$ 944,827</u> | <u>\$ 872,981</u> | <u>\$ 912,033</u> | <u>\$ 824,268</u> | <u>\$ 216,634</u> | <u>\$ 163,828</u> |

The notes to financial statements are an integral part of this statement.



## **SUPPLEMENTAL INFORMATION**

**CITY OF DOUGLAS, WYOMING**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**As of June 30, 2024**

|                                        | Special<br>Revenue<br>Fund | Capital Projects Funds |                 |                     |                                   |                                      |                      |
|----------------------------------------|----------------------------|------------------------|-----------------|---------------------|-----------------------------------|--------------------------------------|----------------------|
|                                        | Police<br>Special Projects | Impact Assistance      | CLG<br>Projects | Fire<br>Equipment   | Capital<br>Improvement<br>Reserve | General Fund<br>Equipment<br>Reserve | Public<br>Facilities |
| <b><u>ASSETS</u></b>                   |                            |                        |                 |                     |                                   |                                      |                      |
| Cash                                   | \$ (24,216)                | \$ 1,779,770           | \$ 7,322        | \$ 1,089,389        | \$ 45,746                         | \$ 224,354                           | \$ 117,930           |
| Investments                            | -                          | -                      | -               | -                   | 325,549                           | -                                    | 3,276,918            |
| Accounts receivable, net               | 57,499                     | -                      | -               | -                   | -                                 | -                                    | -                    |
| Due from other governments             | -                          | -                      | -               | -                   | -                                 | -                                    | -                    |
| Due from other funds                   | -                          | -                      | -               | -                   | -                                 | -                                    | -                    |
| Accrued interest                       | -                          | -                      | -               | -                   | 1,084                             | -                                    | 8,004                |
| Total assets                           | <u>\$ 33,283</u>           | <u>\$ 1,779,770</u>    | <u>\$ 7,322</u> | <u>\$ 1,089,389</u> | <u>\$ 372,379</u>                 | <u>\$ 224,354</u>                    | <u>\$ 3,402,852</u>  |
| <b><u>LIABILITIES</u></b>              |                            |                        |                 |                     |                                   |                                      |                      |
| Accounts payable                       | \$ 120                     | \$ -                   | \$ -            | \$ 170,404          | \$ -                              | \$ 62,941                            | \$ 197,326           |
| Accured wages                          | 1,320                      | -                      | -               | -                   | -                                 | -                                    | -                    |
| Due to other funds                     | -                          | -                      | -               | -                   | -                                 | -                                    | -                    |
| Retainage payable                      | -                          | -                      | -               | -                   | -                                 | -                                    | 7,960                |
| Total liabilities                      | <u>1,440</u>               | <u>-</u>               | <u>-</u>        | <u>170,404</u>      | <u>-</u>                          | <u>62,941</u>                        | <u>205,286</u>       |
| <b><u>FUND BALANCE</u></b>             |                            |                        |                 |                     |                                   |                                      |                      |
| Restricted:                            |                            |                        |                 |                     |                                   |                                      |                      |
| Police grants                          | 31,843                     | -                      | -               | -                   | -                                 | -                                    | -                    |
| Cemetery care                          | -                          | -                      | -               | -                   | -                                 | -                                    | -                    |
| Assigned:                              |                            |                        |                 |                     |                                   |                                      |                      |
| 4th Street project                     | -                          | 1,779,770              | -               | -                   | -                                 | -                                    | -                    |
| Equipment replacement                  | -                          | -                      | -               | 918,985             | -                                 | -                                    | -                    |
| Capital projects                       | -                          | -                      | 7,322           | -                   | 372,379                           | -                                    | 3,197,566            |
| Unassigned                             | -                          | -                      | -               | -                   | -                                 | 161,413                              | -                    |
| Total fund balances                    | <u>31,843</u>              | <u>1,779,770</u>       | <u>7,322</u>    | <u>918,985</u>      | <u>372,379</u>                    | <u>161,413</u>                       | <u>3,197,566</u>     |
| Total liabilities and<br>fund balances | <u>\$ 33,283</u>           | <u>\$ 1,779,770</u>    | <u>\$ 7,322</u> | <u>\$ 1,089,389</u> | <u>\$ 372,379</u>                 | <u>\$ 224,354</u>                    | <u>\$ 3,402,852</u>  |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**As of June 30, 2024**

|                                     | Capital Projects Funds (Continued) |                  |                   |                       |                      | Permanent Fund    |                                   |
|-------------------------------------|------------------------------------|------------------|-------------------|-----------------------|----------------------|-------------------|-----------------------------------|
|                                     | Park Improvement                   | Brownfield Grant | Pool Renovation   | Train Car Restoration | Economic Development | Cemetery Care     | Total Nonmajor Governmental Funds |
| <b><u>ASSETS</u></b>                |                                    |                  |                   |                       |                      |                   |                                   |
| Cash                                | \$ 1,221,278                       | \$ -             | \$ 304,575        | \$ 74,340             | \$ 1,944,667         | \$ 4,359          | \$ 6,789,514                      |
| Investments                         | 2,472,294                          | -                | 251,162           | -                     | 192,593              | 181,295           | 6,699,811                         |
| Accounts receivable, net            | -                                  | -                | -                 | -                     | -                    | -                 | 57,499                            |
| Due from other governments          | -                                  | -                | -                 | -                     | -                    | -                 | -                                 |
| Due from other funds                | -                                  | -                | -                 | -                     | -                    | -                 | -                                 |
| Accrued interest                    | 6,242                              | -                | 408               | -                     | -                    | 101               | 15,839                            |
| Total assets                        | <u>\$ 3,699,814</u>                | <u>\$ -</u>      | <u>\$ 556,145</u> | <u>\$ 74,340</u>      | <u>\$ 2,137,260</u>  | <u>\$ 185,755</u> | <u>\$ 13,562,663</u>              |
| <b><u>LIABILITIES</u></b>           |                                    |                  |                   |                       |                      |                   |                                   |
| Accounts payable                    | \$ 135,437                         | \$ -             | \$ 50,715         | \$ 1,825              | \$ -                 | \$ -              | 618,768                           |
| Accrued wages                       | -                                  | -                | -                 | -                     | -                    | -                 | 1,320                             |
| Due to other funds                  | -                                  | -                | -                 | -                     | -                    | -                 | -                                 |
| Retainage payable                   | 5,982                              | -                | -                 | -                     | -                    | -                 | 13,942                            |
| Total liabilities                   | <u>141,419</u>                     | <u>-</u>         | <u>50,715</u>     | <u>1,825</u>          | <u>-</u>             | <u>-</u>          | <u>634,030</u>                    |
| <b><u>FUND BALANCE</u></b>          |                                    |                  |                   |                       |                      |                   |                                   |
| Restricted:                         |                                    |                  |                   |                       |                      |                   |                                   |
| Police grants                       | -                                  | -                | -                 | -                     | -                    | -                 | 31,843                            |
| Cemetery care                       | -                                  | -                | -                 | -                     | -                    | 185,755           | 185,755                           |
| Assigned:                           |                                    |                  |                   |                       |                      |                   |                                   |
| 4th Street project                  | -                                  | -                | -                 | -                     | -                    | -                 | 1,779,770                         |
| Equipment replacement               | -                                  | -                | -                 | 72,515                | -                    | -                 | 991,500                           |
| Capital projects                    | 3,558,395                          | -                | 505,430           | -                     | 2,137,260            | -                 | 9,778,352                         |
| Unassigned                          | -                                  | -                | -                 | -                     | -                    | -                 | 161,413                           |
| Total fund balances                 | <u>3,558,395</u>                   | <u>-</u>         | <u>505,430</u>    | <u>72,515</u>         | <u>2,137,260</u>     | <u>185,755</u>    | <u>12,928,633</u>                 |
| Total liabilities and fund balances | <u>\$ 3,699,814</u>                | <u>\$ -</u>      | <u>\$ 556,145</u> | <u>\$ 74,340</u>      | <u>\$ 2,137,260</u>  | <u>\$ 185,755</u> | <u>\$ 13,562,663</u>              |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2024**

|                                                              | Special<br>Revenue<br>Fund | Capital Projects Funds |                 |                   |                                   |                                      |                      |
|--------------------------------------------------------------|----------------------------|------------------------|-----------------|-------------------|-----------------------------------|--------------------------------------|----------------------|
|                                                              | Police<br>Special Projects | Impact<br>Assistance   | CLG<br>Projects | Fire<br>Equipment | Capital<br>Improvement<br>Reserve | General Fund<br>Equipment<br>Reserve | Public<br>Facilities |
| <b><u>REVENUES</u></b>                                       |                            |                        |                 |                   |                                   |                                      |                      |
| Intergovernmental                                            | \$ 221,755                 | \$ 205,882             | \$ -            | \$ -              | \$ -                              | \$ -                                 | \$ -                 |
| Charges for services                                         | -                          | -                      | -               | -                 | -                                 | -                                    | -                    |
| Miscellaneous revenue                                        | -                          | -                      | -               | 467,235           | -                                 | -                                    | -                    |
| Investment earnings                                          | -                          | 13,329                 | -               | 11,169            | 10,949                            | 432                                  | 86,924               |
| Total revenues                                               | 221,755                    | 219,211                | -               | 478,404           | 10,949                            | 432                                  | 86,924               |
| <b><u>EXPENDITURES</u></b>                                   |                            |                        |                 |                   |                                   |                                      |                      |
| Public safety                                                | 258,089                    | -                      | -               | 471,205           | -                                 | -                                    | -                    |
| Capital outlay                                               | -                          | -                      | -               | -                 | -                                 | 338,653                              | 444,988              |
| Total expenditures                                           | 258,089                    | -                      | -               | 471,205           | -                                 | 338,653                              | 444,988              |
| Excess (deficiency) of revenues<br>over (under) expenditures | (36,334)                   | 219,211                | -               | 7,199             | 10,949                            | (338,221)                            | (358,064)            |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                 |                            |                        |                 |                   |                                   |                                      |                      |
| Transfers in                                                 | 29,817                     | -                      | -               | 250,000           | -                                 | 536,559                              | -                    |
| Transfers out                                                | -                          | (36,559)               | -               | -                 | -                                 | -                                    | -                    |
| Total other financing<br>sources (uses)                      | 29,817                     | (36,559)               | -               | 250,000           | -                                 | 536,559                              | -                    |
| Net change in fund balances                                  | (6,517)                    | 182,652                | -               | 257,199           | 10,949                            | 198,338                              | (358,064)            |
| Fund balances - beginning                                    | 38,360                     | 1,597,118              | 7,322           | 661,786           | 361,430                           | (36,925)                             | 3,555,630            |
| Fund balances - ending                                       | \$ 31,843                  | \$ 1,779,770           | \$ 7,322        | \$ 918,985        | \$ 372,379                        | \$ 161,413                           | \$ 3,197,566         |

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2024**

|                                                 | Capital Projects Funds (Continued) |                     |                    |                          |                         | Permanent Fund    | Total Nonmajor        |
|-------------------------------------------------|------------------------------------|---------------------|--------------------|--------------------------|-------------------------|-------------------|-----------------------|
|                                                 | Park<br>Improvement                | Brownfield<br>Grant | Pool<br>Renovation | Train Car<br>Restoration | Economic<br>Development | Cemetery<br>Care  | Governmental<br>Funds |
| <b><u>REVENUES</u></b>                          |                                    |                     |                    |                          |                         |                   |                       |
| Intergovernmental                               | \$ -                               | \$ 221              | \$ -               | \$ -                     | \$ -                    | \$ -              | \$ 427,858            |
| Charges for services                            | -                                  | -                   | -                  | -                        | -                       | 1,750             | 1,750                 |
| Miscellaneous revenue                           | -                                  | -                   | -                  | -                        | -                       | -                 | 467,235               |
| Investment earnings                             | 96,263                             | -                   | 6,289              | -                        | 18,457                  | 6,626             | 250,438               |
| Total revenues                                  | 96,263                             | 221                 | 6,289              | -                        | 18,457                  | 8,376             | 1,147,281             |
| <b><u>EXPENDITURES</u></b>                      |                                    |                     |                    |                          |                         |                   |                       |
| Public safety                                   | -                                  | -                   | -                  | -                        | -                       | -                 | 729,294               |
| Capital outlay                                  | 370,686                            | 2,495               | 157,364            | 18,060                   | 128,659                 | -                 | 1,460,905             |
| Total expenditures                              | 370,686                            | 2,495               | 157,364            | 18,060                   | 128,659                 | -                 | 2,190,199             |
| Excess of revenues<br>over (under) expenditures | (274,423)                          | (2,274)             | (151,075)          | (18,060)                 | (110,202)               | 8,376             | (1,042,918)           |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>    |                                    |                     |                    |                          |                         |                   |                       |
| Transfers in                                    | -                                  | 956                 | 250,000            | 25,000                   | 1,875,000               | -                 | 2,967,332             |
| Transfers out                                   | -                                  | -                   | -                  | -                        | -                       | (5,950)           | (42,509)              |
| Total other financing<br>sources (uses)         | -                                  | 956                 | 250,000            | 25,000                   | 1,875,000               | (5,950)           | 2,924,823             |
| Net change in fund balances                     | (274,423)                          | (1,318)             | 98,925             | 6,940                    | 1,764,798               | 2,426             | 1,881,905             |
| Fund balances - beginning                       | 3,832,818                          | 1,318               | 406,505            | 65,575                   | 372,462                 | 183,329           | 11,046,728            |
| Fund balances - ending                          | <u>\$ 3,558,395</u>                | <u>\$ -</u>         | <u>\$ 505,430</u>  | <u>\$ 72,515</u>         | <u>\$ 2,137,260</u>     | <u>\$ 185,755</u> | <u>\$ 12,928,633</u>  |

The notes to financial statements are an integral part of this statement.

## **OTHER REPORTS**

**INDEPENDENT AUDITORS' 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***

The Honorable Mayor and Members of the City Council  
City of Douglas, Wyoming  
101 North 4<sup>th</sup> Street  
Douglas, Wyoming 82633

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Douglas, Wyoming (the City) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 20, 2024.

***Report on Internal Control over Financial Reporting***

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

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

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

### ***Report on Compliance and Other Matters***

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

### **Purpose of this Report**

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

*Carver Flook & James, CPAs*

Layton, Utah  
December 20, 2024



December 20, 2024

The Honorable Mayor and Members of the City Council  
City of Douglas, Wyoming  
200 West Grant Street  
Douglas, Wyoming 82633

We have audited the financial statements of the City of Douglas (the City) as of and for the year ended June 30, 2024, and have issued our report thereon dated December 20, 2024. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated April 30, 2024 our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There were no new accounting policies adopted during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the capitalization and depreciation, which is based on the City's capitalization policy, see Note 1. We evaluated the key factors and assumptions used to develop the capitalization and depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

We evaluated the key factors and assumptions used to develop the accounting estimate above and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

- The disclosure of GASB 68 information related to the City's participation in the Wyoming Retirement System as described in Note 7 of the financial statements.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregated, to the financial statements taken as a whole.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated December 20, 2024.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as The City's auditors.

### **Other Significant Matters, Findings, or Issues**

This report is intended solely for the information and use of the Mayor, the Members of the City Council, and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Carver Florek & James, CPAs*



## Agenda Item Report City Council – January 27, 2025

### Item

**Ordinance No. 1047:** An Ordinance Vacating the Walkway Between Lot 5 And Lot 6: Block 6 in the Riverbend Addition, Douglas, Wyoming

### Responsible Staff Contact

Clara Chaffin

### Recommendation

Recommend approval Ordinance No. 1047: An Ordinance Vacating the Walkway Between Lot 5 And Lot 6: Block 6 in the Riverbend Addition, Douglas, Wyoming on first reading.

### Executive Summary

**REQUEST:** Statewide Affordable Housing has requested to vacate the walkway between Lot 5 and Lot 6, Block 6 in the Riverbend Addition to provide the adjacent property owner use and ownership of the unused platted walkway.

### FINDINGS OF FACT:

- Statewide Affordable Housing owns the land on either side of the walkway: specifically, Lots 5 and 6.
- On October 14, 2024, Statewide Affordable Housing, formally requested the vacation of the walkway between Lot 5 and Lot 6, Block 6 in the Riverbend Addition.
- Community Development staff has confirmed that the petition received is a qualifying petition and contains the required signatures.
- As Statewide Affordable Housing owns both lots, they request that the 10' of property vacated from the walkway be added to Lot 6. The structure on the property, built in 1995, does not meet current set backs and with the addition of this 10 feet, would bring it into compliance with current municipal code.

### CONCLUSION OF LAW:

- The City Council has the exclusive power to vacate city streets (16.3.13 of the Douglas Municipal Code).
- The required Notice of Public Hearing was published in the Douglas Budget on January 1, 2025, a minimum of 15 days prior to the public hearing.
- Property owner notifications within three hundred (300) feet of the subject

property were mailed on January 1, 2025. No objections have been received to date.

### **Background**

**HISTORY & CONTEXT:** This area was dedicated to the City in 1976, as a part of the Riverbend Addition. It was replatted in 1977.

The walkway was originally platted with the 1977 Replat. Over the years, as the area developed, the walkway was never finished or utilized. There are no current plans to develop the walkway.

### **Alignment to Strategic Doing (SD) and/or Other Plans**

SD Commitment  
SD Commitment Strategy  
SD Commitment KPI  
SD Outcome  
SD Outcome Strategy  
SD Outcome KPI  
2014 Master Plan  
2015 Downtown Master Plan

### **Budget/Fiscal Impact**

Fund/Department  
Project/Line Item(s)  
Budgeted Amount  
Anticipated Amount

### **Action Requested/Recommended Motion**

Recommend approval Ordinance No. 1047: An Ordinance Vacating the Walkway Between Lot 5 And Lot 6: Block 6 in the Riverbend Addition, Douglas, Wyoming on first reading.

### **Attachments**

1. CNCL StaffReport\_VAC 01-25 Riverbend Walkway
2. Ordinance 1047 Vacation of Walkway, Riverbend Addition
3. Ordinance 1047 Exhibit A Vacation of Walkway, Riverbend Addition (Plat)

**DOUGLAS CITY COUNCIL  
STAFF REPORT  
JANUARY 27, 2025**

**VACATION OF WALKWAY  
PETITION TO VACATE**

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**CASE NUMBER:** VAC 01-25

**PREPARED BY:** Heidi McCullough, Planning Technician

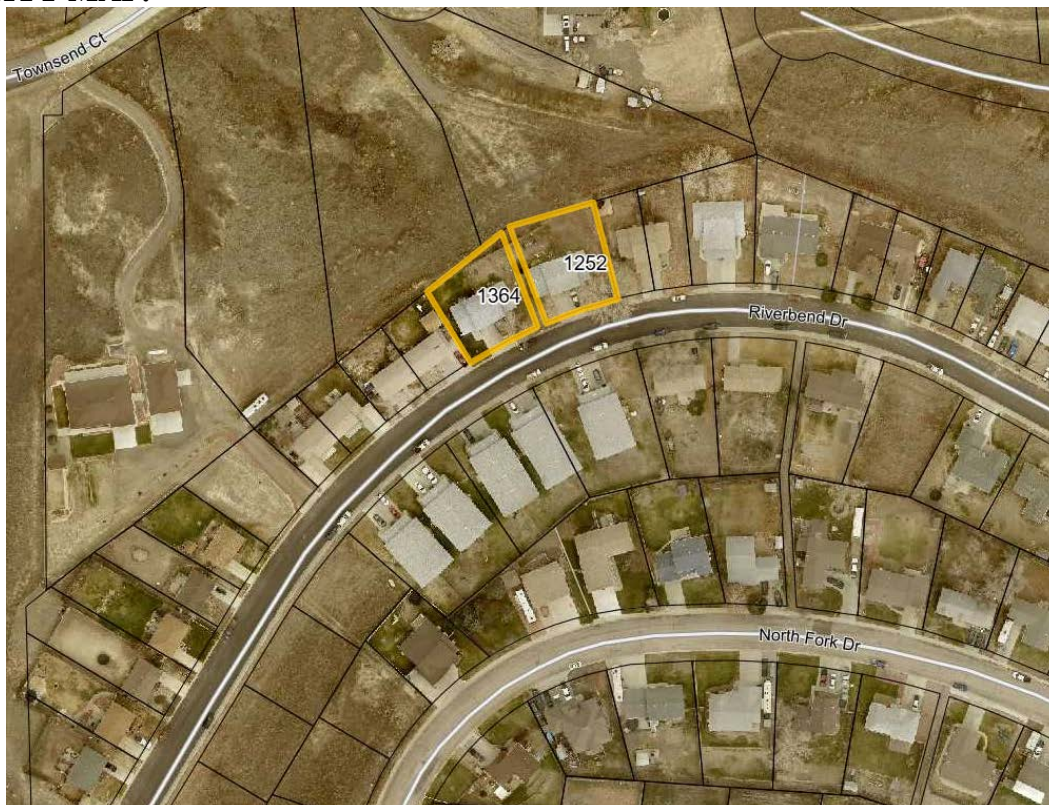
**MEETING DATES:** January 20, 2025 – Planning and Zoning Commission  
January 27, 2025 – City Council

**REQUEST:** To vacate the walkway between Lot 5 and Lot 6, Block 6 in the Riverbend Addition.

**PURPOSE:** To provide the adjacent property owner use and ownership of the unused platted walkway.

**RECOMMENDATION:** The Community Development Department recommends approval of the vacation of the walkway between Lot 5 and Lot 6, Block 6 in the Riverbend Addition.

**VICINITY MAP:**



**PETITIONER:** Statewide Affordable Housing  
P.O. Box 504  
Douglas, WY 82633

**LOCATION:** The platted walkway between Riverbend Addition, Block 6: Lot 5 and Lot 6.



**ZONING DATA:** The property is currently zoned R-3 – Limited Mixed Residential Zoning District. This district *“is intended to provide for the development of medium-density and high-density apartments. The district also provides a variety of housing types to serve the housing needs of the area residents.”*

**EXISTING SURROUNDING LAND USE:** Residential

**PROPOSED USE:** Residential

| SURROUNDING LAND USE: |             | ZONING | ANNEXATION STATUS |
|-----------------------|-------------|--------|-------------------|
| North:                | Residential | RE     | City              |
| South:                | Residential | R-3    | City              |
| East:                 | Residential | R-3    | City              |
| West:                 | Residential | R-3    | City              |

**DESCRIPTION OF SITE AND SURROUNDINGS:** The surrounding land uses are noted above. The subject property is surrounded by residential uses.



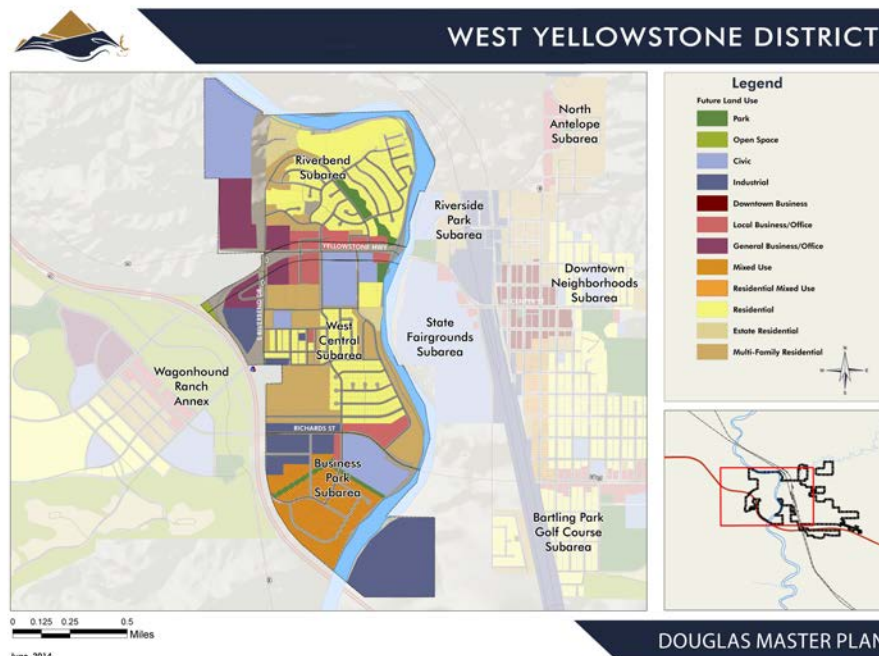
**HISTORY & CONTEXT:** This area was dedicated to the City in 1976, as a part of the Riverbend Addition. It was replatted in 1977.

The walkway was originally platted with the 1977 Replat. Over the years, as the area developed, the walkway was never finished or utilized. There are no current plans to develop the walkway.

**MASTER PLAN:**

These properties are designated as part of the Riverbend subarea of the West Yellowstone District:

*“The desired future of this area is as a stable family neighborhood. New amenities including sidewalks or on street bike paths will slowly be put into place. New infill development is expected in this local neighborhood.”*



The request conforms to the Douglas Master Plan as continued development to the existing residential and commercial uses of the area are encouraged.

**FINDINGS OF FACT:**

- Statewide Affordable Housing owns the land on either side of the walkway: specifically, Lots 5 and 6.
- On October 14, 2024, Statewide Affordable Housing, formally requested the vacation of the walkway between Lot 5 and Lot 6, Block 6 in the Riverbend Addition.
- Community Development staff has confirmed that the petition received is a qualifying petition and contains the required signatures.
- As Statewide Affordable Housing owns both lots, they request that the 10' of property vacated from the walkway be added to Lot 6. The structure on the property, built in 1995, does not meet current set backs and with the addition of this 10 feet, would bring it into compliance with current municipal code.

**CONCLUSION OF LAW:**

- The City Council has the exclusive power to vacate city streets (16.3.13 of the Douglas Municipal Code).
- The required Notice of Public Hearing was published in the Douglas Budget on January 1, 2025, a minimum of 15 days prior to the public hearing.



- Property owner notifications within three hundred (300) feet of the subject property were mailed on January 1, 2025. No objections have been received to date.

**STAFF RECOMMENDATION:** The Community Development Department recommends approval of the vacation of the walkway between Riverbend Addition, Block 6, Lot 5 and Riverbend Addition, Block 6, Lot 6.

**PLANNING & ZONING RECOMMENDATION:** At their regular meeting on the 20<sup>th</sup> of January 2025, the Douglas Planning and Zoning Commission unanimously voted to recommend approval of the Vacation of the walkway between Lots 5 and 6, Block 6, Riverbend Addition.

ORDINANCE NO. 1047

AN ORDINANCE VACATING THE WALKWAY BETWEEN LOT 5 AND LOT 6: BLOCK 6  
IN THE RIVERBEND ADDITION, DOUGLAS, WYOMING

**WHEREAS**, a Petition to Vacate has been submitted by Statewide Affordable Housing, requesting the vacation of the walkway between Lot 5 and Lot 6: Bock 6 in the Riverbend Addition; and

**WHEREAS**, the Douglas City Council finds that it is in the best interest of the community to vacate said walkway;

**BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF DOUGLAS, WYOMING:**

**Section 1.**

That pursuant to the petition by Statewide Affordable Housing, and the authority of Wyoming Statutes 15-4-305, 15-6-104, and 34-12-106 through 34-12-108, and Section 16.3.13 of the Douglas Municipal Code, the City Council finds that the vacation of the walkway between Lot 5 and Lot 6: Bock 6 in the Riverbend Addition, as described in Exhibit A attached herein, will not abridge or destroy any of the rights and privileges of other proprietors, and further finds that the vacation is in the best interest of the City of Douglas, Wyoming.

**Section 2.**

That the walkway between Lot 5 and Lot 6: Block 6, Riverbend Addition, shall be vacated, and that said vacated property shall be quitclaimed to the adjacent property owner (who is Statewide Affordable Housing as of January 27, 2025), upon passage of this ordinance.

**Section 3.**

The vacated walkway between Lot 5 and Lot 6: Block 6, Riverbend Addition shall be replatted and combined in whole with Lot 6: Block 6, Riverbend Addition.

**Section 4.**

That the Clerk of Converse County, Wyoming, in whose office the aforesaid plat is recorded, shall write in plain legible letters across the part of the plat so vacated, the word "VACATED" and also make a reference on the same to the volume and page which the said instrument of vacation is recorded.

**Section 5.**

The official City of Douglas maps shall be amended to reflect these changes.

**Section 6.**

This ordinance should become effective after its passage, approval, and publication.

**Section 7.**

Douglas Municipal Code Sections 1.04.050, 1.04.060, and 2.08.060, by reference, are incorporated herein and made a part hereof.

PASSED AND APPROVED ON FIRST READING this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

PASSED AND APPROVED ON SECOND READING this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

PASSED, APPROVED AND ADOPTED ON THIRD AND FINAL READING this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Kim Pexton, Mayor

**Attest:**

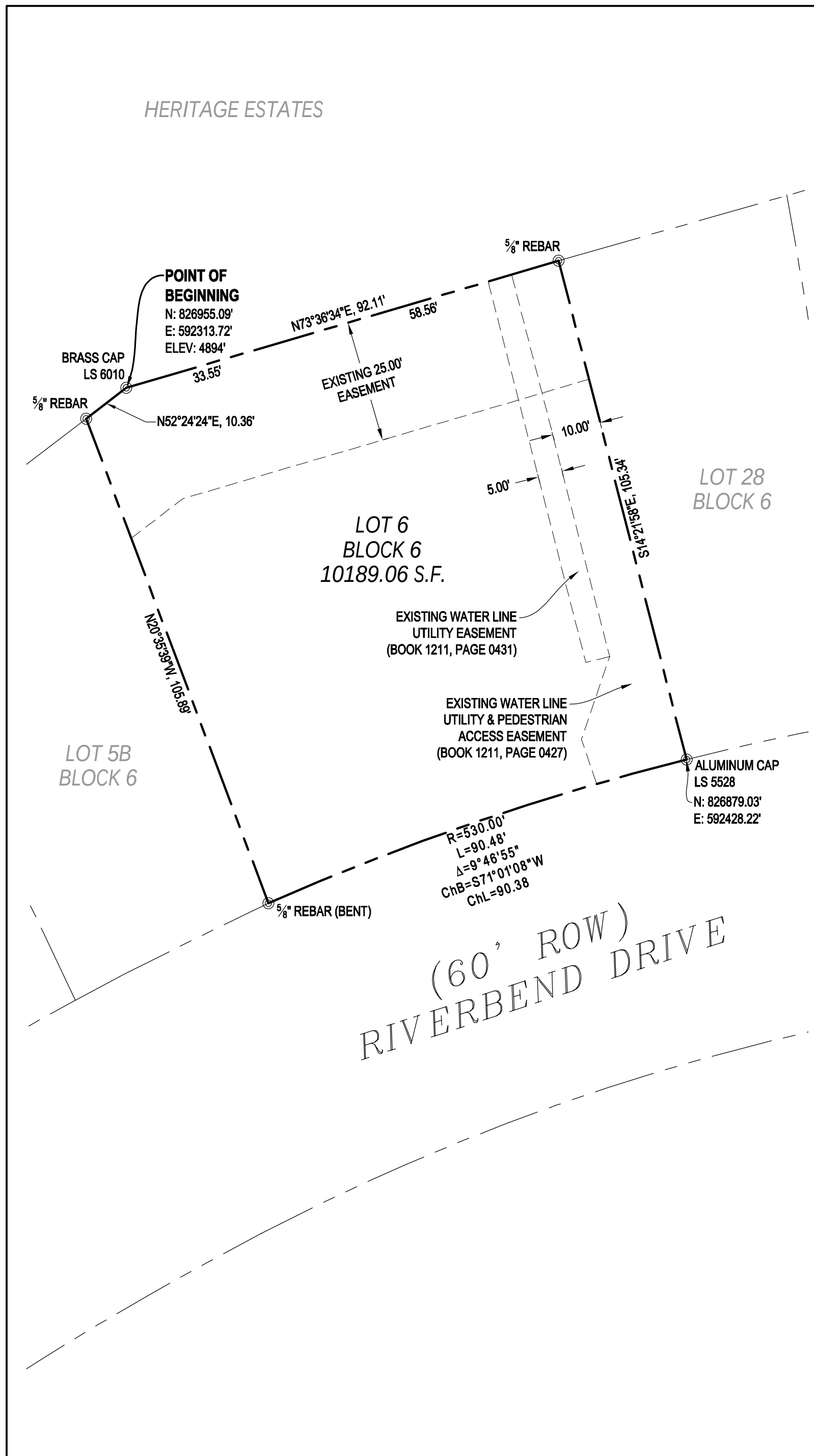
\_\_\_\_\_  
Sonya Ortega, City Clerk

*Published:* \_\_\_\_\_

**ATTESTATION**

I, Sonya Ortega, the Clerk of the City of Douglas, Wyoming, do hereby attest and state that the above ordinance was published/posted in the manner required by law and that all procedures required by Wyoming State law were complied with.

\_\_\_\_\_  
Sonya Ortega, City Clerk







## Agenda Item Report City Council – January 27, 2025

### Item

**Resolution No. 2025-1:** A Resolution Vacating and Replatting Seven Trails Commerce Center, Parcels 5 and 7 into 7 Trails Commercial South.

### Responsible Staff Contact

Clara Chaffin

### Recommendation

Recommend approval of Resolution No. 2025-1: A Resolution Vacating and Replatting Seven Trails Commerce Center, Parcels 5 and 7 into 7 Trails Commercial South.

### Executive Summary

Wagonhound Land & Livestock have made a request to Vacate and Replat Seven Trails Commerce Center, Parcels 5 and 7 into four (4) Lots and two (2) Tracts, and create a private road for the purpose of creating lots for future development.

### Background

**PLAT DATA:** The revised plat is intended to allow for and encourage development by creating smaller lots. The revisions include four (4) lots and two (2) undevelopable tracts.

Any future use of this parcel will adhere to adopted standards and all applicable zoning regulations and standards and will remain compatible with the surrounding uses.

**HISTORY:** The subject property was originally dedicated to the City of Douglas as part of the Seven Trails Commerce Center 2015. In 2024, Parcel 7 was created when Parcel 4 was divided into two (2) parcels.

### Alignment to Strategic Doing (SD) and/or Other Plans

SD Commitment  
SD Commitment Strategy  
SD Commitment KPI  
SD Outcome  
SD Outcome Strategy  
SD Outcome KPI  
2014 Master Plan  
2015 Downtown Master Plan

### Budget/Fiscal Impact

Fund/Department  
Project/Line Item(s)  
Budgeted Amount  
Anticipated Amount

**Action Requested/Recommended Motion**

Recommend approval of Resolution No. 2025-1: A Resolution Vacating and Replating Seven Trails Commerce Center, Parcels 5 and 7 into 7 Trails Commercial South.

**Attachments**

1. CNCL Staff Report\_SUB 01-25\_7 Trails Commerce South Sub
2. Resolution 2025-1 7 Trails Commercial South Subdivision
3. Resolution 2025-1 Attachment A 7 Trails Commercial South FINAL Subdivision Plat 20250122

**DOUGLAS CITY COUNCIL  
STAFF REPORT  
JANUARY 27, 2025**

**VACATION & REPLAT OF SEVEN TRAILS COMMERCE CENTER,  
PARCELS 5 AND 7.**

---

**SUMMARY**

**CASE NUMBER:** SUB 01-25

**PREPARED BY:** Heidi McCullough – Planning Technician

**MEETING DATES:** January 20, 2025 – Planning Commission  
January 27, 2025 – City Council

**REQUEST:** Vacate and Replat Seven Trails Commerce Center, Parcels 5 and 7 into four (4) Lots and two (2) Tracts, and create a private road.

**PURPOSE:** To create lots for future development.

**RECOMMENDATION:** The Community Development Department recommends approval of the request to Vacate and Replat Seven Trails Commerce Center, Parcels 5 and 7 into 7 Trails Commercial South, including four (4) Lots and two (2) Tracts, and create a private road.

**VICINITY MAP:**





**OWNER:** Wagonhound Land & Livestock  
1061 Poison Lake Road  
Douglas, WY 82633

**LOCATION:**

1. Legal Description: Seven Trails Commerce Center Parcels 5 and 7.
2. General Location: The subject parcels are located North of the Interstate 25 on-ramp, South of Highway 93, and west of Highway 59.

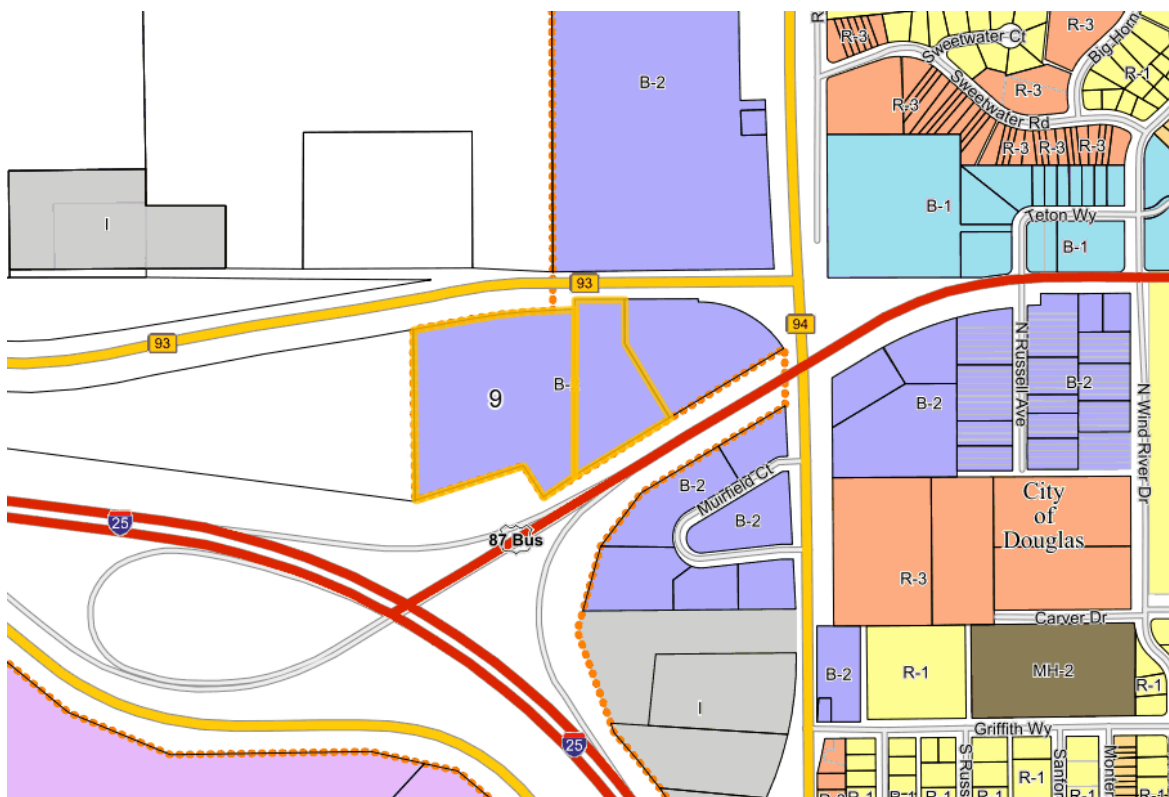
**SIZE:** 13.79 Acres.

**EXISTING LAND USE:** Currently vacant.

**SURROUNDING PROPERTY USE: ZONING:**

|               |              |        |
|---------------|--------------|--------|
| <b>North:</b> | Agricultural | County |
| <b>South:</b> | Hotel        | B-2    |
| <b>East:</b>  | Vacant       | B-2    |
| <b>West:</b>  | Residential  | County |

**ZONING:** B-2 General Business Zone. The B-2 General Business Zoning district “*is intended to provide for commercial uses that create a use intensity transition between residential neighborhoods and light industrial uses.*”





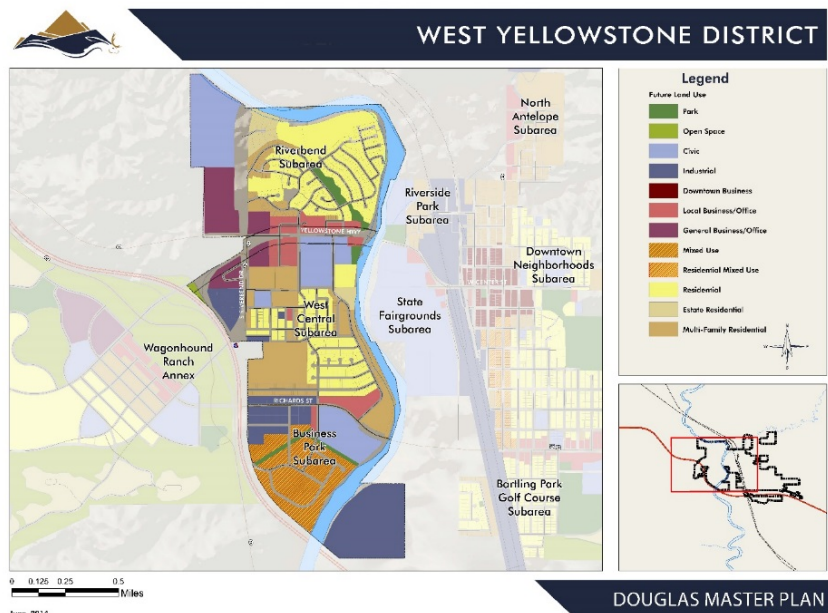
**PLAT DATA:** The revised plat is intended to allow for and encourage development by creating smaller lots. The revisions include four (4) lots and two (2) undevelopable tracts.

Any future use of this parcel will adhere to adopted standards and all applicable zoning regulations and standards and will remain compatible with the surrounding uses.

**HISTORY:** The subject property was originally dedicated to the City of Douglas as part of the Seven Trails Commerce Center 2015. In 2024, Parcel 7 was created when Parcel 4 was divided into two (2) parcels.

## **DOUGLAS MASTER PLAN:**

The subject property was not annexed to the City at the time of the 2014 Master Plan. The property was not included in the Future Land Use Plan. The property is adjacent to the West Yellowstone Corridor of the West Yellowstone District. The Master Plans focus for this area consists of Retail. Commercial activities in this area can target both the needs and preferences of visitors and tourists at large events (e.g. State Fair), as well as Douglas residents living in adjoining residential subdivisions in northwest Douglas.



**STAFF RECOMMENDATION:** Staff recommends approval of the request to Vacate and Replat Seven Trails Commerce Center, Parcels 5 and 7 into 7 Trails Commercial South, including four (4) Lots and two (2) Tracts, and create a private road.

**PLANNING & ZONING COMMISSION RECOMMENDATION:** At their regular meeting on the 20<sup>th</sup> of January 2025, the Douglas Planning and Zoning Commission unanimously voted to recommend approval of the request to Vacate and Replat Seven Trails Commerce Center, Parcels 5 and 7 into 7 Trails Commercial South, including four (4) Lots and two (2) Tracts, and create a private road.

RESOLUTION NO. 2025-1

A RESOLUTION VACATING AND REPLATING SEVEN TRAILS COMMERCE CENTER, PARCELS 5 AND 7  
INTO 7 TRAILS COMMERCIAL SOUTH.

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**WHEREAS,** Wagonhound Land and Livestock, as owners of the property described above, has made application to Vacate and Replat Seven Trails Commerce Center, Parcels 5 and 7; and

**WHEREAS,** replatting the described area as outlined in Attachment A, incorporated herein, will have beneficial effects on the future use of the development; and

**WHEREAS,** the Community Development staff and the Douglas Planning and Zoning Commission have reviewed the application to ensure that it shall have no adverse impact upon the welfare of the public; and

**WHEREAS,** notice has been duly given and a public hearing held before the Douglas Planning and Zoning Commission on January 20, 2025, where there was no public opposition to the application; and the Planning and Zoning Commission voted unanimously to recommend approval of the application to the Douglas City Council.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DOUGLAS, WYOMING,**

**Section 1.** That the vacation and replat is in the best interest of the City.

**Section 2.** That the Clerk of Converse County, Wyoming, in whose office the aforesaid plat is recorded, shall write in plain legible letters across the part of the plat so vacated the word “VACATED”, and also make a reference on the same to the volume and page which the said instrument of vacation is recorded.

**Section 3.** That the City Council approves the replatting of the foregoing described area in Attachment A and authorizes the Mayor and the Clerk to affix their signature to the replat.

**PASSED, APPROVED, AND ADOPTED this 27th day of JANUARY 2025.**

Attest:

---

Kim Pexton, Mayor

---

Sonya Ortega, City Clerk



FINAL PLAT OF  
"7 TRAILS COMMERCIAL SOUTH"  
BEING A VACATION AND REPLAT OF PARCEL 7,  
SEVEN TRAILS COMMERCE CENTER PARCELS 6  
AND 7, AND PARCEL 5, ANNEXATION OF SEVEN  
TRAILS AND SEVEN TRAILS COMMERCE CENTER  
TO THE CITY OF DOUGLAS, WYOMING  
SITUATED IN  
THE S1/2NE1/4, SECTION 7  
TOWNSHIP 32 NORTH, RANGE 71 WEST  
SIXTH PRINCIPAL MERIDIAN  
CONVERSE COUNTY, WYOMING

DEDICATION STATEMENT

Wagonhound Land & Livestock Company LLC does hereby certify that they are the owner and proprietor of the following described parcel of land located in and being Parcel 7, Seven Trails Commerce Center Parcels 6 And 7, and Parcel 5, Annexation Of Seven Trails And Seven Trails Commerce Center to the City of Douglas, Wyoming a subdivision of portions of the S1/2NE1/4, Section 7 Township 32 North, Range 71 West Sixth Principal Meridian Converse County, Wyoming and being more particularly described by metes and bounds as follows:

Beginning at the northeasterly corner of the Parcel being described and a point in the southerly line of Wyoming State Highway 93 and the northwesterly corner of Parcel 6, Seven Trails Commerce Center Parcels 6 and 7; thence from said Point of Beginning and along the easterly line of the Parcel being described and the westerly line of said Parcel 6, Seven Trails Commerce Center Parcels 6 and 7, S01°16'44"E, 178.47 feet to a point; thence, S31°15'50"E, 347.34 feet to the southeasterly corner of said Parcel and the southwesterly corner of said Parcel 6, Seven Trails Commerce Center Parcels 6 and 7 and a point in and an intersection with the northerly right-of-way line of U.S. Interstate No. 25; thence along the southerly line of the Parcel being described and the northerly right-of-way line of said U.S. Interstate No. 25, S58°43'43"W, 603.29 feet to a point; thence, N31°48'06"W, 149.65 feet to a point; thence, S72°37'41"W, 456.31 feet to the southwesterly corner of said Parcel; thence along the westerly line of the Parcel being described, N01°12'24"W, 685.50 feet to the northwesterly corner of said Parcel and a point in and an intersection with the southerly line of said Wyoming State Highway 93; thence along the northerly line of the Parcel being described and the southerly line of said Wyoming State Highway 93, N80°08'28"E, 261.95 feet to the beginning of a non-tangential curve; thence along the arc of a true curve to the right and having a radius of 1809.90 feet, and the long chord of which bears N84°59'44"E, 294.38 feet, through a central angle of 91°9'46", 294.70 feet to a point of intersection with a non-tangential line; thence, N89°01'00"E, 99.87 feet to a point; thence, N0°26'47"W, 38.89 feet to a point; thence, N89°43'23"E, 200.24 feet to said Point of Beginning and containing 13.789 acres, more or less, as set forth by the plat attached and made a part hereof.

Said Parcel being subject to any and all reservations, easements and rights-of-way of record or as may otherwise exist.

The subdivision of the foregoing described lands as appears on this plat is with the free consent, and in accordance with the desires of the undersigned owners and proprietors; the name of said subdivision shall be known as "7 TRAILS COMMERCIAL SOUTH".

Highway 93 and Interstate 25, as shown hereon, have been previously dedicated to the use of the public. Cinch Loop, a private road as shown hereon, is dedicated to the use of the public as a public access and public utility easement and not to be maintained by the City of Douglas. All other easements as shown hereon are hereby dedicated for the use of public and private utility companies for the purposes of construction, operation, and maintenance of utility lines, conduits, ditches, drainage, and access. All water and sanitary sewer mains shall be owned, operated and maintained by the City of Douglas within their designated utility easement. Water and sanitary sewer services shall be owned, operated and maintained by the corresponding property owner. All storm sewer shall be privately owned, operated and maintained by property owners.

Wagonhound Land & Livestock Company LLC  
1061 Poison Lake Road  
Douglas, WY 82633

WAGONHOUND LAND & LIVESTOCK COMPANY LLC

Dustin Ewing, General Manager

STATE OF WYOMING )  
COUNTY OF CONVERSE )

The foregoing instrument was acknowledged before me by Dustin Ewing, General Manager this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Witness my hand and official seal.

My commission expires: \_\_\_\_\_

NOTARY PUBLIC

APPROVALS

APPROVED BY THE PLANNING COMMISSION OF THE CITY OF DOUGLAS, WYOMING, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

ATTEST: SECRETARY \_\_\_\_\_ CHAIRMAN \_\_\_\_\_

APPROVED BY THE CITY COUNCIL OF DOUGLAS, WYOMING, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

ATTEST: CITY CLERK \_\_\_\_\_ MAYOR \_\_\_\_\_

APPROVED BY THE CITY ENGINEERS OFFICE OF DOUGLAS WYOMING, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY ENGINEER

CONVERSE COUNTY CLERK'S CERTIFICATION

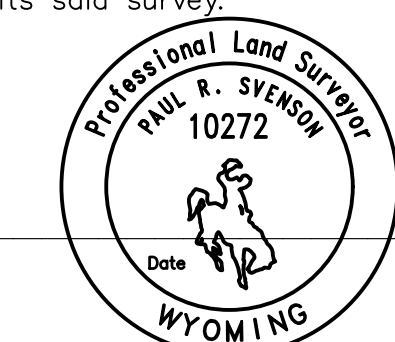
Filing No: \_\_\_\_\_  
Office of register of deeds  
State of Wyoming  
County of Converse

This instrument was filed for record this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, at \_\_\_\_\_ o'clock \_\_ M.  
and duly recorded in instrument \_\_\_\_\_, cabinet \_\_\_\_\_ on slide \_\_\_\_\_.

County Clerk and ex-officio register of deeds

SURVEYORS CERTIFICATE

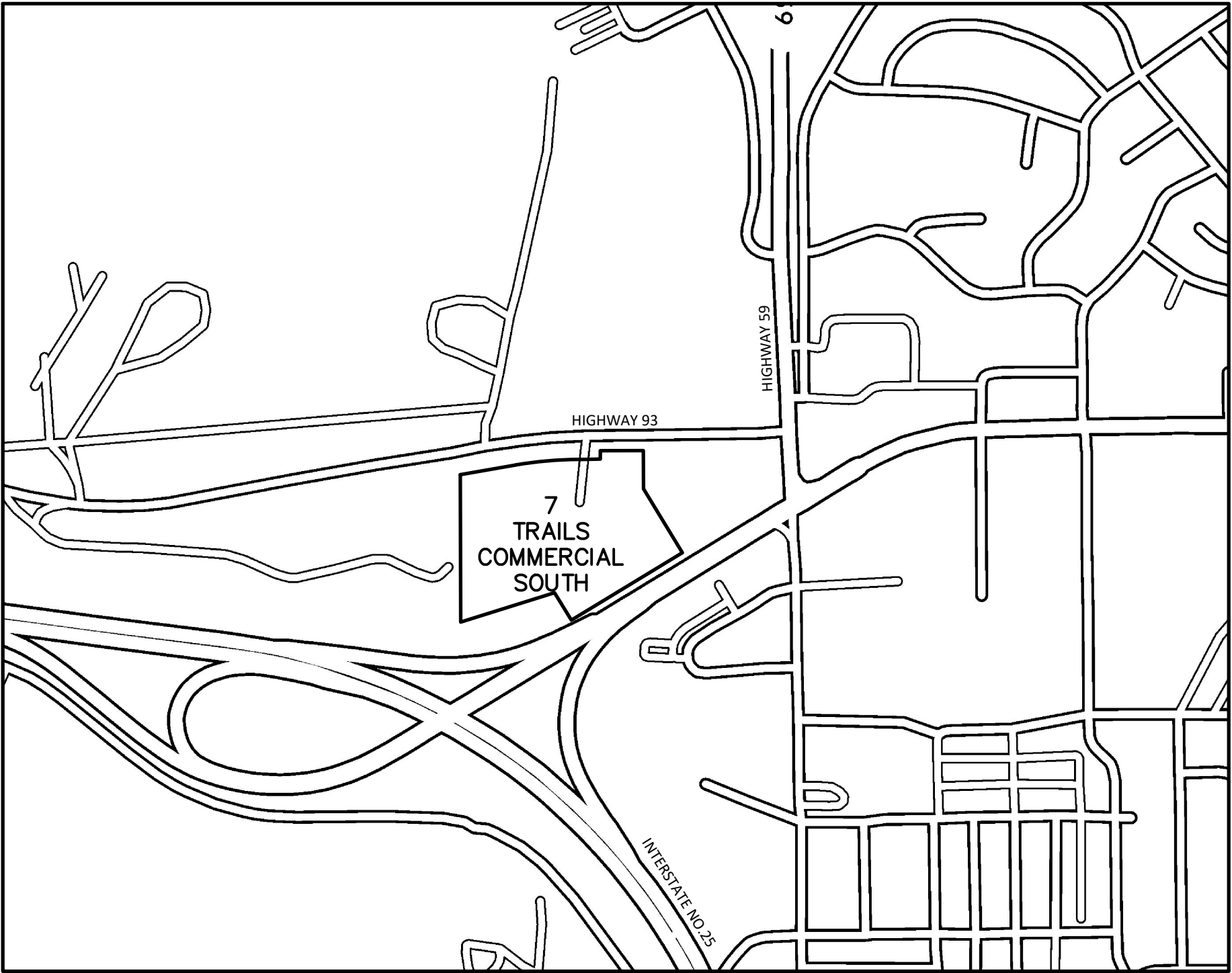
I, PAUL R. SVENSON, a Professional Land Surveyor, (10272), do hereby certify that this plat was made from notes taken during an actual survey made by me or under my direct supervision during the month of May, 2024 and that this plat, to the best of my knowledge and belief, correctly and accurately represents said survey.



ENGINEERING & SURVEYING  
200 PRONGHORN, CASPER, WY. 82601  
W.O. NO. 17923 DATE: 1-22-25 FILE NAME: SUBDIVISION

"AS RE-PLATTED" LOT LAYOUT  
NOTE: SEE SHEET 2 OF 2 FOR  
EASEMENT DETAIL.

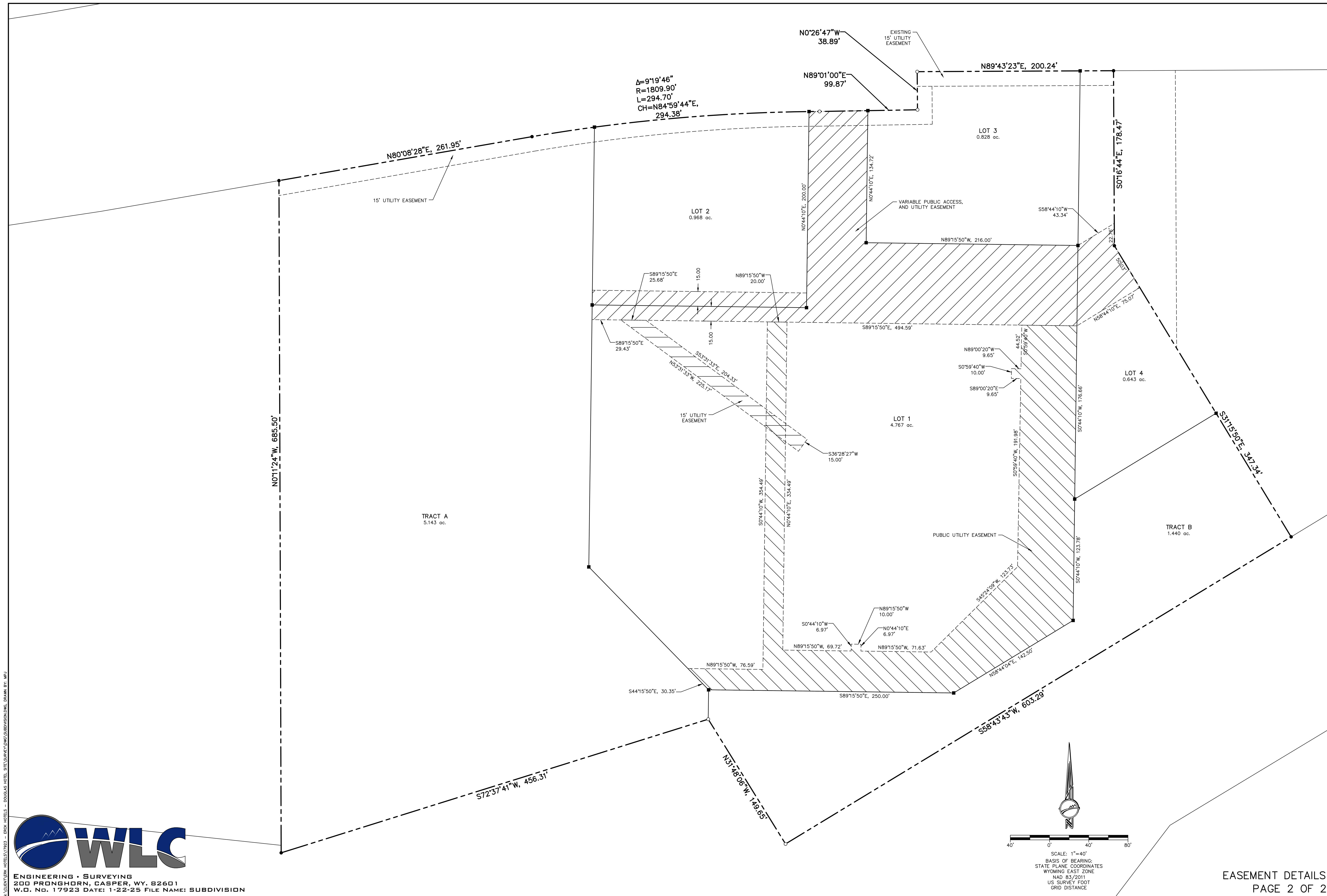
"AS PLATTED" LOT LAYOUT



VICINITY MAP

SCALE: 1"=600'







## **Agenda Item Report**

### **City Council – January 27, 2025**

#### **Item**

**Bid Award:** Douglas Municipal Pool Renovation

#### **Responsible Staff Contact**

Brandon Frye

#### **Recommendation**

Award the Douglas Municipal Pool Renovation project to Powder River Construction in the amount of \$4,708,365.

#### **Executive Summary**

Douglas Municipal Pool Renovation project was advertised for bids November 13th and 20th to be opened December 11th. Bid was received by Powder River Construction in the amount of \$4,708,365. Powder River's bid was reviewed and considered complete and competent.

The bid award was tabled during the January 13th meeting for further review. It is recommended to remove this from the table and accept the bid from Powder River Construction.

Budget: \$3,750,000 was budgeted for the project with \$53,100 already spent for concrete demolition.

This project will span into fiscal year FY2526 and require budgeting considerations as such.

#### **Background**

This is a re-bid of the same renovation project from September. Only one bid was received over budget. The project was not awarded and project documents were revised to promote better bidding opportunities. The need for extensive pool and mechanical upgrades and renovations has been identified for several years. This facility was built in 1995 and has seen multiple additions and repair attempts. The original pool was not designed to accommodate the addition of large water slides and landing zone. The wading pool developed extreme leaks within the walls leading to extreme water and chemical consumption. Code, safety and ADA requirements have changed since 1995 as well. In the spring of 2024 the boiler and chemical feed have been replaced and will be utilized in the new renovations.

**Alignment to Strategic Doing (SD) and/or Other Plans**

SD Commitment

SD Commitment Strategy

SD Commitment KPI

SD Outcome: Fun, Uplifting, Neat and Tidy Community (FUN)

SD Outcome Strategy #1: City leads by example in maintenance and beautification of Parks & City Facilities (C.F.).

SD Outcome KPI: Major renovations of the swimming pool (FUN-08)

2014 Master Plan: A. Parks, Recreation, and Trails. Douglas will offer a full range of recreational areas and facilities accessible to all segments of the community.

2015 Downtown Master Plan

**Budget/Fiscal Impact**

Fund/Department: Pool Improvements 55-5550-6544

Project/Line Item(s): Improvements other than building Project # 1005 Pool renovations

Budgeted Amount: \$3,750,000

Anticipated Amount: \$4,708,365

**Action Requested/Recommended Motion**

I move to remove the Bid Award: Douglas Municipal Pool Renovation Project from the table.

Move to accept the bid of \$4,708,365 and award the Douglas Municipal Pool Renovations project to Powder River Construction and further authorize the City Manager to sign all associated documents.

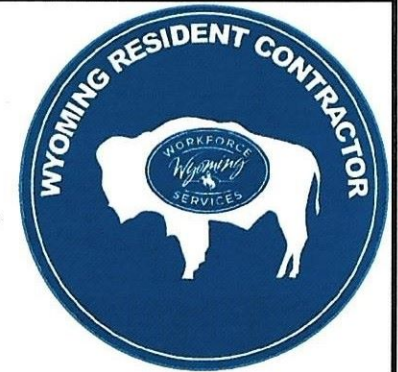
**Attachments**

1. 20241211-Powder River
2. 20241211-USA Construction LLC
3. Recommendation for Award\_Pool2



# STATE OF WYOMING

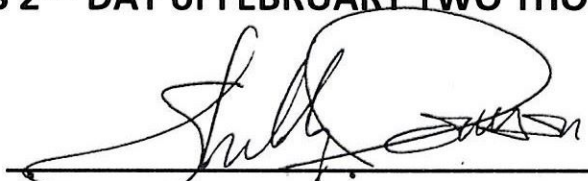
## CERTIFICATE OF RESIDENCY



Contractor Number: 0194

### POWDER RIVER CONSTRUCTION, INC.

HAS BEEN GRANTED RESIDENCY STATUS PURSUANT TO WYOMING STATUTE 16-6-101, AS AMENDED. FIVE PERCENT PREFERENCE SHALL BE ALLOWED WHEN BIDDING ON ANY PUBLIC WORKS CONTRACT FOR A PERIOD OF ONE (1) YEAR FROM THE DATE CERTIFICATION IS GRANTED.  
GRANTED THIS 2<sup>ND</sup> DAY of FEBRUARY TWO THOUSAND AND 24



Michele Johnson, Program Manager

EXPIRATION DATE: 2/1/2025



To verify the authenticity of the certificate,  
please contact our office at 307-777-7261 or visit  
[wyomingworkforce.org/businesses/labor/info](http://wyomingworkforce.org/businesses/labor/info)

CERTIFICATE SERIAL NUMBER: 0202202421





# Bid Bond

**CONTRACTOR:**

(Name, legal status and address)

Powder River Construction, Inc.  
4001 E. Collins Road  
Gillette, WY 82718

**OWNER:**

(Name, legal status and address)

City of Douglas  
101 North 4th Street  
Douglas, WY 82633

**BOND AMOUNT:** 5% Five Percent of Amount Bid

**PROJECT:**

(Name, location or address, and Project number, if any)

City of Douglas - Douglas Municipal Pool Renovation - Project #24-049

**SURETY:**

(Name, legal status and principal place of business)

The Ohio Casualty Insurance Company  
175 Berkeley Street  
Boston, MA 02116

**MAILING ADDRESS FOR NOTICES:**

400 E 1st St  
Casper, WY 82609

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 9th day of December, 2024.

  
(Witness)

Powder River Construction, Inc.

(Contractor as Principal)

(Seal)

By:

(Title)

  
(Witness)

The Ohio Casualty Insurance Company

(Surety)

By:

  
(Title) Gloria Fugatt, Attorney-in-Fact







## POWER OF ATTORNEY

Liberty Mutual Insurance Company  
The Ohio Casualty Insurance Company  
West American Insurance Company

**KNOWN ALL PERSONS BY THESE PRESENTS:** That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint Gloria Fugatt all of the city of Casper state of WY its true and lawful attorney-in-fact, with full power and authority hereby conferred to sign, execute and acknowledge the following surety bonds, undertakings, recognizances, contracts of indemnity, and all other surety obligations related thereto, the execution of which shall be binding upon the Companies as if it had been duly signed and executed by its own officers:

Principal Name: Powder River Construction, Inc.  
Obligee Name: City of Douglas  
Surety Bond Number: Bid Bond

Bond Amount: See Bond Form

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 9<sup>th</sup> day of September, 2024.



Liberty Mutual Insurance Company  
The Ohio Casualty Insurance Company  
West American Insurance Company

By: Nathan J. Zangerle  
Nathan J. Zangerle, Assistant Secretary

STATE OF PENNSYLVANIA ss  
COUNTY OF MONTGOMERY

On this 9<sup>th</sup> day of September, 2024, before me personally appeared Nathan J. Zangerle, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal  
Teresa Pastella, Notary Public  
Montgomery County  
My commission expires March 28, 2025  
Commission number 1126044  
Member, Pennsylvania Association of Notaries

By: Teresa Pastella  
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

#### ARTICLE IV – OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

#### ARTICLE XIII – Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

**Certificate of Designation** – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes Nathan J. Zangerle, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

**Authorization** – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, of Liberty Mutual Insurance Company, The Ohio Casualty Insurance Company, and West American Insurance Company do hereby certify that this power of attorney executed by said Companies is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 9<sup>th</sup> day of December, 2024.



By: Renee C. Llewellyn  
Renee C. Llewellyn, Assistant Secretary

**MINUTES OF THE SPECIAL MEETING  
OF THE SHAREHOLDERS OF  
POWDER RIVER CONSTRUCTION, INC.**

A Special Meeting of the Shareholders of Powder River Construction, Inc., a Wyoming corporation, was held at the office of the corporation on the 29 day of OCTOBER, 2009.

Those present were Matthew Walker, Clifford Deiss and Tanner J. Bartel.

Matthew Walker called the meeting to order and was duly chosen to act as Chairman thereof, and Clifford Deiss was chosen to act as Secretary thereof.

The Secretary presented and read a Waiver of Notice of the Special Meeting which was ordered affixed to the minutes of this meeting.

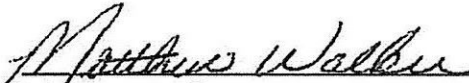
The purpose of the special meeting is to discuss and approve the appoint of Lance M. Walker as a signatory for the corporation.

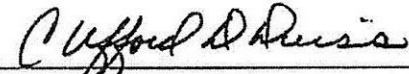
Upon motion duly made, seconded and unanimously carried, it was

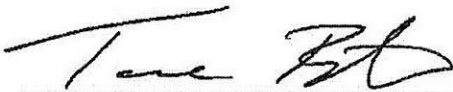
**RESOLVED**, to adopt a resolution to appoint Lance M. Walker as a signatory of the corporation. He is authorized to sign checks, contracts, bid documents, insurance applications and other documents related to insurance, bonding applications and other documents related to bonding as well as any other documents which he is directed to sign by the officers or directors of the corporation.

There being no further business to come before the meeting and upon motion duly made, seconded and unanimously carried, the same was adjourned.

DATED this 29<sup>th</sup> day of OCTOBER, 2009.

  
Matthew Walker

  
Clifford Deiss

  
Tanner Bartel

(S E A L)

**EXHIBIT "A"**  
**STANDARD**  
**BID FORM**

PROJECT IDENTIFICATION: City of Douglas – Douglas Municipal Pool Renovation

THIS BID SUBMITTED TO: City of Douglas (OWNER)  
101 North 4<sup>th</sup> Street  
P.O. Box 1030  
Douglas, Wyoming 82633

1. The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with OWNER in the form included in the Contract Documents and to substantially complete all Work as specified or indicated in the Contract Documents for the Contract Price.
2. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid Bond. This Bid will remain subject to acceptance for sixty (60) days after the day of Bid opening. Bidder will sign and deliver counterparts of the Agreement, the Bonds and other documents required by the Bidding Requirements within ten (10) days after the date of OWNER's Notice of Award.
3. Notice that preferences will be granted pursuant to Wyoming Statutes Section 16-6-101, et seq., is hereby acknowledged.
4. In submitting this Bid, Bidder represents, as more fully set forth in the Agreement, that:
  - A. Bidder has examined and carefully studied the Bidding Documents and the following addenda, receipt of all which is hereby acknowledged:

|                       |                        |
|-----------------------|------------------------|
| Addendum No. <u>1</u> | Dated <u>12-5-2024</u> |
| Addendum No. _____    | Dated _____            |
| Addendum No. _____    | Dated _____            |
  - B. Bidder has examined the site and locality where the work is to be performed, the federal, state and local Laws and Regulations, and the conditions affecting cost, progress, or performance of the work and has been such independent investigations as Bidder deems necessary;
  - C. This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation;



Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; Bidder has not solicited or induced any person, firm or corporation to refrain from bidding; and Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over OWNER.

5. Bidder may bid any or all schedules and will complete the Work for the bid schedule price(s) based upon materials actually furnished and installed and services actually provided, based on the lump sum and unit prices provided in the itemized bid schedule(s).
6. Bidder agrees that the work for the City of Douglas will be as provided above, substantially and finally completed.
7. Bidder accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the work on time, unless otherwise stated as provided below. Bidder agrees that such liquidated damages are not a penalty and that the amount provided is as close to an estimate as possible to the actual damages. Any exceptions or objections to this provision are stated in writing and attached hereby by Bidder.
8. The following documents are attached to and made a condition of this Bid:

Required Bid Security in the form of a Bid Bond.  
Certificate of Residency (if applicable)

9. Communications concerning this Bid shall be addressed to:

Address of Bidder: 4001 Collins Road E  
Gillette, WY 82718

10. The terms used in this Bid are defined in and have the meanings assigned to them in the General Conditions, as modified by the Supplementary Conditions.

Submitted on December 10, 2024.

Bidder is bidding as a Non- Resident (Insert Resident or Non-Resident)

IF BIDDER IS:

AN INDIVIDUAL

By: \_\_\_\_\_ (seal)  
(Individual's Name)

doing business as: \_\_\_\_\_

Business Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone Number: \_\_\_\_\_

A PARTNERSHIP

By: \_\_\_\_\_ (seal)  
(Firm's Name)

\_\_\_\_\_  
(General Partner)

Business Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

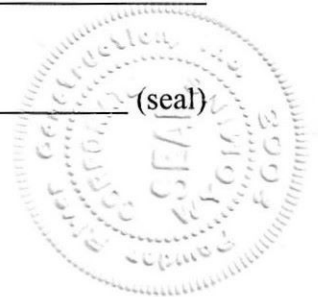
Phone Number: \_\_\_\_\_

A CORPORATION OR LIMITED LIABILITY COMPANY

By: Powder River Construction, Inc. (seal)  
(Corporation's or Limited Liability Company's Name)

Wyoming  
(State of Incorporation or Organization)

By:  (seal)  
Lance Walker, Controller  
(Title)



(Seal)  
Attest:   
Sam Larson, Estimator  
Business Address: 4001 Collins Road E  
Gillette, WY 82718  
  
Phone Number: 307-687-7721

A JOINT VENTURE

By: \_\_\_\_\_ (seal)  
(Name)

\_\_\_\_\_  
(Address)

By: \_\_\_\_\_ (seal)  
(Name)

\_\_\_\_\_  
(Address)

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

**BID SCHEDULE**  
**DOUGLAS MUNICIPAL POOL RENOVATION**

Contractor shall furnish and install items as shown on the Drawings or called for in the Specifications. All costs not included in this schedule that are necessary to provide a complete, functional project as depicted in the Drawings and Specifications are to be considered incidental and merged with the costs of other related items. The following is a list of

LS = Lump Sum  
SY = Square Yard

EA = Each  
SF = Square Foot

LF = Linear Feet  
CY = Cubic Yard

AC = Acre  
Ton = Ton

| Item | Description              | Unit | Quantity | Unit Cost             | Total Cost             |
|------|--------------------------|------|----------|-----------------------|------------------------|
| 1    | Mobilization and Bonds   | LS   | 1        | \$ 480,900.00         | \$ 480,900.00          |
| 2    | Pool Renovation Complete | LS   | 1        | \$ 4,202,500.00       | \$ 4,202,465.00        |
| 3    | Force Account            | FA   | 25,000   | \$1.00                | \$25,000.00            |
|      |                          |      |          | <b>Total Base Bid</b> | <b>\$ 4,708,365.00</b> |

## BID BOND

## Individual Surety Mike Price

---

**CONTRACTOR:**

*(Name, legal status and address)*

USA Construction LLC  
1595 Peachtree Parkway Suite 204-344  
Cumming, GA 30041

**OWNER:**

*(Name, legal status and address)*

City of Douglas, WY  
101 North 4th Street Douglas, Wyoming 82633  
Douglas, Wyoming 82633

**SURETY:**

*(Name, legal status and principal place of business)*

Individual Surety Mike Price  
8725 Roswell Rd Ste H  
Sandy Springs, GA 30350

**BOND AMOUNT: (\$23,288) Twenty-Three Thousand Two Hundred Eighty-Eight dollars**

**PROJECT:**

*(Name, location or address, and Project number, if any)*

Douglas Municipal Pool Renovation Project No. 24-049  
701 E.Center Street, Douglas, WY  
Douglas, Wyoming 82633

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

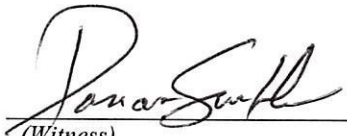
If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

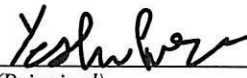


Signed and sealed this 5 day of December, 2024.

  
(Witness)

  
(Witness)

USA Construction LLC

  
(Principal) (Seal)

Project Manager  
(Title)

Individual Surety Mike Price

  
(Surety) (Seal)

Individual Surety  
(Title)

# ADDENDUM #1

To the

## BIDDING AND CONTRACT DOCUMENTS

For the

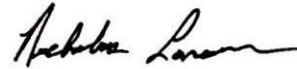
### Douglas Municipal Pool Renovation Project No. 24-049

Prepared for:  
City of Douglas  
101 North Fourth St.  
Douglas, WY 82633

Date of the Addendum December 5, 2024

Receipt of this Addendum must be acknowledged by filling in the spaces provided below and including one (1) copy attached to the bid.

APPROVED:



Nick Larsen, City Engineer

ACKNOWLEDGEMENT OF RECEIPT OF  
ADDENDUM

USA CONSTRUCTION LLC

Company

YESHU PURI

Name



Signature

PROJECT MANAGER

Title

12/5/2024

Receipt Date

# **ADDENDUM #1**

**To the**

## **BIDDING AND CONTRACT DOCUMENTS**

**For the**

### **Douglas Municipal Pool Renovation Project No. 24-049**

**Date of the Addendum December 5, 2024**

This Addendum No. 1 to the Bidding Information and Construction Specifications and the Drawings is hereby made a part of the Contract Documents, for the above-entitled project, to the same extent as though it were originally contained therein.

All bidders are expected to thoroughly examine each item enumerated herein, regardless of its apparent application and shall be responsible for furnishing all labor and materials required in the division of work that the items indicate.

#### **I. DRAWINGS**

- A. DELETE** the Drawings in their entirety and **REPLACE** with the attached Drawings labeled "ADDENDUM No. 1". The revisions are identified in red on the Drawings.

**END OF ADDENDUM**



Company's Qualifications For  
**Douglas Municipal Pool  
Renovation**

**USA Construction**  
1595 Peachtree Pkwy, Suite 204-344  
Cumming, GA 30041

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**PROJECT NO. 24-049**

**Date Due: 12/11/2024**

**P|877-248-1872**

**F|877-224-0872**

# Table of Contents

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| USA Construction             | 3     |
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| Project Management           | 20-29 |
| Partners *not all are listed | 30-37 |

# USA Construction

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**History:** USA Construction was founded in 2001 by a group of aquatic professionals that branched off of USA Pools. Since 2001 we have built various types of commercial aquatic facilities. Our group began in the southeast, then worked its way up the east coast, by 2014 we expended to the southwest and west coast.

**Safety:** The USA Construction group has experience working on projects from coast to coast. Our safety record is impeccable with zero incidents. Our safety and standards are unmatched in our industry.

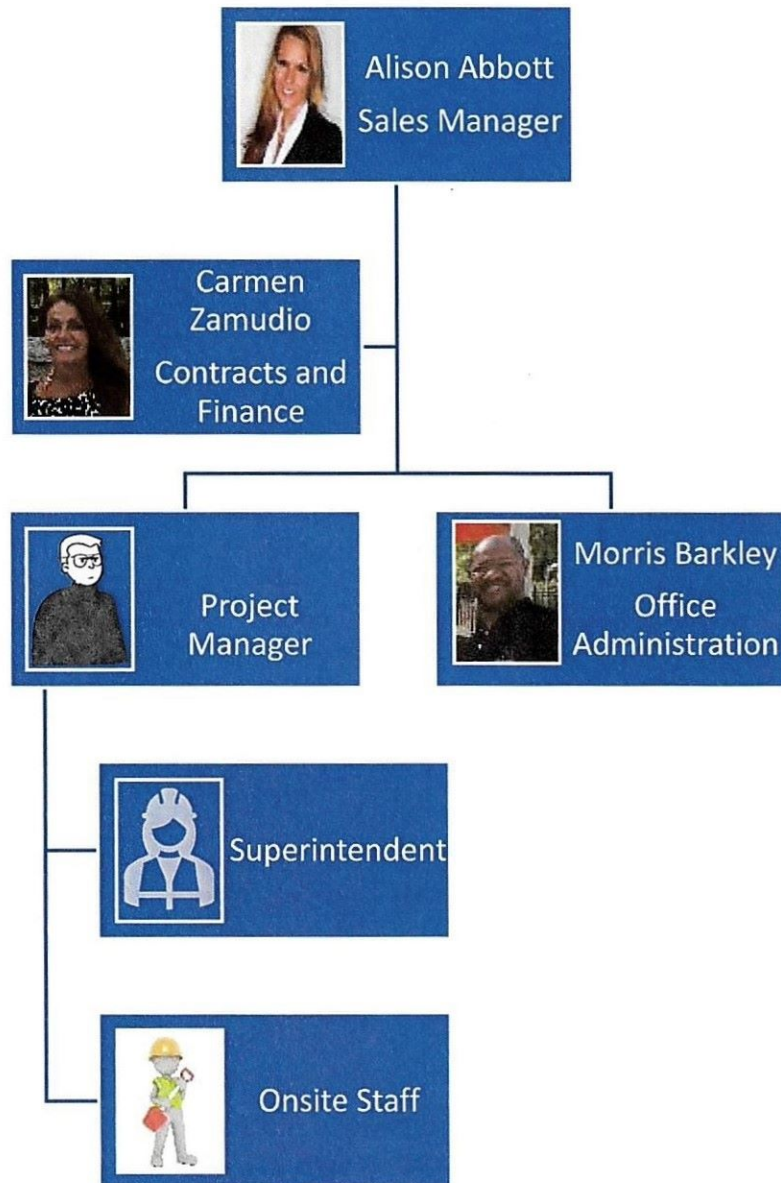
**Methodology:** USA Construction utilizes the traditional project management “waterfall” method for project management. As well as the utilization of daily reporting that with smart phone technology allows us to have real time trends on project completion.

**Capabilities:** USA Construction has worked on new build- design as well as renovations for the following types of facilities: traditional commercial swimming pools, lazy rivers, waterslides, beach entry pools, natatoriums, and splash parks as they have become more and more popular. USA conducts business with private business such as hotel/resorts, municipalities, and federal military installations. No job is too big or too small for our group.

**Past Performance:** USA Construction has the ability to work with smaller scale commercial projects as well as large scale projects. We complete more than 200 projects under \$100,000 each year, 50-100 projects that are \$100,000-\$500,000 and 2-10 projects that scale over \$1,000,000.00. These projects each of their own specific needs and requirement in which we work with a multitude of engineers, architects, sub contractors and material vendors.

# Meet Your Team

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Our Team at USA Construction is made up of multiple subject matter experts. These professionals are paired with each project depending on the project scope. We have provided swimming pool construction, management, and maintenance services for cities, counties, country clubs, and military bases throughout the country. We have in place the valued services and programs that will enable us to serve you with a 100% guaranteed satisfaction. We will accept no less than the highest standards in materials and workmanship and offer our full commitment to making this process as smooth and worry-free as possible. We stay personally involved step by step in your project, which ensures complete control over the work and seamless integration with all facets of the job, guaranteeing a top-notch final product and total customer satisfaction. Again, we appreciate you taking a good look at USA Construction.



# Alison Abbott

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Alison studied international business. After working in the medical and hospitality fields she joined the USA team in 2014 and has been successful in moving into a senior management role where her skills and knowledge in technology have aided in bringing organizational systems into more efficient practices.

## Experience

- Organizational and talent management
- Multidepartment management
- Revenue management of 60-80 Million annually
- Fields of experience: Hospitality, Medical, Construction, Aquatic Safety
- Organizational training and system set up

## Skills

- Ability to connect teams
- Ability to provide clear communication to high level and ground level team members
- Ability to communicate expectations and assist others in setting goals to meet expectations
- Ability to problem solve and make decisions.
- Ability to identify root cause and work towards solution

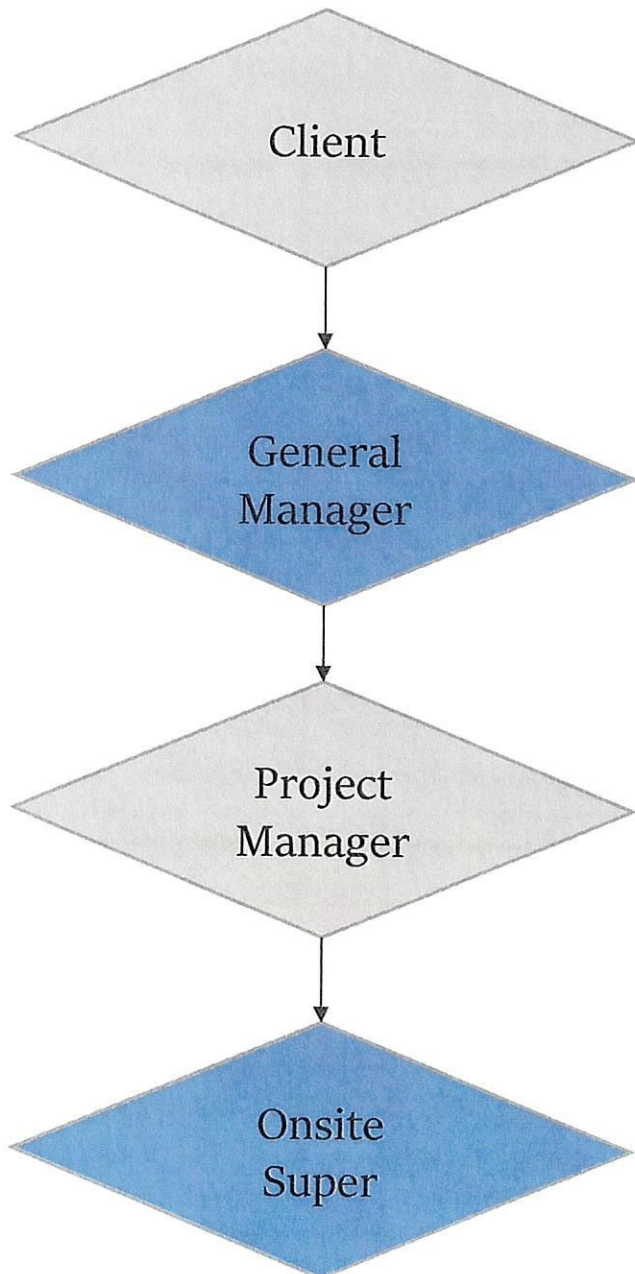




# Team Structure

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Its important to have a system of checks and balances on site and in the office. Your project will go through a system of checks and site walks before anything is every approved or labeled as complete.



Sometimes simple is better!

We believe that there should be a clear chain of command and that begins with YOU, the client. You will always have access to all three levels of management throughout your project.

The admin or sales manager acts as the construction director. They listens, estimates, and designs. Without their stamp of approval you will not be presented with pay applications or statements of work completed.

Your project manager for USA will function 75% in the office and 25% on-site. They are the eyes and ears for the project and holds the superintendent to the highest standard.

Your onsite superintendent will be with our crew daily overseeing each step of your project. We have several gifted supers that are part <sup>6</sup> of our company.

[illegible]



# Design-Build

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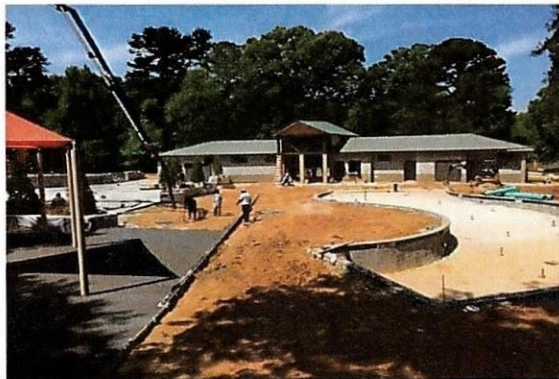
## Orange Park - GA

1305 Oakland Dr. SW Atlanta, GA 30310

Valued at \$1,450,000

Building – 4400sf

Pool – 6000 sf





# Design-Build

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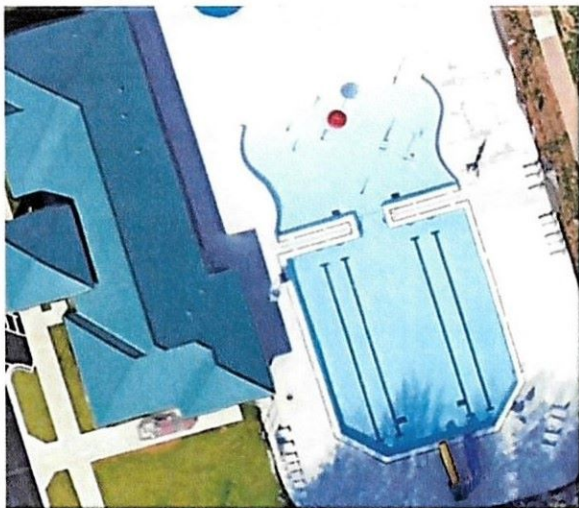
## John A. White Park - GA

1183 Cascade Cir SW Atlanta, GA 30311

Valued at \$1,675,000

Building – 7545sf

Pool – 4707 sf





# Design-Build

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## Browns Mill Aquatic - GA

4929 Browns Mill Rd Lithonia, GA 30038

Valued at \$2,600,000

Building – 7450sf

Pool – 17,000 sf





# Renovations

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Need an update to your location?

Add a slide\* Resurface\* Extend your Pool \* Convert a pool to splash pad\* Add play features





# Splash Park Design/Build

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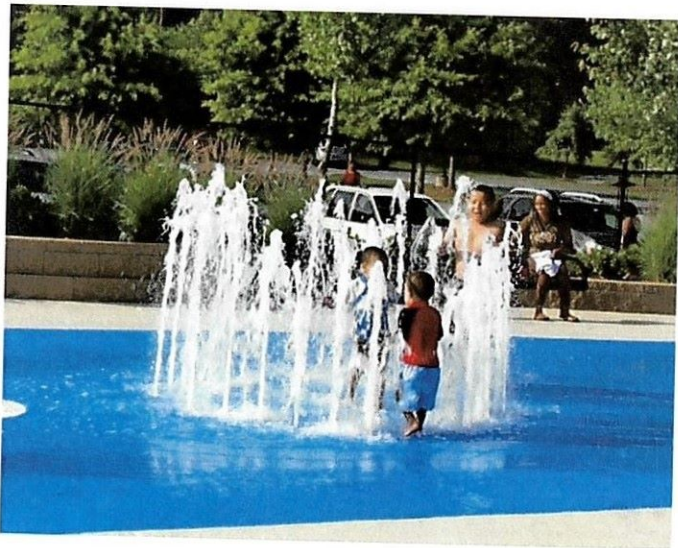


## Riverside Park - GA

575 Riverside Road Roswell, GA 30075

Valued at \$594,500

Splash Pad – 2200 sf





# Splash Park Design/Build

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## Riverside Park - GA

9000 Fouts Road Roswell, GA 30075

Valued at \$623,250

Splash Pad – 2550 sf





# Splash Pads

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You dream it and we build it!

The more out there the design, the more fun the build! At USA Construction we like our partners to have big ideas. Spirals, dinosaurs, and pirates oh my! The sky can be the limit with USA.





# Splash Parks

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Imagine the possibilities



# Project Management

Our Project Management Software has multiple interfaces, of which the main dashboard/health chart give us a quick snapshot of how each project is doing.

It allows you to easily identify those projects which are progressing fine and those projects which are in trouble.

**Time:** Time shows what percentage your project is behind schedule.

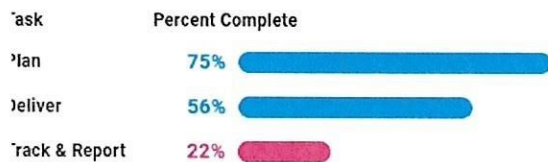
**Tasks:** Shows how many tasks still need to be completed.

**Workload:** shows how many tasks are overdue.

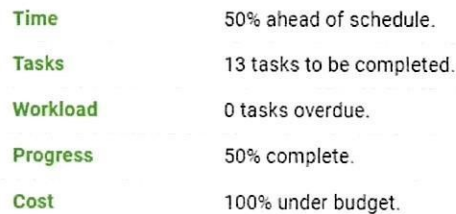
**Progress:** Shows what percentage of your project is complete.

**Cost:** Shows your costs vs your planned budget.

## Progress



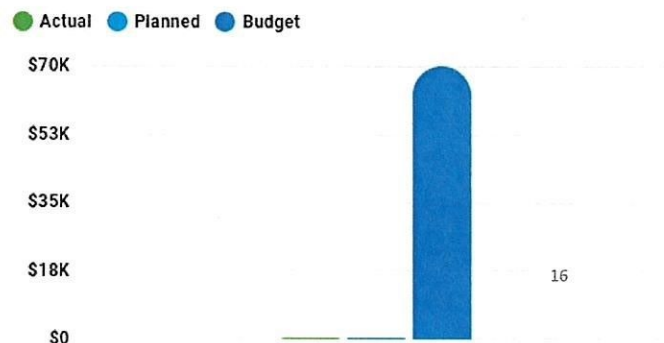
## Health



## Time



## Cost





# Project Management

Crystal River Design/Build - 05 Oct 2020

Page 1

|    | Task Name                      | Duration   | Planned S... | Planned ... | Percent Complete | Priority | Actual Hours | Planned Hours |
|----|--------------------------------|------------|--------------|-------------|------------------|----------|--------------|---------------|
| 1  | General Requirements           | 7 days     | 11/9/2020    | 11/17/2020  |                  | None     |              | 0 hour        |
| 2  | mobilization                   | 7 days     | 11/9/2020    | 11/17/2020  |                  | None     |              |               |
| 3  | Design & Permittig             | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 4  | Payment & Performance B...     | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 5  | Temporary Fencing              | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 6  | Insurance                      | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 7  | Trailer                        | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 8  | Dumpster                       | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 9  | Surveying                      | 5 days     | 11/9/2020    | 11/13/2020  |                  | None     |              |               |
| 10 | Office Supplies                | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 11 | Miscellaneous Materials        | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 12 | Travel                         | 1 day      | 11/9/2020    | 11/9/2020   |                  | None     |              |               |
| 13 | Project Signed by FDEP Grant   | 7 days     | 11/9/2020    | 11/16/2020  |                  | None     |              | 0 hour        |
| 14 | Site Work                      | 46 days    | 11/16/2020   | 1/16/2021   |                  | None     |              | 0 hour        |
| 15 | Drainage                       | 6 days     | 11/18/2020   | 11/25/2020  |                  | None     |              |               |
| 16 | Prep & EarthWork               | 3 days     | 11/16/2020   | 11/18/2020  |                  | None     |              |               |
| 17 | Excavation, Trenching & Bac... | 7 days     | 11/16/2020   | 11/24/2020  |                  | None     |              |               |
| 18 | Fencing & Gates                | 7 days     | 11/16/2020   | 11/24/2020  |                  | None     |              |               |
| 19 | Sod, Landscape & Irrigation    | 6 days     | 1/11/2021    | 1/18/2021   |                  | None     |              |               |
| 20 | Pavement Marking               | 2 days     | 11/24/2020   | 11/25/2020  |                  | None     |              |               |
| 21 | Concrete Work                  | 54.04 days | 10/19/2020   | 12/31/2020  |                  | None     |              | 0 hour        |
| 24 | Splash Pad - Concrete          | 4 days     | 12/21/2020   | 12/24/2020  |                  | None     |              |               |
| 25 | Plaster                        | 4 days     | 12/28/2020   | 12/31/2020  |                  | None     |              |               |
| 26 | Electrical Work                | 24 days    | 12/21/2020   | 1/21/2021   |                  | None     |              | 0 hour        |
| 27 | Gen Req for Electrical         | 14 days    | 12/21/2020   | 1/7/2021    |                  | None     |              | 0 hour        |
| 28 | Site Lighting                  | 3 days     | 1/13/2021    | 1/15/2021   |                  | None     |              | 0 hour        |
| 29 | Controller Board Installation  | 4 days     | 1/18/2021    | 1/21/2021   |                  | None     |              | 0 hour        |
| 30 | Wiring Devices                 | 7 days     | 12/22/2020   | 12/30/2020  |                  | None     |              |               |

# USA Design/Build Steps

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## 1) Team Selection :

After carefully reading through the scope of work, USA Construction chooses your team based on experience/skill set, quality of work, and cost. Putting together a strong team that can function independently as well as a single unit creates a strong foundation to support the following steps and project.

## 2) Pre-Construction

This tends to be a shorter phase within our design build process, but it absolutely critical to our success. This is the step where we will ask a great number of questions to make sure that everyone is on the same page. Expectations and reality do not always line up when designing a project and its important to get a solid picture of what is to be expected/delivered. Here is where goals, complete scheduling, budgeting (and budgeting problems) and potential project challenges will be addressed. This is also where value management/engineering will first appear.

## 3) Architectural Design

Design can begin after budget and timeline have been set. There will be assessments for potential cost savings and ways to increase productivity and preliminary drawings are presented to the project owner.

## 4) Construction

This can begin during the design phase as it is common to have timing overlap between the two depending on the project. USA tries to minimize change orders through utilizing S-curves and an agile waterfall project management techniques, but this is the phase where change orders will appear (if any).

## 5) Post Construction

Once completed, your team will do an overview of the project, a final site walk and various training depending on the technology utilized for your facility.



# Scheduling

| USA Construction, LLC                  |          | Project Start Date                       |        | 3/12/2019 |  |
|----------------------------------------|----------|------------------------------------------|--------|-----------|--|
| Ruth Tang                              |          | Schedule to date                         |        | 1/23/2020 |  |
| Stan Lanier                            |          |                                          |        |           |  |
|                                        |          | DURATION                                 |        |           |  |
| START DATE                             | END DATE | TASKS                                    | (days) | %         |  |
| <b>General Requirement</b>             |          |                                          |        |           |  |
| 3/21/19                                | 3/27/20  | Project Management                       | 366    | 80%       |  |
| 3/21/19                                | 3/27/20  | Project Supervisor                       | 366    | 80%       |  |
| 3/21/19                                | 3/27/20  | Bond                                     | 366    | 100%      |  |
| 3/21/19                                | 3/27/20  | Insurance                                | 366    | 100%      |  |
| 3/21/19                                | 3/22/20  | Trailer                                  | 361    | 100%      |  |
| 3/21/19                                | 3/22/20  | Temporary Toilet                         | 361    | 100%      |  |
| 3/21/19                                | 4/5/19   | Mobilization                             | 14     | 100%      |  |
| 3/21/19                                | 3/22/20  | Dumpster                                 | 361    | 100%      |  |
| 3/21/19                                | 3/22/20  | Office Supplies                          | 361    | 100%      |  |
| 3/21/19                                | 2/14/20  | Temporary Fence                          | 323    | 100%      |  |
| 3/21/19                                | 8/29/19  | Survey Staking                           | 158    | 100%      |  |
| 3/21/19                                | 10/28/19 | Miscellaneous Materials                  | 217    | 100%      |  |
| 3/21/19                                | 3/22/20  | Travel                                   | 361    | 75%       |  |
| 3/23/20                                | 3/27/20  | Final Cleaning                           | 4      | 0%        |  |
| <b>Site Work</b>                       |          |                                          |        |           |  |
| 3/25/19                                | 3/28/19  | Site Prep/Tree Protection                | 3      | 100%      |  |
| 3/25/19                                | 1/24/20  | Earthwork                                | 299    | 90%       |  |
| 2/24/20                                | 2/29/20  | Paving                                   | 10     | 0%        |  |
| 5/21/19                                | 8/15/19  | Excavation, Trenching, Backfilling       | 103    | 100%      |  |
| 5/9/19                                 | 5/15/19  | Termite Control                          | 7      | 0%        |  |
| 3/5/20                                 | 3/12/20  | Pavement Marking                         | 7      | 0%        |  |
| 11/4/19                                | 12/30/19 | Polyvinyl Chloride Pipe Storm Drain      | 56     | 0%        |  |
| 3/2/20                                 | 3/9/20   | Vinyle Coated Chain Link Fence           | 7      | 0%        |  |
| 3/2/20                                 | 3/7/20   | Turfgrass Planting & Irrigation          | 5      | 0%        |  |
| <b>Concrete</b>                        |          |                                          |        |           |  |
| 2/10/20                                | 2/16/20  | Concrete for Pool Structure (C-I-P)      | 6      | 0%        |  |
| 9/16/19                                | 1/31/20  | Concrete Formwork                        | 135    | 47%       |  |
| 5/7/19                                 | 10/11/19 | Concrete Reinforcement                   | 154    | 100%      |  |
| 6/7/19                                 | 10/8/19  | Metal Fasteners and Bolts                | 121    | 100%      |  |
| 4/2/19                                 | 10/8/19  | Cast-In-Place Buildings                  | 186    | 100%      |  |
| 6/2/19                                 | 10/18/19 | Cast-In-Place                            | 136    | 100%      |  |
| 2/10/20                                | 2/16/20  | Pneumatically Place Concrete for Pools   | 6      | 0%        |  |
| <b>Masonry</b>                         |          |                                          |        |           |  |
| 9/18/19                                | 12/13/20 | Mortar and Masonry Grout                 | 445    | 100%      |  |
| 9/18/19                                | 12/13/20 | Cast-Stone Masonry Units                 | 445    | 100%      |  |
| 9/18/19                                | 12/13/20 | Unit Masonry Assemblies                  | 445    | 100%      |  |
| 9/18/19                                | 10/7/19  | Blok-Flash                               | 19     | 100%      |  |
| <b>Wood and Plastic</b>                |          |                                          |        |           |  |
| 10/14/19                               | 3/7/20   | Rough Carpentry                          | 143    | 75%       |  |
| 10/14/19                               | 3/7/20   | Miscellaneous Carpentry                  | 143    | 50%       |  |
| 10/14/19                               | 3/7/20   | Finish Carpentry                         | 143    | 50%       |  |
| 10/14/19                               | 3/7/20   | Interior Architectural Woodwork          | 143    | 0%        |  |
| <b>Thermal and Moisture Protection</b> |          |                                          |        |           |  |
| 6/24/19                                | 7/24/19  | Concrete Sealer                          | 30     | 100%      |  |
| 6/24/19                                | 6/25/19  | Below Grade Vapor Retarder               | 1      | 100%      |  |
| 5/15/19                                | 8/15/19  | Self-Adhering Sheet Waterproofing        | 90     | 100%      |  |
| 5/15/19                                | 8/15/19  | Pre-Applied Sheet Membrane Waterproofing | 90     | 100%      |  |
| 5/15/19                                | 8/27/19  | PVC Waterstops                           | 102    | 100%      |  |
| 3/2/20                                 | 3/9/20   | Building Insulation                      | 7      | 0%        |  |
| 10/1/19                                | 3/7/20   | Metal Roof Panels                        | 156    | 75%       |  |
| 10/1/19                                | 3/7/20   | Self-Adhered Roofing Underlayment        | 156    | 50%       |  |
| 10/1/19                                | 3/7/20   | Flashing and Sheet Metal                 | 156    | 50%       |  |
| 10/1/19                                | 3/7/20   | Gutters and Downspouts                   | 156    | 50%       |  |
| 10/1/19                                | 3/7/20   | Roof Accessories                         | 156    | 50%       |  |
| 5/15/19                                | 3/7/20   | Joints Seals                             | 292    | 65%       |  |
| <b>Doors and Windows</b>               |          |                                          |        |           |  |
| 10/28/19                               | 2/17/20  | Steel Doors and Frames                   | 109    | 80%       |  |
| 10/28/19                               | 2/17/20  | Fiberglass Doors and Frames              | 109    | 33%       |  |
| 10/28/19                               | 3/9/20   | Unit Skylights                           | 131    | 50%       |  |

# Billing & Payments

You should get what you pay for; in this industry that does not always happen. With USA Construction as your partner you can rest easy that when we submit a pay application, its has been checked, double checked, and triple checked. With the use of an AIA Payment application you will always know where your project stands and how your payments are calculated.

| APPLICATION AND CERTIFICATION FOR PAYMENT                                                                                             |                |                   | AIA DOCUMENT G702                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                          | PAGE ONE OF _____ PAGES |  |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--|
| TO OWNER:                                                                                                                             | PROJECT:       | APPLICATION NO:   | 1                                                                                                                                                                                                                                                                                                                                                                                                                                     | Distribution to:                                                                                                                                                                                                                         |                         |  |
|                                                                                                                                       |                |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/> OWNER                                                                                                                                                                                                           |                         |  |
|                                                                                                                                       |                |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/> ARCHITECT                                                                                                                                                                                                       |                         |  |
|                                                                                                                                       |                |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/> CONTRACTOR                                                                                                                                                                                                      |                         |  |
| FROM CONTRACTOR:                                                                                                                      | VIA ARCHITECT: | PERIOD TO:        | 0/00/0000                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |                         |  |
|                                                                                                                                       |                | PROJECT NOS:      |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                          |                         |  |
| CONTRACT FOR:                                                                                                                         |                | CONTRACT DATE:    | 0/00/0000                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |                         |  |
| <b>CONTRACTOR'S APPLICATION FOR PAYMENT</b>                                                                                           |                |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                          |                         |  |
| Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached. |                |                   | The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due. |                                                                                                                                                                                                                                          |                         |  |
| 1. ORIGINAL CONTRACT SUM                                                                                                              |                |                   | CONTRACTOR:                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                          |                         |  |
| 2. Net change by Change Orders                                                                                                        | \$             | 0.00              | By: _____ Date: _____                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                          |                         |  |
| 3. CONTRACT SUM TO DATE (Line 1 - 2)                                                                                                  | \$             | 0.00              | Subscribed and sworn to before me this _____                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                          |                         |  |
| 4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)                                                                                | \$             | 0.00              | Month of _____                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                          |                         |  |
| 5. RETAINAGE:                                                                                                                         |                |                   | County of: _____                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                          |                         |  |
| a. 10 % of Completed Work (Column D + E on G703)                                                                                      | \$             | 0.00              | day of _____                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                          |                         |  |
| b. % of Stored Material (Column F on G703)                                                                                            | \$             | Included in above | Not a Public Officer                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                          |                         |  |
| Total Retainage (Lines 5a + 5b or Total in Column I of G703)                                                                          | \$             | 0.00              | Commission Expires: _____                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |                         |  |
| 6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)                                                                             | \$             | 0.00              | <b>ARCHITECT'S CERTIFICATE FOR PAYMENT</b>                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                          |                         |  |
| 7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)                                                             | \$             | 0.00              | In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.                           |                                                                                                                                                                                                                                          |                         |  |
| 8. CURRENT PAYMENT DUE                                                                                                                | \$             | 0.00              | AMOUNT CERTIFIED ..... \$ _____                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                          |                         |  |
| 9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)                                                                        | \$             | 0.00              | (Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)                                                                                                                                                                                                                                |                                                                                                                                                                                                                                          |                         |  |
| <b>CHANGE ORDER SUMMARY</b>                                                                                                           |                | <b>ADDITIONS</b>  | <b>DEDUCTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                     | ARCHITECT:                                                                                                                                                                                                                               |                         |  |
| Total changes approved in previous months by Owner                                                                                    |                |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                       | By: _____ Date: _____                                                                                                                                                                                                                    |                         |  |
| Total approved this Month                                                                                                             |                |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                       | This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract. |                         |  |
| TOTALS                                                                                                                                | \$0.00         | \$0.00            |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                          |                         |  |
| NET CHANGES by Change Order                                                                                                           |                | \$0.00            |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                          |                         |  |

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# Site Cleanliness

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We all know construction is a messy business, but that does not mean the jobsite has to be *sloppy*.

The construction director will be performing monthly or bi-weekly site walks depending on the project and the stage of completion. You can trust and believe in an organized, well run and **safe** jobsite when working with USA Construction.

Our team holds every member of the crew accountable for their work area daily. Our goal is to leave as little footprint as possible when building your aquatic facility.





# Quality Control Assessments

With USA Construction as your preferred partner, rest assured that our focus is always on the quality of our work/product!

Each week your project manager is going to check in with you, the director and the super individually. During this check ins your project manager will utilize a quality control assessment form to make sure that the partner, the director and the on site superintendent are satisfied and up to date on what has been completed, what is currently in progress, what needs correcting, the plan for correcting and what are the next steps towards success and project completion.

| Jobsite Quality Review Planning and Log Sheet |                                                                                                                                                                                                                                                                                                                                                              |          |      |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|
| Project ID                                    | Project Name                                                                                                                                                                                                                                                                                                                                                 | Preparer | Date |
| Planning                                      | <input type="checkbox"/> Invite your client <input type="checkbox"/> Inform field personnel of your review                                                                                                                                                                                                                                                   |          |      |
| Upon Arrival                                  | <input type="checkbox"/> Have a copy of the project specs, standards, and drawings <input type="checkbox"/> Include the superintendent on your walk                                                                                                                                                                                                          |          |      |
| First Look                                    | <input type="checkbox"/> Conduct a general overview of the jobsite<br><input type="checkbox"/> Pay attention to the most critical and/or risky areas<br><input type="checkbox"/> List agenda items below                                                                                                                                                     |          |      |
| Assess Completed Work                         | List your completed tasks and follow the steps below for each completed task: <ul style="list-style-type: none"> <li>Confirm that the task has been fully completed</li> <li>Inspect crucial details that have caused previous/costly issues</li> <li>Verify that the work meets specifications</li> </ul>                                                   |          |      |
|                                               | Completed Tasks and Notes:                                                                                                                                                                                                                                                                                                                                   |          |      |
|                                               | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                     |          |      |
|                                               | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                     |          |      |
|                                               | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                     |          |      |
| Monitor Work In Progress                      | List your work in progress and follow the steps below for each task in progress: <ul style="list-style-type: none"> <li>Correct work in progress issues now to prevent costly mistakes later</li> <li>Monitor personnel for proper training on new tasks</li> <li>Pay attention to details that are different on this project from other projects</li> </ul> |          |      |
|                                               | Work In Progress and Notes:                                                                                                                                                                                                                                                                                                                                  |          |      |
|                                               | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                     |          |      |
|                                               | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                     |          |      |
|                                               | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                     |          |      |

| Jobsite Quality Review Planning and Log Sheet continued |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Monitor Work In Progress                                | <p><b>Examine Materials</b></p> <ul style="list-style-type: none"> <li>Conform correct materials are being used</li> <li>Observe discarded products and packaging</li> </ul> <p><b>Examine Equipment</b></p> <ul style="list-style-type: none"> <li>Review equipment for correct type, proper capacity, and proper condition for quality and safety</li> </ul> <p><b>Materials/Equipment and Notes:</b></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> |
| Verify Material Controls                                | <p><b>Review materials for the following:</b></p> <ul style="list-style-type: none"> <li>Verify materials are being inspected before use</li> <li>Identify materials that have and have not been inspected</li> <li>Look for markings, tags, or "QC Inspected" indicator on materials that have passed inspection</li> </ul> <p><b>Material Controls and Notes</b></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>                                      |
| <b>Corrective Action Plan</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Upon Departure                                          | <p><input type="checkbox"/> Review notes with field personnel</p> <p><input type="checkbox"/> Discuss and issues and create a corrective action plan</p> <p><b>Corrective Action Plan</b></p> <p></p> <p></p> <p></p> <p></p> <p></p>                                                                                                                                                                                                                                                                                                                                       |

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# Quality Control Assessments

## Quality Control Plan for Construction

Automated Form Number      Template Library-Example Project-Example Team-DP-QUAL-0018 -12

### Section 1      PURPOSE OF THE PROJECT QUALITY MANAGEMENT PLAN

Provide the purpose of the Project Quality Management Plan. This document should be tailored to fit the particular project needs. Identify which project(s), product(s), and/or the portion of the project life cycle that are covered by this plan and the overall quality objectives for this project.

**1.1 Project Name and Purpose**      **Project name:** Newtown Street Neighbourhood

**Purpose -** Complete renovation works on the east side buildings

### Section 2      PROJECT QUALITY MANAGEMENT OVERVIEW

**2.1 Organisation, Responsibilities, and Interfaces**      Describe the primary roles and responsibilities of the project staff as it relates to the practice of Project Quality Management. Indicate responsibilities for activities such as mentoring or coaching, auditing work products, auditing processes, participating in project reviews, etc.

| Name             | Role                     | Quality Responsibility                                              |
|------------------|--------------------------|---------------------------------------------------------------------|
| Dave Hodgson     | National quality manager | Coaching all quality personnel and other personnel where applicable |
| Patricia Barbara | Quality manager          | Quality auditing on work products                                   |
| Jess King        | Team lead                | Auditing work products across the project                           |
| Balinda Jones    | Operations manager       | Establish auditing processes and manage personell                   |
| James Tran       | Review inspector         | Organising and leading all participation in project reviews         |

**2.2 Tools, Environment, and Interfaces**      List and define the data elements the quality plans that will be used to measure project quality and level of conformance to defined quality standards/metrics.

| Tool                                 | Description                                                                                                        |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| Benchmarking                         | Referencing and monitoring quality in comparison to industry recognised benchmarks                                 |
| Continuous improvement               | Setting our own benchmarks and seeking continuous improvement across operations                                    |
| Quality management software platform | Get real-time analytics and insights from quality performance to properly analyse and adjust course where required |
| 3rd party audit                      | 3rd party auditing at pre-defined intervals to ensure quality and compliance                                       |

### Section 3      PROJECT QUALITY MANAGEMENT

At the highest of levels Quality Management involves planning, doing, checking, and acting to improve project quality standards. The practice of Quality Management is broken into three process groups:

- 3.1 Quality Planning (QP),

# Quality Control Assessments

- 3.2 Quality Assurance (QA) and
- 3.3 Quality Control (QC).

The following sections define how this project will apply each of these practice groups to define, monitor and control quality standards.

## 3.1 Quality Planning (QP)

Identify which quality standards are relevant to the project and how to satisfy them. Identify and define appropriate quality metrics and measures for standards for project processes, product functionality, regulatory compliance requirements, project deliverables, project management performance, documentation, testing, etc. Identifies the acceptance criteria for project deliverables and product performance

### 1. Project structure

Separate Quality Staff - Testing is a very specialised function. A contractor may elect to hire a separate staff or subcontractor to perform testing and to generate the documentation required by the FAR Clause and the FP. But the testing and documentation are only part of the inspection system required by the contract. If the entire inspection system is performed by personnel separate from production personnel, that would mirror the traditional relationship between contractor and agency organisations.

### 2. Process control testing

Testing provides a reflection of quality and the process. But only changes to the process can improve quality. Extensive testing needed to identify defects so that they can be corrected is an indication of a poor process. Ideally frequencies of QC testing are dependent on characteristics of the overall process. In a transition environment however, when contractors are not used to designing comprehensive QC systems, it may be necessary for the agency to provide guide frequencies to minimize the risk of serious deficiencies undetected until late in the process.

### 3. Inspection/control procedures

For most typical FLH construction projects, the narrative describing inspection/control procedures should adequately address the quality process basics in two to four pages for each phase of construction (see below). This does not include testing schedules, certification, personnel, summaries and other attachments. In addition, if the narrative includes excessive redundancies, paraphrasing of the contract and other extraneous materials, that will add to the required length.

### 4. Preliminary, Startup and Production Phases

The FP requires each of the three sequential phases to be addressed separately. For five categories of construction, a five by three matrix is generated which constitutes the inspection/control part of the CQCP. The preliminary phase includes evaluation of equipment, materials and other resources prior to work being started. It also involves comparing contract requirements with training and other needs. Startup includes the additional management, training and inspection resources usually needed when a new operation is started. Production addresses the routine QC resources necessary after the process is established.

### 5. Subcontractors and Suppliers

When subcontractors and suppliers [other than suppliers of commercial items] provide part of the work, then the QCP needs to be clear whether their QC responsibilities will be independent, or a part of the prime contractor's responsibilities. If they are independent, then the subcontractors or suppliers QCP must be developed and submitted for approval, through the prime.

### 8. Manufactured Materials



# Quality Control Assessments

**Commercial Items** - These are materials manufactured and sold to the general public, as opposed to materials made to the unique specifications of the agency. For most commercial items, the contractor's responsibilities are limited to verification that the materials are as required or permitted in the contract, and that the delivered materials are in fact those approved materials. Some materials which are arguably commercial are considered of critical importance, and have specific QC/QA requirements in the contract.

**Non-commercial Items** - These are materials manufactured offsite, but specifically to agency specifications for this project. QC plan coverage for non-commercial items should be a separate document from the manufacturer, or the manufacture of those items should be included in the QC plan of the contractor or a subcontractor. Like critical commercial items, critical non-commercial items may have specific QC/QA requirements in the contract.

| Explanation                                                                                                                                                                                                                                                                                                                                                      | Comment                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <b>3.1.1 Define Project Quality</b><br>Identify quality standards and expectations for customers, the project, organization and federal regulations, define customer and project goals, quality standards, critical success factors, and metrics for which to measure success, and outline acceptance criteria for project deliverables and product performance. | Covered in OKR sheet 2 |
| <b>3.1.2 Measure Project Quality</b><br>Identify desired metrics and related monitoring processes for which to measure quality standard, develop a plan for measuring quality, define methods of data collection and archiving, and document timeframe for measurement and metrics reporting.                                                                    | Covered in ITP-001     |

**3.2 Quality Assurance (QA)** Identify and define those actions, and the metrics to measure them, that provide the confidence that project quality is in fact being met and has been achieved. Relate these actions to the quality standards defined in the planning section of this document.

**Defect tracking and reporting** - Track the number of defects which have been reported (and are open/closed) using the quality management software

**Hold points and witness points** - Same as above

**Defects per subcontractor** - Track the number of defects per subcontractor using safety management software, and assess punch list and snag list completion and performance

**Project delays** - Track days behind schedule, planned vs. actuals and budgeting to track how much quality has impacted these core project KPI's

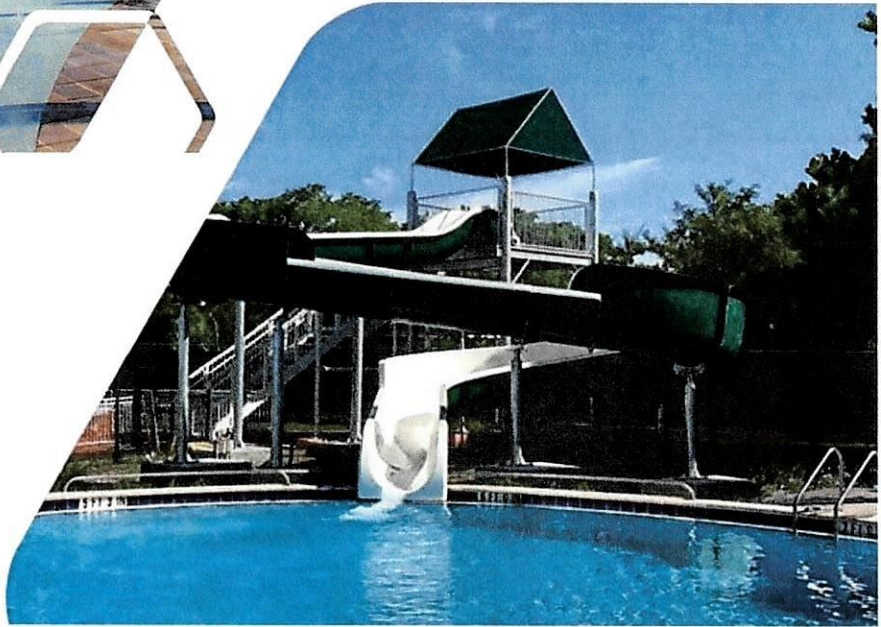
**Variations** - The number of variations and instructions are indicative of project scope changing which introduce more uncertainty around jobs and quality which can negatively impact quality

**Lot management** - Understand how each team and function is performing from lot reporting

| Explanation                                                                                                                                                                                                                | Comment                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>3.2.1 Analyze Project Quality</b><br>Analyze quality data, document opportunities for improvement and apply what was learned from quality analysis to eliminate gaps between current and desired levels of performance. | Quality management software to improve planned vs. actuals and real-time tracking and monitoring |

# Our Partners

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Newly-designed commercial and residential pool filter packs are made of thick fiberglass lids with a one-inch floor for no warping and easy drainage. Aquaworx uses stainless hardware on our hinges and latches in addition to unions on all pumps for easy removal.

26

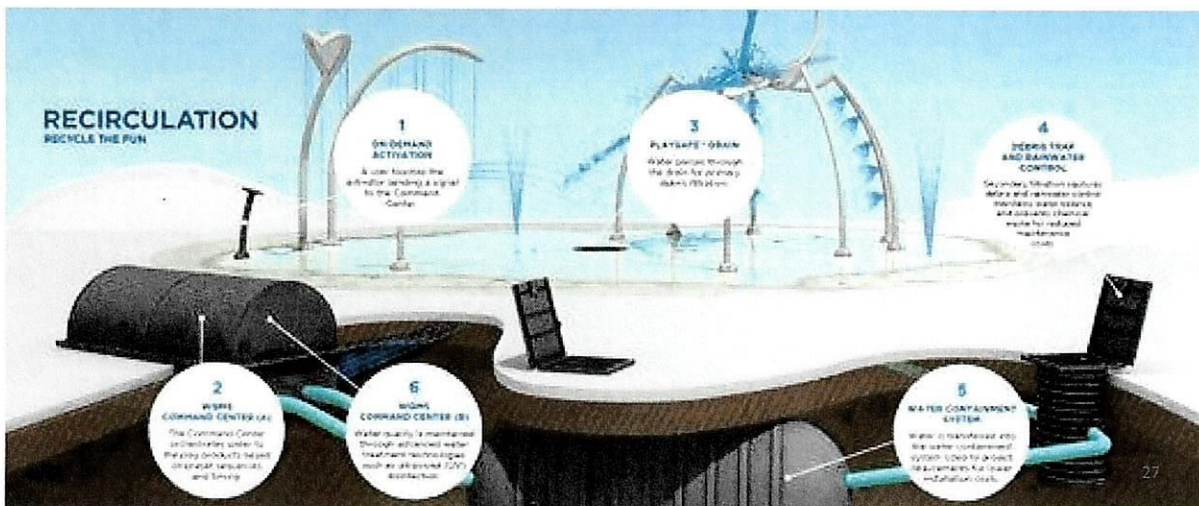


# Our Partners



## SAFESWAP™ ANCHORING SYSTEM

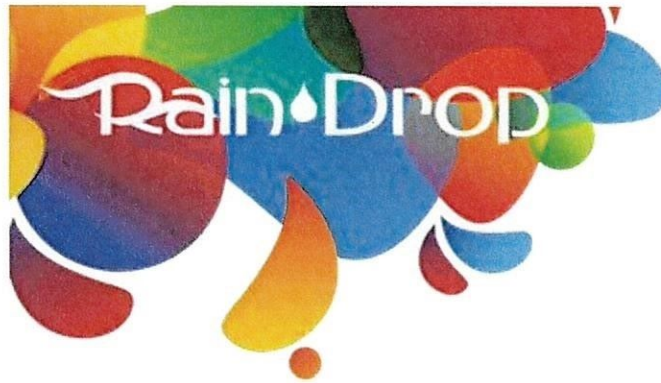
Attractive ground caps are substituted for future play products  
Easily add future play elements with no change to infrastructure  
Easily move products from one location to another at no additional cost  
Provides flexibility to spread investment over time as capital becomes available  
Structural stainless-steel base for maximum strength  
Optional interim spray cap (as shown)





# Our Partners

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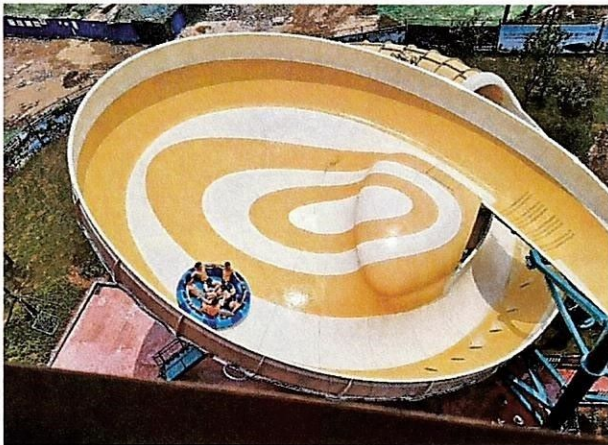


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# Our Partners

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# Our Partners

# POLYSOFT

## FLEXIBLE SEAMLESS PAVING



**POLYSOFT**  
FLEXIBLE SEAMLESS PAVING

**POLYSOFT COLOUR RANGE**

PolySoft is a specially designed product for wet area surfaces and children's playgrounds, where comfort and safety are paramount.

PolySoft's colour range has been carefully selected to provide an unlimited choice of striking combinations for pool surrounds and water play areas. The unique combination of the soft texture of PolySoft and the natural colour range, gives designers, architects and all involved, the freedom to create areas that are aesthetically pleasing and safe underfoot.

**OUTDOOR AREAS AND CHILDREN'S PLAYGROUNDS**

PolySoft is the ideal surface solution for outdoor playgrounds. It is well suited to public pathways, meeting areas, entertainment venues and any application that requires a soft seamless flexible surface.

When combined with the appropriate safety underfoot, PolySoft is an exceptional impact attenuating safety surface meeting all fall height requirements. PolySoft addresses all the common issues usually associated with traditional surfacing. These include cracking, fading and surface temperature.

**WET AREAS**

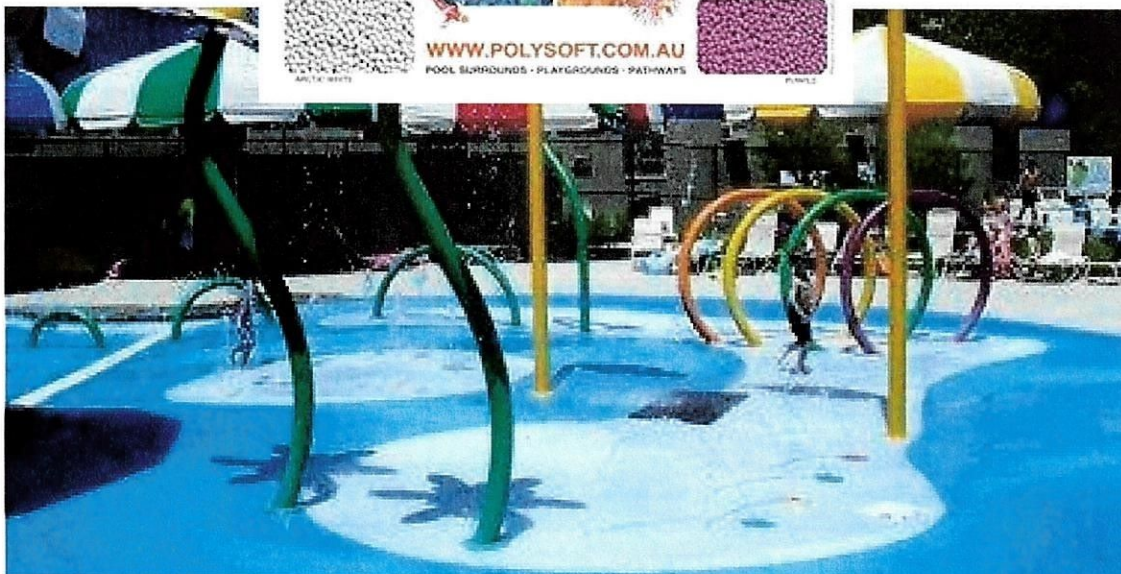
PolySoft is perfectly suited for use around pools, in water theme parks, rehabilitation hydrotherapy pool entries, splash pads and any application where a chlorine resistant surface treatment is required. The heat solution in surface temperature makes traction ideal possible, even in extreme environments.

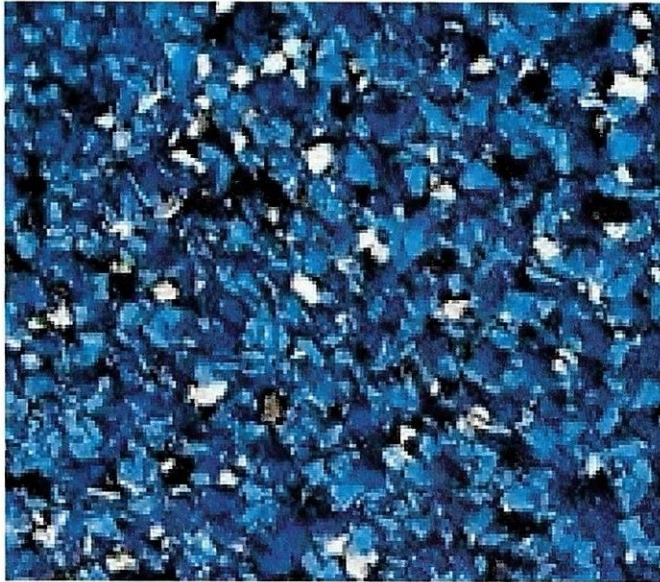
PolySoft can be tailored to suit individual project considerations, both in the resistance and drainage. PolySoft also has unique properties that allow it to be drilled into vertical surfaces, making it suitable to the pool interiors.



24 color swatches arranged in a 6x4 grid, including: BRIGHT BLUE, BRIGHT GREEN, BRIGHT RED, BRIGHT YELLOW, BRIGHT PURPLE, BRIGHT PINK, BRIGHT ORANGE, BRIGHT LIME, BRIGHT TEAL, BRIGHT CYAN, BRIGHT MAGENTA, BRIGHT VIOLET, BRIGHT INDIGO, BRIGHT NAVY, BRIGHT SLATE, BRIGHT CHARCOAL, BRIGHT BLACK, BRIGHT WHITE, BRIGHT GREY, BRIGHT TAN, BRIGHT BROWN, BRIGHT GOLD, BRIGHT SILVER, BRIGHT COPPER, BRIGHT BRASS.

**WWW.POLYSOFT.COM.AU**  
POOL SURROUNDS • PLAYGROUNDS • PATHWAYS






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## Our Partners



# Our Partners

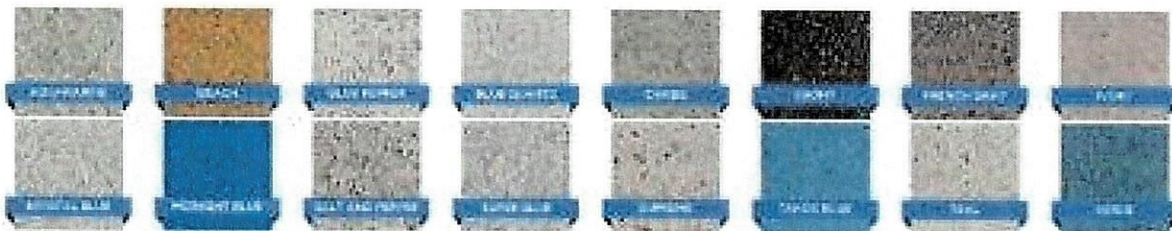
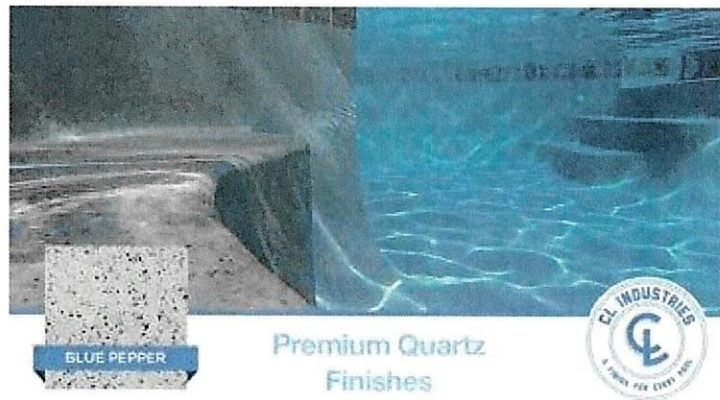
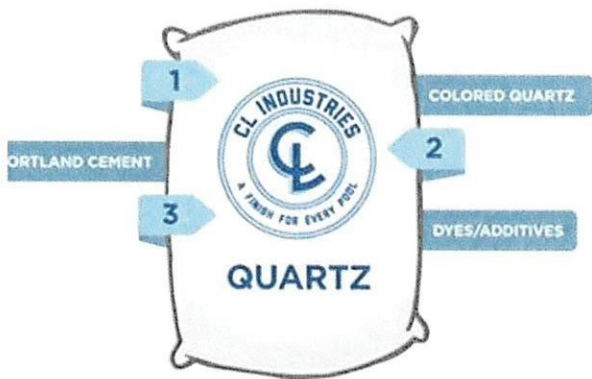




# Our Partners

## Krystalkrete

EXPOSED AGGREGATE POOL FINISH



**USA CONSTRUCTION**



***PROPOSAL FOR:***  
**Douglas Municipal Pool**

This Agreement, between the undersigned,

(herein referred to as "Owner"), hereby contracts with USA Construction

(herein after referred to as "Contractor") for the installation described below at the

price, terms, and conditions set forth herein.

**JOB ADDRESS:** 701 E. Center Street, Douglas, WY

**MAIL ADDRESS:**

**CONTRACT PRICE (in words):** Four hundred sixty-five thousand, seven hundred sixty dollars

**CONTRACT PRICE (in numbers):** \$465,760

**Payable as follows:**

**PAYMENT SCHEDULE**

**Payment is Scheduled in AIA format**

USA CONSTRUCTION agrees to furnish and pay all labor, material, equipment, taxes, insurance, and do all things necessary for the proper construction and completion of swimming pool at Facility Name, Located in Name County, State in accordance with the requirements of the local Health Department in effect on the date of this Agreement, and as shown on the plans provided by the Owner. Without limiting the generality of foregoing, the work is generally described as the construction of a swimming pool the shape and size specified on the attached plan and as described in the Plans and Specifications provided by the Owner.

Any written notices, which may be required herein, shall be mailed by Registered or Certified US Mail, return receipt requested, to the Contractor at the following address:

USA Construction  
1595 Peachtree Pkwy  
Suite 204-344  
Cumming, GA, 30041



### SCOPE:

The Douglas Municipal Pool Renovation Project includes partial demolition of the existing pool, removal and replacement of circulation and filtration equipment, replacement of slide pump and piping, construction of a new approximately 2500 Sq Ft pool including new gutter system and decking, construction of a new approximately 1000 Sq ft. splash pad, and additional play features and site amenities

- Demolish a portion of the existing Leisure Pool per the aquatic drawings. Layout, excavate, remove from the construction site, replace and grade materials as required beyond the limits of excavation of the pool structures to complete the work described in this section
- Furnish and install a plaster/tile/paint finish in the pool with a slip resistant surface per Specification Section 131140 – Swimming Pool Plaster. Furnish and install specialty tile for the perimeter tile deck band, gutter nosing, wall targets, recessed steps, floor lane markings, depth markings and warning signs, and all other tile installation within the pool structures. Reference Section 131145 - Swimming Pool Tile - including the tolerance requirements for the concrete substrate.
- Provide swimming pool sealants and caulking as shown on the plans
- Provide cementitious waterproofing for pool main drain sumps, gutter trough, surge tank, and backwash catch basin.
- Provide deck equipment, anchor inserts, gutter grating, and grating support angle and fasteners
- Provide pool filtration system and circulation system, valves, pumps, chemical feed equipment heaters, water level control system, and all items necessary to operate the entire system properly.
- Provide the heating system for the pool. Include all piping, heaters, controls, gauges, thermostats, control valves and wiring required to draw water from the recirculation line, heat the water and return it back to the recirculation line and interlock with pool recirculation pumps.





#### **PLANS:**

Owner is required to provide Contractor with three (3) full sets of engineer stamped plans upon signing of agreement. Contractor cannot start the project or the permit process without three (3) full sets of engineer stamped plans. Plans must include drawings of pool layout with depths and dimensions of pool, plumbing layout of pool, and all electrical notes for pool to include pump room layout and pool lights. Contractor can provide these plans at an additional fee to the agreement cost.

#### **POOL OPERATIONS**

The Contractor shall put the filtration equipment into operation. The Contractor shall provide oral instructions; as well as provide all owners' manuals to Owner. The premises shall be cleared of all excess materials, tools, equipment and debris from construction site.

This bid assumes there are no underground rocks or structures, quicksand, lakes, trash dumps or fuel tank, and there is reasonable access to the job site. This bid also assumes there is acceptable soil type and compaction to support pool structure and decks.

Owner represents that he/she has title to the land, that the pool is located within the property lines and clear setbacks, underground installations and overhead power lines, and that the pool and equipment location complies with applicable zoning laws.

#### **CHANGE ORDERS**

Any additional work that is above and beyond the original scope of work listed above shall be invoiced separately and payment shall be due upon completion of additional work that was approved by Owner in the change order. Any change orders that are more than \$2,000.00 shall require a 50% deposit with the written approved change order. Payment terms listed below shall apply to all change orders.

#### **ADDENDA**

The following Addenda are pursuant to, and part, of this Agreement:

\_\_\_\_\_ N/A \_\_\_\_\_

#### **PERSONNEL/SUBCONTRACTORS**

Whereas, Company will invest substantial resources to train and convey information concerning operational/construction techniques and management procedures to its personnel and subcontractors at Owner's facility, Owner acknowledges that such information and investment is a valuable asset of Company's business. Owner agrees not to hire or contract (without the prior written consent of Company) any personnel or former personnel of the Company directly or indirectly to work at, service, or be connected in any way with the project named herein for a period of one (1) year from the date of completion or cancellation of this agreement. Owner further agrees not to contract for any work performed at project as described herein with any subcontractor hired by Contractor (without the prior written consent of Company) to perform work on project listed above herein for a period of one (1) year from the date of completion or cancellation of this agreement. Hiring of subcontracts by Owner is a direct breach of this agreement and a violation of the permit status of this project.



#### **PAYMENT TERMS**

Contract Payments are due as indicated above. Any contract payment not made within ten (10) days of the schedule stated above shall be subject to a delinquent payment of five percent (5%) of the amount due or any portion thereof. In the event contract payments are not received within fifteen (15) days of the schedule listed above, the Company shall have the right, at its option, and within its sole discretion, to interrupt or terminate its services under this agreement and to withdraw and remove all personnel and supplies from Owner's premises without any further or additional notice to Owner. Any such interruption or termination notwithstanding, Owner shall be fully responsible for all payments provided herein. In the event that Company is required to collect payment at Owner's establishment, Owner agrees to pay an amount not to exceed \$350.00 for courier services.

In the event that the Company elects to pursue collection of any amounts due under this Agreement, Owner shall pay all said amounts, together with the interest at the rate of 18% per annum from the date the same became due, together with any and all cost of collection, including and together with any and all reasonable litigation expenses, including reasonable attorneys fees.

Further, Contractor will not assume any liability or responsibility for any work during the Warranty Period until all invoices are paid and Owner's account is current.

#### **CANCELLATION**

The Owner shall have the right to cancel this Agreement based on Company's non-performance of duties and responsibilities as follows:

- 1) Owner shall notify corporate office (1595 Peachtree Pkwy Suite 204-344 Cumming, GA, 30041) by certified mail and by phone of any problem regarding performance as detailed in the Agreement. Company shall have ten (10) business days following receipt of certified notification to remedy stated violation of agreement. (Remedy Period)
- 2) If Company fails to remedy the violation within the Remedy Period as detailed in this Agreement; Owner may then cancel this Agreement by providing Company written notice of cancellation via certified mail, within ten (10) days of the end of the remedy period. This Agreement shall then terminate five (5) days after the receipt thereof by the company and be considered the Termination Date.

#### **LOSE OUT/SUBSTANTIAL COMPLETION**

Owner is required to attend a Close Out walk through of job site within 3 days of Substantial Completion of project. Substantial Completion is achieved when facility/pool is usable and or permitted for operations. If Owner does not attend the Close Out walk through, Owner agrees to final completion and payment of all outstanding invoices, including any and all retainage.

#### **WARRANTY PERIOD/WARRANTY REVIEW**

Contractor provides a one-year warranty (Warranty Period) on all parts and labor for this project. The Warranty period on parts is limited to the extent of the Manufacturer's warranty for each part. Owner is entitled to request a Warranty Review throughout the Warranty Period as long as all outstanding payments/invoices are completely paid to Contractor. In order to request a Warranty Review of the project, Owner is required to submit the request in writing to our office via certified mail detailing any item they would like the Contractor to review under our warranty terms. Upon receipt of Warranty Review, Contractor will have ten (10) days to provide a written response to the Owner's Warranty Review request. If Warranty Review contains items that fall within the warranty provided under this agreement, Contractor has thirty (30) days to correct those items that fall under our warranty from date of acceptance of Owner's Warranty Review.





Warranty Period begins upon Substantial Completion and completion of Close Out walk through. However, a Warranty Review will not be accepted at any time until Owner has paid all contract payments and outstanding invoices due on this project.

#### **GOVERNING LAW**

This Contract shall be governed by and construed according to the Laws of where the Company is domiciled. Venue for any disputes arising out of this Contract shall be in the State or Superior Courts of where the Company is domiciled.

#### **MODIFICATION**

This Agreement constitutes the entire agreement of the parties and supersedes any prior agreements, understandings or negotiations, written or oral. This Agreement may not be modified or amended except in writing, signed by both parties hereto. This Agreement shall be binding to ensure the benefit of the Owner and Contractor and so their respective heirs, successors and assigns.

#### **STRICT COMPLIANCE**

No failure of Contractor to exercise any power or right granted herein, or to insist compliance by Owner with its obligations and duty herein shall constitute a waiver of Contractor's right to demand strict compliance with the provisions hereof at any time.

#### **SEVERABILITY**

If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby and each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

#### **ENTIRE WAIVER**

Owner and Contractor agree that no failure to exercise and no delay in exercising any right, power or privilege under this Agreement on the part of either party shall operate as a waiver of any right, power, or privilege under this agreement.

#### **LITIGATION FEES**

In the event of legal action to enforce the rights of the Contractor or Owner, under the terms of this Agreement, the parties agree that the Contractor shall be entitled to receive as additional damages, any and all litigation expenses, including attorney's fees.

#### **GOOD FAITH**

ISA Construction has provided this proposal in good faith based on information obtained from the owner and from our inspections.

#### **MISCELLANEOUS**

Acts of God, natural phenomenon, previous damage or irregularities, or those inconsistencies beyond the control of ISA Construction may give cause to the contractor to advise the owner of a change in scope of the work. This change may necessitate an adjustment in price, or a modification in some part of the work to be performed.



**PROPOSAL EXPIRATION DATE**

This contract is void at the Company's option if not executed by the Owner and returned to the Company 14 days after December 11th, 2024.

**BINDING AGREEMENT**

This instrument shall become effective as of \_\_\_\_\_. The Agreement shall become binding upon the signature and /or seal of both parties.

**ACCEPTANCE**

Acceptance of this Agreement by Owner through signatures below and return of this Agreement along with any payments due hereunder will constitute a contract entered into in accordance with the specifications, terms and conditions and addenda attached hereto.

Thanks for your confidence in USA Construction.

**USA CONSTRUCTION**

By: USA Construction, LLC

Officer: \_\_\_\_\_

DATE: \_\_\_\_\_

**Name of Owner**

By: \_\_\_\_\_  
Authorized Agent- "Owner"

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

DATE: \_\_\_\_\_

**EXHIBIT "A"**  
**STANDARD**  
**BID FORM**

PROJECT IDENTIFICATION: City of Douglas – Douglas Municipal Pool Renovation

THIS BID SUBMITTED TO: City of Douglas (OWNER)  
101 North 4<sup>th</sup> Street  
P.O. Box 1030  
Douglas, Wyoming 82633

1. The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with OWNER in the form included in the Contract Documents and to substantially complete all Work as specified or indicated in the Contract Documents for the Contract Price.
2. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid Bond. This Bid will remain subject to acceptance for sixty (60) days after the day of Bid opening. Bidder will sign and deliver counterparts of the Agreement, the Bonds and other documents required by the Bidding Requirements within ten (10) days after the date of OWNER's Notice of Award.
3. Notice that preferences will be granted pursuant to Wyoming Statutes Section 16-6-101, et seq., is hereby acknowledged.
4. In submitting this Bid, Bidder represents, as more fully set forth in the Agreement, that:
  - A. Bidder has examined and carefully studied the Bidding Documents and the following addenda, receipt of all which is hereby acknowledged:

|                                |                         |
|--------------------------------|-------------------------|
| Addendum No. <u>1</u>          | Dated <u>12/5/2024</u>  |
| Addendum No. <u>          </u> | Dated <u>          </u> |
| Addendum No. <u>          </u> | Dated <u>          </u> |
  - B. Bidder has examined the site and locality where the work is to be performed, the federal, state and local Laws and Regulations, and the conditions affecting cost, progress, or performance of the work and has been such independent investigations as Bidder deems necessary;
  - C. This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation;

Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; Bidder has not solicited or induced any person, firm or corporation to refrain from bidding; and Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over OWNER.

5. Bidder may bid any or all schedules and will complete the Work for the bid schedule price(s) based upon materials actually furnished and installed and services actually provided, based on the lump sum and unit prices provided in the itemized bid schedule(s).
6. Bidder agrees that the work for the City of Douglas will be as provided above, substantially and finally completed.
7. Bidder accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the work on time, unless otherwise stated as provided below. Bidder agrees that such liquidated damages are not a penalty and that the amount provided is as close to an estimate as possible to the actual damages. Any exceptions or objections to this provision are stated in writing and attached hereby by Bidder.
8. The following documents are attached to and made a condition of this Bid:

Required Bid Security in the form of a Bid Bond.  
Certificate of Residency (if applicable)

9. Communications concerning this Bid shall be addressed to:

Address of Bidder: 1595 PEACHTREE PKWY SUITE 204-344  
CUMMING, GA 30041

10. The terms used in this Bid are defined in and have the meanings assigned to them in the General Conditions, as modified by the Supplementary Conditions.

Submitted on 12/4, 2024.

Bidder is bidding as a NON-RESIDENT (Insert Resident or Non-Resident)

IF BIDDER IS:

AN INDIVIDUAL

By: \_\_\_\_\_ N/A  
(Individual's Name)

doing business as: \_\_\_\_\_ N/A

Business Address: \_\_\_\_\_ N/A

Phone Number: \_\_\_\_\_ N/A

A PARTNERSHIP

By: \_\_\_\_\_ N/A  
(Firm's Name)

(General Partner) \_\_\_\_\_ N/A

Business Address: \_\_\_\_\_ N/A

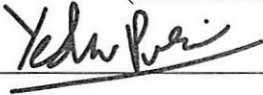
Phone Number: \_\_\_\_\_ N/A



A CORPORATION OR LIMITED LIABILITY COMPANY

By: USA CONSTRUCTION LLC (seal)  
(Corporation's or Limited Liability Company's Name)  
GEORGIA

(State of Incorporation or Organization)

By:  (seal)  
PROJECT MANAGER  
(Title)

(Seal)

Attest: \_\_\_\_\_

Business Address: 1595 PEACHTREE PKWY SUITE 204-344  
CUMMING, GA

Phone Number: 877-248-1872

A JOINT VENTURE

By: N/A (seal)  
(Name)

N/A  
(Address)

By: N/A (seal)  
(Name)

N/A  
(Address)

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

**BID SCHEDULE**  
**DOUGLAS MUNICIPAL POOL RENOVATION**

Contractor shall furnish and install items as shown on the Drawings or called for in the Specifications. All costs not included in this schedule that are necessary to provide a complete, functional project as depicted in the Drawings and Specifications are to be considered incidental and merged with the costs of other related items. The following is a list of

|                  |                  |                  |           |
|------------------|------------------|------------------|-----------|
| LS = Lump Sum    | EA = Each        | LF = Linear Feet | AC = Acre |
| SY = Square Yard | SF = Square Foot | CY = Cubic Yard  | Ton = Ton |

| Item | Description              | Unit | Quantity | Unit Cost             | Total Cost          |
|------|--------------------------|------|----------|-----------------------|---------------------|
| 1    | Mobilization and Bonds   | LS   | 1        | \$46,500.00           | \$46,500.00         |
| 2    | Pool Renovation Complete | LS   | 1        | \$394,260.00          | \$394,260.00        |
| 3    | Force Account            | FA   | 25,000   | \$1.00                | \$25,000.00         |
|      |                          |      |          | <b>Total Base Bid</b> | <b>\$465,760.00</b> |

STANDARD FORM OF  
AGREEMENT BETWEEN OWNER AND CONTRACTOR

THIS AGREEMENT is made between the City of Douglas, hereinafter referred to as the "Owner," and USA CONSTRUCTION LLC, hereinafter referred to as the "Contractor."

NOW, THEREFORE, it is hereby agreed as follows:

ARTICLE 1. WORK.

Contractor shall perform all the work required by the Contract Documents for the completion of the City of Douglas – Douglas Municipal Pool Renovation.

ARTICLE 2. ENGINEER.

The Project has been designed by Civil Engineering Professionals, Inc., who is hereinafter referred to as the "Engineer" and who is to act as Owner's representative, assume all duties and responsibilities and have the rights and authority assigned to Engineer in the Contract Documents in connection with completion of the Work in accordance with the Contract Documents.

ARTICLE 3. CONTRACT TIME.

- 3.1 Substantial Completion shall include all Work required to make the project operational for its intended use.
- 3.2 All Work will be substantially complete by **September 15th, 2025** and completed and ready for final payment in accordance with Article 14 of the General Conditions by **October 1st, 2025**. The Work at each site must be Substantially Complete within the consecutive calendar days or date stipulated herein or Liquidated Damages will commence on the first day following the completion deadline stipulated.
- 3.3 Liquidated Damages. Owner and Contractor recognize that time is of the essence of this Agreement and that Owner will suffer financial loss if the Work is not substantially complete by the times specified in Paragraph 3.2 above, plus any extension thereof allowed in accordance with Article 12 of the General Conditions. They also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not substantially completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty) Contractor shall pay Owner One-Thousand Dollars (\$1,000.00) for each day that expires after any of the times specified in Paragraph 3.2 for Substantial Completion. It is further agreed that such liquidated damages are not a penalty, but represent the parties' best estimate of actual damages.

- 3.4 After Substantial Completion, if Contractor neglects, refuses, or fails to complete the remaining Work within the Contract Times or any proper Owner-granted extension thereof, Contractor shall pay Owner Five-Hundred Dollars (\$500.00) for each day that expires after the time specified herein for final completion.

#### ARTICLE 4. CONTRACT PRICE.

In Consideration of the performance of the work in accordance with the Contract documents for this Lump Sum Contract, Owner shall pay Contractor in current funds a total contract price of \_\_\_\_\_ (\$ \_\_\_\_\_), subject to additions and deductions by Change Order approved by the Owner. The contract fee shall be based on the lump sum price contained in the Bid Form, included as Exhibit "A" (pages BF-1 through BF-4 Bid Form) and by this reference made a part of this Agreement.

#### ARTICLE 5. PAYMENT PROCEDURES.

Contractor shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Applications for Payment will be processed through the Engineer as provided in the General Conditions.

- 5.1 Progress Payments. Owner shall make progress payments on the basis of Contractor's Applications for Payment as recommended by Engineer, on or about the 25th day of each month during construction as provided below. All progress payments will be on the basis of the progress of the Work measured by the Schedule of Values provided for in Article 14.01 of the General Conditions, subject to the cutoff and submittal dates provided in the General Provisions.
- 5.1.1 Progress Payments will be made in an amount equal to ninety-five percent (95%) of the work completed, and ninety-five percent (95%) of Invoice Cost of materials and equipment not incorporated in the Work but delivered and suitably stored, less in each case the aggregate of payments previously made in order to withhold such amounts where retainage is equal to five percent (5%) of any work completed throughout the project and of the Total Contract Price.
- 5.1.2 In the event the Contractor makes only one application for payment upon substantially completing the Work, progress payment will be made in an amount equal to ninety-five percent (95%) of the Work completed. Owner shall withhold five percent (5%) of the work completed as retainage, said retainage to be paid in accordance with the provisions of Paragraph 5.3, Final Payment.
- 5.2 OWNER may withhold progress payments if CONTRACTOR fails to submit an updated progress schedule with the application for payment as detailed in Section 01310 Progress Schedules.

- 5.3 Final Payment. Upon final completion and acceptance of the Work in accordance with Article 14 of the General Conditions, Engineer shall recommend payment and present Contractor's Final Application for Payment to the City. Pursuant to Wyoming State Statutes, final payment cannot be made until forty-one (41) days after publication of the first Notice of Completion.

#### ARTICLE 6. WITHHELD FUNDS.

Pursuant to Wyoming Statutes Section 16-6-701 et seq., withheld funds equal to no more than five percent (5%) of the calculated value of any work completed for Contracts will be retained in an account in the name of the Contractor (except when specifically waived in writing by Contractor) which has been assigned to the Owner until the Contract is completely, satisfactorily, and finally accepted by the Owner. Unless a depository is designated by the Contractor in a written attachment hereto, the Contractor's signature hereon shall act as authority for the Owner to designate a retainage depository on behalf of the Contractor, for the purposes specified in Wyoming Statutes Section 16-6-704. The Contractor's signature hereon shall act as an assignment of the depository account to the Owner, as provided by Wyoming Statutes Section 16-6-701 et seq., whether the depository is designated by the Contractor or by the Owner.

#### ARTICLE 7. CONTRACTOR'S REPRESENTATIONS.

In order to induce Owner to enter into this Agreement, Contractor makes the following representations:

- 7.1 Contractor has familiarized himself with the nature and extent of the Contract Documents, Work, locality, and with all local conditions and federal, state, and local Laws and Regulations that in any manner may affect cost, progress, or performance of the Work.
- 7.2 Contractor has studied carefully all reports of investigations and test of subsurface and latent physical conditions at the site or otherwise affecting cost, progress, or performance of the work which were relied upon by Engineer in the preparation of the Drawings and Specifications and which have been identified in the Supplementary Conditions.
- 7.3 Contractor has made or caused to be made examinations, investigations, and test and studies as he deems necessary for the performance of the Work at the Contract Price, within the Contract Time, and in accordance with the other terms and conditions of the Contract Documents; and no additional examinations, investigations, tests, reports, or similar data are or will be required by Contractor for such purposes.
- 7.4 Contractor has correlated the results of all such observations, examinations, investigations, tests, reports, and data with the terms and conditions of the Contract Documents.



- 7.5 Contractor has given Engineer written notice of all conflicts, errors, or discrepancies that he has discovered in the Contract Documents and the written resolution thereof by Engineer is acceptable to Contractor.
- 7.6 Contractor certifies that materials containing asbestos will not be used for this project without prior written approval by the Owner.

#### ARTICLE 8. CONTRACT DOCUMENTS.

The Contract Documents which comprise the entire agreement between Owner and Contractor are attached to this Agreement, made a part hereof and consist of the following:

- 8.1 This Agreement (Pages SFA-1 to SFA-5, inclusive).
- 8.2 Exhibit "A" - Bid Form.
- 8.3 Joint Account Agreement or Letter of Forfeiture waiving same.
- 8.4 Addenda No. \_\_\_\_\_.
- 8.5 Performance and Payment Bonds.
- 8.6 Certificates of Insurance, of Workers' Compensation Coverage, and of Unemployment Insurance Coverage.
- 8.7 Notice of Award.
- 8.8 Notice to Proceed.
- 8.9 General Conditions (Pages 1 to 42, inclusive).
- 8.10 Supplementary Conditions (Pages SSC-1 to SSC-15, inclusive).
- 8.11 Technical Specifications.
- 8.12 Contract Drawings, consisting of twenty sheets, with each sheet bearing the following general title: City of Douglas – Douglas Municipal Pool Renovation.
- 8.13 Any modifications, amendments, and supplements, including Change Orders, issued pursuant to Articles 3.04 and 3.05 of the General Conditions, on or after the effective date of this Agreement.
- 8.14 Notices of Substantial Completion.

ARTICLE 9. GOVERNMENTAL CLAIMS ACT

The City does not waive any right or rights it may have pursuant to the Wyoming Governmental Claims Act, Wyoming Statutes Section 1-39-101 et.seq. The City specifically reserves the right to assert any and all immunities, rights, and defenses it may have pursuant to the Wyoming Governmental Claims Act.

ARTICLE 10. MISCELLANEOUS PROVISIONS.

Terms used in this Agreement, which are defined in the General Conditions, shall have the meanings designated in those conditions.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in one (1) original copy on the day and year first above written.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

CONTRACTOR:

ATTEST:

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

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

\_\_\_\_\_

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

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

OWNER:  
City of Douglas  
A Municipal Corporation

ATTEST:

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

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

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

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

**STANDARD  
PERFORMANCE BOND**

KNOW ALL MEN BY THESE PRESENTS: That

\_\_\_\_\_  
(Name of Contractor)

\_\_\_\_\_  
(Address (Address of Contractor))

A \_\_\_\_\_, hereinafter called  
(Corporation, Partnership, or Individual)

Principal, and

\_\_\_\_\_  
(Name of Surety)

\_\_\_\_\_  
(Address of Surety)

hereinafter called Surety, are held and firmly bound, pursuant to Wyoming Statute Section 16-6-112 unto the «Owner», 101 North 4<sup>th</sup> Street, P.O. Box 1030, Douglas, Wyoming 82633, hereinafter called Owner, in the penal sum of \_\_\_\_\_ Dollars (\$ \_\_\_\_\_), in lawful money of the United States, for the payment for which sum well and truly to be made, we bind ourselves, successors, and assigns, jointly and severally, firmly by these presents.

Whereas, the Principal entered into an Agreement with the OWNER, dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, or which is to be entered contemporaneously with the delivery of this BOND, in the form which is hereto attached and made a part hereof for the «Owner» – «Projectname».

NOW, THEREFORE, if the Principal shall well, truly and faithfully perform its duties, all the undertakings, covenants, terms, conditions, and agreements of said Agreement of any OWNER authorized modification thereof during the original term thereof, and any extensions thereof which may be granted by the OWNER, with or without notice to the Surety, and if he shall satisfy all claims and demands, incurred under such contract, and any OWNER authorized modification thereof, and shall fully indemnify and save harmless the OWNER from all costs and damages which it may suffer by reason of failure to do so, and shall reimburse and repay the OWNER all outlay and expense which the OWNER may incur in making good any default, then this obligation shall be void; otherwise to remain in full force and effect.

PROVIDED, FURTHER, that the said Surety, for value received hereby, stipulates and agrees that no change, extension of time, alteration or addition to the terms of the Agreement or to WORK to be performed thereunder, or the SPECIFICATIONS accompanying the same shall in any wise release it from its obligation on this BOND, and it does hereby waive notice of any such change, extension of time, alteration, or addition to the terms of the Agreement or to the WORK or to the SPECIFICATIONS.

PROVIDED, FURTHER, that no final settlement between the OWNER and the CONTRACTOR shall abridge the right of any beneficiary hereunder, whose claim may be unsatisfied.

IN WITNESS WHEREOF, this instrument is executed this \_\_\_\_ day of \_\_\_\_\_, «YearSigned».

\_\_\_\_\_  
(Principal)

ATTEST:

BY: \_\_\_\_\_

\_\_\_\_\_  
(Principal Secretary)

\_\_\_\_\_  
(Address)

(SEAL)

\_\_\_\_\_  
(Witness as to Principal)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Surety)

ATTEST:

BY: \_\_\_\_\_  
Attorney-in-Fact

\_\_\_\_\_  
(Surety Secretary)

\_\_\_\_\_  
(Address)

(SEAL)

\_\_\_\_\_  
(Witness to Surety)

\_\_\_\_\_  
(Address)

(SEAL)

**STANDARD  
LABOR AND MATERIAL PAYMENT BOND**

KNOW ALL MEN BY THESE PRESENTS: That

\_\_\_\_\_  
(Name of Contractor)

\_\_\_\_\_  
(Address of Contractor)

A \_\_\_\_\_, hereinafter called  
(Corporation, Partnership, or Individual)

Principal, and \_\_\_\_\_  
(Name of Surety)

\_\_\_\_\_  
(Address of Surety)

hereinafter called Surety, are held and firmly bound, pursuant to Wyoming Statute Section 16-6-112 unto the City of Douglas, 101 North 4<sup>th</sup> Street, P.O. Box 1030, Douglas, Wyoming 82633, hereinafter called OWNER, in the penal sum of \_\_\_\_\_ Dollars (\$ \_\_\_\_\_), in lawful money of the United States, for the payment for which sum well and truly to be made, we bind ourselves, successors, and assigns, jointly and severally, firmly by these presents.

Whereas, the Principal entered into an Agreement with the OWNER, dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, or which is to be entered contemporaneously with the delivery of this BOND, in the form which is hereto attached and made a part hereof for the City of Douglas – Douglas Municipal Pool Renovation.

NOW, THEREFORE, if the Principal shall promptly make payments as they become due to all persons, firms, SUBCONTRACTORS, and corporations furnishing materials for or performing labor in the prosecution of the WORK provided for in such Agreement, and any OWNER authorized extension or modification thereof, including, but not limited to, all amounts due for materials, lubricants, oil, gasoline, repairs on machinery, equipment and tools, consumed or used in connection with the construction of such WORK, all insurance premiums, taxes, excises, licenses, assessments, contributions, penalties, and interest accrued in the execution of the Agreement, and for all labor, performed in such WORK whether by SUBCONTRACTOR or otherwise, then this obligation shall be void; otherwise, to remain in full force and effect.

PROVIDED, FURTHER, that the said Surety, for value received hereby, stipulates and agrees that no change, extension of time, alteration or addition to the terms of the Agreement or to WORK to be performed thereunder, or the SPECIFICATIONS accompanying the same shall in any wise release it from its obligation on this BOND, and it does hereby waive notice of any such change, extension of time, alteration, or addition to the terms of the Agreement or to the WORK or to the SPECIFICATIONS.



PROVIDED, FURTHER, that no final settlement between the OWNER and the CONTRACTOR shall abridge the right of any beneficiary hereunder, whose claim may be unsatisfied; that no action shall be maintained on this Bond unless commenced within one (1) year after the date of first publication of notice of final payment to the Principal as provided and set forth in Sections 16-6-113, 16-6-114, and 16-6-115, W.S. 1977.

IN WITNESS WHEREOF, this instrument is executed this \_\_\_\_\_ day of \_\_\_\_\_, 20

\_\_\_\_\_  
(Principal)

ATTEST:

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

\_\_\_\_\_  
(Principal Secretary)

\_\_\_\_\_  
(Address)

(SEAL)

\_\_\_\_\_  
(Witness as to Principal)

\_\_\_\_\_  
(Address)

ATTEST:

(Surety)  
By: \_\_\_\_\_  
Attorney-in-Fact

\_\_\_\_\_  
(Surety Secretary)

\_\_\_\_\_  
(Address)

(SEAL)

\_\_\_\_\_  
(Witness to Surety)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(SEAL)

STANDARD  
JOINT ACCOUNT AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, pursuant to Wyoming Statute Section 16-6-701, et seq., by and between the City of Douglas, Wyoming, hereinafter referred to as the "Owner;" \_\_\_\_\_ a Federally Insured Depository, hereinafter referred to as the "Depository;" and, \_\_\_\_\_, of \_\_\_\_\_, State of \_\_\_\_\_, hereinafter referred to as the "Contractor."

WITNESSETH:

WHEREAS, the Contractor has entered into a contract with the Owner, dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, hereinafter referred to as the "Contract," which calls for the Contractor to perform certain work and to provide certain materials for the completion of the: City of Douglas – Douglas Municipal Pool Renovation.

WHEREAS, the terms and provisions of said Contract provide that the Owner will retain certain sums otherwise payable to the Contractor during the course of performance of said Contract; and,

WHEREAS, the Owner, in lieu of said retention of those certain sums otherwise payable to the Contractor, may pay those sums to a joint account, held in the name of the Contractor, and assign to the Owner, in a depository designated by said Contractor; and,

WHEREAS, the Owner is required to enter into an interest bearing deposit agreement with the Depository to provide for the custodial care and servicing of said joint account; and,

WHEREAS, the Contractor has designated the Depository to provide for the custodial care and servicing of said joint account, and the Contractor has agreed to pay the Depository any fees associated with providing these services; and,

WHEREAS, the Owner, the Depository, and the Contractor desire to enter into an agreement with respect to the custodial care and servicing of said funds.

NOW, THEREFORE, in consideration of the mutual covenants containing herein and the mutual benefits to be derived therefrom, it is agreed by and between the parties hereto, as follows:

1. The Owner shall pay sums retained from each progress payment under the Contract to the Depository. The Depository shall hold sums and accrue interest thereon or invest said sums and collect the interest thereon, and shall pay the said interest to the Contractor, as accrued or collected, unless otherwise instructed by the Contractor.

- A. If the Depository elects to invest any sums on behalf of the Contractor, the Depository shall invest only in securities of the United States Treasury.
2. The Depository shall not release, assign, transfer, or deliver any money to the Contractor, or the Contractor's direction, until such time as the Owner has given the Depository written notice that satisfactory progress is being made in all phases of the contract and that the Depository is authorized to make payment to, or as directed by, the Contractor. In the event of such written authorization from the Owner, the Depository shall deliver the authorized amount, together with any accumulated interest thereon, to the Contractor, or at Contractor's direction, and shall give the Owner written notice of said delivery. Authorization from Owner to the Depository to release funds shall only be made in response to a written request to the Owner, by the Contractor. Prior to issuing its authorization, the Owner shall determine that satisfactory and substantial reasons exist for the payment, and shall require written approval from any surety furnishing bonds for the contract work as a prerequisite to issuing such approval.
  3. The Depository shall release, assign, transfer, and deliver to Owner upon demand when Owner certifies to Depository that Contractor has declared bankruptcy, has been put into bankruptcy by its creditors, that the bonding company, as surety, for the subject contract with Owner, has been notified that the Contractor cannot complete the terms of the contract for any reason, or that it has become necessary for the Owner to take over completion of the Contract.
  4. The Depository shall notify the Owner of the total amount on deposit immediately after deposits made by the Owner.
  5. This agreement shall be deemed terminated when the Depository has delivered all of the retained sums and accumulated interest in its custody under the terms of this agreement to the Contractor, however, under no circumstances shall the Depository delivery any retained sums to the Contractor, or at the Contractor's direction, without first obtaining written approval for the same from the Owner.
  6. This agreement contains the entire agreement of the parties hereto with respect to said retained sums and the Depository agrees to hold and dispose of the said retained delivered to the Owner in accordance with the terms and conditions hereof. However, the Depository is not a party to, nor bound by, any instrument or agreement other than this agreement; and the Depository, as custodian of the retained sums deposited with it hereunder, shall not be required to take notice of any default or any other matter, nor be bound by or be required to give any notice or demand, not be required to take any action whatsoever, except as provided in this agreement. The Depository shall not be liable for any loss or damage suffered by the Owner or the Contractor as a result of Depository's actions hereunder, pursuant to the terms of this agreement, unless said loss or damage was caused by the negligence of the Depository, or the Depository's failure to abide by the terms of this agreement.

7. The Contractor will release and otherwise hold harmless the Owner from any and all losses sustained by the Contractor as the result of entering into this agreement.
8. The Owner retains all immunities and limitations of liability which are afforded by the Wyoming Governmental Claims Act, W.S. 1-39-101, et seq., and the parties do not intend that the City waive any such immunities or limitations of liability.
9. It is agreed that this agreement shall be construed according to the laws of the State of Wyoming. Furthermore, all parties agree that the exclusive forum for resolving disputes under the agreement will be the courts of the State of Wyoming, and consent to jurisdiction in such courts.
10. Account No. \_\_\_\_\_.

IN WITNESS WHEREOF, the parties have hereunder set their hands and seals  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

OWNER:

CITY OF DOUGLAS, WYOMING  
A Municipal Corporation

By:

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

DEPOSITORY: By:

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Signature

CONTRACTOR: By:

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Signature

(City of Douglas Standard Joint Account Agreement with \_\_\_\_\_  
and \_\_\_\_\_ for the \_\_\_\_\_  
Project, No. \_\_\_\_\_)

ACKNOWLEDGMENT

STATE OF WYOMING     )  
                                          ) ss.  
COUNTY OF                    )

The foregoing instrument was acknowledged before me by  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Witness my Hand and Official Seal.

My Commission Expires:

Notary Public

STATE OF                    )  
                                          ) ss.  
COUNTY OF                    )

The foregoing instrument was acknowledged before me by  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Witness my Hand and Official Seal.

My Commission Expires:

Notary Public

STATE OF                    )  
                                          ) ss.  
COUNTY OF                    )

The foregoing instrument was acknowledged before me by  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Witness my Hand and Official Seal.

My Commission Expires:

Notary Public:



## NOTICE OF AWARD

Dated \_\_\_\_\_

TO: \_\_\_\_\_  
(BIDDER)

ADDRESS: \_\_\_\_\_

PROJECT: City of Douglas - Douglas Municipal Pool Renovation

OWNER's CONTRACT NO. \_\_\_\_\_

CONTRACT FOR \_\_\_\_\_ Same as Project \_\_\_\_\_  
(Insert name of Contract as it appears in the Bidding Documents)

You are notified that your Bid dated \_\_\_\_\_ for the above Contract has been considered. You are the apparent Successful Bidder and have been awarded a contract for the Total Base Bid.

(Indicate total Work, alternates or sections or Work awarded)

The Contract Price of your contract is \_\_\_\_\_ (\$ \_\_\_\_\_).

Two (2) copies of each of the proposed contract accompany this Notice of Award.  
Three (3) sets of the Drawings and Specifications will be delivered separately or otherwise made available to you immediately.

You must comply with the following conditions precedent within fifteen days of the date of this Notice of Award, that is by \_\_\_\_\_.

1. You must deliver to the OWNER Two (2) fully executed counterparts of the Agreement.
2. You must deliver with the executed Agreement the Contract Security (Bonds) as specified in the Instructions to Bidders (Paragraph 18),

NOA 1 of 2

General Conditions (Article 5) and Supplementary Conditions (paragraph SC-5.1).

3. (List other conditions precedents).

Failure to comply with these conditions within the time specified will entitle OWNER to consider your bid in default, to annul this Notice of Award and to declare your Bid Security forfeited.

Within ten days after you comply with the above conditions, OWNER will return to you one fully signed counterpart of the Agreement with the Contract Documents attached.

City of Douglas, Wyoming  
(OWNER)

By: \_\_\_\_\_  
(AUTHORIZED SIGNATURE)

Mayor  
(TITLE)

## ACCEPTANCE OF AWARD

\_\_\_\_\_  
(CONTRACTOR)

By: \_\_\_\_\_  
(AUTHORIZED SIGNATURE)

\_\_\_\_\_  
(TITLE)

\_\_\_\_\_  
(DATE)

## NOTICE TO PROCEED

Dated \_\_\_\_\_

TO: \_\_\_\_\_  
(CONTRACTOR)

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

PROJECT: Douglas Municipal Pool Renovation

OWNER's CONTRACT NO. \_\_\_\_\_

CONTRACT FOR: Same as Project  
(Insert name of Contract as it appears in the Bidding Documents)

You are notified that the Contract Times under the above contract will commence to run on \_\_\_\_\_, 20\_\_\_. By that date, you are to start performing your obligations under the Contract Documents. In accordance with Article 3 of the Agreement, all work associated with the Bid Schedule shall be substantially complete by \_\_\_\_\_; complete and ready for final payment by \_\_\_\_\_.

Before you may start any Work at the site, paragraph 2.05 of the General Conditions provides that you and Owner must each deliver to the other (with copies to ENGINEER and other identified additional insureds) certificates of insurance which each is required to purchase and maintain in accordance with the Contract Documents.

Also before you may start any Work at the site, you must (add other requirements)

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

City of Douglas  
(OWNER)

By: \_\_\_\_\_  
(AUTHORIZED SIGNATURE)

\_\_\_\_\_  
(TITLE)

### ACCEPTANCE OF AWARD

By: \_\_\_\_\_  
(CONTRACTOR)

\_\_\_\_\_  
(AUTHORIZED SIGNATURE)

\_\_\_\_\_  
(TITLE)

\_\_\_\_\_  
(DATE)

# APPLICATION FOR PAYMENT NO. \_\_\_\_\_

To \_\_\_\_\_ (OWNER)

Contract for \_\_\_\_\_.

OWNER's Contract No. \_\_\_\_\_ ENGINEER's Project No. \_\_\_\_\_.

For Work accomplished through the date of \_\_\_\_\_.

| ITEM                                                | CONTRACTOR's Schedule of Values |          |        | Work Completed |        |
|-----------------------------------------------------|---------------------------------|----------|--------|----------------|--------|
|                                                     | Unit Price                      | Quantity | Amount | Quantity       | Amount |
|                                                     | \$                              |          | \$     |                | \$     |
| Total<br>(Orig Contract)<br>C.O. No. 1<br>C.O. No.2 |                                 |          | \$     |                | \$     |

Accompanying Documentation:

|  |                                  |    |
|--|----------------------------------|----|
|  | GROSS AMOUNT DUE.....            | \$ |
|  | LESS % RETAINAGE.....            | \$ |
|  | AMOUNT DUE TO DATE.....          | \$ |
|  | AMOUNT DUE THIS APPLICATION..... | \$ |

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that: (1) all previous progress payment received from OWNER on account of Work done under the Contract referred to above have been applied to discharge in full all obligations of CONTRACTOR incurred in connection with Work covered by prior Applications for Payment numbered 1 through \_\_\_\_\_ inclusive; (2) title to all Work, materials and equipment incorporate in said Work or otherwise listed in or covered by this Application for payment will pass OWNER at time of payment free and clear of all liens, claims, security interest and encumbrances (except such as are covered by Bond acceptable to OWNER against any such lien, claim, security interest or encumbrance); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not *defective* as that term is defined in the Contract Documents.

Dated \_\_\_\_\_ 20 \_\_\_\_\_

CONTRACTOR

By \_\_\_\_\_  
(Authorized Signature)

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Dated \_\_\_\_\_ 20 \_\_\_\_\_

ENGINEER

By \_\_\_\_\_  
(Authorized Signature)

APPLICATION FOR PAYMENT

## **INSTRUCTION**

---

### **A. GENERAL INFORMATION**

The standard form is intended as a guide only. Many projects require a much more extensive form with space for numerous items, descriptions of Change Orders, identification and other information. It is expected that a separate form will be developed by Engineer or Contractor at the time Contractor's Schedule of values is finalized. Note also that the format for retainage must be changed if the Agreement permits (or the Law provides), and Contractor elects, the deposit of securities in lieu of retainage. Refer to Article 14 of the General Conditions for provisions concerning the Contractor.

### **B. COMPLETING THE FORM**

The Schedule of Values, submitted and approved as provided in articles 2.07 of the General Conditions, should be copied in the space indicated on the Application For Payment form. Note that the cost of materials and equipment is often listed separately from the cost of their installation. All Change Orders affecting the Contract Price should be identified and include such supplemental Schedules of Values as required for progress payments.

The form is suitable for use in the Final Application for Payment as well as for Progress payments: however, the required accompanying documentation is usually more extensive for final payment. All accompanying documentation should be identified in the space provided on the form.

### **C. ENGINEER'S REVIEW**

Engineer *must* review all Applications for Payment with care to avoid recommending any payments not yet earned by Contractor. All accompanying documentation of legal nature, such as lien waivers, should be reviewed by Owner's attorney, and Engineer should so advise Owner.



## RECOMMENDATION OF PAYMENT

NO. \_\_\_\_\_

OWNER's Project No. \_\_\_\_\_ ENGINEER's Project No. \_\_\_\_\_  
Project: City of Douglas - Douglas Municipal Pool Renovation

CONTRACTOR: \_\_\_\_\_

Contract For \_\_\_\_\_ Contract Date \_\_\_\_\_

Application Date \_\_\_\_\_ *Application Amount* \$ \_\_\_\_\_

For Period Ending \_\_\_\_\_

To: City of Douglas  
OWNER

Attached hereto is the CONTRACTOR's Application for Payment for Work accomplished under the Contract through the date indicated above. The Application meets the requirements of the Contract Documents and includes the CONTRACTOR's certificate stating that all previous payments to him under the Contract have been applied by him to discharge in full all of his obligations in connection with the Work covered by all prior Applications for Payments.

In accordance with the Contract the undersigned recommends payment to the CONTRACTOR of the amount due as shown below.

\_\_\_\_\_  
ENGINEER

Dated: \_\_\_\_\_

### STATEMENT OF WORK

|                                |        |                               |               |
|--------------------------------|--------|-------------------------------|---------------|
| Original Contract Price        | \$0.00 | Work to Date                  | \$0.00        |
| Net Change Orders              | \$0.00 | Amount Retained               | \$0.00        |
| Current Contract Price         | \$0.00 | Subtotal                      | \$0.00        |
| Work to be Done                | \$0.00 | Previous Payments Recommended | \$0.00        |
| <u>Amount Due This Payment</u> |        |                               | <u>\$0.00</u> |

## CHANGE ORDER

(Instruction on reverse side)

No. \_\_\_\_\_

PROJECT \_\_\_\_\_

DATE OF ISSUANCE \_\_\_\_\_ EFFECTIVE DATE \_\_\_\_\_

OWNER \_\_\_\_\_

OWNER's Contract No. \_\_\_\_\_

CONTRACTOR. \_\_\_\_\_ ENGINEER \_\_\_\_\_

You are directed to make the following changes in the Contract Documents.

Description:

Reason for Change Order:

Attachments: (List documents supporting change)

| <b>CHANGE IN CONTRACT PRICE:</b>                                 | <b>CHANGE IN CONTRACT TIMES:</b>                                                                                       |
|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Original Contract Price<br>\$                                    | Original Contract Times<br>Substantial Completion:<br>Ready for final Payment:<br>days or dates                        |
| Net changes from previous Change Orders No. ___ to No. ___<br>\$ | Net changes from previous Change Orders No. ___ to No. ___<br>days                                                     |
| Contract Price prior to this Change Order<br>\$                  | Contract Times prior to this Change Order<br>Substantial Completion:<br>Ready for final Payment:<br>days or dates      |
| Net Increase(Decrease) of this Change Order<br>\$                | Net Increase (Decrease) of this Change Order<br>days                                                                   |
| Contract Price with all approved Change Orders<br>\$             | Contract Times with all approved Change Orders<br>Substantial Completion:<br>Ready for final Payment:<br>days or dates |

RECOMMENDED:

APPROVED:

ACCEPTED:

By: \_\_\_\_\_  
Engineer (Authorized Signature)

By: \_\_\_\_\_  
Owner (Authorized Signature)

By: \_\_\_\_\_  
Contractor (Authorized Signature)

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

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

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

## CHANGE ORDER

### INSTRUCTIONS

---

#### A. GENERAL INFORMATION

This document was developed to provide a uniform format for handling contract changes that affect Contract Price or Contract Times. Changes that have been initiated by a Work Change Directive must be incorporated into a subsequent Change Order if they affect Contract Price or Times.

Changes that affect Contract Price or Contract Times should be properly covered by a Change order. The practice of accumulating change order items to reduce the administration burden may lead to unnecessary disputes.

If Milestones have been listed any effect of a Change Order thereon should be addressed.

For supplemental instructions and minor changes not involving a change in the Contract Price or Contract Times, a Field Order may be used.

#### B. COMPLETING THE CHANGE ORDER FORM

Engineer initiates the form, including a description of the changes involved and attachments based upon documents and proposals submitted by Contractor, or requests from Owner, or both.

Once Engineer has completed and signed the form, all copies should be sent to Contractor for approval. After approval by Contractor, all copies should be sent to Owner for approval. Engineer should make distribution of executed copies after approval by Owner.

If a change only applies to Contract Price or to Contract Times, cross out the part of the tabulation that does not apply.

## CERTIFICATE OF SUBSTANTIAL COMPLETION

PROJECT \_\_\_\_\_

DATE OF ISSUANCE \_\_\_\_\_

OWNER \_\_\_\_\_

OWNER's Contract No. \_\_\_\_\_

CONTRACTOR \_\_\_\_\_ ENGINEER \_\_\_\_\_

This Certificate of Substantial Completion applies to all Work under the Contract Documents or to the following specified parts thereof:

TO \_\_\_\_\_  
OWNER

And To \_\_\_\_\_  
CONTRACTOR

The Work to which this Certificate applies has been inspected by authorized representatives of OWNER, Contractor and ENGINEER, and that Work is hereby declared to be substantially complete in accordance with Contract Documents on

\_\_\_\_\_  
DATE OF SUBSTANTIAL COMPLETION

A tentative list of items to be completed or corrected is attached hereto. This list may not be all-inclusive, and the failure to include an item in it does not alter the responsibility of CONTRACTOR to complete all the Work in accordance with the Contract Documents. The items in the tentative list shall be completed or corrected by CONTRACTOR within \_\_\_\_\_ days of the above date of Substantial Completion.

From the date of Substantial Completion the responsibilities between OWNER and CONTRACTOR for security, operation, safety, maintenance, heat, utilities, insurance and warranties and guarantees shall be as follows;

RESPONSIBILITIES:  
OWNER: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
CONTRACTOR:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The following documents are attached to and make a part of this Certificate:

*(For items to be attached see definition of Substantial Completion as supplemented and other specifically noted conditions precedent to achieving Substantial Completion as required by Contract Documents)*

\_\_\_\_\_  
This certificate does not constitute an acceptance of Work not in accordance with the Contract Documents nor is it a release of CONTRACTOR's obligation to complete the Work in accordance with the Contract Documents.  
\_\_\_\_\_

Executed by ENGINEER on \_\_\_\_\_, 20\_\_\_\_

ENGINEER

By: \_\_\_\_\_  
(Authorized Signature)

CONTRACTOR accepts this Certificate of Substantial Completion on \_\_\_\_\_, 20\_\_\_\_

CONTRACTOR

By: \_\_\_\_\_  
(Authorized Signature)

OWNER accepts this Certificate of Substantial Completion on \_\_\_\_\_, 20\_\_\_\_

OWNER

By: \_\_\_\_\_  
(Authorized Signature)





December 12<sup>th</sup>, 2024

JD Cox, City Manager  
City of Douglas  
P.O. Box 1030  
Douglas, Wyoming, 82633

Re: Recommendation of Award – City of Douglas – Municipal Pool Renovation Project

Dear Mr. Cox:

I recommend tabling the award of this project. The feedback that I have received from contractors at the prebid as well as discussions with both contractors that submitted bids, was that the probability of the pool opening for the summer of 2025 is very unlikely. Tabling the award of this project until January 2025 is not anticipated to delay the opening of the pool.

Bids were received for the City of Douglas – Municipal Pool Renovation Project on December 11<sup>th</sup>, 2024 at 2:00 PM. Two bids were received: USA Construction's bid of \$465,760.00, and Powder River Construction's bid of \$4,708,365.00. There were no alternate bid items on this project.

We have reviewed both bids and the bid from USA Construction is incomplete. I have spoken with USA Construction and they have sent a written notification withdrawing their bid.

The bid from Powder River Construction (PRC) was accurate and complete. There are no discrepancies in PRC's bid, and the documents were completed properly. The City of Douglas has budgeted \$3,750,000.00 for the construction of the project.

With PRC's bid significantly over budget, my recommendation would be to table awarding the contract to PRC. I have spoken with PRC construction and delaying the award until January 2025 will not delay the project. They stated that they were not planning on being able to complete the project early for the pool to be open for a portion of the summer. PRC is willing to discuss value engineering items and scope alterations to reduce the total project costs. They mentioned that there were a few value engineering items that can reduce the cost without significant changes to the scope, and/or that they would be willing to discuss scope alterations to reduce the cost. With this being said, I do not have an issue with awarding the project in full to Powder River Construction if this is the desire and additional funds can be allocated to this project.

Please feel free to contact me if you have any questions or concerns.

Sincerely,  
*Civil Engineering Professionals, Inc.*

A handwritten signature in black ink, appearing to read "Nicholas Larsen".

Nicholas Larsen, P.E.

Cc: John Harbarger, Public Works Director

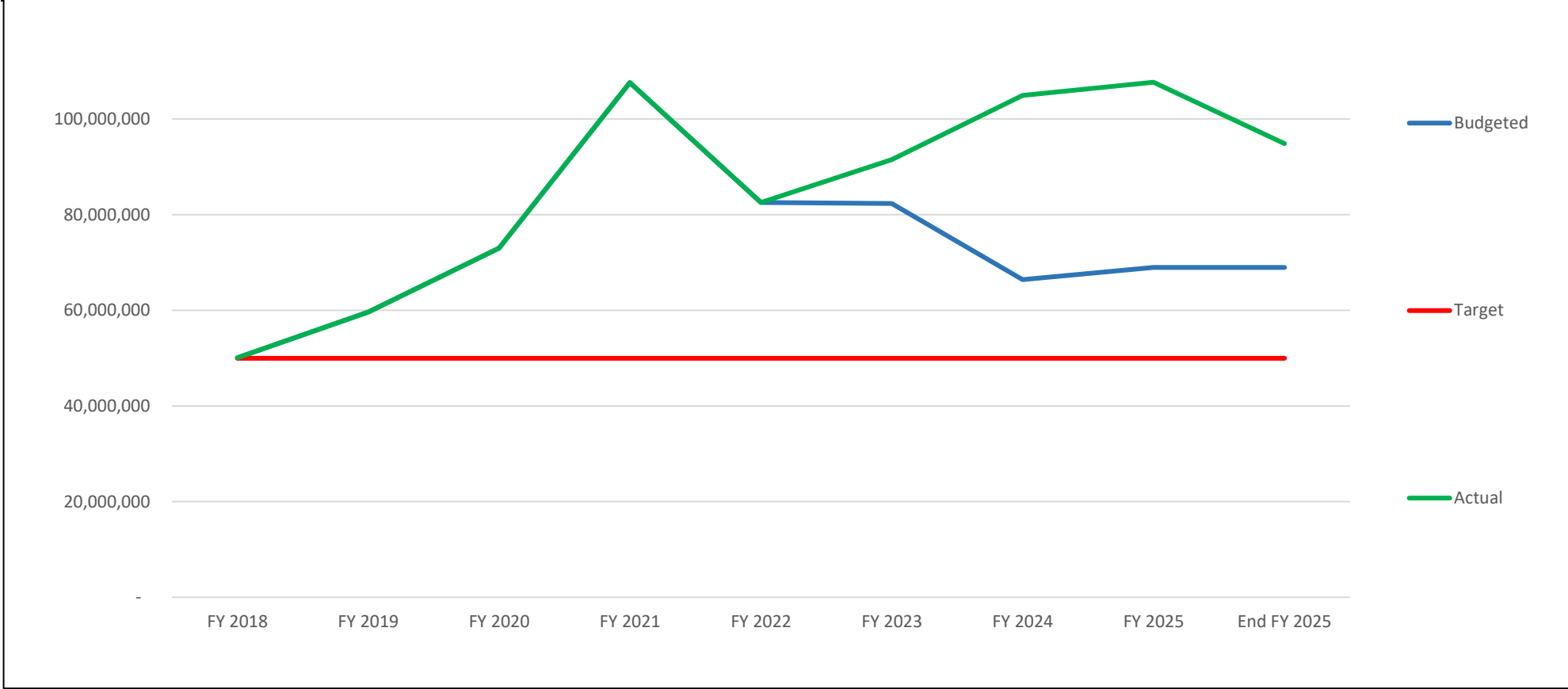


# City of Douglas

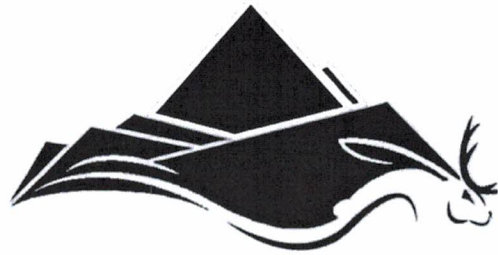
## Overall Reserves & Targets

### FY 2024-2025

| RESERVES | Ending<br>FY 2018 | Ending<br>FY 2019 | Ending<br>FY 2020 | Ending<br>FY 2021 | Ending<br>FY 2022 | Ending<br>FY 2023 | Ending<br>FY 2024 | As of<br>December<br>FY 2025 | Projection<br>End FY 2025 |
|----------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|---------------------------|
| Actual   | 50,110,452        | 59,637,255        | 72,981,953        | 107,631,740       | 82,548,368        | 91,512,751        | 104,950,707       | 107,734,397                  | 94,868,476                |
| Budgeted | 50,110,452        | 59,637,255        | 72,981,953        | 107,631,740       | 82,548,368        | 82,304,017        | 66,421,873        | 68,967,055                   | 68,967,055                |
| Target   | 50,000,000        | 50,000,000        | 50,000,000        | 50,000,000        | 50,000,000        | 50,000,000        | 50,000,000        | 50,000,000                   | 50,000,000                |



# TREASURER'S REPORT



To the City Council:

The following is a General Statement of Accountability from the City Treasurer for the funds of the City of Douglas for the fiscal month to date ended and at. . . . . **December 31, 2024**

| FUND                               | Fund # | BALANCE AT BEGINNING OF MONTH | CASH RECEIPTS FOR PERIOD | CASH DISBURSEMENTS FOR PERIOD | TRANSFERS AND ADJUSTMENTS | BALANCE AT December 31, 2024 |
|------------------------------------|--------|-------------------------------|--------------------------|-------------------------------|---------------------------|------------------------------|
| <b>GOVERNMENTAL FUNDS</b>          |        |                               |                          |                               |                           |                              |
| GENERAL                            | 10     | \$ 52,488,686.14              | \$ 2,417,391.80          | \$ 489,067.92                 | \$ (8,118,491.58)         | \$ 46,298,518.44             |
| SPECIAL REVENUE FUNDS              |        |                               |                          |                               |                           |                              |
| -IMPACT ASSISTANCE                 | 11     | 1,926,828.43                  | 36,279.67                | -                             |                           | 1,963,108.10                 |
| -POLICE SPECIAL PROJECTS           | 13     | 11,042.79                     | -                        | 22,640.02                     | 7,952.25                  | (3,644.98)                   |
| <b>TOTAL SPECIAL REVENUE FUNDS</b> |        | <b>\$ 1,937,871.22</b>        | <b>\$ 36,279.67</b>      | <b>\$ 22,640.02</b>           | <b>\$ 7,952.25</b>        | <b>\$ 1,959,463.12</b>       |
| <b>TOTAL GOVERNMENTAL</b>          |        | <b>\$ 54,426,557.36</b>       | <b>\$ 2,453,671.47</b>   | <b>\$ 511,707.94</b>          | <b>\$ (8,110,539.33)</b>  | <b>\$ 48,257,981.56</b>      |
| <b>PROPRIETARY FUNDS</b>           |        |                               |                          |                               |                           |                              |
| ENTERPRISE FUNDS                   |        |                               |                          |                               |                           |                              |
| - WATER                            | 31     | 13,123,807.78                 | 282,649.95               | 375,057.78                    |                           | 13,031,399.95                |
| -SEWER                             | 32     | 2,110,461.92                  | 120,244.62               | 545,015.36                    |                           | 1,685,691.18                 |
| -SANITATION                        | 33     | 1,251,285.30                  | 133,572.37               | 165,226.26                    |                           | 1,219,631.41                 |
| -LANDFILL                          | 34     | 2,271,697.54                  | 105,947.12               | 127,771.53                    |                           | 2,249,873.13                 |
| <b>TOTAL ENTERPRISE</b>            |        | <b>\$ 18,757,252.54</b>       | <b>\$ 642,414.06</b>     | <b>\$ 1,213,070.93</b>        | <b>\$ -</b>               | <b>\$ 18,186,595.67</b>      |
| INTERNAL SERVICE FUNDS             |        |                               |                          |                               |                           |                              |
| - EMPLOYEE HEALTH CARE             | 39     | 83,278.51                     | 218,526.96               | 195,339.12                    | 125,000.00                | 231,466.35                   |
| <b>TOTAL PROPRIETARY</b>           |        | <b>\$ 18,840,531.05</b>       | <b>\$ 860,941.02</b>     | <b>\$ 1,408,410.05</b>        | <b>\$ 125,000.00</b>      | <b>\$ 18,418,062.02</b>      |
| <b>CAPITAL PROJECT FUNDS</b>       |        |                               |                          |                               |                           |                              |
| -CAPITAL IMPROVEMENT RESERVE       | 40     | 376,431.26                    | 651.78                   | -                             |                           | 377,083.04                   |
| -ECONOMIC DEVELOPMENT              | 41     | 2,160,446.04                  | 11,368.67                | 18,564.23                     | 17,925.00                 | 2,171,175.48                 |
| -BROWNFIELD GRANT                  | 42     | 0.00                          | -                        | -                             |                           | (0.00)                       |
| -CAPITAL EQUIPMENT RESERVE         | 47     | 549,770.01                    | 4,103.37                 | -                             | 750,000.00                | 1,303,873.38                 |
| -FIRE EQUIPMENT                    | 50     | 714,280.48                    | 4,616.98                 | -                             |                           | 718,897.46                   |
| -CLG - PROJECTS                    | 53     | 7,321.66                      | -                        | -                             |                           | 7,321.66                     |
| -TRAIN CAR RESTORATION             | 54     | 63,653.90                     | -                        | -                             | 5,000.00                  | 68,653.90                    |
| -POOL IMPROVEMENTS                 | 55     | 1,348,198.17                  | 10,920.79                | 1,350.00                      | 962,500.00                | 2,320,268.96                 |
| -STREET IMPROVEMENTS               | 56     | 15,099,549.17                 | 2,251,868.06             | 2,397,734.23                  |                           | 14,953,683.00                |
| -PUBLIC FACILITIES                 | 57     | 9,085,853.77                  | 2,130,820.17             | 2,234,210.62                  | 6,250,000.00              | 15,232,463.32                |
| -PARK IMPROVEMENTS                 | 65     | 3,567,193.77                  | 1,075,039.20             | 1,055,361.03                  |                           | 3,586,871.94                 |
| <b>TOTAL CAPITAL PROJECT</b>       |        | <b>\$ 32,972,698.23</b>       | <b>\$ 5,489,389.02</b>   | <b>\$ 5,707,220.11</b>        | <b>\$ 7,985,425.00</b>    | <b>\$ 40,740,292.14</b>      |
| <b>TRUST AND AGENCY FUNDS</b>      |        |                               |                          |                               |                           |                              |
| -PERPETUAL CARE FUND               | 90     | 190,826.47                    | 1,134.15                 | -                             | (1,885.67)                | 190,074.95                   |
| -VISIBLE MEMORIALS FUND            | 91     | 1,014.35                      | 1.45                     | -                             |                           | 1,015.80                     |
| - HISTORIC PRESERVATION            | 92     | 17,235.22                     | 24.63                    | -                             | 2,000.00                  | 19,259.85                    |
| -UTILITY DEPOSITS                  | 96     | 107,410.38                    | 774.51                   | 514.08                        |                           | 107,670.81                   |
| -DEFERRED COMP PAYABLE             | 97     | 39.61                         | -                        | -                             |                           | 39.61                        |
| <b>TOTAL TRUST AND AGENCY</b>      |        | <b>\$ 316,526.03</b>          | <b>\$ 1,934.74</b>       | <b>\$ 514.08</b>              | <b>\$ 114.33</b>          | <b>\$ 318,061.02</b>         |
| <b>TOTAL ALL FUNDS</b>             |        | <b>\$ 106,556,312.67</b>      | <b>\$ 8,805,936.25</b>   | <b>\$ 7,627,852.18</b>        | <b>\$ -</b>               | <b>\$ 107,734,396.74</b>     |

## CERTIFICATION

I hereby certify that the foregoing is a true statement of my accountability to the City of Douglas for the total of the funds of the various accounts thereof as of the date of this report, and that said foregoing statement is materially correct, and that to cover the amount accountable to the City of Douglas stated in the foregoing statement, I hold the following:

|                                                         |                          |
|---------------------------------------------------------|--------------------------|
| Cash on hand.....                                       | \$ 575.00                |
| Cash and Investments at First Northern Bank             | \$ 13,124,371.85         |
| Cash and Investments at Points West Community Bank      | 5,648,505.34             |
| Cash and Investments at Converse County Bank.....       | 66,334,146.99            |
| Securities, Security Pools, and Interfund Advances..... | 22,626,797.56            |
| <b>Total</b>                                            | <b>\$ 107,734,396.74</b> |

*Mary Nicol*  
Mary Nicol, Treasurer

December 31, 2024



**CASH AND INVESTMENT SUMMARY**  
**CITY OF DOUGLAS**  
December 31, 2024

| <u>FUND</u>                          | <u>#</u>  | <u>COMBINED<br/>CASH FUND</u> | <u>MONEY<br/>MARKETS</u> | <u>TIME<br/>DEPOSITS</u> | <u>SECURITY<br/>POOLS</u> | <u>TOTAL</u>             |
|--------------------------------------|-----------|-------------------------------|--------------------------|--------------------------|---------------------------|--------------------------|
| <b><u>GOVERNMENTAL FUNDS</u></b>     |           |                               |                          |                          |                           |                          |
| <b>GENERAL</b>                       | <b>10</b> | <b>\$ (2,242,531.09)</b>      |                          | <b>\$32,307,810.13</b>   | <b>\$ 16,233,239.40</b>   | <b>\$ 46,298,518.44</b>  |
| <b><u>SPECIAL REVENUE FUNDS</u></b>  |           |                               |                          |                          |                           |                          |
| -IMPACT ASSISTANCE                   | 11        | 56,240.19                     |                          | 1,906,867.91             | -                         | 1,963,108.10             |
| -POLICE SPECIAL PROJECTS             | 13        | (3,644.98)                    |                          | -                        | -                         | (3,644.98)               |
| <b>TOTAL SPECIAL REVENUE</b>         |           | <b>52,595.21</b>              |                          | <b>1,906,867.91</b>      | <b>-</b>                  | <b>1,959,463.12</b>      |
|                                      |           | -                             |                          | -                        | -                         | -                        |
| <b>TOTAL GOVERNMENTAL</b>            |           | <b>(2,189,935.88)</b>         |                          | <b>34,214,678.04</b>     | <b>16,233,239.40</b>      | <b>48,257,981.56</b>     |
| <b><u>PROPRIETARY FUNDS</u></b>      |           |                               |                          |                          |                           |                          |
| <b><u>ENTERPRISE FUNDS</u></b>       |           |                               |                          |                          |                           |                          |
| - WATER                              | 31        | 277,934.05                    | 125,497.73               | 8,266,107.60             | 4,361,860.57              | 13,031,399.95            |
| -SEWER                               | 32        | (312,196.26)                  | 125,497.72               | 581,582.49               | 1,290,807.23              | 1,685,691.18             |
| -SANITATION                          | 33        | 512,997.74                    | 0.00                     | 706,633.67               |                           | 1,219,631.41             |
| -LANDFILL                            | 34        | 290,969.61                    |                          | 1,958,903.52             |                           | 2,249,873.13             |
| <b>TOTAL ENTERPRISE</b>              |           | <b>769,705.14</b>             | <b>250,995.45</b>        | <b>11,513,227.28</b>     | <b>5,652,667.80</b>       | <b>18,186,595.67</b>     |
| <b><u>INTERNAL SERVICE FUNDS</u></b> |           |                               |                          |                          |                           |                          |
| - EMPLOYEE HEALTH CARE               | 39        | 231,466.35                    |                          | -                        | -                         | 231,466.35               |
| <b>TOTAL PROPRIETARY</b>             |           | <b>1,001,171.49</b>           | <b>250,995.45</b>        | <b>11,513,227.28</b>     | <b>5,652,667.80</b>       | <b>18,418,062.02</b>     |
| <b><u>CAPITAL PROJECT FUNDS</u></b>  |           |                               |                          |                          |                           |                          |
| -CAPITAL IMPROVEMENT RESERVE         | 40        | 62,840.17                     |                          | 314,242.87               |                           | 377,083.04               |
| -ECONOMIC DEVELOPMENT                | 41        | 68,970.09                     |                          | 2,102,205.39             |                           | 2,171,175.48             |
| -BROWNFIELD GRANT                    | 42        |                               |                          |                          |                           | -                        |
| -CAPITAL EQUIPMENT RESERVE           | 47        | 800,555.75                    |                          | 503,317.63               |                           | 1,303,873.38             |
| -FIRE EQUIPMENT                      | 50        | 15,301.34                     |                          | 703,596.12               |                           | 718,897.46               |
| -CLG - PROJECTS                      | 53        | 7,321.66                      |                          |                          |                           | 7,321.66                 |
| -TRAIN CAR RESTORATION               | 54        | 68,653.90                     |                          |                          |                           | 68,653.90                |
| -POOL IMPROVEMENTS                   | 55        | 1,055,073.18                  |                          | 1,265,195.78             |                           | 2,320,268.96             |
| -STREET IMPROVEMENTS                 | 56        | (39,128.37)                   |                          | 14,992,811.37            |                           | 14,953,683.00            |
| -PUBLIC FACILITIES                   | 57        | 6,456,859.71                  |                          | 8,775,603.61             |                           | 15,232,463.32            |
| -PARK IMPROVEMENTS                   | 65        | 94,521.26                     |                          | 2,869,282.34             | 623,068.34                | 3,586,871.94             |
| <b>TOTAL CAPITAL PROJECT</b>         |           | <b>8,590,968.69</b>           |                          | <b>31,526,255.11</b>     | <b>623,068.34</b>         | <b>40,740,292.14</b>     |
| <b><u>TRUST AND AGENCY FUNDS</u></b> |           |                               |                          |                          |                           |                          |
| -PERPETUAL CARE FUND                 | 90        | 5,792.14                      |                          | 66,460.79                | 117,822.02                | 190,074.95               |
| -VISIBLE MEMORIALS FUND              | 91        | 1,015.80                      |                          | -                        |                           | 1,015.80                 |
| - HISTORIC PRESERVATION              | 92        | 19,259.85                     |                          | -                        |                           | 19,259.85                |
| -UTILITY DEPOSITS                    | 96        | 13,452.36                     |                          | 94,218.45                |                           | 107,670.81               |
|                                      | 97        | 39.61                         |                          |                          |                           | 39.61                    |
| <b>TOTAL TRUST AND AGENCY</b>        |           | <b>39,559.76</b>              |                          | <b>160,679.24</b>        | <b>117,822.02</b>         | <b>318,061.02</b>        |
| <b>TOTAL ALL FUNDS</b>               |           | <b>\$ 7,441,764.06</b>        | <b>\$ 250,995.45</b>     | <b>\$ 77,414,839.67</b>  | <b>\$ 22,626,797.56</b>   | <b>\$ 107,734,396.74</b> |

**CITY OF DOUGLAS**  
**POOLED TIME DEPOSITS and MONEY MARKET ACCOUNT SUMMARY AND ALLOCATION**  
 December 31, 2024

| <b>CD's/TDOA's</b>                                                        | <b>TOTAL</b>            | <b>10<br/>General<br/>Fund</b> | <b>11<br/>Impact Assistance<br/>Fund</b> | <b>31<br/>Water<br/>Fund</b> | <b>32<br/>Sewer<br/>Fund</b> | <b>33<br/>Sanitation<br/>Fund</b> | <b>34<br/>Landfill<br/>Fund</b> | <b>39<br/>Health Ins.<br/>Fund</b> | <b>40<br/>Cap. Imp.<br/>Reserve</b> |
|---------------------------------------------------------------------------|-------------------------|--------------------------------|------------------------------------------|------------------------------|------------------------------|-----------------------------------|---------------------------------|------------------------------------|-------------------------------------|
| <b>CONVERSE COUNTY BANK</b>                                               |                         |                                |                                          |                              |                              |                                   |                                 |                                    |                                     |
| TDOA #1290 - \$5,367,075.58 - 4.04% APY<br>MATURES 12/18/2028 - 60 Months | 5,587,824.81            | 4,749,651.09                   |                                          |                              |                              |                                   |                                 |                                    |                                     |
| TDOA #1295 - \$1,528,242.58 - 4.2% APY<br>MATURES 9/21/2025 - 12 Months   | 1,627,286.25            | 108,485.75                     |                                          | 867,886.00                   | 115,847.29                   | 54,242.87                         | 325,457.26                      |                                    | 54,242.87                           |
| TDOA #1291 - \$1,124,582.87 - 4.10% APY<br>MATURES 2/28/2029 - 60 Months  | 1,159,551.67            | 417,438.50                     |                                          |                              |                              | 289,887.94                        | 289,887.94                      |                                    |                                     |
| TDOA #1292 - \$2,046,656.15 - 4.55% APY<br>MATURES 6/25/2025 - 12 Months  | 2,093,611.40            | 1,101,900.74                   |                                          | 550,950.37                   | 35,816.47                    |                                   |                                 |                                    |                                     |
| TDOA #1294 - \$5,566,503.86 - 3.80% APY<br>MATURES 8/28/2027 - 36 Months  | 5,621,108.98            | 4,496,887.18                   |                                          | 843,166.34                   | -                            |                                   | 281,055.46                      |                                    |                                     |
| TDOA #1296 - \$6,500,000 - 3.50% APY<br>MATURES 9/26/2027 - 36 Months     | 7,255,392.07            | 2,143,131.18                   |                                          | 279,053.54                   | 29,918.73                    |                                   |                                 |                                    |                                     |
| TDOA #1289 - \$20,000,000 - 4.91%<br>MATURES 12/5/2024 - 12 Months        | 21,000,228.24           | 10,500,114.11                  |                                          | 4,725,051.35                 |                              | 262,502.86                        | 262,502.86                      |                                    |                                     |
| TDOA #1297 - \$2,000,000 - 4.12%<br>MATURES 9/30/2025 - 12 Months         | 2,020,543.55            | 2,020,543.55                   |                                          |                              |                              |                                   |                                 |                                    |                                     |
| TDOA #1298 - \$5,000,000 - 4.30%<br>MATURES 11/18/2029 - 60 Months        | 5,000,000.00            | 1,465,000.00                   |                                          | 1,000,000.00                 | 400,000.00                   | 100,000.00                        | 800,000.00                      | -                                  | 260,000.00                          |
| TDOA #1300 - \$5,000,000 - 4.21%<br>MATURES 12/13/2025 - 12 Months        | 5,000,000.00            |                                |                                          |                              |                              |                                   |                                 |                                    |                                     |
| TDOA #1293 - \$2,500,000 - 4.26%<br>MATURES 8/15/2025 - 12 Months         | 2,527,410.96            | 2,527,410.96                   |                                          |                              |                              |                                   |                                 |                                    |                                     |
| <b>TOTAL - CONVERSE CO BANK</b>                                           | <b>\$ 58,892,957.93</b> | <b>\$ 29,530,563.06</b>        | <b>\$ -</b>                              | <b>\$ 8,266,107.60</b>       | <b>\$ 581,582.49</b>         | <b>\$706,633.67</b>               | <b>\$ 1,958,903.52</b>          | <b>\$ -</b>                        | <b>\$314,242.87</b>                 |
| <b>FIRST NORTHERN BANK</b>                                                |                         |                                |                                          |                              |                              |                                   |                                 |                                    |                                     |
| CD #101016574 - \$1,000,000 - 4.25%<br>MATURES 3/1/2029 - 60 Months       | 1,032,480.01            |                                |                                          |                              |                              |                                   |                                 |                                    |                                     |
| CD #101019669 - \$10,000,000 - 4.35%<br>MATURES 8/15/2025 - 12 Months     | 10,146,191.87           | \$ 561,671.60                  | \$1,906,867.91                           |                              |                              |                                   |                                 |                                    |                                     |
| CD #101018802 - \$1,900,000 - 4.75%<br>MATURES 6/25/2025 - 12 Months      | 1,945,699.97            | \$ 1,945,699.97                |                                          |                              |                              |                                   |                                 |                                    |                                     |
| Total - First Northern Bank                                               | \$ 13,124,371.85        | \$ 2,507,371.57                | \$1,906,867.91                           | \$ -                         | \$ -                         | \$ -                              | \$ -                            | \$ -                               | \$ -                                |
| <b>POINTS WEST COMMUNITY BANK</b>                                         |                         |                                |                                          |                              |                              |                                   |                                 |                                    |                                     |
| CD #40020351 - \$5,000,000.00 - 5.10%<br>MATURES - 2/27/2025 - 12 months  | \$ 5,397,509.89         | 269,875.50                     |                                          |                              |                              |                                   |                                 |                                    |                                     |
| <b>TOTAL - POINTS WEST</b>                                                | <b>\$ 5,397,509.89</b>  | <b>\$ 269,875.50</b>           | <b>\$ -</b>                              | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                       | <b>\$ -</b>                     | <b>\$ -</b>                        | <b>\$ -</b>                         |
| <b>TOTAL CD's/TDOA's</b>                                                  | <b>\$ 77,414,839.67</b> | <b>\$ 32,307,810.13</b>        | <b>\$1,906,867.91</b>                    | <b>\$ 8,266,107.60</b>       | <b>\$ 581,582.49</b>         | <b>\$706,633.67</b>               | <b>\$ 1,958,903.52</b>          | <b>\$ -</b>                        | <b>\$314,242.87</b>                 |

|                                   |                         |                         |                       |                        |                      |                     |                        |             |                     |
|-----------------------------------|-------------------------|-------------------------|-----------------------|------------------------|----------------------|---------------------|------------------------|-------------|---------------------|
| <b>Money Market Accounts</b>      |                         |                         |                       |                        |                      |                     |                        |             |                     |
| <b>POINTS WEST COMMUNITY BANK</b> |                         |                         |                       |                        |                      |                     |                        |             |                     |
| MMA #400101192 - \$200,000        | 250,995.45              | 0.00                    |                       | 125,497.73             | 125,497.72           |                     |                        |             |                     |
| <b>TOTAL - POINTS WEST</b>        | <b>\$ 250,995.45</b>    | <b>0.00</b>             | <b>0.00</b>           | <b>125,497.73</b>      | <b>125,497.72</b>    | <b>0.00</b>         | <b>0.00</b>            | <b>0.00</b> | <b>0.00</b>         |
| <b>TOTAL MMA's</b>                | <b>\$ 250,995.45</b>    | <b>0.00</b>             | <b>0.00</b>           | <b>125,497.73</b>      | <b>125,497.72</b>    | <b>0.00</b>         | <b>0.00</b>            | <b>0.00</b> | <b>0.00</b>         |
| <b>GRAND TOTAL</b>                | <b>\$ 77,665,835.12</b> | <b>\$ 32,307,810.13</b> | <b>\$1,906,867.91</b> | <b>\$ 8,391,605.33</b> | <b>\$ 707,080.21</b> | <b>\$706,633.67</b> | <b>\$ 1,958,903.52</b> | <b>\$ -</b> | <b>\$314,242.87</b> |



| CITY OF DOUGLAS<br>POOLED TIME DEPOSITS and MONEY MARKET ACCOUNT SUMMARY AND ALLOCATION<br>December 31, 2024 |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
|--------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------|-----------------------------------|----------------------------|-----------------------------------|----------------------------------------|---------------------------------|------------------------------|----------------------------|
| CD's/TDOA's                                                                                                  | 41<br>Economic<br>Development | 47<br>Cap. Equip.<br>Reserve | 50<br>Cap. Fire<br>Equip. Reserve | 55<br>Pool<br>Improvements | 56<br>Cap. Street<br>Imp. Reserve | 57<br>Cap. Public Fac.<br>Imp. Reserve | 65<br>Cap. Park<br>Imp. Reserve | 90<br>Perpetual<br>Care Fund | 96<br>Utility Dep.<br>Fund |
| <b>CONVERSE COUNTY BANK</b>                                                                                  |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| TDOA #1290 - \$5,367,075.58 - 4.04%APY<br>MATURES 12/18/2028 - 60 Months                                     |                               |                              |                                   |                            | 838,173.72                        |                                        |                                 |                              |                            |
| TDOA #1295 - \$1,528,242.58 - 4.2%APY<br>MATURES 9/21/2025 - 12 Months                                       |                               |                              | 101,124.21                        |                            |                                   |                                        |                                 |                              |                            |
| TDOA #1291 - \$1,124,582.87 - 4.10% APY<br>MATURES 2/28/2029 - 60 Months                                     |                               |                              |                                   | 115,955.19                 |                                   |                                        |                                 | 17393.29                     | 28988.81                   |
| TDOA #1292 - \$2046656.15 - 4.55% APY<br>MATURES 6/25/2025 - 12 Months                                       |                               |                              | 202,471.91                        | 202,471.91                 |                                   |                                        |                                 |                              |                            |
| TDOA #1294 - \$5,566,503.86 - 3.80% APY<br>MATURES 8/28/2027 - 36 Months                                     |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| TDOA #1296- \$6,500,000 - 3.50% APY<br>MATURES 9/26/2027 - 36 Months                                         | 195,337.48                    | 252,413.96                   |                                   | 946,768.68                 | 2,086,572.68                      | 223,242.82                             | 1,009,655.86                    | 39,067.50                    | 50,229.64                  |
| TDOA #1289 - \$20,000,000 - 4.91%<br>MATURES 12/5/2024 - 12 Months                                           |                               |                              |                                   |                            | 5,250,057.06                      |                                        |                                 |                              |                            |
| TDOA #1297 - \$2,000,000 - 4.12%<br>MATURES 9/30/2025 - 12 Months                                            |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| TDOA #1298 - \$5,000,000 - 4.30%<br>MATURES 11/18/2029 - 60 Months                                           |                               |                              | 400,000.00                        |                            | 500,000.00                        |                                        | 50,000.00                       | 10,000.00                    | 15,000.00                  |
| TDOA #1300 - \$5,000,000 - 4.21%<br>MATURES 12/13/2025 - 12 Months                                           |                               |                              |                                   |                            | 2,000,000.00                      | 2,000,000.00                           | 1,000,000.00                    |                              |                            |
| TDOA #1293 - \$2,500,000 - 4.26%<br>MATURES 8/15/2025 - 12 Months                                            |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| <b>TOTAL - CONVERSE CO BANK</b>                                                                              | \$ 195,337.48                 | \$ 252,413.96                | \$ 703,596.12                     | \$1,265,195.78             | \$ 10,674,803.46                  | \$ 2,223,242.82                        | \$2,059,655.86                  | \$ 66,460.79                 | \$ 94,218.45               |
| <b>FIRST NORTHERN BANK</b>                                                                                   |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| CD #101016574 - \$1,000,000 - 4.25%<br>MATURES 3/1/2029 - 60 Months                                          |                               |                              |                                   |                            |                                   | \$ 1,032,480.01                        |                                 |                              |                            |
| CD #101019669 - \$10,000,000 - 4.35%<br>MATURES 8/15/2025 - 12 Months                                        | \$ 1,906,867.91               | \$ 250,903.67                |                                   |                            |                                   | \$ 5,519,880.78                        |                                 |                              |                            |
| CD #101018802 - \$1,900,000 - 4.75%<br>MATURES 6/25/2025 - 12 Months                                         | \$ 1,906,867.91               | \$ 250,903.67                | \$ -                              | \$ -                       | \$ -                              | \$ 6,552,360.79                        | \$ -                            | \$ -                         | \$ -                       |
| <b>POINTS WEST COMMUNITY BANK</b>                                                                            |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| CD #40020351 - \$5,000,000.00 - 3.87%<br>MATURES - 2/27/2024 - 12 months                                     |                               |                              |                                   |                            | 4,318,007.91                      |                                        | 809,626.48                      |                              |                            |
| <b>TOTAL - POINTS WEST</b>                                                                                   | \$ -                          | \$ -                         | \$ -                              | \$ -                       | \$ 4,318,007.91                   | \$ -                                   | \$ 809,626.48                   | \$ -                         | \$ -                       |
| <b>TOTAL CD's/TDOA's</b>                                                                                     | \$ 2,102,205.39               | \$ 503,317.63                | \$ 703,596.12                     | \$1,265,195.78             | \$ 14,992,811.37                  | \$ 8,775,603.61                        | \$2,869,282.34                  | \$ 66,460.79                 | \$ 94,218.45               |
| <b>Money Market Accounts</b>                                                                                 |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| <b>POINTS WEST COMMUNITY BANK</b>                                                                            |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| MMA #400101192 - \$200,000                                                                                   |                               |                              |                                   |                            |                                   |                                        |                                 |                              |                            |
| <b>TOTAL - POINTS WEST</b>                                                                                   | 0.00                          | 0.00                         | 0.00                              | 0.00                       | 0.00                              | 0.00                                   | 0.00                            | 0.00                         | 0.00                       |
| <b>TOTAL MMA's</b>                                                                                           | 0.00                          | 0.00                         | 0.00                              | 0.00                       | 0.00                              | 0.00                                   | 0.00                            | 0.00                         | 0.00                       |
| <b>GRAND TOTAL</b>                                                                                           | \$ 2,102,205.39               | \$ 503,317.63                | \$ 703,596.12                     | \$1,265,195.78             | \$ 14,992,811.37                  | \$ 8,775,603.61                        | \$2,869,282.34                  | \$ 66,460.79                 | \$ 94,218.45               |

CITY OF DOUGLAS  
SECURITY POOLS SUMMARY AND ALLOCATION  
December 31, 2024

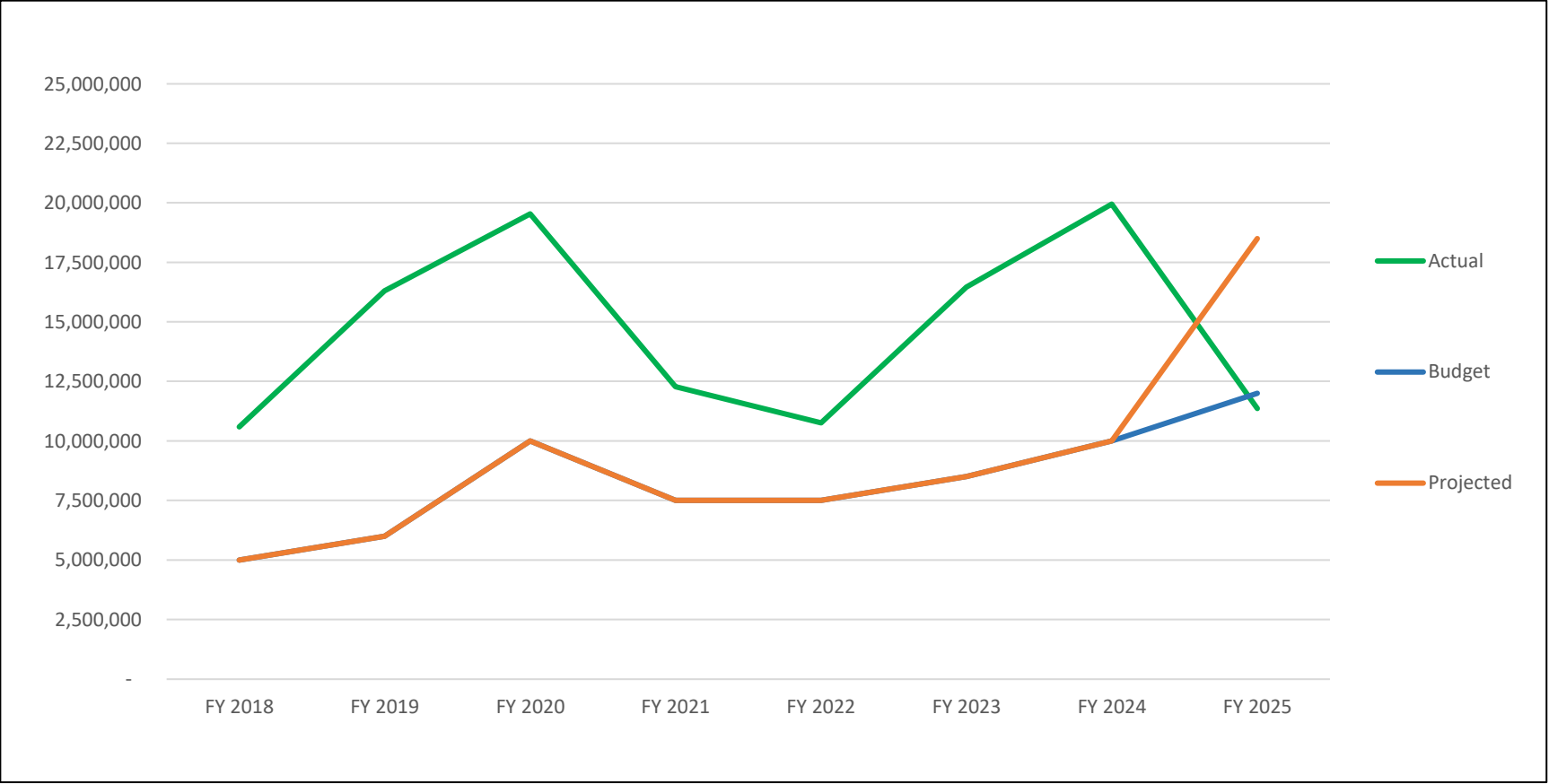
| INSTITUTION                          | TOTAL            | 10<br>GENERAL<br>FUND | 31<br>WATER<br>FUND | 32<br>SEWER<br>FUND | 65<br>PARK IMP<br>FUND | 90<br>Perpetual<br>Care<br>FUND |
|--------------------------------------|------------------|-----------------------|---------------------|---------------------|------------------------|---------------------------------|
| Wyoming State Treasurer - WYOSTAR    | \$ 545,909.46    | \$ 428,087.44         |                     | \$ -                | \$ -                   | \$ 117,822.02                   |
| Wyo. Government Investment Fund - WG | 262,685.33       | -                     |                     | 262,685.33          | -                      | -                               |
| Peak Investments                     | 12,525,071.28    | 6,512,020.46          | 4,361,860.57        | 1,028,121.91        | 623,068.33             |                                 |
| WyoClass                             | 9,293,131.48     | 9,293,131.48          |                     |                     |                        |                                 |
| TOTAL                                | \$ 22,626,797.55 | \$ 16,233,239.40      | \$ 4,361,860.57     | \$ 1,290,807.23     | \$ 623,068.34          | \$ 117,822.02                   |

# City of Douglas

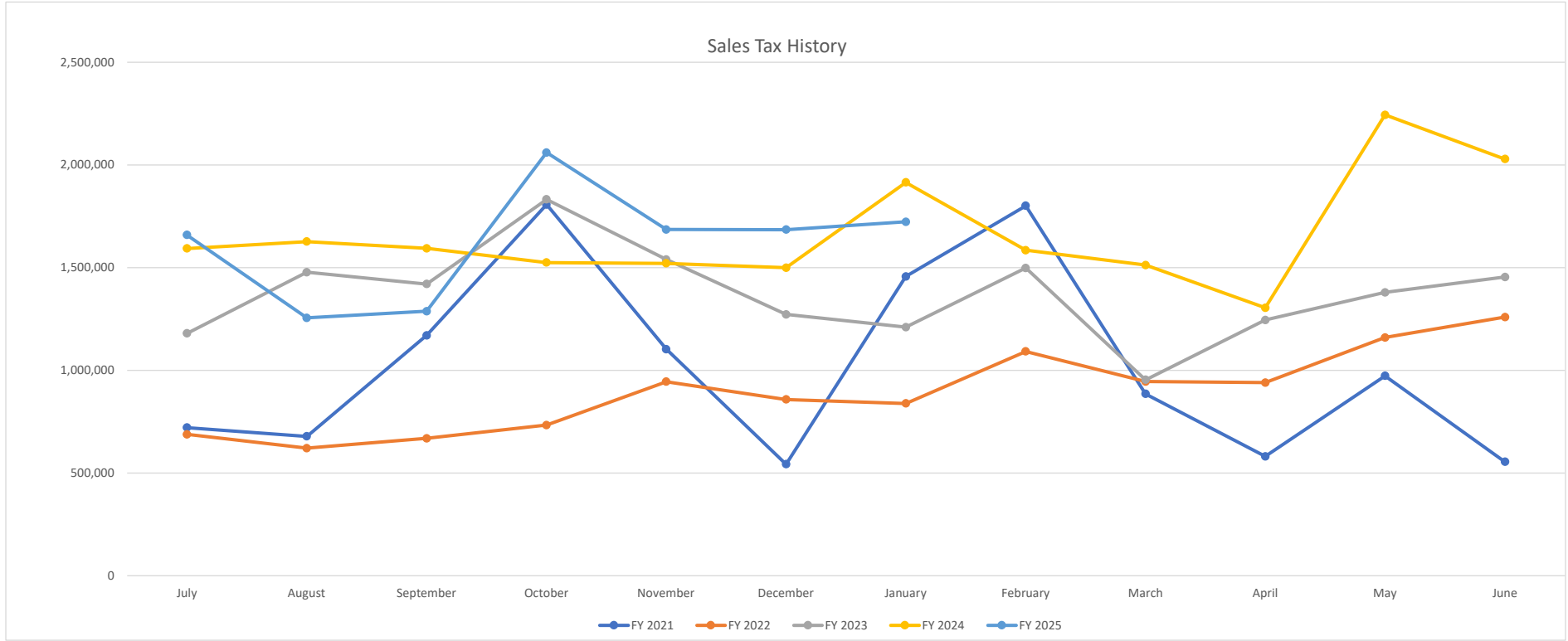
## Sales Tax

### FY 2024-2025

| Sales Tax | Ending<br>FY 2018 | Ending<br>FY 2019 | Ending<br>FY 2020 | Ending<br>FY 2021 | Ending<br>FY 2022 | Ending<br>FY 2023 | Ending<br>FY 2024 | As of<br>January<br>FY 2025 |
|-----------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|
| Actual    | 10,594,916        | 16,305,747        | 19,527,995        | 12,277,206        | 10,752,368        | 16,462,304        | 19,947,484        | 11,356,452                  |
| Projected | 5,000,000         | 6,000,000         | 10,000,000        | 7,500,000         | 7,500,000         | 8,500,000         | 10,000,000        | 18,500,000                  |
| Budget    | 5,000,000         | 6,000,000         | 10,000,000        | 7,500,000         | 7,500,000         | 8,500,000         | 10,000,000        | 12,000,000                  |

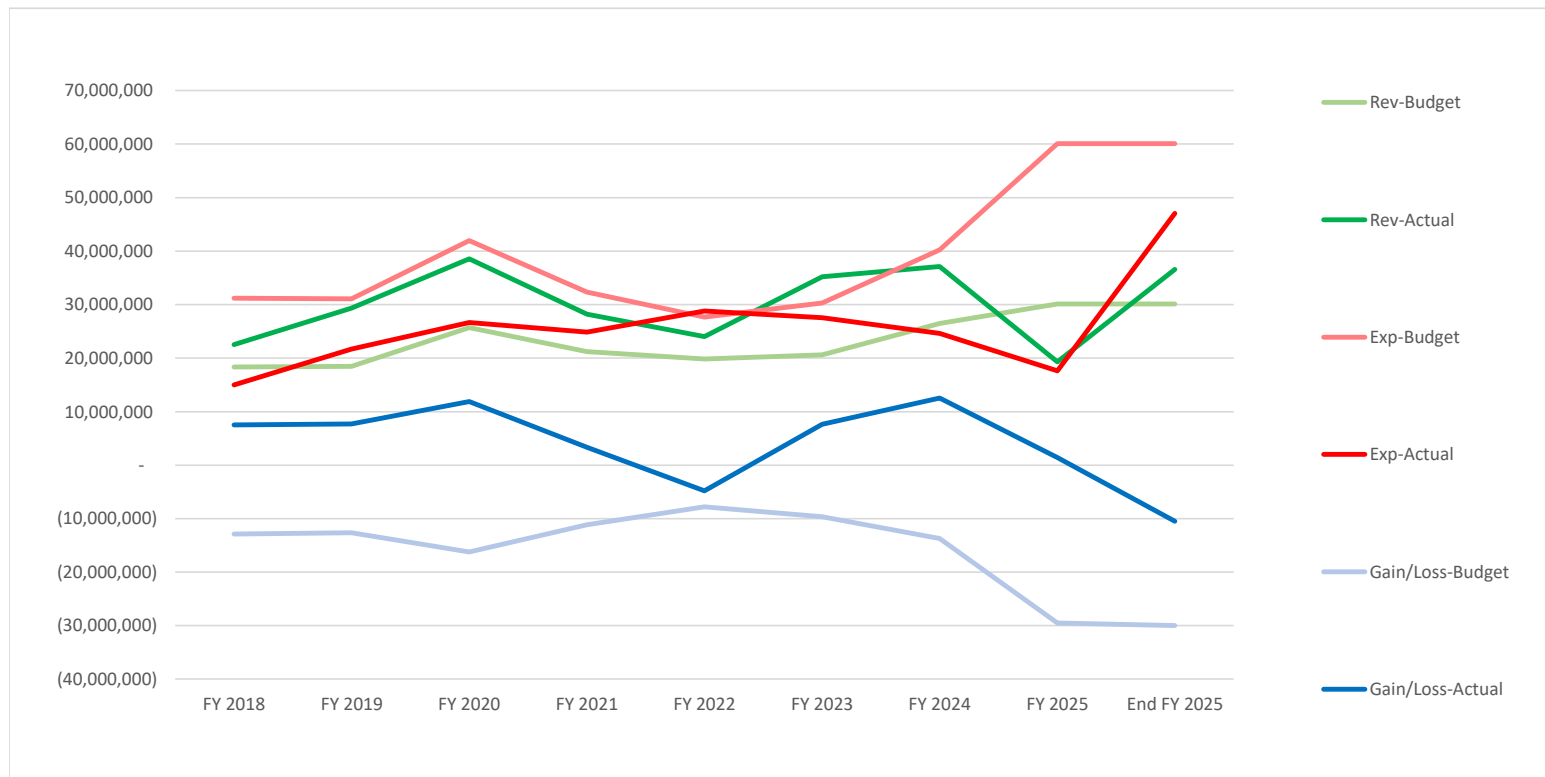


| Sales Tax |           |            |            |            |            |            |             | Using Average % of Previous Years |                |                | Using Equal Monthly Budget |                |                |
|-----------|-----------|------------|------------|------------|------------|------------|-------------|-----------------------------------|----------------|----------------|----------------------------|----------------|----------------|
|           | Average % | FY 2021    | FY 2022    | FY 2023    | FY 2024    | FY 2025    | % Collected | Budget                            | FY 24 Variance | Total Variance | FY 24 Budget               | FY 24 Variance | Total Variance |
| July      | 6.86%     | 721,591    | 688,361    | 1,180,151  | 1,593,239  | 1,659,312  | 13.83%      | 823,062                           | 836,250        | 836,250        | 1,000,000                  | 659,312        | 659,312        |
| August    | 7.11%     | 678,770    | 621,431    | 1,477,386  | 1,626,656  | 1,255,674  | 10.46%      | 853,117                           | 402,557        | 1,238,807      | 1,000,000                  | 255,674        | 914,986        |
| September | 8.09%     | 1,170,188  | 669,516    | 1,420,424  | 1,593,741  | 1,287,925  | 10.73%      | 971,283                           | 316,642        | 1,555,448      | 1,000,000                  | 287,925        | 1,202,911      |
| October   | 10.08%    | 1,806,775  | 733,755    | 1,832,154  | 1,524,683  | 2,059,904  | 17.17%      | 1,209,405                         | 850,499        | 2,405,947      | 1,000,000                  | 1,059,904      | 2,262,814      |
| November  | 8.69%     | 1,102,858  | 944,700    | 1,539,437  | 1,521,004  | 1,685,775  | 14.05%      | 1,042,358                         | 643,417        | 3,049,364      | 1,000,000                  | 685,775        | 2,948,590      |
| December  | 6.91%     | 543,590    | 858,551    | 1,272,109  | 1,499,682  | 1,685,090  | 14.04%      | 829,739                           | 855,351        | 3,904,715      | 1,000,000                  | 685,090        | 3,633,679      |
| January   | 9.16%     | 1,457,143  | 839,002    | 1,210,210  | 1,914,457  | 1,722,773  | 14.36%      | 1,098,616                         | 624,157        | 4,528,873      | 1,000,000                  | 722,773        | 4,356,452      |
| February  | 10.47%    | 1,801,333  | 1,092,275  | 1,498,053  | 1,584,696  |            |             |                                   |                |                |                            |                |                |
| March     | 7.35%     | 885,536    | 945,710    | 953,719    | 1,512,571  |            |             |                                   |                |                |                            |                |                |
| April     | 6.90%     | 581,268    | 940,150    | 1,244,896  | 1,304,870  |            |             |                                   |                |                |                            |                |                |
| May       | 9.59%     | 973,485    | 1,159,826  | 1,379,561  | 2,243,612  |            |             |                                   |                |                |                            |                |                |
| June      | 8.81%     | 554,668    | 1,259,090  | 1,454,204  | 2,028,274  |            |             |                                   |                |                |                            |                |                |
| Revenue   |           | 12,277,206 | 10,752,368 | 16,462,304 | 19,947,484 | 11,356,452 | 94.64%      | 12,000,000                        | 4,528,873      | 4,528,873      | 12,000,000                 | 4,356,452      | 4,356,452      |
| Budget    |           | 7,500,000  | 7,500,000  | 8,500,000  | 10,000,000 | 12,000,000 |             |                                   |                |                |                            |                |                |
| Month     |           |            |            |            |            |            |             |                                   |                |                |                            |                |                |
| Average   |           | 1,023,100  | 896,031    | 1,371,859  | 1,662,290  | 1,622,350  |             |                                   |                |                |                            |                |                |



# City of Douglas Overall Budget-Projected FY 2024-2025

| OVERALL TRENDS   |              |              |              |              |             |             |              | As of<br>December<br>FY 2025 | Projection<br>End FY 2025 |
|------------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|------------------------------|---------------------------|
|                  | FY 2018      | FY 2019      | FY 2020      | FY 2021      | FY 2022     | FY 2023     | FY 2024      |                              |                           |
| Rev-Budget       | 18,357,558   | 18,455,712   | 25,727,819   | 21,213,655   | 19,848,238  | 20,636,557  | 26,483,898   | 30,102,005                   | 30,102,005                |
| Rev-Actual       | 22,505,521   | 29,376,308   | 38,550,967   | 28,183,299   | 24,018,421  | 35,191,787  | 37,150,744   | 19,310,012                   | 36,602,005                |
| Exp-Budget       | 31,208,596   | 31,072,790   | 41,946,674   | 32,358,571   | 27,643,909  | 30,291,041  | 40,205,060   | 60,071,977                   | 60,071,977                |
| Exp-Actual       | 14,963,958   | 21,667,745   | 26,676,029   | 24,848,172   | 28,812,865  | 27,528,699  | 24,611,879   | 17,633,321                   | 47,071,977                |
| Gain/Loss-Budget | (12,851,038) | (12,617,078) | (16,218,855) | (11,144,916) | (7,795,671) | (9,654,484) | (13,721,162) | (29,490,824)                 | (29,969,972)              |
| Gain/Loss-Actual | 7,541,563    | 7,708,563    | 11,874,938   | 3,335,127    | (4,794,444) | 7,663,088   | 12,538,865   | 1,449,114                    | (10,469,972)              |





| Account Number                        | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|---------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| <b>GENERAL FUND</b>                   |                                |                                   |                                   |
| <b>GENERAL GOVT - NON DEPARTMENTL</b> |                                |                                   |                                   |
| 10-5100-1021                          | EMPLOYEE BENEFITS - SCL SCRTY  | 12                                | 55                                |
| 10-5100-1023                          | EMPLOYEE BENEFITS - HEALTH INS | 14,803                            | -20,103                           |
| 10-5100-1025                          | EMPLOYEE BENEFITS - WRKRS COMP | 2                                 | 0                                 |
| 10-5100-1032                          | EMPLOYEE BENEFITS - MDCL SRVC  | 1,210                             | 3,000                             |
| 10-5100-2101                          | POSTAGE/FREIGHT                | 4,648                             | 7,000                             |
| 10-5100-2115                          | PUBLISHING/ADVERTISING         | 17,553                            | 40,000                            |
| 10-5100-2120                          | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 8,586                             | 200                               |
| 10-5100-2122                          | TRAINING/DEVELOPMENT           | 35                                | 20,000                            |
| 10-5100-2123                          | MEALS/LODGING/TRAVEL           | 1,375                             | 0                                 |
| 10-5100-2131                          | UTILITY SERVICES - ELECTRICITY | 40,810                            | 80,000                            |
| 10-5100-2132                          | UTILITY SERVICES - WTR/SWR/GRB | 1,358                             | 2,750                             |
| 10-5100-2133                          | UTILITY SERVICES - NATURAL GAS | 752                               | 5,500                             |
| 10-5100-2134                          | TELECOMMUNICATIONS             | 7,259                             | 11,000                            |
| 10-5100-2141                          | EQUIPMENT - RENT               | 342                               | 225                               |
| 10-5100-2151                          | LEGAL                          | 18,906                            | 47,000                            |
| 10-5100-2152                          | ACCOUNTING/AUDITING            | 43,000                            | 75,000                            |
| 10-5100-2155                          | REPAIRS/MAINTENANCE            | 7,012                             | 40,000                            |
| 10-5100-2156                          | MAINTENANCE AGREEMENT          | 4,452                             | 6,980                             |
| 10-5100-2157                          | INSURANCE                      | 48,913                            | 115,500                           |
| 10-5100-2158                          | MISC CONTRACTUAL SERVICES      | 344,785                           | 58,800                            |
| 10-5100-2166                          | COLLECTION FEES                | 0                                 | 75                                |
| 10-5100-2175                          | REFUNDS/REIMBURSEMENT EXPENSE  | 200                               | 600                               |
| 10-5100-3201                          | OFFICE SUPPLIES                | 7,611                             | 15,000                            |
| 10-5100-3210                          | OPERATING SUPPLIES             | 15,225                            | 25,000                            |
| 10-5100-3220                          | EQUIPMENT/TOOLS-NON CAPITALIZE | 1,766                             | 0                                 |
| 10-5100-3230                          | REFRESHMENT SUPPLIES           | 2,059                             | 20,000                            |
| 10-5100-3235                          | FUEL                           | 351                               | 1,500                             |
| 10-5100-7601                          | CLAIMS AGAINST CITY            | 920                               | 5,000                             |
| 10-5100-7606                          | UNEMPLOYMENT CLAIMS            | 0                                 | 1,000                             |
| Total GENERAL GOVT - NON DEPARTMENTL: |                                | 593,945                           | 561,082                           |
| <b>GENERAL GOVT - CITY COUNCIL</b>    |                                |                                   |                                   |
| 10-5101-1001                          | SALARIES/WAGES - REGULAR       | 9,000                             | 25,500                            |
| 10-5101-1021                          | EMPLOYEE BENEFITS - SCL SCRTY  | 689                               | 1,951                             |
| 10-5101-1025                          | EMPLOYEE BENEFITS - WRKRS COMP | 155                               | 365                               |

| Account Number                     | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 10-5101-2120                       | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 0                                 | 8,275                             |
| 10-5101-2122                       | TRAINING/DEVELOPMENT           | 1,030                             | 7,500                             |
| 10-5101-2123                       | MEALS/LODGING/TRAVEL           | 1,421                             | 6,000                             |
| 10-5101-3210                       | OPERATING SUPPLIES             | 0                                 | 500                               |
| Total GENERAL GOVT - CITY COUNCIL: |                                | 12,294                            | 50,091                            |

**GENERAL GOVT - ADMINISTRATIVE SERVICES**

|              |                                |         |         |
|--------------|--------------------------------|---------|---------|
| 10-5102-1001 | SALARIES/WAGES - REGULAR       | 287,540 | 601,215 |
| 10-5102-1002 | SALARIES/WAGES - OVERTIME      | 1,337   | 1,500   |
| 10-5102-1005 | SALARIES/WAGES - LONGEVITY     | 1,343   | 1,343   |
| 10-5102-1006 | SALARIES/WAGES - ALLOWANCES    | 1,050   | 2,100   |
| 10-5102-1021 | EMPLOYEE BENEFITS - SCL SCRTY  | 24,539  | 47,017  |
| 10-5102-1023 | EMPLOYEE BENEFITS - HEALTH INS | 79,181  | 167,920 |
| 10-5102-1025 | EMPLOYEE BENEFITS - WRKRS COMP | 5,563   | 13,639  |
| 10-5102-1026 | EMPLOYEE BENEFITS - DFRRD COMP | 4,203   | 8,449   |
| 10-5102-1029 | EMPLOYEE BENEFITS - WY RTRMNT  | 54,020  | 112,226 |
| 10-5102-2120 | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 1,859   | 3,310   |
| 10-5102-2122 | TRAINING/DEVELOPMENT           | 1,750   | 12,000  |
| 10-5102-2123 | MEALS/LODGING/TRAVEL           | 5,851   | 14,000  |
| 10-5102-2134 | TELECOMMUNICATIONS             | 283     | 0       |
| 10-5102-3210 | OPERATING SUPPLIES             | 163     | 500     |
| 10-5102-3220 | EQUIPMENT/TOOLS-NON CAPITALIZE | 1,794   | 7,500   |

|                                               |         |         |
|-----------------------------------------------|---------|---------|
| Total GENERAL GOVT - ADMINISTRATIVE SERVICES: | 470,476 | 992,719 |
|-----------------------------------------------|---------|---------|

**GENERAL GOVT - INFORMATION TECHNOLOGY**

|              |                                |        |         |
|--------------|--------------------------------|--------|---------|
| 10-5103-2120 | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 11,069 | 0       |
| 10-5103-2155 | REPAIRS/MAINTENANCE            | 0      | 6,800   |
| 10-5103-2156 | MAINTENANCE AGREEMENT          | 20,798 | 45,100  |
| 10-5103-2158 | MISC CONTRACTUAL SERVICES      | 54,192 | 216,980 |
| 10-5103-3210 | OPERATING SUPPLIES             | 0      | 2,400   |
| 10-5103-3220 | EQUIPMENT/TOOLS-NON CAPITALIZE | 52,215 | 242,600 |

|                                              |         |         |
|----------------------------------------------|---------|---------|
| Total GENERAL GOVT - INFORMATION TECHNOLOGY: | 138,275 | 513,880 |
|----------------------------------------------|---------|---------|

**GENERAL GOVT - MUNICIPAL COURT**

|              |                          |        |        |
|--------------|--------------------------|--------|--------|
| 10-5105-1001 | SALARIES/WAGES - REGULAR | 29,309 | 60,125 |
|--------------|--------------------------|--------|--------|

| Account Number                        | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|---------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 10-5105-1005                          | SALARIES/WAGES - LONGEVITY     | 517                               | 517                               |
| 10-5105-1021                          | EMPLOYEE BENEFITS - SCL SCRTY  | 2,347                             | 4,772                             |
| 10-5105-1023                          | EMPLOYEE BENEFITS - HEALTH INS | 3,805                             | 7,650                             |
| 10-5105-1025                          | EMPLOYEE BENEFITS - WRKRS COMP | 570                               | 1,353                             |
| 10-5105-1026                          | EMPLOYEE BENEFITS - DFRRD COMP | 860                               | 1,741                             |
| 10-5105-1029                          | EMPLOYEE BENEFITS - WY RTRMNT  | 4,005                             | 8,104                             |
| 10-5105-2120                          | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 0                                 | 195                               |
| 10-5105-2122                          | TRAINING/DEVELOPMENT           | 0                                 | 420                               |
| 10-5105-2123                          | MEALS/LODGING/TRAVEL           | 0                                 | 540                               |
| 10-5105-2151                          | LEGAL                          | 8,160                             | 26,000                            |
| 10-5105-2156                          | MAINTENANCE AGREEMENT          | 0                                 | 2,580                             |
| 10-5105-2175                          | REFUNDS/REIMBURSEMENT EXPENSE  | 0                                 | 250                               |
| 10-5105-3210                          | OPERATING SUPPLIES             | 150                               | 500                               |
| 10-5105-3233                          | UNIFORMS/CARE                  | 0                                 | 150                               |
| Total GENERAL GOVT - MUNICIPAL COURT: |                                | 49,723                            | 114,897                           |

**GENERAL GOVT - PLANNING**

|              |                                |         |         |
|--------------|--------------------------------|---------|---------|
| 10-5106-1001 | SALARIES/WAGES - REGULAR       | 149,369 | 299,271 |
| 10-5106-1005 | SALARIES/WAGES - LONGEVITY     | 1,041   | 1,041   |
| 10-5106-1006 | SALARIES/WAGES - ALLOWANCES    | 450     | 900     |
| 10-5106-1021 | EMPLOYEE BENEFITS - SCL SCRTY  | 11,873  | 23,750  |
| 10-5106-1023 | EMPLOYEE BENEFITS - HEALTH INS | 18,416  | 37,180  |
| 10-5106-1025 | EMPLOYEE BENEFITS - WRKRS COMP | 2,881   | 6,777   |
| 10-5106-1026 | EMPLOYEE BENEFITS - DFRRD COMP | 4,582   | 9,249   |
| 10-5106-1029 | EMPLOYEE BENEFITS - WY RTRMNT  | 23,231  | 46,475  |
| 10-5106-2120 | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 1,453   | 1,955   |
| 10-5106-2122 | TRAINING/DEVELOPMENT           | 1,490   | 3,620   |
| 10-5106-2123 | MEALS/LODGING/TRAVEL           | 3,154   | 5,580   |
| 10-5106-2134 | TELECOMMUNICATIONS             | 600     | 1,250   |
| 10-5106-2153 | ARCHITECT/ENGINEERING/SURVEY   | 450     | 10,000  |
| 10-5106-2155 | REPAIRS/MAINTENANCE            | 0       | 1,000   |
| 10-5106-2156 | MAINTENANCE AGREEMENT          | 953     | 5,050   |
| 10-5106-2158 | MISC CONTRACTUAL SERVICES      | 4,949   | 57,000  |
| 10-5106-2175 | REFUNDS/REIMBURSEMENT EXPENSE  | 0       | 750     |
| 10-5106-3210 | OPERATING SUPPLIES             | 1,198   | 7,575   |
| 10-5106-3220 | EQUIPMENT/TOOLS-NON CAPITALIZE | 0       | 1,000   |
| 10-5106-3235 | FUEL                           | 430     | 2,000   |

| Account Number                          | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|-----------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total GENERAL GOVT - PLANNING:          |                                | 226,520                           | 521,423                           |
| <b>GENERAL GOVT - COMMUNITY SERVICE</b> |                                |                                   |                                   |
| 10-5110-8702                            | COMM SERV-CNTRCT-COMM CLUB/GE  | 0                                 | 60,000                            |
| 10-5110-8703                            | COMM SERV-CNTRCT-YOUTH RCREAT  | 35,000                            | 35,000                            |
| 10-5110-8705                            | COMM SERV-CNTRCT-HIGH COUNTRY  | 0                                 | 30,000                            |
| 10-5110-8707                            | COMM SERV-CNTRCT-CHLD/FMLY DVL | 2,500                             | 5,000                             |
| 10-5110-8709                            | COMM SERV-CNTRCT-YOUTH DVLPMN  | 10,000                            | 20,000                            |
| 10-5110-8714                            | COMM SERV-CNTRCT-THE ENTERPRIS | 41,667                            | 10,000                            |
| 10-5110-8723                            | COMM SERV-CNTRCT-DGLS HOCKEY   | 0                                 | 24,000                            |
| 10-5110-8730                            | COMM SERV-CNTRCT-GATHERING INC | 11,889                            | 42,500                            |
| 10-5110-8734                            | COMM SERV-CNTRC-LARAMIE PEAK   | 44,045                            | 110,000                           |
| 10-5110-8746                            | COMM SERV-CNTRCT-BOYS & GIRLS  | 12,500                            | 30,000                            |
| 10-5110-8750                            | COMM SERV-CNTRCT-CHLDRNS ADVO  | 2,000                             | 8,000                             |
| 10-5110-8753                            | COMM SERV-CNTRCT-COMM SRVC BL  | 0                                 | 7,500                             |
| 10-5110-8755                            | COMM SERV-CNTRCT-HELPING HAND  | 0                                 | 8,600                             |
| 10-5110-8759                            | COMM SRVC CNTRCT-HOPE CENTER   | 10,976                            | 25,000                            |
| 10-5110-8763                            | COMM SRVC CNTRCT-OUTDR ENTHST  | 0                                 | 25,000                            |
| Total GENERAL GOVT - COMMUNITY SERVICE: |                                | 170,576                           | 440,600                           |
| <b>GENERAL GOVT - PUBLIC SERVICE</b>    |                                |                                   |                                   |
| 10-5111-8744                            | COMM SERV-CNTRCT-FIRE SPPRSN   | 161,963                           | 1,063,036                         |
| 10-5111-8760                            | COMM SRVC CNTRCT-JOINT JUSTICE | 356,210                           | 1,100,000                         |
| Total GENERAL GOVT - PUBLIC SERVICE:    |                                | 518,173                           | 2,163,036                         |
| <b>POLICE DEPT - ADMINISTRATION</b>     |                                |                                   |                                   |
| 10-5201-1001                            | SALARIES/WAGES - REGULAR       | 92,184                            | 186,794                           |
| 10-5201-1002                            | SALARIES/WAGES - OVERTIME      | 0                                 | 250                               |
| 10-5201-1005                            | SALARIES/WAGES - LONGEVITY     | 281                               | 281                               |
| 10-5201-1006                            | SALARIES/WAGES - ALLOWANCES    | 450                               | 900                               |
| 10-5201-1021                            | EMPLOYEE BENEFITS - SCL SCRTY  | 7,130                             | 14,444                            |
| 10-5201-1023                            | EMPLOYEE BENEFITS - HEALTH INS | 19,359                            | 39,415                            |
| 10-5201-1025                            | EMPLOYEE BENEFITS - WRKRS COMP | 2,008                             | 4,527                             |
| 10-5201-1026                            | EMPLOYEE BENEFITS - DFRRD COMP | 287                               | 580                               |
| 10-5201-1029                            | EMPLOYEE BENEFITS - WY RTRMNT  | 17,033                            | 34,682                            |

| Account Number                      | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|-------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 10-5201-2120                        | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 40                                | 655                               |
| 10-5201-2122                        | TRAINING/DEVELOPMENT           | 0                                 | 1,400                             |
| 10-5201-2123                        | MEALS/LODGING/TRAVEL           | 575                               | 2,050                             |
| 10-5201-2131                        | UTILITY SERVICES - ELECTRICITY | 856                               | 2,000                             |
| 10-5201-2134                        | TELECOMMUNICATIONS             | 240                               | 481                               |
| 10-5201-2155                        | REPAIRS/MAINTENANCE            | 0                                 | 250                               |
| 10-5201-2156                        | MAINTENANCE AGREEMENT          | 521                               | 1,200                             |
| 10-5201-2158                        | MISC CONTRACTUAL SERVICES      | 600                               | 4,550                             |
| 10-5201-2161                        | INCARCERATION CONTRACT         | 593                               | 2,500                             |
| 10-5201-3210                        | OPERATING SUPPLIES             | 1,734                             | 5,300                             |
| 10-5201-3233                        | UNIFORMS/CARE                  | 269                               | 500                               |
| 10-5201-3235                        | FUEL                           | 439                               | 813                               |
| Total POLICE DEPT - ADMINISTRATION: |                                | 144,597                           | 303,572                           |

**POLICE DEPT - PATROL**

|              |                                |         |           |
|--------------|--------------------------------|---------|-----------|
| 10-5202-1001 | SALARIES/WAGES - REGULAR       | 657,239 | 1,366,407 |
| 10-5202-1002 | SALARIES/WAGES - OVERTIME      | 36,435  | 65,000    |
| 10-5202-1005 | SALARIES/WAGES - LONGEVITY     | 2,406   | 2,610     |
| 10-5202-1006 | SALARIES/WAGES - ALLOWANCES    | 300     | 600       |
| 10-5202-1021 | EMPLOYEE BENEFITS - SCL SCRTY  | 53,617  | 110,441   |
| 10-5202-1023 | EMPLOYEE BENEFITS - HEALTH INS | 186,627 | 290,298   |
| 10-5202-1025 | EMPLOYEE BENEFITS - WRKRS COMP | 13,301  | 32,279    |
| 10-5202-1026 | EMPLOYEE BENEFITS - DFRRD COMP | 4,450   | 9,055     |
| 10-5202-1029 | EMPLOYEE BENEFITS - WY RTRMNT  | 126,788 | 262,067   |
| 10-5202-2120 | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 504     | 1,154     |
| 10-5202-2122 | TRAINING/DEVELOPMENT           | 6,684   | 20,598    |
| 10-5202-2123 | MEALS/LODGING/TRAVEL           | 9,634   | 17,200    |
| 10-5202-2134 | TELECOMMUNICATIONS             | 9,192   | 18,390    |
| 10-5202-2155 | REPAIRS/MAINTENANCE            | 399     | 25,592    |
| 10-5202-2156 | MAINTENANCE AGREEMENT          | 2,945   | 14,530    |
| 10-5202-2158 | MISC CONTRACTUAL SERVICES      | 0       | 2,500     |
| 10-5202-3201 | OFFICE SUPPLIES                | 0       | 300       |
| 10-5202-3210 | OPERATING SUPPLIES             | 16,543  | 41,788    |
| 10-5202-3220 | EQUIPMENT/TOOLS-NON CAPITALIZE | 20,642  | 24,271    |
| 10-5202-3233 | UNIFORMS/CARE                  | 12,569  | 20,000    |
| 10-5202-3235 | FUEL                           | 14,794  | 27,000    |



| Account Number                       | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|--------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total POLICE DEPT - PATROL:          |                                | 1,175,070                         | 2,352,080                         |
| <b>PUBLIC WORKS - ADMINISTRATION</b> |                                |                                   |                                   |
| 10-5301-1001                         | SALARIES/WAGES - REGULAR       | 94,717                            | 192,501                           |
| 10-5301-1005                         | SALARIES/WAGES - LONGEVITY     | 1,450                             | 1,450                             |
| 10-5301-1006                         | SALARIES/WAGES - ALLOWANCES    | 450                               | 900                               |
| 10-5301-1021                         | EMPLOYEE BENEFITS - SCL SCRTY  | 7,410                             | 14,966                            |
| 10-5301-1023                         | EMPLOYEE BENEFITS - HEALTH INS | 18,287                            | 37,003                            |
| 10-5301-1025                         | EMPLOYEE BENEFITS - WRKRS COMP | 1,845                             | 4,402                             |
| 10-5301-1029                         | EMPLOYEE BENEFITS - WY RTRMNT  | 17,636                            | 35,844                            |
| 10-5301-2120                         | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 248                               | 240                               |
| 10-5301-2122                         | TRAINING/DEVELOPMENT           | 0                                 | 640                               |
| 10-5301-2123                         | MEALS/LODGING/TRAVEL           | 0                                 | 650                               |
| 10-5301-2131                         | UTILITY SERVICES - ELECTRICITY | 3,914                             | 10,700                            |
| 10-5301-2132                         | UTILITY SERVICES - WTR/SWR/GRB | 2,395                             | 5,000                             |
| 10-5301-2133                         | UTILITY SERVICES - NATURAL GAS | 2,495                             | 10,000                            |
| 10-5301-2134                         | TELECOMMUNICATIONS             | 475                               | 800                               |
| 10-5301-2153                         | ARCHITECT/ENGINEERING/SURVEING | 0                                 | 2,000                             |
| 10-5301-2155                         | REPAIRS/MAINTENANCE            | 553                               | 1,500                             |
| 10-5301-2156                         | MAINTENANCE AGREEMENT          | 200                               | 400                               |
| 10-5301-3210                         | OPERATING SUPPLIES             | 1,366                             | 4,000                             |
| 10-5301-3230                         | REFRESHMENT SUPPLIES           | 232                               | 1,250                             |
| 10-5301-3235                         | FUEL                           | 333                               | 1,500                             |
| Total PUBLIC WORKS - ADMINISTRATION: |                                | 154,007                           | 325,746                           |

**PUBLIC WORKS - SHOP**

|              |                                |         |         |
|--------------|--------------------------------|---------|---------|
| 10-5302-1001 | SALARIES/WAGES - REGULAR       | 116,975 | 235,201 |
| 10-5302-1002 | SALARIES/WAGES - OVERTIME      | 214     | 500     |
| 10-5302-1005 | SALARIES/WAGES - LONGEVITY     | 813     | 813     |
| 10-5302-1006 | SALARIES/WAGES-ALLOWANCE       | 300     | 600     |
| 10-5302-1021 | EMPLOYEE BENEFITS - SCL SCRTY  | 9,080   | 18,199  |
| 10-5302-1023 | EMPLOYEE BENEFITS - HEALTH INS | 51,860  | 103,935 |
| 10-5302-1025 | EMPLOYEE BENEFITS - WRKRS COMP | 2,260   | 5,353   |
| 10-5302-1029 | EMPLOYEE BENEFITS - WY RTRMNT  | 21,821  | 43,888  |
| 10-5302-2120 | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 5,299   | 6,549   |
| 10-5302-2122 | TRAINING/DEVELOPMENT           | 125     | 2,400   |

| Account Number             | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|----------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 10-5302-2141               | EQUIPMENT RENT                 | 0                                 | 200                               |
| 10-5302-2155               | REPAIRS/MAINTENANCE            | 2,342                             | 2,500                             |
| 10-5302-3210               | OPERATING SUPPLIES             | 13,640                            | 18,000                            |
| 10-5302-3220               | EQUIPMENT/TOOLS-NON CAPITALIZE | 3,117                             | 3,964                             |
| 10-5302-3235               | FUEL                           | 664                               | 2,500                             |
| 10-5302-3237               | OIL/LUBE/FLUIDS                | 7,396                             | 14,000                            |
| Total PUBLIC WORKS - SHOP: |                                | 235,905                           | 458,602                           |

**PUBLIC WORKS - PARKS**

|                             |                                |         |         |
|-----------------------------|--------------------------------|---------|---------|
| 10-5304-1001                | SALARIES/WAGES - REGULAR       | 133,253 | 266,522 |
| 10-5304-1002                | SALARIES/WAGES - OVERTIME      | 753     | 5,500   |
| 10-5304-1004                | SALARIES/WAGES - TEMPORARY     | 29,145  | 86,968  |
| 10-5304-1005                | SALARIES/WAGES - LONGEVITY     | 980     | 1,219   |
| 10-5304-1006                | SALARIES/WAGES - ALLOWANCES    | 150     | 300     |
| 10-5304-1021                | EMPLOYEE BENEFITS - SCL SCRTY  | 12,583  | 27,609  |
| 10-5304-1023                | EMPLOYEE BENEFITS - HEALTH INS | 54,063  | 116,936 |
| 10-5304-1025                | EMPLOYEE BENEFITS - WRKRS COMP | 3,138   | 8,120   |
| 10-5304-1029                | EMPLOYEE BENEFITS - WY RTRMNT  | 24,952  | 50,650  |
| 10-5304-2120                | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 27      | 800     |
| 10-5304-2122                | TRAINING/DEVELOPMENT           | 0       | 2,350   |
| 10-5304-2123                | MEALS/LODGING/TRAVEL           | 0       | 500     |
| 10-5304-2131                | UTILITY SERVICES - ELECTRICITY | 8,032   | 22,000  |
| 10-5304-2132                | UTILITY SERVICES - WTR/SWR/GRB | 55,536  | 95,000  |
| 10-5304-2133                | NATURAL GAS, PROPANE           | 218     | 500     |
| 10-5304-2141                | EQUIPMENT - RENT               | 0       | 1,000   |
| 10-5304-2155                | REPAIRS/MAINTENANCE            | 0       | 5,000   |
| 10-5304-2156                | MAINTENANCE AGREEMENT          | 1,689   | 1,650   |
| 10-5304-2158                | MISC CONTRACTUAL SERVICES      | 7,575   | 61,000  |
| 10-5304-3210                | OPERATING SUPPLIES             | 21,641  | 57,000  |
| 10-5304-3220                | EQUIPMENT/TOOLS-NON CAPITALIZE | 0       | 2,500   |
| 10-5304-3235                | FUEL                           | 5,864   | 10,000  |
| Total PUBLIC WORKS - PARKS: |                                | 359,599 | 823,124 |

**PUBLIC WORKS - STREETS/ALLEYS**

|              |                           |         |         |
|--------------|---------------------------|---------|---------|
| 10-5305-1001 | SALARIES/WAGES - REGULAR  | 160,889 | 324,891 |
| 10-5305-1002 | SALARIES/WAGES - OVERTIME | 1,277   | 4,000   |

| Account Number                       | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|--------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 10-5305-1004                         | SALARIES/WAGES - TEMPORARY     | 8,122                             | 20,500                            |
| 10-5305-1005                         | SALARIES/WAGES - LONGEVITY     | 1,393                             | 1,393                             |
| 10-5305-1006                         | SALARIES/WAGES - ALLOWANCES    | 150                               | 300                               |
| 10-5305-1021                         | EMPLOYEE BENEFITS - SCL SCRTY  | 13,160                            | 26,888                            |
| 10-5305-1023                         | EMPLOYEE BENEFITS - HEALTH INS | 50,603                            | 101,407                           |
| 10-5305-1025                         | EMPLOYEE BENEFITS - WRKRS COMP | 3,282                             | 7,908                             |
| 10-5305-1029                         | EMPLOYEE BENEFITS - WY RTRMNT  | 30,195                            | 61,240                            |
| 10-5305-2120                         | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 0                                 | 240                               |
| 10-5305-2122                         | TRAINING/DEVELOPMENT           | 388                               | 3,900                             |
| 10-5305-2155                         | REPAIRS/MAINTENANCE            | 13,705                            | 60,000                            |
| 10-5305-2158                         | MISC CONTRACTUAL SERVICES      | 32,247                            | 73,200                            |
| 10-5305-3210                         | OPERATING SUPPLIES             | 40,851                            | 76,000                            |
| 10-5305-3220                         | EQUIPMENT/TOOLS-NON CAPITALIZE | 2,367                             | 3,000                             |
| 10-5305-3235                         | FUEL                           | 10,835                            | 28,000                            |
| Total PUBLIC WORKS - STREETS/ALLEYS: |                                | 369,464                           | 792,867                           |

**PUBLIC WORKS - CEMETERY**

|              |                                |        |         |
|--------------|--------------------------------|--------|---------|
| 10-5306-1001 | SALARIES/WAGES - REGULAR       | 98,721 | 166,612 |
| 10-5306-1002 | SALARIES/WAGES - OVERTIME      | 373    | 1,500   |
| 10-5306-1004 | SALARIES/WAGES - TEMPORARY     | 0      | 17,394  |
| 10-5306-1005 | SALARIES/WAGES - LONGEVITY     | 384    | 1,281   |
| 10-5306-1006 | SALARIES/WAGES - ALLOWANCES    | 150    | 300     |
| 10-5306-1021 | EMPLOYEE BENEFITS - SCL SCRTY  | 7,631  | 14,342  |
| 10-5306-1023 | EMPLOYEE BENEFITS - HEALTH INS | 30,277 | 65,044  |
| 10-5306-1025 | EMPLOYEE BENEFITS - WRKRS COMP | 1,903  | 4,218   |
| 10-5306-1029 | EMPLOYEE BENEFITS - WY RTRMNT  | 12,889 | 31,302  |
| 10-5306-2120 | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 0      | 100     |
| 10-5306-2122 | TRAINING/DEVELOPMENT           | 0      | 650     |
| 10-5306-2131 | UTILITY SERVICES - ELECTRICITY | 1,726  | 3,500   |
| 10-5306-2132 | UTILITY SERVICES - WTR/SWR/GRB | 42,957 | 60,000  |
| 10-5306-2133 | UTILITY SERVICES - NATURAL GAS | 426    | 2,000   |
| 10-5306-2134 | TELECOMMUNICATIONS             | 376    | 1,000   |
| 10-5306-2141 | EQUIPMENT - RENT               | 0      | 200     |
| 10-5306-2155 | REPAIRS/MAINTENANCE            | 135    | 1,500   |
| 10-5306-2156 | MAINTENANCE AGREEMENT          | 967    | 1,000   |
| 10-5306-2158 | MISC CONTRACTUAL SERVICES      | 890    | 10,000  |
| 10-5306-3210 | OPERATING SUPPLIES             | 6,657  | 13,000  |

| Account Number                 | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|--------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 10-5306-3220                   | EQUIPMENT/TOOLS-NON CAPITALIZE | 0                                 | 1,000                             |
| 10-5306-3235                   | FUEL                           | 1,602                             | 2,750                             |
| 10-5306-6540                   | LAND                           | 1,000                             | 0                                 |
| Total PUBLIC WORKS - CEMETERY: |                                | 209,064                           | 398,693                           |

**PUBLIC WORKS - POOL**

|                            |                                |        |         |
|----------------------------|--------------------------------|--------|---------|
| 10-5307-2131               | UTILITY SERVICES - ELECTRICITY | 1,545  | 7,000   |
| 10-5307-2132               | UTILITY SERVICES - WTR/SWR/GRB | 1,123  | 13,000  |
| 10-5307-2133               | UTILITY SERVICES - NATURAL GAS | 240    | 10,000  |
| 10-5307-2134               | TELECOMMUNICATIONS             | 794    | 1,500   |
| 10-5307-2155               | REPAIRS/MAINTENANCE            | 0      | 5,000   |
| 10-5307-2158               | MISC CONTRACTUAL SERVICES      | 87,876 | 148,612 |
| 10-5307-3210               | OPERATING SUPPLIES             | 384    | 14,000  |
| 10-5307-3220               | EQUIPMENT/TOOLS-NON CAPITALIZE | 1,053  | 2,500   |
| Total PUBLIC WORKS - POOL: |                                | 93,014 | 201,612 |

**POLICE SPECIAL PROJECTS FUND****RURAL VIOLENT CRIME REDUCTION**

|                                      |                                |        |        |
|--------------------------------------|--------------------------------|--------|--------|
| 13-5820-1001                         | SALARIES/WAGES - REGULAR       | 0      | 14,333 |
| 13-5820-1002                         | SALARIES/WAGES - OVERTIME      | 1,670  | 0      |
| 13-5820-1021                         | EMPLOYEES BENEFITS - SCL SCRTY | 128    | 1,096  |
| 13-5820-1023                         | EMPLOYEE BENEFITS - HEALTH INS | 0      | 373    |
| 13-5820-1025                         | EMPLOYEE BENEFITS - WRKSR COMP | 32     | 322    |
| 13-5820-1029                         | EMPLOYEE BENEFITS - WY RTRMNT  | 314    | 2,669  |
| 13-5820-3220                         | EQUIPMENT/TOOLS NON CAPITALIZE | 15,000 | 0      |
| Total RURAL VIOLENT CRIME REDUCTION: |                                | 17,143 | 18,793 |

**HIGHWAY SAFETY TRAFFIC ENFORCEMENT**

|              |                                |       |       |
|--------------|--------------------------------|-------|-------|
| 13-5821-1001 | SALARIES/WAGES - REGULAR       | 2,290 | 6,095 |
| 13-5821-1021 | EMPLOYEE BENEFITS - SCL SCRTY  | 175   | 466   |
| 13-5821-1023 | EMPLOYEE BENEFITS - HEALTH INS | 141   | 0     |
| 13-5821-1025 | EMPLOYEE BENEFITS - WRKRS COMP | 44    | 137   |
| 13-5821-1029 | EMPLOYEE BENEFITS - WY RTRMNT  | 426   | 1,135 |

| Account Number                            | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|-------------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total HIGHWAY SAFETY TRAFFIC ENFORCEMENT: |                                | 3,076                             | 7,833                             |
| <b>SRO PROGRAM</b>                        |                                |                                   |                                   |
| 13-5830-1001                              | SALARIES/WAGES - REGULAR       | 34,164                            | 70,914                            |
| 13-5830-1002                              | SALARIES/WAGES - OVERTIME      | 1,374                             | 2,500                             |
| 13-5830-1005                              | SALARIES/WAGES - LONGEVITY     | 155                               | 155                               |
| 13-5830-1021                              | EMPLOYEE BENEFITS - SCL SCRTY  | 2,731                             | 5,628                             |
| 13-5830-1023                              | EMPLOYEE BENEFITS - HEALTH INS | 12,840                            | 25,731                            |
| 13-5830-1025                              | EMPLOYEE BENEFITS - WRKRS COMP | 682                               | 1,655                             |
| 13-5830-1029                              | EMPLOYEE BENEFITS - WY RTRMNT  | 6,617                             | 13,204                            |
| Total SRO PROGRAM:                        |                                | 58,563                            | 119,787                           |
| <b>OJJDP-UNDERAGE ENFORCEMENT</b>         |                                |                                   |                                   |
| 13-5831-1001                              | SALARIES/WAGES - REGULAR       | -108                              | 6,750                             |
| 13-5831-1021                              | EMPLOYEE BENEFITS - SCL SCRTY  | -8                                | 419                               |
| 13-5831-1023                              | EMPLOYEE BENEFITS - HEALTH INS | -145                              | 0                                 |
| 13-5831-1025                              | EMPLOYEE BENEFITS - WRKRS COMP | -2                                | 152                               |
| 13-5831-1029                              | EMPLOYEE BENEFITS - WY RTRMNT  | -20                               | 1,257                             |
| 13-5831-3210                              | OPERATING SUPPLIES             | 100                               | 0                                 |
| Total OJJDP-UNDERAGE ENFORCEMENT:         |                                | -183                              | 8,578                             |
| <b>BULLET PROOF VEST</b>                  |                                |                                   |                                   |
| 13-5838-3233                              | UNIFORMS/CARE                  | 0                                 | 5,376                             |
| Total BULLET PROOF VEST:                  |                                | 0                                 | 5,376                             |

**WATER FUND****WATER - ADMINISTRATION**

|              |                               |         |         |
|--------------|-------------------------------|---------|---------|
| 31-5400-1150 | DEPRECIATION                  | 425,000 | 850,000 |
| 31-5400-2158 | MISC CONTRACTUAL SERVICES     | 7,507   | 15,000  |
| 31-5400-2166 | COLLECTION FEES               | 227     | 500     |
| 31-5400-2175 | REFUNDS/REIMBURSEMENT EXPENSE | 16,947  | 0       |
| 31-5400-4347 | MANAGEMENT FEES               | 141,450 | 282,899 |

| Account Number                | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|-------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total WATER - ADMINISTRATION: |                                | 591,131                           | 1,148,399                         |
| <b>WATER - TREATMENT</b>      |                                |                                   |                                   |
| 31-5401-1001                  | SALARIES/WAGES - REGULAR       | 64,568                            | 130,541                           |
| 31-5401-1002                  | SALARIES/WAGES - OVERTIME      | 2,773                             | 6,000                             |
| 31-5401-1005                  | SALARIES/WAGES - LONGEVITY     | 715                               | 715                               |
| 31-5401-1006                  | SALARIES/WAGES - ALLOWANCES    | 150                               | 300                               |
| 31-5401-1021                  | EMPLOYEE BENEFITS - SCL SCRTY  | 5,233                             | 10,553                            |
| 31-5401-1023                  | EMPLOYEE BENEFITS - HEALTH INS | 19,455                            | 39,158                            |
| 31-5401-1025                  | EMPLOYEE BENEFITS - WRKRS COMP | 1,303                             | 3,104                             |
| 31-5401-1029                  | EMPLOYEE BENEFITS - WY RTRMNT  | 12,539                            | 25,424                            |
| 31-5401-2122                  | TRAINING/DEVELOPMENT           | 478                               | 2,570                             |
| 31-5401-2123                  | MEALS/LODGING/TRAVEL           | 0                                 | 800                               |
| 31-5401-2131                  | UTILITY SERVICES - ELECTRICITY | 37,098                            | 60,000                            |
| 31-5401-2132                  | UTILITY SERVICES - WTR/SWR/GRB | 2,107                             | 12,000                            |
| 31-5401-2133                  | UTILITY SERVICES - NATURAL GAS | 1,835                             | 7,500                             |
| 31-5401-2134                  | TELECOMMUNICATIONS             | 142                               | 1,600                             |
| 31-5401-2140                  | RENT - LAND/BUILDINGS          | 0                                 | 12,000                            |
| 31-5401-2153                  | ARCHITECT, ENG, SURVEY         | 0                                 | 4,000                             |
| 31-5401-2155                  | REPAIRS/MAINTENANCE            | 1,076                             | 45,000                            |
| 31-5401-2156                  | MAINTENANCE AGREEMENT          | 0                                 | 10,000                            |
| 31-5401-2158                  | MISC CONTRACTUAL SERVICES      | 9,174                             | 35,000                            |
| 31-5401-3210                  | OPERATING SUPPLIES             | 18,076                            | 45,000                            |
| 31-5401-3220                  | EQUIPMENT/TOOLS-NON CAPITALIZE | 8,252                             | 18,000                            |
| 31-5401-3235                  | FUEL                           | 617                               | 1,400                             |
| 31-5401-6542                  | IMPRVMNTS TO BLDG              | 74,969                            | 60,000                            |
| 31-5401-6544                  | IMPRVMNTS OTHER THAN BLDG      | 0                                 | 25,000                            |
| Total WATER - TREATMENT:      |                                | 260,559                           | 555,665                           |

**WATER - DISTRIBUTION/MAINTENANCE**

|              |                               |         |         |
|--------------|-------------------------------|---------|---------|
| 31-5402-1001 | SALARIES/WAGES - REGULAR      | 124,067 | 244,742 |
| 31-5402-1002 | SALARIES/WAGES - OVERTIME     | 3,792   | 7,500   |
| 31-5402-1004 | SALARIES/WAGES - TEMPORARY    | 0       | 4,348   |
| 31-5402-1005 | SALARIES/WAGES - LONGEVITY    | 964     | 964     |
| 31-5402-1006 | SALARIES & WAGES - ALLOWANCES | 150     | 300     |
| 31-5402-1021 | EMPLOYEE BENEFITS - SCL SCRTY | 9,881   | 19,756  |



| Account Number                          | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|-----------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 31-5402-1023                            | EMPLOYEE BENEFITS - HEALTH INS | 45,446                            | 91,111                            |
| 31-5402-1025                            | EMPLOYEE BENEFITS - WRKRS COMP | 2,463                             | 5,810                             |
| 31-5402-1029                            | EMPLOYEE BENEFITS - WY RTRMNT  | 23,807                            | 46,967                            |
| 31-5402-2120                            | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 447                               | 1,800                             |
| 31-5402-2122                            | TRAINING/DEVELOPMENT           | 242                               | 2,400                             |
| 31-5402-2131                            | UTILITY SERVICES - ELECTRICITY | 6,901                             | 17,000                            |
| 31-5402-2132                            | UTILITY SERVICES - WTR/SWR/GRB | 19,152                            | 25,000                            |
| 31-5402-2133                            | UTILITY SERVICES - NATURAL GAS | 425                               | 1,300                             |
| 31-5402-2134                            | TELECOMMUNICATIONS             | 101                               | 200                               |
| 31-5402-2141                            | EQUIPMENT - RENT               | 0                                 | 400                               |
| 31-5402-2153                            | ARCHITECT/ENGINEERING/SURVEY   | 1,439                             | 2,000                             |
| 31-5402-2155                            | REPAIRS/MAINTENANCE            | 3,027                             | 30,000                            |
| 31-5402-2156                            | MAINTENANCE AGREEMENT          | 1,095                             | 1,100                             |
| 31-5402-2158                            | MISC CONTRACTUAL SERVICES      | 0                                 | 13,000                            |
| 31-5402-3210                            | OPERATING SUPPLIES             | 30,652                            | 50,000                            |
| 31-5402-3220                            | EQUIPMENT/TOOLS-NON CAPITALIZE | 2,639                             | 0                                 |
| 31-5402-3235                            | FUEL                           | 3,668                             | 7,000                             |
| 31-5402-4310                            | LEASE PAYMENTS - OPERATING     | 417                               | 350                               |
| 31-5402-6542                            | IMPRVMNTS TO BLDG              | 0                                 | 25,000                            |
| 31-5402-6544                            | IMPRVMNTS OTHER THAN BLDG      | 100,559                           | 650,000                           |
| 31-5402-6547                            | EQUIPMENT/FURNITURE            | 0                                 | 4,500                             |
| 31-5402-6548                            | VEHICLES                       | 0                                 | 300,000                           |
| Total WATER - DISTRIBUTION/MAINTENANCE: |                                | 381,335                           | 1,552,548                         |

**WATER - CUSTOMER SERVICE**

|              |                                |        |        |
|--------------|--------------------------------|--------|--------|
| 31-5403-1001 | SALARIES/WAGES - REGULAR       | 30,124 | 60,646 |
| 31-5403-1005 | SALARIES/WAGES - LONGEVITY     | 593    | 593    |
| 31-5403-1021 | EMPLOYEE BENEFITS - SCL SCRTY  | 2,274  | 4,685  |
| 31-5403-1023 | EMPLOYEE BENEFITS - HEALTH INS | 155    | 261    |
| 31-5403-1025 | EMPLOYEE BENEFITS - WRKRS COMP | 587    | 1,378  |
| 31-5403-1029 | EMPLOYEE BENEFITS - WY RTRMNT  | 5,609  | 11,292 |
| 31-5403-2134 | TELECOMMUNICATIONS             | 87     | 200    |
| 31-5403-2155 | REPAIRS/MAINTENANCE            | 0      | 1,500  |
| 31-5403-2156 | MAINTENANCE AGREEMENT          | 0      | 2,500  |
| 31-5403-3210 | OPERATING SUPPLIES             | 65     | 2,000  |
| 31-5403-3220 | EQUIPMENT/TOOLS-NON CAPITALIZE | 8,260  | 40,000 |
| 31-5403-3235 | FUEL                           | 469    | 2,000  |

| Account Number                  | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|---------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total WATER - CUSTOMER SERVICE: |                                | 48,223                            | 127,055                           |
| <b>WATER MAIN REPLACEMENT</b>   |                                |                                   |                                   |
| 31-5840-2153                    | ARCHITECT/ENGINEERING/SURVEY   | 172,172                           | 953,000                           |
| 31-5840-6544                    | IMPRVMNTS OTHER THAN BLDG      | 733,521                           | 3,027,000                         |
| Total WATER MAIN REPLACEMENT:   |                                | 905,693                           | 3,980,000                         |
| <b>WATER IMPROVEMENTS</b>       |                                |                                   |                                   |
| 31-5856-2153                    | ARCHITECT/ENGINEERING/SURVEY   | 28,034                            | 192,000                           |
| 31-5856-2158                    | MISC CONTRACTUAL               | 0                                 | 305,000                           |
| 31-5856-6544                    | IMPRVMNTS OTHER THAN BLDG      | 263,995                           | 557,000                           |
| Total WATER IMPROVEMENTS:       |                                | 292,029                           | 1,054,000                         |
| <b>SEWER FUND</b>               |                                |                                   |                                   |
| <b>SEWER - ADMINISTRATION</b>   |                                |                                   |                                   |
| 32-5500-1150                    | DEPRECIATION                   | 219,000                           | 438,000                           |
| 32-5500-2158                    | MISC CONTRACTUAL SERVICES      | 4,848                             | 9,700                             |
| 32-5500-4347                    | MANAGEMENT FEES                | 81,039                            | 162,077                           |
| Total SEWER - ADMINISTRATION:   |                                | 304,887                           | 609,777                           |
| <b>SEWER - TREATMENT</b>        |                                |                                   |                                   |
| 32-5501-1001                    | SALARIES/WAGES - REGULAR       | 59,191                            | 120,103                           |
| 32-5501-1002                    | SALARIES/WAGES - OVERTIME      | 0                                 | 5,000                             |
| 32-5501-1005                    | SALARIES/WAGES - LONGEVITY     | 464                               | 464                               |
| 32-5501-1006                    | SALARIES/WAGES - ALLOWANCES    | 150                               | 300                               |
| 32-5501-1021                    | EMPLOYEE BENEFITS - SCL SCRTY  | 4,590                             | 9,659                             |
| 32-5501-1023                    | EMPLOYEE BENEFITS - HEALTH INS | 19,491                            | 39,113                            |
| 32-5501-1025                    | EMPLOYEE BENEFITS - WRKRS COMP | 1,142                             | 2,841                             |
| 32-5501-1029                    | EMPLOYEE BENEFITS - WY RTRMNT  | 11,021                            | 23,294                            |
| 32-5501-2122                    | TRAINING/DEVELOPMENT           | 239                               | 2,570                             |
| 32-5501-2123                    | MEALS/LODGING/TRAVEL           | 0                                 | 800                               |
| 32-5501-2131                    | UTILITY SERVICES - ELECTRICITY | 32,393                            | 80,000                            |
| 32-5501-2132                    | UTILITY SERVICES - WTR/SWR/GRB | 2,331                             | 45,000                            |

| Account Number           | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 32-5501-2134             | TELECOMMUNICATIONS             | 1,172                             | 2,000                             |
| 32-5501-2153             | ARCHITECT/ENGINEERING/SURVEY   | 0                                 | 4,000                             |
| 32-5501-2155             | REPAIRS/MAINTENANCE            | 549                               | 30,000                            |
| 32-5501-2158             | MISC CONTRACTUAL SERVICES      | 5,014                             | 20,000                            |
| 32-5501-3210             | OPERATING SUPPLIES             | 22,333                            | 40,000                            |
| 32-5501-3220             | EQUIPMENT/TOOLS-NON CAPITALIZE | 5,475                             | 24,000                            |
| 32-5501-3235             | FUEL                           | 617                               | 1,500                             |
| 32-5501-6544             | IMPRVMNTS OTHER THAN BLDG      | 0                                 | 17,000                            |
| Total SEWER - TREATMENT: |                                | 166,174                           | 467,644                           |

**SEWER - COLLECTION**

|              |                                |         |         |
|--------------|--------------------------------|---------|---------|
| 32-5502-1001 | SALARIES/WAGES - REGULAR       | 109,777 | 222,619 |
| 32-5502-1002 | SALARIES/WAGES - OVERTIME      | 4,133   | 4,500   |
| 32-5502-1004 | SALARIES/WAGES - TEMPORARY     | 0       | 4,348   |
| 32-5502-1005 | SALARIES/WAGES - LONGEVITY     | 642     | 642     |
| 32-5502-1006 | SALARIES & WAGES - ALLOWANCES  | 150     | 300     |
| 32-5502-1021 | EMPLOYEE BENEFITS - SCL SCRTY  | 8,790   | 17,477  |
| 32-5502-1023 | EMPLOYEE BENEFITS - HEALTH INS | 37,508  | 75,236  |
| 32-5502-1025 | EMPLOYEE BENEFITS - WRKRS COMP | 2,191   | 5,140   |
| 32-5502-1029 | EMPLOYEE BENEFITS - WY RTRMNT  | 21,210  | 42,290  |
| 32-5502-2120 | DUES/MEMBERSHIPS/SUBSCRIPTIONS | 447     | 1,700   |
| 32-5502-2122 | TRAINING/DEVELOPMENT           | 310     | 1,825   |
| 32-5502-2131 | UTILITY SERVICES - ELECTRICITY | 4,261   | 10,000  |
| 32-5502-2132 | UTILITY SERVICES - WTR/SWR/GRB | 135     | 350     |
| 32-5502-2133 | UTILITY SERVICES - NATURAL GAS | 1,085   | 2,500   |
| 32-5502-2134 | TELECOMMUNICATIONS             | 509     | 1,000   |
| 32-5502-2153 | ARCHITECT/ENGINEERING/SURVEY   | 1,234   | 2,500   |
| 32-5502-2155 | REPAIRS/MAINTENANCE            | 15,600  | 20,000  |
| 32-5502-2158 | MISC CONTRACTUAL SERVICES      | 0       | 13,000  |
| 32-5502-3210 | OPERATING SUPPLIES             | 9,524   | 40,000  |
| 32-5502-3235 | FUEL                           | 3,668   | 6,000   |
| 32-5502-4310 | LEASE PAYMENTS - OPERATING     | 379     | 350     |
| 32-5502-6547 | EQUIPMENT/FURNITURE            | 0       | 4,500   |
| 32-5502-6548 | VEHICLES                       | 0       | 300,000 |

| Account Number                          | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|-----------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total SEWER - COLLECTION:               |                                | 221,551                           | 776,277                           |
| <b>WASTEWATER TREATMENT PLANT REHAB</b> |                                |                                   |                                   |
| 32-5850-2153                            | ARCHITECT/ENGINEERING/SURVEY   | 48,161                            | 133,000                           |
| 32-5850-6544                            | IMPRVMNTS OTHER THAN BLDG      | 0                                 | 1,307,000                         |
| Total WASTEWATER TREATMENT PLANT REHAB: |                                | 48,161                            | 1,440,000                         |
| <b>SEWER MAIN REPLACEMENT</b>           |                                |                                   |                                   |
| 32-5852-2153                            | ARCHITECT/ENGINEERING/SURVEY   | 135,551                           | 822,000                           |
| 32-5852-6544                            | IMPRVMNTS OTHER THAN BLDG      | 2,181,529                         | 3,400,000                         |
| Total SEWER MAIN REPLACEMENT:           |                                | 2,317,080                         | 4,222,000                         |
| <b>SANITATION FUND</b>                  |                                |                                   |                                   |
| <b>SANITATION</b>                       |                                |                                   |                                   |
| 33-5600-1001                            | SALARIES/WAGES - REGULAR       | 80,150                            | 162,074                           |
| 33-5600-1002                            | SALARIES/WAGES - OVERTIME      | 0                                 | 600                               |
| 33-5600-1005                            | SALARIES/WAGES - LONGEVITY     | 1,027                             | 1,027                             |
| 33-5600-1006                            | SALARIES/WAGES - ALLOWANCES    | 150                               | 300                               |
| 33-5600-1021                            | EMPLOYEE BENEFITS - SCL SCRTY  | 6,236                             | 12,576                            |
| 33-5600-1023                            | EMPLOYEE BENEFITS - HEALTH INS | 32,438                            | 65,024                            |
| 33-5600-1025                            | EMPLOYEE BENEFITS - WRKRS COMP | 1,553                             | 3,699                             |
| 33-5600-1029                            | EMPLOYEE BENEFITS - WY RTRMNT  | 14,924                            | 30,290                            |
| 33-5600-1150                            | DEPRECIATION                   | 30,350                            | 60,700                            |
| 33-5600-2155                            | REPAIRS/MAINTENANCE            | 0                                 | 4,200                             |
| 33-5600-2158                            | MISC CONTRACTUAL SERVICES      | 443,522                           | 1,006,400                         |
| 33-5600-3210                            | OPERATING SUPPLIES             | 17,270                            | 34,000                            |
| 33-5600-3220                            | EQUIPMENT/TOOLS-NON CAPITALIZE | 0                                 | 30,000                            |
| 33-5600-3235                            | FUEL                           | 9,946                             | 26,000                            |
| 33-5600-4347                            | MANAGEMENT FEES                | 85,459                            | 170,918                           |
| 33-5600-6548                            | VEHICLES                       | 0                                 | 270,000                           |
| Total SANITATION:                       |                                | 723,025                           | 1,877,808                         |

**SANITATION**

| Account Number    | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|-------------------|--------------------------------|-----------------------------------|-----------------------------------|
| 33-5609-3220      | EQUIPMENT/TOOLS-NON CAPITALIZE | 29,626                            | 0                                 |
| Total SANITATION: |                                | 29,626                            | 0                                 |

**LANDFILL FUND****LANDFILL**

|                 |                                |         |           |
|-----------------|--------------------------------|---------|-----------|
| 34-5340-1001    | SALARIES/WAGES - REGULAR       | 145,855 | 319,922   |
| 34-5340-1002    | SALARIES/WAGES - OVERTIME      | 1,091   | 1,500     |
| 34-5340-1005    | SALARIES/WAGES - LONGEVITY     | 841     | 1,302     |
| 34-5340-1006    | SALARIES/WAGES - ALLOWANCES    | 300     | 600       |
| 34-5340-1021    | EMPLOYEE BENEFITS - SCL SCRTY  | 11,758  | 25,633    |
| 34-5340-1023    | EMPLOYEE BENEFITS - HEALTH INS | 37,521  | 104,046   |
| 34-5340-1025    | EMPLOYEE BENEFITS - WRKRS COMP | 2,828   | 7,292     |
| 34-5340-1026    | EMPLOYEE BENEFITS - DFRRD COMP | 6,076   | 10,963    |
| 34-5340-1029    | EMPLOYEE BENEFITS - WY RTRMNT  | 21,029  | 48,885    |
| 34-5340-1150    | DEPRECIATION                   | 67,000  | 134,000   |
| 34-5340-2122    | TRAINING/DEVELOPMENT           | 0       | 1,100     |
| 34-5340-2131    | UTILITY SERVICES - ELECTRICITY | 3,551   | 10,000    |
| 34-5340-2133    | UTILITY SERVICES - NATURAL GAS | 1,565   | 10,500    |
| 34-5340-2153    | ARCHITECT/ENGINEERING/SURVEY   | 0       | 40,000    |
| 34-5340-2155    | REPAIRS/MAINTENANCE            | 11,792  | 15,000    |
| 34-5340-2156    | MAINTENANCE AGREEMENT          | 4,454   | 11,500    |
| 34-5340-2158    | MISC CONTRACTUAL SERVICES      | 272,063 | 711,000   |
| 34-5340-3210    | OPERATING SUPPLIES             | 38,713  | 82,000    |
| 34-5340-3220    | EQUIPMENT/TOOLS-NON CAPITALIZE | 124     | 2,500     |
| 34-5340-3235    | FUEL                           | 13,777  | 73,000    |
| 34-5340-4343    | DEBT PAYMENT - PRINCIPAL       | 13,141  | 13,142    |
| 34-5340-4347    | MANAGEMENT FEES                | 64,831  | 129,662   |
| 34-5340-6547    | EQUIPMENT/FURNITURE            | 0       | 5,000     |
| Total LANDFILL: |                                | 718,309 | 1,758,547 |

**LANDFILL - CAPITAL**

|              |                              |       |         |
|--------------|------------------------------|-------|---------|
| 34-5895-2153 | ARCHITECT/ENGINEERING/SURVEY | 8,836 | 40,000  |
| 34-5895-6547 | EQUIPMENT/FURNITURE          | 9,418 | 20,800  |
| 34-5895-6548 | VEHICLES                     | 0     | 240,000 |

| Account Number                        | Account Title                  | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|---------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total LANDFILL - CAPITAL:             |                                | 18,254                            | 300,800                           |
| <b>EMPLOYEE HEALTH CARE FUND</b>      |                                |                                   |                                   |
| <b>EMPLOYEE HEALTH CARE</b>           |                                |                                   |                                   |
| 39-5390-1023                          | EMPLOYEE BNFTS - HLTH INS PREM | 428,556                           | 452,800                           |
| 39-5390-1032                          | EMPLOYEE BENEFITS - CLAIMS     | 1,105,033                         | 1,275,000                         |
| 39-5390-1058                          | HEALTH CARE - ADMINISTR TN FEE | 45,342                            | 100,000                           |
| Total EMPLOYEE HEALTH CARE:           |                                | 1,578,931                         | 1,827,800                         |
| <b>ECONOMIC DEVELOPMENT</b>           |                                |                                   |                                   |
| <b>ECONOMIC DEVELOPMENT</b>           |                                |                                   |                                   |
| 41-5410-2158                          | MISC CONTRACTUAL SERVICES      | 38,962                            | 241,700                           |
| Total ECONOMIC DEVELOPMENT:           |                                | 38,962                            | 241,700                           |
| <b>THE 112</b>                        |                                |                                   |                                   |
| 41-5411-2158                          | MISC CONTRACTUAL SERVICES      | 2,707                             | 1,433,300                         |
| Total THE 112:                        |                                | 2,707                             | 1,433,300                         |
| <b>GENERAL FUND EQUIPMENT RESERVE</b> |                                |                                   |                                   |
| <b>GENERAL FUND EQUIPMENT RESERVE</b> |                                |                                   |                                   |
| 47-5470-6547                          | EQUIPMENT/FURNITURE            | 56,329                            | 474,701                           |
| 47-5470-6548                          | VEHICLES                       | 331,100                           | 739,000                           |
| Total GENERAL FUND EQUIPMENT RESERVE: |                                | 387,429                           | 1,213,701                         |
| <b>CAPITAL PROJ FIRE EQUIP FUND</b>   |                                |                                   |                                   |
| <b>FIRE EQUIPMENT</b>                 |                                |                                   |                                   |
| 50-5500-6548                          | BUILDINGS                      | 85,784                            | 0                                 |



| Account Number                        | Account Title                | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|---------------------------------------|------------------------------|-----------------------------------|-----------------------------------|
| Total FIRE EQUIPMENT:                 |                              | 85,784                            | 0                                 |
| <b>TRAIN CAR RESTORATION</b>          |                              |                                   |                                   |
| <b>TRAIN CAR RESTORATION</b>          |                              |                                   |                                   |
| 54-5540-2155                          | REPAIRS/MAINTENANCE          | 13,861                            | 20,000                            |
| Total TRAIN CAR RESTORATION:          |                              | 13,861                            | 20,000                            |
| <b>POOL IMPROVEMENTS FUND</b>         |                              |                                   |                                   |
| <b>POOL IMPROVEMENTS</b>              |                              |                                   |                                   |
| 55-5550-2153                          | ARCHITECT/ENGINEERING/SURVEY | 90,952                            | 100,000                           |
| 55-5550-6544                          | IMPRVMNTS OTHER THAN BLDG    | 53,198                            | 3,750,000                         |
| Total POOL IMPROVEMENTS:              |                              | 144,149                           | 3,850,000                         |
| <b>STREET IMPROVEMENT FUND</b>        |                              |                                   |                                   |
| <b>STREET IMPROVEMENTS</b>            |                              |                                   |                                   |
| 56-5560-2153                          | ARCHITECT/ENGINEERING/SURVEY | 142,298                           | 1,747,900                         |
| 56-5560-2158                          | MISC CONTRACTUAL SERVICES    | 26,750                            | 70,000                            |
| 56-5560-6544                          | IMPRVMNTS OTHER THAN BLDG    | 2,388,992                         | 6,570,000                         |
| Total STREET IMPROVEMENTS:            |                              | 2,558,040                         | 8,387,900                         |
| <b>CAPITAL IMP -PUBLIC FACILITIES</b> |                              |                                   |                                   |
| <b>CAPITAL IMP -FACILITIES</b>        |                              |                                   |                                   |
| 57-5570-2153                          | ARCHITECT/ENGINEERING/SURVEY | 12,056                            | 95,000                            |
| 57-5570-6542                          | BUILDINGS/IMPROVEMENTS       | 368,815                           | 419,000                           |
| 57-5570-6544                          | IMPRVMNTS OTHER THAN BLDG    | 143,007                           | 536,500                           |
| Total CAPITAL IMP -FACILITIES:        |                              | 523,877                           | 1,050,500                         |
| <b>COMMUNITY FACILITY</b>             |                              |                                   |                                   |
| 57-5571-2153                          | ARCHITECT/ENGINEERING/SURVEY | 231,457                           | 601,575                           |

| Account Number                            | Account Title             | 2024-24<br>Current year<br>Actual | 2024-25<br>Current year<br>Budget |
|-------------------------------------------|---------------------------|-----------------------------------|-----------------------------------|
| 57-5571-6542                              | BUILDINGS/IMPROVEMENTS    | 0                                 | 9,398,425                         |
| Total COMMUNITY FACILITY:                 |                           | 231,457                           | 10,000,000                        |
| <b>CAPTL PROJ-PARK IMPRVMT FUND</b>       |                           |                                   |                                   |
| <b>PARK IMPROVEMENTS</b>                  |                           |                                   |                                   |
| 65-5650-6542                              | BUILDINGS/IMPROVEMENTS    | 8,760                             | 10,000                            |
| 65-5650-6544                              | IMPRVMNTS OTHER THAN BLDG | 26,443                            | 155,000                           |
| Total PARK IMPROVEMENTS:                  |                           | 35,203                            | 165,000                           |
| <b>HISTORIC PRSRVTN CMSN FUND</b>         |                           |                                   |                                   |
| <b>HISTORIC PRESERVATION CMMSSN</b>       |                           |                                   |                                   |
| 92-5920-2158                              | MISC CONTRACTUAL SERVICES | 7,583                             | 8,000                             |
| Total HISTORIC PRESERVATION CMMSSN:       |                           | 7,583                             | 8,000                             |
| <b>ARTS &amp; CULTURE BOARD OF TRUSTE</b> |                           |                                   |                                   |
| <b>ARTS &amp; CULTURE BOARD OF TRUSTE</b> |                           |                                   |                                   |
| 93-5930-2158                              | MISC CONTRACTUAL SERVICES | 0                                 | 18,000                            |
| Total ARTS & CULTURE BOARD OF TRUSTE:     |                           | 0                                 | 18,000                            |
| Total Expenditure:                        |                           | 17,633,321                        | 59,260,812                        |



## CITY OF DOUGLAS

### Community Service Grant "Aid to Others" Quarterly Report - Fiscal Year 2023

The quarterly report is a requirement of your continued Community Service Grant funding per your Community Service Grant agreement. Failure to provide this report may result in no disbursement of funds. You may complete this financial section or attach your own financial statement. This information will be shared with City Council as part of a regular Council meeting. Submit completed quarterly reports with attachments (if applicable) to the Administrative Services Department.

|                                                                                                                                                                                                                                                                 |                                       |                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------|
| 1. Organization/Company Name:<br><u>Wyoming Child and Family Development</u>                                                                                                                                                                                    |                                       | 2. Phone Number:<br><u>307-836-2751 ext1004</u> |
| 3. Complete Address:<br><u>126 N. Wyoming Ave., Guernsey, WY 82214</u>                                                                                                                                                                                          |                                       |                                                 |
| 4. Email Address:<br><u>marissa.reber@wyomingschild.org</u>                                                                                                                                                                                                     |                                       |                                                 |
| 5. Report for Quarter (check one):<br>Ending March 31 <input type="checkbox"/> Ending June 30 <input type="checkbox"/> Ending September 30 <input type="checkbox"/> Ending December 31 <input checked="" type="checkbox"/>                                      |                                       |                                                 |
| 6. Number of People Served for Quarter:                                                                                                                                                                                                                         | 7. Total Income:<br><u>193,722.94</u> | 8. Total Expenditures:<br><u>193,722.94</u>     |
| 9. Please list activities, events, completed goals, or other such information for the quarter you are reporting on (attach additional page(s) if necessary):<br><u>Providing mental health, PT/OT, speech, language, and developmental disability services.</u> |                                       |                                                 |
| 10. Please list any other information you would like Douglas City Council to be aware of:<br><u>We provide Developmental Disabilities Services to Douglas, Wyoming, as well as Head Start, Early Head Start, and Discovery Preschool services.</u>              |                                       |                                                 |

#### CERTIFICATION AND SIGNATURE

I hereby certify the above information to be true and correct to the best of my knowledge.

Marissa Reber  
AUTHORIZED SIGNATURE

12/20/2024  
DATE OF REPORT

Marissa Reber  
PRINTED NAME

#### TO BE COMPLETED BY CITY

|                |                                                                           |
|----------------|---------------------------------------------------------------------------|
| Date Received: | Reviewed By:                                                              |
|                | Report Complete? YES <input type="checkbox"/> NO <input type="checkbox"/> |



## CITY OF DOUGLAS

### Community Service Grant "Aid to Others" Quarterly Report - Fiscal Year 2025

The quarterly report is a requirement of your continued Community Service Grant funding per your Community Service Grant agreement. Failure to provide this report may result in no disbursement of funds. You may complete this financial section or attach your own financial statement. This information will be shared with City Council as part of a regular Council meeting. Submit completed quarterly reports with attachments (if applicable) to the Administrative Services Department.

1. Organization/Company Name: Children's Advocacy Project, Inc.
2. Phone Number: 307-232-0159
3. Complete Address: 350 North Ash, Casper Wy 82601
4. Email Address: stacy@childrensadvocacyproject.org
5. Report for Quarter (check one):  
Ending March 31 ☐ Ending June 30 ☐ Ending September 30 ☐ Ending December 31 ☒
6. Number of People Served for Quarter:  
65 forensic interviews; 29 therapy clients;  
156 individual therapy sessions
7. Total Income: \$203,523.29
8. Total Expenditures: \$142,991.48
9. Please list activities, events, completed goals, or other such information for the quarter you are reporting on (attach additional page(s) if necessary):  
CAP responded to 100% of cases referred, conducting 65 forensic interviews, six of which were for children in Converse County.
10. Please list any other information you would like Douglas City Council to be aware of.  
CAP is proud to work with investigative teams in Douglas as we strive to coordinate services to child abuse victims. Thank you for the opportunity to work with your teams.

#### CERTIFICATION AND SIGNATURE

**I hereby certify the above information to be true and correct to the best of my knowledge.**

AUTHORIZED SIGNATURE

January 2, 2025

DATE OF REPORT

Stacy M Nelson

PRINTED NAME

#### TO BE COMPLETED BY CITY

Date Received:

Reviewed By:

Report Complete? YES ☐ NO ☐

# Children's Advocacy Project, Inc.

## Statements of Activities

October - December, 2024

|                                                  | TOTAL               |                      |
|--------------------------------------------------|---------------------|----------------------|
|                                                  | OCT - DEC, 2024     | OCT - DEC, 2023 (PY) |
| Income                                           |                     |                      |
| 4000 Contributed support                         | 0.00                | 0.00                 |
| 4550 Donations                                   | 6,050.00            | 11,960.00            |
| <b>Total 4000 Contributed support</b>            | <b>6,050.00</b>     | <b>11,960.00</b>     |
| 4500 Grant Income                                | 0.00                | 0.00                 |
| 4520 Federal Grants                              | 0.00                | 0.00                 |
| 4520.1 Federal Grant                             | 32,916.55           | 31,852.70            |
| <b>Total 4520 Federal Grants</b>                 | <b>32,916.55</b>    | <b>31,852.70</b>     |
| 4540 Local government grants                     | 6,237.50            | 5,875.00             |
| <b>Total 4500 Grant Income</b>                   | <b>39,154.05</b>    | <b>37,727.70</b>     |
| 4545 Foundation Grants                           | 0.00                | 0.00                 |
| 4545.0 Foundation Grant                          | 100,000.00          | 10,000.00            |
| 4545.1 Wy Comm. Found. Grant                     | 30,000.00           | 0.00                 |
| <b>Total 4545 Foundation Grants</b>              | <b>130,000.00</b>   | <b>10,000.00</b>     |
| 4560 Program Income                              | 0.00                | 0.00                 |
| 4560.2 Head Start Program Income                 | 6,534.42            | 0.00                 |
| 4560.4 Counseling Income                         | 21,659.82           | 10,077.48            |
| <b>Total 4560 Program Income</b>                 | <b>28,194.24</b>    | <b>10,077.48</b>     |
| 4570 Fundraising Income                          | 125.00              | 0.00                 |
| <b>Total Income</b>                              | <b>\$203,523.29</b> | <b>\$69,765.18</b>   |
| GROSS PROFIT                                     | <b>\$203,523.29</b> | <b>\$69,765.18</b>   |
| Expenses                                         |                     |                      |
| 5000 Personnel Expenses                          | 0.00                | 0.00                 |
| 5775                                             | 24,142.65           | 23,805.29            |
| 5777                                             | 0.00                | 0.00                 |
| 5777.2                                           | 16,297.50           | 16,039.27            |
| 5777.4                                           | 15,031.40           | 14,924.82            |
| 5777.5                                           | 13,766.01           | 13,719.72            |
| <b>Total 5777 Therapist/Forensic Interviewer</b> | <b>45,094.91</b>    | <b>44,683.81</b>     |
| 5783                                             | 13,549.73           | 13,513.72            |
| 5784                                             | 9,494.47            | 9,157.39             |
| 5811 SS/Medicare Expense                         | 7,059.55            | 6,973.77             |
| 5813 SUTA Expense                                | 0.00                | 0.00                 |
| 5821 Health Insurance                            | 12,803.74           | 11,785.45            |
| 5826 Worker's Comp Expense                       | 501.94              | 481.93               |
| 5831 Pension                                     | 7,757.79            | 7,356.32             |
| 5835 Prof. Devel./Registr Fees                   | 120.00              | 0.00                 |
| 5855 Meetings                                    | 166.50              | 286.75               |
| 5860 Travel Expense                              | 891.34              | 913.95               |
| <b>Total 5000 Personnel Expenses</b>             | <b>121,582.62</b>   | <b>118,958.38</b>    |

# Children's Advocacy Project, Inc.

## Statements of Activities

October - December, 2024

|                                            | TOTAL                 |                       |
|--------------------------------------------|-----------------------|-----------------------|
|                                            | OCT - DEC, 2024       | OCT - DEC, 2023 (PY)  |
| 6000 Administrative Expenses               | 0.00                  | 0.00                  |
| 6020 Bank Service Charges                  | 140.80                | 42.18                 |
| 6050 Depreciation Expense                  | 1,277.31              | 270.03                |
| 6100 Dues & Memberships - Admin            | 177.25                | 1,527.00              |
| 6110 Equipment Rental                      | 323.65                | 560.39                |
| 6115 Equipment Maintenance                 | 4,700.12              | 0.00                  |
| 6120 Telephone/Internet                    | 929.79                | 938.74                |
| 6130 Postage                               | 69.95                 | 69.37                 |
| 6160 Library/Books/Subscriptions           | 890.71                | 786.11                |
| 6190 Printing                              | 238.50                | 0.00                  |
| 6305 Computer Software                     | 367.24                | 0.00                  |
| 6310 Audit/Accounting Services             | 2,145.00              | 1,300.00              |
| 6400 Supplies                              | 900.98                | 2,280.85              |
| 6440 Other Admin Expense                   | 0.00                  | 655.80                |
| <b>Total 6000 Administrative Expenses</b>  | <b>12,161.30</b>      | <b>8,430.47</b>       |
| 6125 Fundraising Expenses                  | 0.00                  | 0.00                  |
| 6125.09 Live and Silent Auction Items      | 0.00                  | 600.00                |
| 6125.20 Venue Rental                       | 733.95                | 1,200.00              |
| <b>Total 6125 Fundraising Expenses</b>     | <b>733.95</b>         | <b>1,800.00</b>       |
| 7000 Other Personnel Expenses              | 0.00                  | 0.00                  |
| 7070 Contractual Employee                  | 0.00                  | 0.00                  |
| 7070.1 MH Supervisor and Billing           | 802.42                | 795.00                |
| 7070.2 Marketing & Development             | 4,779.00              | 6,372.00              |
| 7070.3 Education & Outreach                | 1,650.00              | 2,200.00              |
| <b>Total 7070 Contractual Employee</b>     | <b>7,231.42</b>       | <b>9,367.00</b>       |
| <b>Total 7000 Other Personnel Expenses</b> | <b>7,231.42</b>       | <b>9,367.00</b>       |
| 7500 Occupancy Expenses                    | 0.00                  | 0.00                  |
| 7541 Water                                 | 346.46                | 323.04                |
| 7542 Electricity                           | 573.91                | 435.59                |
| 7544 Gas/Other Utilities                   | 236.45                | 280.19                |
| 7560 Housekeeping/Maintenance              | 125.37                | 143.31                |
| <b>Total 7500 Occupancy Expenses</b>       | <b>1,282.19</b>       | <b>1,182.13</b>       |
| <b>Total Expenses</b>                      | <b>\$142,991.48</b>   | <b>\$139,737.98</b>   |
| NET OPERATING INCOME                       | <b>\$60,531.81</b>    | <b>\$ (69,972.80)</b> |
| Other Income                               |                       |                       |
| 9500 Interest Income                       | 14,719.71             | 8,545.61              |
| 9550 Gain (Loss) on Investments            | (64,911.01)           | 65,199.52             |
| 9552 Capital Gains                         | 31,963.74             | 5,580.28              |
| <b>Total Other Income</b>                  | <b>\$ (18,227.56)</b> | <b>\$79,325.41</b>    |



# Children's Advocacy Project, Inc.

## Statements of Activities

October - December, 2024

|                             | TOTAL                 |                      |
|-----------------------------|-----------------------|----------------------|
|                             | OCT - DEC, 2024       | OCT - DEC, 2023 (PY) |
| Other Expenses              |                       |                      |
| 9700 Investment Expense     | 2,543.87              | 1,977.90             |
| <b>Total Other Expenses</b> | <b>\$2,543.87</b>     | <b>\$1,977.90</b>    |
| NET OTHER INCOME            | <b>\$ (20,771.43)</b> | <b>\$77,347.51</b>   |
| NET INCOME                  | <b>\$39,760.38</b>    | <b>\$7,374.71</b>    |



## CITY OF DOUGLAS

### Community Service Grant "Aid to Others" Quarterly Report - Fiscal Year 2025

The quarterly report is a requirement of your continued Community Service Grant funding per your Community Service Grant agreement. Failure to provide this report may result in no disbursement of funds. You may complete this financial section or attach your own financial statement. This information will be shared with City Council as part of a regular Council meeting. Submit completed quarterly reports with attachments (if applicable) to the Administrative Services Department.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------------|
| 1. Organization/Company Name: Laramie Peak Humane Society                                                                                                                                                                                                                                                                                                                                                                                                        |                               | 2. Phone Number: 307-358-6475      |
| 3. Complete Address: 612 North 2nd St. PO Box 463 Douglas, WY 82633                                                                                                                                                                                                                                                                                                                                                                                              |                               |                                    |
| 4. Email Address: lphsdirector@gmail.com                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                                    |
| 5. Report for Quarter (check one):<br>Ending March 31 <input type="checkbox"/> Ending June 30 <input type="checkbox"/> Ending September 30 <input type="checkbox"/> Ending December 31 <input checked="" type="checkbox"/>                                                                                                                                                                                                                                       |                               |                                    |
| 6. Number of People Served for Quarter:<br>246                                                                                                                                                                                                                                                                                                                                                                                                                   | 7. Total Income: \$114,297.24 | 8. Total Expenditures: \$88,982.70 |
| 9. Please list activities, events, completed goals, or other such information for the quarter you are reporting on (attach additional page(s) if necessary): 2 Fundraisers, Paws & Claus and Paws & Pearls, both very successful and scheduled for next year! Adoption event at PetSmart in October resulting in 10 animals adopted in 2 days.                                                                                                                   |                               |                                    |
| 10. Please list any other information you would like Douglas City Council to be aware of.<br>Leadership change in December, Erin Ammons and Haile Larsen are Interim Directors until a new ED is hired, for questions about that please email <a href="mailto:lphsboard@gmail.com">lphsboard@gmail.com</a> .<br>Started handing out vouchers for low income spay and neuters. We will keep \$2,500 from our Spay/Neuter budget for spring TNRs in our community. |                               |                                    |

#### CERTIFICATION AND SIGNATURE

**I hereby certify the above information to be true and correct to the best of my knowledge.**

*Erin Ammons*

#### AUTHORIZED SIGNATURE DATE OF REPORT

Erin Ammons, Interim Director

#### PRINTED NAME

TO BE COMPLETED BY CITY

|                |                                                                                               |
|----------------|-----------------------------------------------------------------------------------------------|
| Date Received: | Reviewed By:<br><br>Report Complete? YES <input type="checkbox"/> NO <input type="checkbox"/> |
|----------------|-----------------------------------------------------------------------------------------------|



**CITY OF DOUGLAS**  
**Community Service Grant "Aid to Others"**  
**Quarterly Report - Fiscal Year 2025**

The quarterly report is a requirement of your continued Community Service Grant funding per your Community Service Grant agreement. Failure to provide this report may result in no disbursement of funds. You may complete this financial section or attach your own financial statement. This information will be shared with City Council as part of a regular Council meeting. Submit completed quarterly reports with attachments (if applicable) to the Administrative Services Department.

|                                                                                                                                                                                                                            |                                  |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------|
| 1. Organization/Company Name:<br>Boys & Girls Club of Douglas                                                                                                                                                              |                                  | 2. Phone Number:<br>(307) 358-4100     |
| 3. Complete Address:<br>802 Riverbend Drive                                                                                                                                                                                |                                  |                                        |
| 4. Email Address:<br>joeyb@bgcdouglas.com                                                                                                                                                                                  |                                  |                                        |
| 5. Report for Quarter (check one):<br>Ending March 31 <input type="checkbox"/> Ending June 30 <input type="checkbox"/> Ending September 30 <input type="checkbox"/> Ending December 31 <input checked="" type="checkbox"/> |                                  |                                        |
| 6. Number of People Served for Quarter:<br>149                                                                                                                                                                             | 7. Total Income:<br>\$369,647.58 | 8. Total Expenditures:<br>\$364,083.19 |
| 9. Please list activities, events, completed goals, or other such information for the quarter you are reporting on (attach additional page(s) if necessary):<br>Please see attached document.                              |                                  |                                        |
| 10. Please list any other information you would like Douglas City Council to be aware of.<br>N/A                                                                                                                           |                                  |                                        |

**CERTIFICATION AND SIGNATURE**

I hereby certify the above information to be true and correct to the best of my knowledge.

Joey Burke  
**AUTHORIZED SIGNATURE**  
Joey Burke  
**PRINTED NAME**

1/15/2025  
**DATE OF REPORT**

**TO BE COMPLETED BY CITY**

|                             |                                                                                                                          |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Date Received:<br>1/15/2025 | Reviewed By: <u>Sarah Ortega</u><br>Report Complete? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------|

*Mission:*

*To inspire and enable all young people, especially those who need us most, to realize their full potential as productive, responsible and caring citizens.*



October 1, 2024 – December 31, 2024 Quarterly Report

#9. Please list activities, events, completed goals, or other such information for this quarter you are reporting on.

During the 4th quarter (October 1, 2024 – December 31, 2024), the Boys & Girls Club of Douglas served 157 unique youth through our Afterschool and Homeschool programs for the 2024/2025 year.

Our afterschool program currently has 132 registered members, with an average daily attendance of 75 to 85 youth. We continue to focus on mentoring kids in reading, homework, writing, and math, while also offering enriching activities in leadership, citizenship, character development, and STEM on a daily basis.

In the fall of 2024, we offered six homeschool classes: PE, STEM, Dance, Jr. Master Gardener, BookNook, and Art. These classes ran from September 10, 2024, to December 12, 2024, providing 78 homeschool sessions over the quarter.

Throughout this period, we were open for 62 days, serving youth for a total of 290 hours. We provided 4,927 meals and snacks and held 149 academic success sessions. Additionally, we supported the Douglas Police Department in two youth-focused activities. In November, we helped host the Bowling with Badges event, serving 26 youth, and in December, we assisted with the Shop with a Cop event, benefiting 103 youth and their families.

We also distributed 60 weekly food bags to families in need, containing meat, fresh produce, and other food items to support weekend meals.

Thank you for your ongoing support, which allows us to continue fulfilling our mission and making a difference in the lives of our youth.

A handwritten signature in black ink that reads "Joey Burke".

Joey Burke  
CEO

**Boys & Girls Club of Douglas**  
802 Riverbend Dr.  
Douglas, WY 82633

Club  
Tel 307-358-4100

Business Office  
Tel. 307-358-1784  
[office@bgcdouglas.com](mailto:office@bgcdouglas.com)  
[www.bgcdouglas.com](http://www.bgcdouglas.com)

**Officers**  
Travis Wells  
Chairman

Carl Kusters  
Vice-Chair

Kyle Petersen  
Secretary

Catherine Nicholas  
Treasurer

**Board of Directors**  
Joel Schell  
Lindsey Hanks  
Paige Rider  
Todd Moore  
Jay Butler  
Brandon Cornelio  
Molly Paige

**Chief Executive Officer**  
Joey Burke  
[joeyb@bgcdouglas.com](mailto:joeyb@bgcdouglas.com)

**Chief Operating Officer**  
Whitney Tomlinson  
[whitneyt@bgcdouglas.com](mailto:whitneyt@bgcdouglas.com)

**Director of Finance**  
Melinda Trabing  
[finance@bgcdouglas.com](mailto:finance@bgcdouglas.com)

**Unit Director**  
Mary Groskopf  
[maryg@bgcdouglas.com](mailto:maryg@bgcdouglas.com)

**GREAT FUTURES START HERE.**







**CITY OF DOUGLAS**  
**Community Service Grant "Aid to Others"**  
**Quarterly Report - Fiscal Year 2025**

The quarterly report is a requirement of your continued Community Service Grant funding per your Community Service Grant agreement. Failure to provide this report may result in no disbursement of funds. You may complete this financial section or attach your own financial statement. This information will be shared with City Council as part of a regular Council meeting. Submit completed quarterly reports with attachments (if applicable) to the Administrative Services Department.

|                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                        |                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------|
| 1. Organization/Company Name:<br><u>Converse Hope Center</u>                                                                                                                                                                                                                                                                                                                                                                       |                                        | 2. Phone Number:<br><u>307-358-4800</u>      |
| 3. Complete Address:<br><u>126 N. 5th Street Douglas, WY 82633</u>                                                                                                                                                                                                                                                                                                                                                                 |                                        |                                              |
| 4. Email Address:<br><u>richelle@conversehope.org</u>                                                                                                                                                                                                                                                                                                                                                                              |                                        |                                              |
| 5. Report for Quarter (check one):<br>Ending March 31 <input type="checkbox"/> Ending June 30 <input type="checkbox"/> Ending September 30 <input type="checkbox"/> Ending December 31 <input checked="" type="checkbox"/>                                                                                                                                                                                                         |                                        |                                              |
| 6. Number of People Served for Quarter:<br><u>73 (Plus 11 in Lusk)</u>                                                                                                                                                                                                                                                                                                                                                             | 7. Total Income:<br><u>\$81,830.22</u> | 8. Total Expenditures:<br><u>\$95,382.03</u> |
| 9. Please list activities, events, completed goals, or other such information for the quarter you are reporting on (attach additional page(s) if necessary):<br><u>We put on a Domestic Violence Sk in conjunction with Oktober Fest. We presented to Rotary Club. A haunted house was done as a fundraiser (but mostly as side awareness) with Boys and Girls Club, we also participated in the scavenger hunt for awareness.</u> |                                        |                                              |
| 10. Please list any other information you would like Douglas City Council to be aware of.<br><u>Not counting Lusk clients we have served 20 more people in Q2 of SFY 25 than in Q2 of SFY 24. So far we have sheltered 13 people with a total # of shelter nights = 290.</u>                                                                                                                                                       |                                        |                                              |

**CERTIFICATION AND SIGNATURE**

**I hereby certify the above information to be true and correct to the best of my knowledge.**



**AUTHORIZED SIGNATURE**

Richelle Balcatar

**PRINTED NAME**

01-15-2025

**DATE OF REPORT**

**TO BE COMPLETED BY CITY**

|                                    |                                                                                                                   |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| Date Received:<br><u>1/15/2025</u> | Reviewed By: <u>Sonya</u><br>Report Complete? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------|





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Drawer 689 | Douglas, WY 82633 | (307) 358-5300

**Member  
FDIC**

12

PAGE 1

1042670 REG

CONVERSE HOPE CENTER  
126 N 5TH ST  
DOUGLAS, WY 82633

A STATEMENT OF YOUR ACCOUNT  
01-OCT-24 THRU 31-OCT-24

| LAST STATEMENT                 | NO. CREDITS                  | AMOUNT      | NO. DEBITS | AMOUNT      | STATEMENT BAL |       |           |    |
|--------------------------------|------------------------------|-------------|------------|-------------|---------------|-------|-----------|----|
| 81,482.79 +                    | 9                            | 46,883.21 - | 55         | 28,116.40 = | 100,249.60    |       |           |    |
| -- ITEMIZED TRANSACTIONS ----- |                              |             |            |             |               |       |           |    |
| 10-01                          | MAVERIK #296                 |             | DEBITS     | ---         | CREDITS       | ----- | BALANCE   | -- |
|                                | DOUGLAS WY                   |             | 50.00      |             |               |       | 81,432.79 |    |
|                                | 10/01 09:30:50, [8045]       |             |            |             |               |       |           |    |
| 10-01                          | MAVERIK #296                 |             | 56.60      |             |               |       | 81,376.19 |    |
|                                | DOUGLAS WY                   |             |            |             |               |       |           |    |
|                                | 9/30 19:04:34, [8332]        |             |            |             |               |       |           |    |
| 10-01                          | WAL-MART #1617               |             | 105.00     |             |               |       | 81,271.19 |    |
|                                | CASPER WY                    |             |            |             |               |       |           |    |
|                                | 10/01 11:04:00, [8332]       |             |            |             |               |       |           |    |
| 10-02                          | Regular deposit              |             |            | 845.00      |               |       | 82,116.19 |    |
| 10-02                          | DOLLAR GENERAL #22564        |             | 13.50      |             |               |       | 82,102.69 |    |
|                                | DOUGLAS WY                   |             |            |             |               |       |           |    |
|                                | 10/02 13:38:19, [9454]       |             |            |             |               |       |           |    |
| 10-02                          | MCDONALD'S F8067             |             | 27.89      |             |               |       | 82,074.80 |    |
|                                | CASPER WY                    |             |            |             |               |       |           |    |
|                                | 10/02 13:20:00, [8045]       |             |            |             |               |       |           |    |
| 10-02                          | LOAF N JUG                   |             | 37.08      |             |               |       | 82,037.72 |    |
|                                | DOUGLAS WY                   |             |            |             |               |       |           |    |
|                                | 10/02 08:49:42, [9454]       |             |            |             |               |       |           |    |
| 10-02                          | GLENROCK GAS N GO            |             | 58.57      |             |               |       | 81,979.15 |    |
|                                | GLENROCK WY                  |             |            |             |               |       |           |    |
|                                | 10/02 06:08:00, [8045]       |             |            |             |               |       |           |    |
| 10-02                          | VERIZON WIRELESS, PAYMENTS   |             | 67.63      |             |               |       | 81,911.52 |    |
|                                | 241001 094240795400001       |             |            |             |               |       |           |    |
|                                | D1042670                     |             |            |             |               |       |           |    |
| 10-02                          | ROCKYMTN/PACIFIC, POWER BILL |             | 85.00      |             |               |       | 81,826.52 |    |
|                                | 241001 291483540ACHPAY       |             |            |             |               |       |           |    |
|                                | D1042670                     |             |            |             |               |       |           |    |
| 10-03                          | TACO BELL #23077             |             | 21.18      |             |               |       | 81,805.34 |    |
|                                | CASPER WY                    |             |            |             |               |       |           |    |
|                                | 10/03 13:55:43, [8045]       |             |            |             |               |       |           |    |
| 10-03                          | Check #1083                  |             | 194.00     |             |               |       | 81,611.34 |    |
| 10-04                          | Regular deposit              |             |            | 7,500.00    |               |       | 89,111.34 |    |
| 10-04                          | DOLLAR GENERAL #24588        |             | 9.45       |             |               |       | 89,101.89 |    |
|                                | DOUGLAS WY                   |             |            |             |               |       |           |    |
|                                | 10/04 14:15:29, [9454]       |             |            |             |               |       |           |    |

NOTICE: See reverse side for important information.



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FDIC**

Drawer 689 | Douglas, WY 82633 | (307) 358-5300

02

PAGE 1

CONVERSE HOPE CENTER  
126 N 5TH ST  
DOUGLAS, WY 82633

1042670 REG

A STATEMENT OF YOUR ACCOUNT  
01-NOV-24 THRU 30-NOV-24

| LAST STATEMENT                                                     | NO. CREDITS | AMOUNT      | NO. DEBITS | AMOUNT      | STATEMENT BAL |
|--------------------------------------------------------------------|-------------|-------------|------------|-------------|---------------|
| 100,249.60 +                                                       | 2           | 17,351.81 - | 34         | 31,218.95 = | 86,382.46     |
| -- ITEMIZED TRANSACTIONS ----- DEBITS --- CREDITS ----- BALANCE -- |             |             |            |             |               |
| 11-01 HELPSIDE, INVOICE                                            |             |             | 8,293.17   |             | 91,956.43     |
| 241101 0000170438H2523                                             |             |             |            |             |               |
| D1042670                                                           |             |             |            |             |               |
| 11-04 LOAF N JUG                                                   |             |             | 55.30      |             | 91,901.13     |
| EVANSVILLE WY                                                      |             |             |            |             |               |
| 11/04 17:04:34, [8045]                                             |             |             |            |             |               |
| 11-04 4TE*ALARM MONITORING SERV                                    |             |             | 302.85     |             | 91,598.28     |
| 888-349-3455 UT                                                    |             |             |            |             |               |
| 11/04 00:38:05, [8332]                                             |             |             |            |             |               |
| 11-04 PLAINS MOTEL                                                 |             |             | 390.00     |             | 91,208.28     |
| DOUGLAS WY                                                         |             |             |            |             |               |
| 11/01 19:42:51, [9454]                                             |             |             |            |             |               |
| 11-04 VERIZON WIRELESS, PAYMENTS                                   |             |             | 67.65      |             | 91,140.63     |
| 241101 094240795400001                                             |             |             |            |             |               |
| D1042670                                                           |             |             |            |             |               |
| 11-05 AIMEE                                                        |             |             | 15.00      |             | 91,125.63     |
| WWW.AIMEESAYS CO                                                   |             |             |            |             |               |
| 11/04 21:14:21, [8332]                                             |             |             |            |             |               |
| 11-05 MAVERIK #296                                                 |             |             | 44.31      |             | 91,081.32     |
| DOUGLAS WY                                                         |             |             |            |             |               |
| 11/05 10:49:44, [9454]                                             |             |             |            |             |               |
| 11-05 LOAF N JUG                                                   |             |             | 50.00      |             | 91,031.32     |
| DOUGLAS WY                                                         |             |             |            |             |               |
| 11/05 11:28:17, [9454]                                             |             |             |            |             |               |
| 11-05 O'REILLY 1570                                                |             |             | 59.28      |             | 90,972.04     |
| DOUGLAS WY                                                         |             |             |            |             |               |
| 11/05 09:21:00, [9454]                                             |             |             |            |             |               |
| 11-06 Check #1097                                                  |             |             | 2,700.00   |             | 88,272.04     |
| 11-07 TOP OFFICE PRODUCTS                                          |             |             | 118.42     |             | 88,153.62     |
| 307-674-7465 WY                                                    |             |             |            |             |               |
| 11/06 21:02:24, [8332]                                             |             |             |            |             |               |
| 11-08 State of Wyoming, Wyoming                                    |             |             |            | 2,017.92    | 90,171.54     |
| TRN*1*202411067281464 *B83                                         |             |             |            |             |               |
| 0208667*GF - DV/SA (FAMILY VIOLENCE) SEPT2024 \                    |             |             |            |             |               |
| 11-08 State of Wyoming, Wyoming                                    |             |             |            | 15,333.89   | 105,505.43    |
| TRN*1*202411067281463 *B83                                         |             |             |            |             |               |
| 0208667*GF - DV/SA (FAMILY VIOLENCE) SEPT2024 \                    |             |             |            |             |               |

**NOTICE:** See reverse side for important information.



**CONVERSE  
COUNTY  
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Drawer 689 | Douglas, WY 82633 | (307) 358-5300

**Member  
FDIC**

05

PAGE 1

CONVERSE HOPE CENTER  
126 N 5TH ST  
DOUGLAS, WY 82633

1042670 REG

A STATEMENT OF YOUR ACCOUNT  
01-DEC-24 THRU 31-DEC-24

| LAST STATEMENT                 | NO. CREDITS                 | AMOUNT      | NO. DEBITS | AMOUNT      | STATEMENT BAL            |
|--------------------------------|-----------------------------|-------------|------------|-------------|--------------------------|
| 86,382.46 +                    | 5                           | 17,595.20 - | 35         | 36,046.68 = | 67,930.98                |
| -- ITEMIZED TRANSACTIONS ----- |                             |             |            |             |                          |
| 12-02                          | U-HAULGLENDO TRADING POST   |             | DEBITS     | ---         | CREDITS ----- BALANCE -- |
|                                | GLENDO WY                   |             | 119.90     |             | 86,262.56                |
|                                | 11/30 09:14:11, [9454]      |             |            |             |                          |
| 12-02                          | BLACK HILLS ENRG, UTIL BILL |             | 85.74      |             | 86,176.82                |
|                                | 241202 5541997037           |             |            |             |                          |
|                                | D1042670                    |             |            |             |                          |
| 12-03                          | USPS PO 5723940480          |             | 10.45      |             | 86,166.37                |
|                                | DOUGLAS WY                  |             |            |             |                          |
|                                | 12/03 09:27:43, [9454]      |             |            |             |                          |
| 12-03                          | EASTGATE SERVICE            |             | 52.39      |             | 86,113.98                |
|                                | GLENROCK WY                 |             |            |             |                          |
|                                | 12/03 11:50:00, [8045]      |             |            |             |                          |
| 12-03                          | VERIZON WIRELESS, PAYMENTS  |             | 67.65      |             | 86,046.33                |
|                                | 241202 094240795400001      |             |            |             |                          |
|                                | D1042670                    |             |            |             |                          |
| 12-05                          | AIMEE                       |             | 15.00      |             | 86,031.33                |
|                                | WWW.AIMEESAYS CO            |             |            |             |                          |
|                                | 12/04 21:35:41, [8332]      |             |            |             |                          |
| 12-05                          | Wyoming Retireme, WEB PAY   |             | 2,904.44   |             | 83,126.89                |
|                                | 241204 150835               |             |            |             |                          |
|                                | D1042670                    |             |            |             |                          |
| 12-05                          | Wyoming Retireme, WEB PAY   |             | 2,947.95   |             | 80,178.94                |
|                                | 241204 150835               |             |            |             |                          |
|                                | D1042670                    |             |            |             |                          |
| 12-06                          | SAFEWAY #0467               |             | 17.48      |             | 80,161.46                |
|                                | DOUGLAS WY                  |             |            |             |                          |
|                                | 12/06 12:21:00, [9454]      |             |            |             |                          |
| 12-06                          | SAFEWAY FUEL0467            |             | 41.37      |             | 80,120.09                |
|                                | DOUGLAS WY                  |             |            |             |                          |
|                                | 12/06 13:42:09, [9454]      |             |            |             |                          |
| 12-06                          | TOP OFFICE PRODUCTS         |             | 92.54      |             | 80,027.55                |
|                                | 307-674-7465 WY             |             |            |             |                          |
|                                | 12/05 21:07:57, [8332]      |             |            |             |                          |
| 12-06                          | Check #1098                 |             | 600.00     |             | 79,427.55                |
| 12-09                          | EASTGATE SERVICE            |             | 46.26      |             | 79,381.29                |
|                                | GLENROCK WY                 |             |            |             |                          |
|                                | 12/08 15:41:00, [8045]      |             |            |             |                          |

**NOTICE:** See reverse side for important information.



**CITY OF DOUGLAS**  
**Community Service Grant "Aid to Others"**  
**Quarterly Report - Fiscal Year 2025**

The quarterly report is a requirement of your continued Community Service Grant funding per your Community Service Grant agreement. Failure to provide this report may result in no disbursement of funds. You may complete this financial section or attach your own financial statement. This information will be shared with City Council as part of a regular Council meeting. Submit completed quarterly reports with attachments (if applicable) to the Administrative Services Department.

|                                                                                                                                                                                                                              |                                |                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------|
| 1. Organization/Company Name:<br>CANDO dba The Enterprise                                                                                                                                                                    |                                | 2. Phone Number:<br><u>307-358-2000</u> |
| 3. Complete Address:<br>130 S 3 <sup>rd</sup> St., Douglas, WY 82633                                                                                                                                                         |                                |                                         |
| 4. Email Address:<br>rvelasquez@candowyoming.com                                                                                                                                                                             |                                |                                         |
| 5. Report for Quarter (check one):<br>Ending March 31 <input type="checkbox"/> Ending June 30 <input type="checkbox"/> Ending September 30 <input type="checkbox"/> Ending December 31 X <input checked="" type="checkbox"/> |                                |                                         |
| 6. Number of People Served for Quarter:<br>10,200                                                                                                                                                                            | 7. Total Income:<br>\$91275.33 | 8. Total Expenditures:<br>\$160980.14   |
| 9. Please list activities, events, completed goals, or other such information for the quarter you are reporting on (attach additional page(s) if necessary):<br>Please see attached                                          |                                |                                         |
| 10. Please list any other information you would like Douglas City Council to be aware of.                                                                                                                                    |                                |                                         |

**CERTIFICATION AND SIGNATURE**

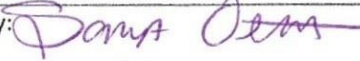
I hereby certify the above information to be true and correct to the best of my knowledge.

  
AUTHORIZED SIGNATURE

1-15-2025  
DATE OF REPORT

Robin Velasquez  
PRINTED NAME

**TO BE COMPLETED BY CITY**

|                                    |                                                                                                                                                                                           |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date Received:<br><u>1/20/2025</u> | Reviewed By: <br>Report Complete? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



# CONVERSE AREA NEW DEVELOPMENT ORGANIZATION

## Statement of Activity October - December, 2024

|                                                          | TOTAL              |
|----------------------------------------------------------|--------------------|
| Revenue                                                  |                    |
| 4000 INCOME                                              |                    |
| 4010 City of Douglas Funding                             | 28,106.49          |
| 4020 Converse County Funding                             | 41,258.52          |
| 4040 CC Tourism Board                                    | 10,000.00          |
| <b>Total 4000 INCOME</b>                                 | <b>79,365.01</b>   |
| 4100 SPECIAL EVENTS                                      | 1,150.00           |
| 4150 SPECIAL EVENTS - INCOME - ENTERPRISE                | 18.72              |
| 4150.6 Cowboy Christmas                                  | -420.44            |
| <b>Total 4150 SPECIAL EVENTS - INCOME - ENTERPRISE</b>   | <b>-401.72</b>     |
| <b>Total 4100 SPECIAL EVENTS</b>                         | <b>748.28</b>      |
| 4160 SPECIAL EVENTS INCOME - MAINSTREET                  |                    |
| 4160.4 Haunted Tours                                     | 5,202.88           |
| <b>Total 4160 SPECIAL EVENTS INCOME - MAINSTREET</b>     | <b>5,202.88</b>    |
| 4164 SECIAL EVENT EXPENSES - MAINSTREET                  |                    |
| 4164.6 Chili Cook-Off                                    | -390.00            |
| <b>Total 4164 SECIAL EVENT EXPENSES - MAINSTREET</b>     | <b>-390.00</b>     |
| 4300 Membership Dues                                     | 3,269.00           |
| 4400 Rent/Lease                                          | 3,000.00           |
| Services                                                 | 80.16              |
| <b>Total Revenue</b>                                     | <b>\$91,275.33</b> |
| <b>GROSS PROFIT</b>                                      | <b>\$91,275.33</b> |
| Expenditures                                             |                    |
| 4155 SPECIAL EVENTS - EXPENSES - ENTERPRISE              | 15,522.32          |
| 4155.3 Oktoberfest                                       | 800.00             |
| 4155.6 Cowboy Christmas                                  | -1,593.40          |
| 4155.7 Christmas at the Depot                            | 427.80             |
| <b>Total 4155 SPECIAL EVENTS - EXPENSES - ENTERPRISE</b> | <b>15,156.72</b>   |
| 5000 PAYROLL                                             |                    |
| 5010 Salary & Wages                                      | 36,619.95          |
| 5012 Employee Bonus                                      | 900.00             |
| 5013 Reimbursements                                      | 31,654.22          |
| 5029 WY Worker's Comp                                    | 238.88             |
| <b>Total 5000 PAYROLL</b>                                | <b>69,413.05</b>   |
| 5014 Company Simple IRA Match                            | 195.38             |
| 5020 Health Insurance Contribution                       | 13.47              |



# CONVERSE AREA NEW DEVELOPMENT ORGANIZATION

## Statement of Activity

October - December, 2024

|                                                 | TOTAL            |
|-------------------------------------------------|------------------|
| 5020 PAYROLL                                    |                  |
| SIMPLE COMPANY MATCH IRA                        | 192.60           |
| <b>Total 5020 PAYROLL</b>                       | <b>192.60</b>    |
| 5025 Payroll Taxes                              | 2,860.77         |
| 5027 Employer Portion Fica & Medicare           | 2,986.06         |
| <b>Total 5025 Payroll Taxes</b>                 | <b>5,846.83</b>  |
| 5040 Payroll Processing                         | 256.00           |
| 7240 Facade Grant                               | -503.53          |
| 7500 Professional Fees                          |                  |
| 7520 Accounting Fees                            | 3,427.10         |
| 7530 Contract Services                          | 41,746.00        |
| 7535 Processing & Software                      | 70.18            |
| 7536 QuickBooks Payments Fees                   | 1,773.00         |
| <b>Total 7500 Professional Fees</b>             | <b>47,016.28</b> |
| 8010 Advertising & Marketing                    | 2,122.80         |
| 8030 Office Supplies                            | 1,927.47         |
| 8031.R Office Supplies                          | 447.62           |
| 8035 Dues & Subscriptions                       | 1,478.37         |
| 8035R Dues & Subscriptions                      | 13.64            |
| 8037 License & Taxes                            | 646.20           |
| 8045 Printing & Copying                         | 1,369.97         |
| 8050 Printer Lease                              | 20.98            |
| 8055 Equipment Asset                            | 2,375.00         |
| 8061 Meals & Entertainment - Non Travel         | 1,378.87         |
| 8061R Meals & Entertainment-Non Travel          | 83.58            |
| 8070 Insurance                                  |                  |
| 8071 Insurance - Property                       | 5,726.60         |
| <b>Total 8070 Insurance</b>                     | <b>5,726.60</b>  |
| 8100 UTILITIES                                  |                  |
| 8151 Electric                                   | 918.39           |
| 8152 Gas/Propane                                | 568.23           |
| 8152.R Gas/ Propane                             | 225.51           |
| 8153 Phone/Intenet                              | 1,325.63         |
| 8155 Water/Sewer/Trash                          | 418.18           |
| 8155R Water/Sewer/ Trash                        | 91.07            |
| <b>Total 8100 UTILITIES</b>                     | <b>3,547.01</b>  |
| 8200 TRAVEL & MEETING EXPENSES                  |                  |
| 8205 Conference, Meetings & Registrations       | 1,371.07         |
| 8211 Parking/Transportation                     | 385.99           |
| <b>Total 8200 TRAVEL &amp; MEETING EXPENSES</b> | <b>1,757.06</b>  |

# CONVERSE AREA NEW DEVELOPMENT ORGANIZATION

## Statement of Activity

October - December, 2024

|                                                 | TOTAL               |
|-------------------------------------------------|---------------------|
| 8210 TRAVEL & MEETING EXPENSES                  |                     |
| TRAVEL                                          | 498.50              |
| <b>Total 8210 TRAVEL &amp; MEETING EXPENSES</b> | <b>498.50</b>       |
| <b>Total Expenditures</b>                       | <b>\$160,980.47</b> |
| NET OPERATING REVENUE                           | \$ -69,705.14       |
| Other Expenditures                              |                     |
| 9500 PASSTHROUGH PROGRAMS                       |                     |
| 9510 ACT Work Ready                             | 428.99              |
| 9520 Jackalope Bucks                            | -710.00             |
| 9530 Gift Shop                                  | 5,128.89            |
| <b>Total 9500 PASSTHROUGH PROGRAMS</b>          | <b>4,847.88</b>     |
| <b>Total Other Expenditures</b>                 | <b>\$4,847.88</b>   |
| NET OTHER REVENUE                               | \$ -4,847.88        |
| NET REVENUE                                     | \$ -74,553.02       |

## Enterprise Staff Report Q4 2024 Report

### Community Development:

- **Cowboy Christmas** - Was a huge success, thanks to Jen Goodwin! We had a full house and over 40 vendors on the waiting list. Luckily the Douglas Community Club opened their space to help the vendors out. There were over 3000 people at the Wyoming State Fairgrounds during the 2-day event, with many vendors selling out.
- **Chili Cook-off** - Was equally as busy and a blast! We had over 12 competitors vying for bragging rights and The College Inn Bar came in first place, with their Best Damn Chili, Points West came in second place with Crazy Train Chili, Knight Kruisers came in third with Junkyard Chili, CCSD#1 Transportation Department won people's choice with their Yellowing Blazing Bus Chili and Memorial Hospital of Converse County won best-decorated table, Mr. Grinchy.
- **Mingle & Jingle Community Christmas** - The 2nd Annual Mingle & Jingle Community Christmas Party, and we are impressed with the turnout and continued growth! We want to thank First Northern Bank for its sponsorship and the City of Douglas its help keeping the hot cocoa filled! The Christmas Parade had some great floats, and the lighting at Jackalope Square was followed by carolers and fireworks. For those of you who didn't know, Converse County Bank and the Douglas Fire Department came together to set off the leftover fireworks from the 4th of July. It was a great and unique addition!
- **Christmas at the Depot** - We expanded to include Sunday, for a total of five Christmas at the Depot sessions. All sessions 'sold out' (tickets were free, reservations were required) for a total of 375 people who got to enjoy cookies, hot cocoa, a reading of the Polar Express on the historic passenger train, a visit from Santa, a photo booth, and a Christmas bell souvenir.

### Business Development:

City of Douglas Planning & Zoning Commission approved plans for Hilton Homewood Suites, to be built on the west side of town, next to the new Maverick Convenience Store, along Highway 59.

### Workforce Development:

Retaining our youth across Wyoming is a trend, but in rural areas like Converse County, retaining graduates can be all the more difficult due to the interest/job availability alignment, housing availability, and quality of life. The study suggests apprenticeship programs for students. Other suggestions include Eastern Wyoming College's degree offerings should better align with regional and emerging workforce needs, and ACT Work Ready Community involvement.

Speaking of workforce development, did you know the Enterprise offers training programs designed to elevate your team's skills? To better serve our businesses, we've created an Employer Engagement Survey. It only takes about 10 minutes to complete and will help us tailor our training offerings to meet your needs. Your input is invaluable!

### Quality of life initiatives:

Making Converse County a great place to live, work, and play. From the reports, the Douglas Community reported that they often go elsewhere to shop, eat, and recreate. Both major communities in Converse County, Glenrock and Douglas, have been making strides in terms of improving community spaces, adding vibrancy through murals and artwork, and supporting entrepreneurs.

### Railroad Museum:

See attached report



# DRRM & VC Monthly Managers Report

Month of: December 2024

What major accomplishments were achieved this month? (beyond daily/weekly duties, major projects, new displays, etc.)

- 

Events-

- Polar Express- 6 Sessions Saturday 7th, Sunday 8th-The event went really well, very busy.

List any conflicts or issues with staff/customers/merchants/vendors. Has it been resolved?

- None

What compliments, positive comments, or any highlights to share from this month that stand out:

- Really cool, immensely enjoyed, really pretty, beautiful, loved!
- Requests for more events at the Railroad museum.

## Converse County Tourism Information:

|                                |                                           |
|--------------------------------|-------------------------------------------|
| Visitor:                       | 833 (See Sheets attached locations/times) |
| Phone Calls Received:          | 45                                        |
| Mail sent: Visitor Information | 2                                         |
| Extra Weekend Hours:           | 24                                        |
| Event Hours:                   | 25.5                                      |

## Table Tents:

|                                           |                                                       |
|-------------------------------------------|-------------------------------------------------------|
| When did table tents arrive for assembly? | 12/2/24                                               |
| How many went out?                        | 497, 50 to Glenrock                                   |
| Completed by (date & employee initials):  | Jenn & Mary                                           |
| Locations added/dropped: Added            | Added: Arbys, Super 8, Chutes, Derby Club, White Wolf |
| Hours:                                    | 20                                                    |
| Mileage:                                  | 42                                                    |

## Visitor Information

|                                                                                                                                                                                                                                              |              |            |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------------|
| Tourist Information 42%                                                                                                                                                                                                                      | Jackalope 25 | Trains 33% | State Stickers |
| Visitors-How did you hear about us:<br>By far the majority of people find the Museum/Visitor center through the billboards. There has also been a lot of need expressed for better signs and directions, the visitor center is hard to find. |              |            |                |

|               |               |                         |                 |  |
|---------------|---------------|-------------------------|-----------------|--|
| Billboard 38% | Websearch 38% | Been through Before 25% | Word of Mouth % |  |
|---------------|---------------|-------------------------|-----------------|--|

| Gift Shop                                                                                                                                      |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| New Facebook followers                                                                                                                         | 6                  |
| Donations:                                                                                                                                     | \$45               |
| Gift Shop Sales:                                                                                                                               | \$2,561.16         |
| Spotlight of the Month:                                                                                                                        | Colorful Creations |
| New Vendors:                                                                                                                                   |                    |
| Trending Items, suggested items to be added, etc.?                                                                                             |                    |
| <ul style="list-style-type: none"> <li>Working on getting maps printed of the transcontinental RR-many requests for copies of ours.</li> </ul> |                    |

|                                                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Supplies:</b> What supplies are needed/requested from Enterprise, City of Douglas, CCTPB, etc? <ul style="list-style-type: none"> <li>The pellet stove fan has been squeaking, requested was sent to the City on Dec. 7th, no visit/repair has been done.</li> </ul> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Building/Grounds</b> Repair and maintenance items. <ul style="list-style-type: none"> <li>No leaking or immediate repairs are needed on the trains.</li> <li>No repairs have been made on the cars this month.</li> </ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                       |
|-----------------------------------------------------------------------|
| <b>Volunteers:</b> <ul style="list-style-type: none"> <li></li> </ul> |
|-----------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Meetings:</b>                                                                                                                                                                                                                                                      |
| <b>Arts and Culture Board</b> - Reports on Mingle & Jingle Maker and Baker Event, continued work on fiscal year projects. Looking to collaborate with other boards and groups. T-mobile grant submitted. <b>Next meeting-January 22, 5:30, November 13, City Hall</b> |
| <b>Tourism Board</b> - Discussion Placer AI,Grant Committee met to change the grant submission process. Cathy Jones was hired for the admin position. <b>Next meeting-January 23, 5:00, Glenrock, Town Square.</b>                                                    |

|                                                                                                    |
|----------------------------------------------------------------------------------------------------|
| <b>Museum Display Items or Items purchased:</b> <ul style="list-style-type: none"> <li></li> </ul> |
|----------------------------------------------------------------------------------------------------|

|                                                                                  |
|----------------------------------------------------------------------------------|
| <b>Museum Donation Items:</b> <ul style="list-style-type: none"> <li></li> </ul> |
|----------------------------------------------------------------------------------|

\*\*Please make necessary adjustments to the report above to include other pertinent information we should be collecting. \*Report due by the 10th of the following month. Send to Jen G saved as "RRM Monthly Report {MO-YEAR}"



# **Douglas Historic Preservation Commission**

**P.O. Box 1030  
Douglas, WY 82633**

**Board Members present: Lisa Patterson, Erin Butts, Betsy Varland,  
Sarah Russell, Julia Evins, and Heidi McCullough.**

**Board Members absent: Jacey Bauman,  
City of Douglas Liaison: Heidi McCullough**

## **MINUTES November 20, 2024**

1. Call to Order
  - a. Called to order at 5:17pm by Chairperson Evins
2. Approve Minutes of the November 20, 2024 meeting.
  - a. Motion to approve minutes made by Commissioner Patterson, second by Commissioner Varland. Motion passed unanimously.
3. Old Business:
  - a. Training Updates –
    - i. Please submit all trainings to Commissioner McCullough. There are 2 webinars coming up in January.
  - b. South Douglas Historic District
    - i. Chairperson Evins has been working on the walking tour route and additional points of interest to add to the tour. Commissioner Patterson will help with the research.
  - c. KPI Updates
    - i. QR Codes – Staff has been working with Main Street and Brighter Travel, the downtown walking tour will be on their website with a map. We will use this QR code for the signage for that tour. We will continue to work with them to add the other tours as well.
  - d. Rural Day at the school – The date has been rescheduled for May 2<sup>nd</sup>, 2025, from 11:50am to 12:40pm. Pictures of the downtown historic buildings and their history will be discussed.
4. New Business
  - a. Annual Report- We submit an annual report to SHPO, the necessary signatures and information was gathered from the commission. Commissioner McCullough will submit by January 31<sup>st</sup> deadline.
  - b. Budget Requests – a sound system for the cemetery tour and headstone maintenance materials were suggested. Downtown signage was discussed.
5. The meeting was adjourned at 6:03pm. Next meeting will be February 19, 2025, at 5:15pm at City Hall.