

# City of Cody City Council

## AGENDA - Revised

Tuesday, November 5, 2019 – 7:00 p.m. (Pre-Meeting to begin at 6:45 p.m.)  
Meeting Place: City of Cody Council Chambers – 1338 Rumsey Avenue, Cody, WY

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Meeting Called to Order  
Pledge of Allegiance  
Moment of Silence  
Roll Call  
Mayor's Recognitions and Announcements

Recognition- Citizen Academy Participants

### 1. Consent Calendar

All items under the consent calendar will be acted upon in one motion unless a Councilmember or member of the public requests that an individual item be taken up under Conduct of Business.

- a. Approval of Minutes: Regular Minutes from October 15, 2019
- b. Authorize the Mayor to enter into and sign a maintenance agreement between the City of Cody and Long Building Technology.
- c. Declare the Cisco phone system as junk and authorize the disposal of the unit.
- d. Approve the street closure of Sheridan Avenue between 10<sup>th</sup> and 15<sup>th</sup> Streets from 4:00 pm to 8:00pm, actual event running 5:00pm – 8:00 pm, on Saturday, November 30th, 2019 during the Christmas Stroll & Holiday Parade, contingent upon WYDOT approval.
- e. Approve the request from Annette Stone, Cody High School Football, Park County School District 6 for the street closure of Beck Ave. between 8<sup>th</sup> and 9<sup>th</sup> during the hours of 3:30 PM to 8 PM on Friday November 8<sup>th</sup>. The requested closure is for tailgate parties to show support for the football team during the play offs.
- f. Authorize the Mayor to sign the agreements between the City of Cody and Rocky Mountain Recovery Systems for debt collection services.
- g. Approve the Agreement for Cost Sharing for Traffic Control Signs and Devices between Cody Regional Health and the City of Cody.

2. Public Comments: The City Council welcomes input from the public. In order for everyone to be heard, please limit your comments to five (5) minutes per person. The Guidelines for the Conduct of City Council Meetings do not allow action to be taken on public comments.

### 3. Public Hearing

### 4. Conduct of Business

- h. Approve Vouchers and payroll in the amount of \$378,224.15.
  - i. Accept the Auditor's report and related financial statements for Fiscal Year 2018-2019 (fiscal year ending June 30, 2019).  
Staff Reference: Leslie Brumage, Finance Officer  
Spokesperson: James Steckman, CPA
  - j. RESOLUTION 2019-11  
A RESOLUTION AMENDING THE CITY OF CODY FINAL BUDGET FOR FISCAL YEAR 2019-2020.  
Staff Reference: Leslie Brumage, Finance Officer
  - k. Consider approving the city Administrator, or his designee, to complete and submit a grant application with America Walks.  
Staff Reference: Rick Manchester, Parks, Rec & Facilities Director
  - l. Authorize the relinquishment and dedication of easements for an existing water line at 2229 Big Horn Ave.  
Staff Reference: Todd Stowell, City Planner
  - m. Award Bid 2019-11 to Titan Machinery for one Elgin Whirlwind Sweeper in the amount of \$302,181.00 less a trade in amount of \$16,500.00, for a net total of \$285,681.00.  
Staff Reference: Phillip Bowman, Public Works Director
- 5. Tabled Items
  - 6. Matters from Staff Members
  - 7. Matters from Council Members
  - 8. Adjournment

<p><b>November 12, 2019 - Tuesday – Special Work Session 5:00 p.m.</b> <b>November 19, 2019 - Tuesday – Regular Council Meeting 7:00 p.m.</b></p>
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**City of Cody  
Council Proceedings  
Tuesday, October 15, 2019**

A regular meeting of the Cody City Council was held in the Council Chambers at City Hall in Cody, Wyoming on Tuesday, October 15, 2019 at 7:00 p.m.

Present: Mayor Matt Hall, Council Members, Jerry Fritz, Landon Greer, Diane Ballard, and Heidi Rasmussen, City Administrator Barry Cook, City Attorney Scott Kolpitzke, and Administrative Services Officer, Cindy Baker.

Absent: Council Members Justin Baily and Glenn Nielson

Mayor Hall called the meeting to order at 7:00 p.m.

Proclamation – Extra Mile Day

Council Member Greer made a motion seconded by Council Member Rasmussen to approve the Consent Calendar as presented. Consent calendar included the approval of Minutes: Approval of Minutes: Regular Minutes from October 1, 2019 and Work Sessions from September 26, 2019 and October 8, 2019; approve Vouchers in the amount of \$196,466.86, noting expenses associated with one cent special purpose tax.; accept the Transfer of Bomb Response Enclosed Trailer, F6A Bomb Robot and listed Support Contents.; approval a request from Park County School District #6 to close Beck Ave from 9<sup>th</sup> to 10<sup>th</sup> Street from 6 a.m. to noon to accommodate parking for the Veterans Day program to be held on Monday, November 11, 2019. The City will provide the barricades and signage with school staff providing the placement and removal and approve the street closure of Sheridan Avenue between 10<sup>th</sup> and 15<sup>th</sup> Streets from 3:30pm to 6:00pm, actual event running 4:00 – 5:30pm, on Thursday, October 31<sup>st</sup>, 2019 during the Downtown Halloween Festival, contingent upon WYDOT approval. Vote was unanimous.

At 7: 08 p.m. Mayor Hall opened a public hearing to consider if it is in the public's interest to transfer ownership of the retail liquor license to Paniolo Properties LLC located at 1032 12<sup>th</sup> Street currently held by Diehl Enterprises, Inc. Cindy Baker, Administrative Services Officer provided background information. Everett Diehl provided some history of the Chamberlin Inn and spoke in favor of the transfer and the applicants. After calling for comments three times and here none further, Mayor Hall closed the public hearing at 7:14 p.m.

Council Member Rasmussen made a motion seconded by Council Member Ballard to approve Vouchers and payroll in the amount of \$1,940,173.50. Council Member Greer recused himself from the vote. Vote was unanimous from remaining Council Members.

Council Member Fritz made a motion seconded by Council Member Ballard to approve the transfer of ownership of a Retail Liquor License to license Paniolo Properties LLC located at 1032 12<sup>th</sup> Street currently held by Diehl Enterprises, Inc. Noting issuance is contingent upon confirmation/verification of the sale of said property. Vote was unanimous.

Council Member Greer made a motion seconded by Council Member Rasmussen to approve an assignment of lease agreement between the City of Cody and Diehl Enterprises, Inc. to Paniolo Properties, LLC, contingent upon the sale of the property from Diehl Enterprises, Inc. to Paniolo Properties, LLC. Vote was unanimous.

Council Member Fritz made a motion seconded by Council Member Rasmussen to approve Change Order #1 for the 2019 ADA Pedestrian Ramp Improvements Project, and authorize the Mayor to sign and execute all associated documents. Vote was unanimous.

Council Member Fritz made a motion seconded by Council Member Ballard to authorize a 35-year lease agreement with the Park County Animal Shelter for land located north of Highway 14-16-20 and west of Arrow Avenue. Vote was unanimous.

Council Member Rasmussen made a motion seconded by Council Member Greer to approve the Preliminary plat to divide 2308 and 2313 Central Avenue into four lots, with the variances requested, subject to conditions. Vote was unanimous.

There being no further action Council President adjourned the meeting at 7:30 p.m.

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Matt Hall, Mayor

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Cindy Baker, Administrative Services Officer

MEETING DATE: NOVEMBER 5, 2019  
DEPARTMENT: PARKS, RECREATION & PUBLIC  
FACILITIES  
PREPARED BY: MIKE FINK  
PRESENTED BY: RICK MANCHESTER

## **HVAC Systems Asset Preservation Support Agreement**

### **ACTION TO BE TAKEN**

Request City Council to allow the Mayor to enter into a maintenance agreement with Long Building Technology.

### **SUMMARY OF INFORMATION**

This past year we have had an agreement with Long Building Technology to help us maintain the Paul Stock Aquatics and Recreation Center, and City Hall buildings. Long went through the buildings HVAC systems and performed preventative maintenance on our systems. They were able to find minor problems and fix them before they became major issues. By maintaining our existing systems we will get a longer life out of our assets.

We would like to continue this maintenance agreement which includes:

- Paul Stock Aquatics and Recreation Center
- Cody Auditorium
- Electric Shop
- Parks Shop, Green House, Glendale Park
- Draw Street Storage Building
- Sanitation and Recycling Center
- Chamber of Commerce Building

This agreement would start on November 10, 2019 and run through November 9, 2020.

### **FISCAL IMPACT**

Not to exceed the agreement amount by Long Technologies

### **ALTERNATIVES**

1. Enter into Agreement
2. Deny the Agreement

### **ATTACHMENTS**

Long Technologies, contract

### **AGENDA & SUMMARY REPORT TO**

Rick Manchester, Parks, Recreation & Public Facilities Director (307) 587-0400

Mike Fink, Public Facilities and Recreation Superintendent (307) 587-0400

## HVAC Systems Asset Preservation Support Agreement

Includes:

**HVAC Equipment Preventative Maintenance**



**CITY OF CODY**  
**WYOMING**

Facilities: **City Hall**  
**Cody Auditorium**  
**Paul Stock Aquatic and Recreation**  
**Center**  
**Chamber of Commerce**

## CUSTOMER

City of Cody  
1338 Rumsey Ave  
Cody, Wyoming 82414

Contact: Mr. Mike Fink  
Facilities Supervisor  
Phone # 307-527-7511

## COVERAGE LOCATION'S

- City Hall
- Cody Auditorium
- Paul Stock Aquatic and Recreation Center
- Chamber of Commerce

## GENERAL CONDITIONS

**AGREEMENT:** This Management Agreement is designed to protect and extend the life of your capital investment in the building systems covered by this agreement and to maintain a comfortable and safe environment for your buildings occupants. Additional benefits include maintaining operating expense efficiencies and enhanced system reliability.

Our agreement will be initiated, administered, monitored and updated to maintain the highest level of service and capital investment protection possible. Service will be scheduled, on a regular basis by our Project Management Tasking Software which is based on manufacturers' recommendations, equipment application, run time, age and our own experience.

Predictive Maintenance, PDM, is used on all equipment applicable as listed on the equipment tasking sheets. This allows us to see, and correct, most potential failures long before they cause an emergency shutdown. In performing this service, we use the latest state-of-the-art technology. PDM services such as vibration analysis, oil analysis, eddy current tube analysis, thermography, etc. are provided as identified in the overview task templates.

A detailed set of equipment tasking templates are used to direct the technician. This ensures that the Customer receives the complete scope of work purchased. The tasking templates are specifically set up to service the equipment described on the Equipment List included as a part of this agreement. The task templates specifically state the exact service tasks, duration and intervals to be included in this agreement. Due to the proprietary nature of the program, LONG Building Technologies LLC. shall always retain and manage all copies of the detailed task templates.

**TECHNICIANS:** Trained and skilled technicians will perform the work required under this agreement utilizing advanced service procedures and state-of-the art tools and service instrumentation. Ongoing training is given to our technicians to assure maximum service performance.

**PERFORMANCE REPORTS:** Service performance reports are used to assure consistent communications between the Customer and LONG mechanical Solutions. Handwritten service performance reports will be provided after each service visit and shall be signed by the Customer's authorized representative when available. These service performance reports shall describe the work performed, list any problems found and identify recommendations for repairs required.

**ACCOUNT STATUS REPORTS:** With each invoice, you will also receive a statement showing the work performed during the previous month, the status of any open repairs or system problems and the condition of all equipment at the time of the last inspection.

**QUALITY PERFORMANCE:** LONG Mechanical Solutions is committed to providing quality service to our customers within the provisions, terms and conditions of this agreement. In order to maintain our high quality

standards, we will periodically ask you for feedback on the services performed under this agreement. We also welcome your unsolicited comments at any time.

**COMPLIANCE WITH LAWS AND REGULATIONS:** CFC management is an ongoing service provided to all of our customers. LONG Mechanical Solutions will comply with any and all governmental laws or regulations concerning the proper handling of CFC's (Chlorofluorocarbons). This CFC service includes all labor, instrumentation and equipment required to detect and locate leaks, recovery of refrigerants and recycling of the refrigerant after repair. Detection may be accomplished using a combination of visual inspection, electronic detection, ultraviolet/die detection and other approved detection procedures.

We shall submit a written CFC leak notification describing all CFC leak problems in detail. A repair proposal will be submitted for approval when such repair is not covered under this agreement.

**Duration:** The agreement will go into effect on November 10, 2019 and will continue through November 9, 2020.

**RENEWAL AGREEMENT:** After the initial agreement period, a 1-year renewal agreement will be provided 30 days prior to the agreement expiration. Any price adjustment will be made at this time.

**PAYMENT FOR SUPPLEMENTAL SERVICES:** Additional services, beyond the scope of this agreement, will be furnished upon request with proper authorization. All additional services not covered under this agreement and separately contracted, will be invoiced by LONG and payable by customer at a discounted preferred contract customer rates of 5% below current LONG published time and material service rates.

Facility Cost Summary	Cost Per Facility
CITY HALL	\$1,600.00
CODY AUDITORIUM	\$3,640.00
PAUL STOCK AQUATIC AND RECREATION CENTER	\$9,560.00
CHAMBER OF COMMERCE	\$ 500.00

**YOUR ANNUAL INVESTMENT FOR THIS AGREEMENT IS:**

Fifteen Thousand Three Hundred .....**\$15,300.00**

Billed semi-annually at \$7,650.00 (payment terms net 30 days).

**APPROVAL AND ACCEPTANCE**

**LONG Mechanical Solutions**

**City of Cody**

Approved by: *Robert Michaels*  
Account Executive

Accepted by: \_\_\_\_\_

Signature \_\_\_\_\_ Date / /2019

## AGREEMENT TERMS & CONDITIONS

1. **INITIAL INSPECTION** - For full repair labor or full repair material agreements during the first 30 days of this Agreement or upon initial seasonal start-up, if Long should find any equipment covered under this Agreement to be in need of repair or replacement, Long will inform customer in writing of the equipment condition and the proposed corrective action. When Long so notifies customer, it is understood that Long will not be responsible for the present or future repair or replacement, or operability of the equipment, until such a time the equipment is restored to a condition acceptable to Long.
2. **WARRANTY** - Long warrants that the work performed hereunder shall be done in a workman like manner and that all parts and components shall be free from defects in workmanship and materials. This warranty shall be effective for a period of ninety (90) days from the date the work is done, or the part or component is installed or in the case of full labor and material agreements until the date on which this Agreement terminates, whichever first occurs. Customer remedy, should any breach of the warranty occur, shall be for Long to re-perform defective work or to repair or replace, at Long's option, any parts or components which are shown, to Long's satisfaction, to be defective, provided that notice is given promptly upon discovery of the defect.
3. **RESPONSIBILITIES** - In order to permit LONG to properly perform the services included in this agreement, Customer agrees:
  1. To provide reasonable and timely access to all covered equipment and systems.
  2. To allow Long to start and stop equipment, with proper notice and coordination.
  3. Unless otherwise included in this Agreement, to provide water treatment for the proper functioning of the equipment.
4. **LIMITATIONS OF LIABILITY** - Neither party shall be liable to the other party for personal injuries, consequential, incidental or property damage of any nature arising from causes beyond its reasonable control or without its fault or negligence. Nor shall either party be liable for any delay or default in performing hereunder if such delay or default is caused by any condition or circumstances beyond its reasonable control, such as, but not limited to, governmental restrictions, strikes or other labor troubles, acts of God, interruption or irregularities in electrical power, etc.
5. **EXCLUSIONS** - It is understood that the following are not the responsibility of LONG's under this Agreement:
  1. Day to day operation of the equipment.
  2. Services, repairs or replacement necessitated by misuse, improper operation, continued operation of covered equipment against Long's recommendations.
  3. Correction or replacement of equipment damaged due to corrosion, lack of proper water treatment, electrolytic action, or other causes beyond our control when not identified as Long's responsibility in the agreement.
  4. Inspections, alterations or replacements required by insurance companies, municipal or governmental authorities.
  5. Replacement of major components which cannot be repaired due to age or unavailability of replacement parts.
  6. Replacement or servicing of equipment or components such as pneumatic piping, fuses, starters, circuit breakers, disconnect switches, electrical and control wiring, plumbing, non-moving parts such as pressure vessels, heat exchangers, tubes, panels, duct work, structural supports, and decorative casings unless specifically included in this Agreement.
  7. The work shall not include the detection, abatement, encapsulation, or removal of asbestos or products, materials, or equipment containing asbestos. Customer shall notify LONG in writing if any hazardous materials, including without limitation, asbestos, are present at the jobsite. Customer shall take adequate precautions to protect LONG, its employees, agents and

subcontractors from such hazardous materials and will arrange for others to remove or encapsulate such hazardous materials if necessary, for the performance of the work.

6. **TERMINATION** - LONG may terminate this Agreement upon written notice to Customer if (1) any sums or monies due and payable under this Agreement are not paid when due; or (2) alterations, additions, or repairs are made to covered equipment by others. Either party may terminate this Agreement upon the expiration date of this Agreement provided that written notice of such termination is received by the other party at least thirty (30) days prior to the expiration date. Long reserves the right to deny service in the event of a past due account balance. Customer may terminate this agreement in the event of non-performance by Long. A written notice identifying non-performance must be sent to LONG allowing 30 days to correct the deficiency. If deficiency persists after 30 days, a second notice must be sent to the president of Long & Associates. If the deficiency persists after a second 30 days, the agreement may be cancelled upon notice to LONG. All account balances due prior to final termination of the agreement 60 days from first notice.
7. **DISPUTES, CHOICE OF LAW AND COSTS** - This contract shall be deemed to have been entered and shall be governed by the laws of the state of Wyoming. All claims, disputes and controversies arising out of or relating to this contract, or the breach thereof, shall, in lieu of court action, be submitted to arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Assn., and any judgment upon the award rendered by the arbitrator(s) may be entered in any court of competent jurisdiction. The site of the arbitration shall be Casper, Wyoming unless another site is mutually agreed between the parties. The parties agree that in any arbitration each shall be entitled to discovery of the other party as provided by the Federal Rules of Civil Procedure; provided, however, that any such discovery shall be completed within four (4) months from the date the Demand for Arbitration is filed with the American Arbitration Assn. In the event it becomes necessary for Long to incur any costs or expenses in the collection of monies due, or to enforce any rights or privileges hereunder, Customer shall, upon demand, reimburse LONG for all such costs and expenses (including, but not limited to, reasonable attorney's fees). Actions by Long to collect monies due under this contract may be brought in any court of competent jurisdiction in lieu of arbitration.
8. **ENTIRE AGREEMENT** - When executed by the parties and approved by Long's authorized representative, this Agreement contains the entire agreement between the parties with respect to the services covered herein. No other representations, warranties, or statements (whether expressed in Customer purchase order, Customer contract or otherwise), shall be binding upon Long unless expressly agreed to in writing by LONG's authorized representative.

## COVERAGE

1. Annual and /or seasonal scheduled preventative maintenance tasks as per manufacturers recommendations and LONG maintenance procedures.
2. LONG Technicians to complete equipment service tasked reports for service and maintenance provided for all equipment. Completed documents provided to the City upon completion.
3. LONG to replace drive belts provided by the City of Cody annually on listed equipment.
4. Preventative maintenance materials such as grease, oil, cleaning materials are provided

5. Condenser coil cleaning for air conditioning systems provided annually
6. Replacement of evaporative cooler absorption pads annually for Evap1-5 at Auditorium Facility. Replacement pads provided by City of Cody
7. Seasonal inspections for fan system equipment and heating /cooling equipment as noted on equipment listing.
8. Boiler combustion analysis and burner efficiency set up performed annually
9. Post schedule review upon scheduled maintenance completion with City Facilities Supervisor

### City of Cody Equipment Asset Coverage per Location

CITY HALL	
EQUIPMENT DESCRIPTION	Location/Area Served
Furnace #1	SOUTH BASEMENT
Furnace #2	SOUTH BASEMENT
Furnace #3	MAIN BASEMENT
Furnace #4	MAIN BASEMENT
Furnace #5	MAIN BASEMENT
Condensing Unit #1	ROOF
Condensing Unit #2	ROOF
Condensing Unit #3	ROOF
Condensing Unit #4	ROOF
Condensing Unit #5	ROOF
RTU #1 Nicole Mall	ROOF
RTU #2 Nicole Mall	ROOF
PAUL STOCK AQUATIC AND RECREATION CENTER	
EQUIPMENT DESCRIPTION	Location/Area Served
Trane Chiller	OUTSIDE
Unilux Boiler #1	BOILER ROOM
Unilux Boiler #2	BOILER ROOM
Taco Hot Water Pump #1      30HP	BOILER ROOM
Taco Hot Water Pump #2      30HP	BOILER ROOM
Domestic Hot Water- Taco Circ Pump	BOILER ROOM
PK Compact HTX and Control Valve	BOILER ROOM
Heat Exchanger 1	HW SUPPLY
Heat Exchanger 2	LAP POOL

Heat Exchanger 3	THERAPY POOL
Heat Exchanger 4	LIESURE POOL
Heat Exchanger 5	SPA
Chilled Water Pump #3 15 HP	BOILER ROOM
Chilled Water Pump #4 15 HP	BOILER ROOM
Pump #1 & #2 Yaskawa VFD W/ Bypass	BOILER ROOM
Glycol Feeder Tank and Pump	BOILER ROOM
(2) Extrol Expansions Tanks	BOILER ROOM
Control Panel CP-3/CP-4 Metasys	BOILER ROOM
Ventilation Fan #1	BOILER ROOM
Ventilation Fan #2	POOL PUMP ROOM
Unit Heater #1	BOILER ROOM
Unit Heater #2	CO2 ROOM
Air Handling Unit #1 Plus VFD's	POOL ZONE
Air Handling Unit #2	POOL BLEACHERS
Air Handling Unit #3 Plus VFD's	OFFICES
Air Handling Unit #4	SECOND FLOOR
Air Handling Unit #5	GYMNASIUM
Air Handling Unit #6	WEIGHT ROOM
Exhaust Fan #1	ROOF
Exhaust Fan #2	ROOF
Exhaust Fan #3	ROOF
Exhaust Fan #4	ROOF
Exhaust Fan #5	ROOF
Humidifier #1 & #2	MECH ROOM 4,5,6
Steam Room Steam Generator	LOCKER ROOM
Variable Air Volume Boxes (22)	ENTIRE BUILDING
Inline Fan (end of hallway Tiny Tots)	CEILING/TINY TOTS
<b>Cody Auditorium</b>	
<b>EQUIPMENT DESCRIPTION</b>	<b>Location/Area Served</b>
Hot Water Boiler	BASEMENT MECH
Air Handling Unit	STAGE
Unit Heater 1	CLUB ROOM
Unit Heater 2	CLUB ROOM
Hot Water Pumps	BASEMENT MECH
Evaporative Cooler 1-5	ROOF
<b>Chamber of Commerce</b>	
	<b>Location/Area Served</b>
Hot Water Boiler	MECHANICAL ROOM



LONG Building Technologies, Inc.  
Mechanical Solutions  
376 33<sup>rd</sup> Street  
Cody, WY 82414  
307.587.5613 TEL  
307.587.5647 FAX

[www.LONG.com](http://www.LONG.com)

## HVAC Systems Asset Preservation Support Agreement

Includes:

**HVAC Equipment Preventative Maintenance**



**CITY OF CODY**  
**WYOMING**

Facilities:

- Electric Shop**
- Parks Shop, Green House,  
Glendale Park**
- Draw Street Storage Building**
- Sanitation and Recycling Center**

## CUSTOMER

**City of Cody**  
1338 Rumsey Ave  
Cody, Wyoming 82414

**Contact: Mr. Mike Fink**  
**Facilities Supervisor**  
**Phone # 307-527-7511**

## COVERAGE LOCATION'S

- Electric Shop
- Parks Shop, Green House, Glendale Park
- Draw Street Storage Building
- Sanitation and Recycling Center
- Vehicle Maintenance Shop
- Cody City Shop

## GENERAL CONDITIONS

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Facility Cost Summary	Cost Per Facility
ELECTRIC SHOP	\$780.00
PARKS SHOP, GREENHOUSE, GLENDALE PARK	\$1,612.00
DRAW STREET STORAGE BUILDING	\$622.00
SANITATION AND RECYCLING CENTER	\$830.00

**YOUR ANNUAL INVESTMENT FOR THIS AGREEMENT IS:**

Three Thousand Eight Hundred Forty-Four..... **\$3844.00**

Billed semi-annually at \$1,922.00 (payment terms net 30 days)

**APPROVAL AND ACCEPTANCE**

LONG Mechanical Solutions

City of Cody

Approved by: *Robert Michaels*  
Account Executive

Accepted by: \_\_\_\_\_

Signature \_\_\_\_\_ Date / /2019

## AGREEMENT TERMS & CONDITIONS

1. **INITIAL INSPECTION** - For full repair labor or full repair material agreements during the first 30 days of this Agreement or upon initial seasonal start-up, if Long should find any equipment covered under this Agreement to be in need of repair or replacement, Long will inform customer in writing of the equipment condition and the proposed corrective action. When Long so notifies customer, it is understood that Long will not be responsible for the present or future repair or replacement, or operability of the equipment, until such a time the equipment is restored to a condition acceptable to Long.
2. **WARRANTY** - Long warrants that the work performed hereunder shall be done in a workmanlike manner and that all parts and components shall be free from defects in workmanship and materials. This warranty shall be effective for a period of ninety (90) days from the date the work is done, or the part or component is installed or in the case of full labor and material agreements until the date on which this Agreement terminates, whichever first occurs. Customer remedy, should any breach of the warranty occur, shall be for Long to re-perform defective work or to repair or replace, at Long's option, any parts or components which are shown, to Long's satisfaction, to be defective, provided that notice is given promptly upon discovery of the defect.
3. **RESPONSIBILITIES** - In order to permit Long to properly perform the services included in this agreement, Customer agrees:
  1. To provide reasonable and timely access to all covered equipment and systems.
  2. To allow Long to start and stop equipment, with proper notice and coordination.
  3. Unless otherwise included in this Agreement, to provide water treatment for the proper functioning of the equipment.
4. **LIMITATIONS OF LIABILITY** - Neither party shall be liable to the other party for personal injuries, consequential, incidental or property damage of any nature arising from causes beyond its reasonable control or without its fault or negligence. Nor shall either party be liable for any delay or default in performing hereunder if such delay or default is caused by any condition or circumstances beyond its reasonable control, such as, but not limited to, governmental restrictions, strikes or other labor troubles, acts of God, interruption or irregularities in electrical power, etc.
5. **EXCLUSIONS** - It is understood that the following are not the responsibility of LONG's under this Agreement:
  1. Day to day operation of the equipment.
  2. Services, repairs or replacement necessitated by misuse, improper operation, continued operation of covered equipment against Long's recommendations.
  3. Correction or replacement of equipment damaged due to corrosion, lack of proper water treatment, electrolytic action, or other causes beyond our control when not identified as Long's responsibility in the agreement.
  4. Inspections, alterations or replacements required by insurance companies, municipal or governmental authorities.
  5. Replacement of major components which cannot be repaired due to age or unavailability of replacement parts.
  6. Replacement or servicing of equipment or components such as pneumatic piping, fuses, starters, circuit breakers, disconnect switches, electrical and control wiring, plumbing, non-moving parts such as pressure vessels, heat exchangers, tubes, panels, duct work, structural supports, and decorative casings unless specifically included in this Agreement.

The work shall not include the detection, abatement, encapsulation, or removal of asbestos or products, materials, or equipment containing asbestos. Customer shall notify Long in writing if any hazardous materials, including without limitation, asbestos, are present at the jobsite. Customer shall take adequate precautions to protect Long, its employees, agents and subcontractors from such hazardous materials and will arrange for others to remove or encapsulate such hazardous materials if necessary, for the performance of the work.

6. **TERMINATION** - Long may terminate this Agreement upon written notice to Customer if (1) any sums or monies due and payable under this Agreement are not paid when due; or (2) alterations, additions, or repairs are made to covered equipment by others. Either party may terminate this Agreement upon the expiration date of this Agreement provided that written notice of such termination is received by the other party at least thirty (30) days prior to the expiration date. Long reserves the right to deny service in the event of a past due account balance. Customer may terminate this agreement in the event of non-performance by Long. A written notice identifying non-performance must be sent to LONG allowing 30 days to correct the deficiency. If deficiency persists after 30 days, a second notice must be sent to the president of LONG. If the deficiency persists after a second 30 days, the agreement may be cancelled upon notice to LONG. All account balances due prior to final termination of the agreement 60 days from first notice.
7. **DISPUTES, CHOICE OF LAW AND COSTS** - This contract shall be deemed to have been entered into and shall be governed by the laws of the state of Wyoming. All claims, disputes and controversies arising out of or relating to this contract, or the breach thereof, shall, in lieu of court action, be submitted to arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Assn., and any judgment upon the award rendered by the arbitrator(s) may be entered in any court of competent jurisdiction. The site of the arbitration shall be Casper, Wyoming unless another site is mutually agreed between the parties. The parties agree that in any arbitration each shall be entitled to discovery of the other party as provided by the Federal Rules of Civil Procedure; provided, however, that any such discovery shall be completed within four (4) months from the date the Demand for Arbitration is filed with the American Arbitration Assn. In the event it becomes necessary for Long to incur any costs or expenses in the collection of monies due, or to enforce any rights or privileges hereunder, Customer shall, upon demand, reimburse LONG for all such costs and expenses (including, but not limited to, reasonable attorney's fees). Actions by Long to collect monies due under this contract may be brought in any court of competent jurisdiction in lieu of arbitration.
8. **ENTIRE AGREEMENT** - When executed by the parties and approved by Long's authorized representative, this Agreement contains the entire agreement between the parties with respect to the services covered herein. No other representations, warranties, or statements (whether expressed in Customer purchase order, Customer contract or otherwise), shall be binding upon Long unless expressly agreed to in writing by LONG's authorized representative.

## COVERAGE

1. Annual and /or seasonal scheduled preventative maintenance tasks as per manufacturers recommendations and LONG maintenance procedures.
2. LONG Technicians to complete equipment service tasked reports for service and maintenance provided for all equipment. Completed documents provided to the City upon completion.
3. LONG to replace drive belts provided by the City of Cody annually on listed equipment.

4. Preventative maintenance materials such as grease, oil, cleaning materials are provided
5. Condenser coil cleaning for air conditioning systems provided annually
6. Seasonal inspections for fan system equipment and heating /cooling equipment as noted on equipment listing.
7. Post schedule review upon scheduled maintenance completion with City Facilities Supervisor

### Equipment & Asset Coverage per Location

ELECTRIC SHOP	
EQUIPMENT DESCRIPTION	Location/Area Served
Furnace #1	Parks Offices
Condensing Unit #1	Parks Offices
Radiant Tube Heater #1	Shop
Radiant Tube Heater #2	Shop
Radiant Tube Heater #3	Shop
PARKS SHOP, GREENHOUSE, GLENDALE PARK	
EQUIPMENT DESCRIPTION	Location/Area Served
Furnace #1	Parks Offices
Condensing Unit #1	Parks Offices
Radiant Tube Heater #1	Shop
Radiant Tube Heater #2	Shop
Radiant Tube Heater #3	Shop
Radiant Tube Heater #4	Shop
Ventilation Fan #1	Greenhouse
Ventilation Fan #2	Greenhouse
Greenhouse Unit Heater	Greenhouse
Glendale Park Furnace	Glendale Park
DRAW STREET STORAGE BUILDING	
EQUIPMENT DESCRIPTION	Location/Area Served
Unit Heater #1	SHOP
Unit Heater #2	SHOP
Unit Heater #3	SHOP
Unit Heater #4	SHOP

SANITATION AND RECYCLING CENTER	
EQUIPMENT DESCRIPTION	Location/Area Served
Radiant Tube Heater #1	Sanitation Shop
Radiant Tube Heater #2	Sanitation Shop
Radiant Tube Heater #3	Sanitation Shop
Radiant Tube Heater #4	Sanitation Shop
Radiant Tube Heater #5	Sanitation Shop
Radiant Tube Heater #6	Sanitation Shop
Roof Top Exhaust Fan #1	Sanitation Shop
Roof Top Exhaust Fan #2	Sanitation Shop
Roof Top Exhaust Fan #3	Sanitation Roof
Unit Heater	Recycle Center



LONG Building Technologies, Inc.  
Mechanical Solutions  
376 33<sup>rd</sup> Street  
Cody, WY 82414  
307.587.5613 TEL  
307.587.5647 FAX

[www.LONG.com](http://www.LONG.com)

MEETING DATE: NOVEMBER 5, 2019  
DEPARTMENT: FINANCE  
PREPARED BY: LESLIE BRUMAGE  
PRESENTED BY: LESLIE BRUMAGE

## AGENDA ITEM SUMMARY REPORT

### Disposal of Asset

#### ACTION TO BE TAKEN:

Declare the Cisco phone system as junk and authorize the disposal of the unit.

#### SUMMARY OF INFORMATION:

The Cisco phone system that serviced City Hall, City Shop, and Recreation Center has been replaced with a new Polycom system. The Cisco system is obsolete and has no value. Staff requests that the Council declare the system junk and authorize its disposal as E-waste.

#### FISCAL IMPACT

Disposing of the asset will result in a reduction in assets of \$79,857.50 and a reduction in accumulated depreciation of \$73,082.28 for a loss of disposal expense of \$6,775.22 in the General Fund. This is a non-cash transaction and will not affect the unrestricted reserves.

#### ATTACHMENTS

None

#### AGENDA & SUMMARY REPORT TO:

None

AGENDA ITEM NO. \_\_\_\_\_

Asset:

1.000643

PHONE NETWORK SYSTEM  
Classification: Machinery & Equip  
Acquisition date: 05/21/2001

Total cost: 5,815.33  
Total depreciation: 5,233.80  
Book value: 581.53

Asset Depreciation Allocations Transactions Related Assets Groups Attachments Notes

Condition: New  
Manufacturer: STRATA  
Model: KD 40i  
Serial number: 2483032A  
Tag number: 001896  
Tag location: FRONT BY POWER SWITCH  
Last inventory date: 01/04/2019  
Physical location: REC CENTER  
Additional fields:

Insurance information  
Carrier:  
Policy number:  
Replacement cost: 5,815.33

Field	Data
Vendor	
Invoice number	
Check number	
Last inventory date	1/4/2019 12:00:00 AM
User-defined : City unit ID	
User-defined : Contributed by	
User-defined : Dept location	430

Asset: Asset

1.001719	CISCO IP PHONE SYSTEM	Total cost:	74,042.17
	Classification: Machinery & Equip	Total depreciation:	67,848.48
	Acquisition date: 08/11/2009	Book value:	6,193.69

Asset Depreciation Allocations Transactions Related Assets Groups Attachments Notes

Condition: New	Insurance information	
Manufacturer: CISCO	Carrier:	
Model:	Policy number:	
Serial number: FCH13188230	Replacement cost: 61,936.98	
Tag number: 001581		
Tag location: BOTTOM BY S/N TAG		
Last inventory date: 06/14/2019		
Physical location: REC CENTER		
Additional fields:		

Field	Data
Vendor	INFORMATION SYSTEMS CONSULTING
Invoice number	MULTIPLE
Check number	54331
Last inventory date	6/14/2019 12:00:00 AM
User-defined : City unit ID	
User-defined : Contributed by	
User-defined : Dept location	420

# City of Cody Agenda Request Form

In order to fully prepare the Council for their meetings, individuals wishing to appear before the Council are asked to complete the following information prior to placement on the agenda. You may be notified by mail, telephone or e-mail of the date you have been scheduled to appear. You may also be contacted by City staff prior to the meeting to see if your concerns can be addressed without appearing before the Council.

Please provide the following detailed information relating to your concern or request. This form (and any relevant attachments) is due no later than seven days prior to a Council meeting to allow sufficient time for internal review. Council packets are prepared the Wednesday prior to the Tuesday meetings, however Agenda Request Forms must be submitted no later than the Monday of the previous week for consideration at the Tuesday Meetings. Meetings are held the first and third Tuesday of each month. Please complete the following information in full and return to City of Cody PO Box 2200 Cody, WY 82414 (Fax 307-527-6532)

\*\*\*\*\*

Name of person to appear before the Council Tina Hoebelheinrich-Cody Chamber

Organization Represented Cody Country Chamber of Commerce

Date you wish to appear before the Council \_\_\_\_\_

Mailing Address 836 Sheridan Ave, Cody WY 82414 Telephone 307-586-1571

E-Mail Address exec@codychamber.org

Preferred form of contact: Telephone 307-586-1571 E-Mail exec@codychamber.org

Names of all individuals who will speak on this topic Cassandra Wagler/ Theresa Muhic

Event Title (if applicable) Holiday Parade

Date(s) of Event (if applicable) 11/30/2019

Full description of topic to be discussed (include all relevant information, attach additional sheet if necessary) The purpose of the closure is to allow activities

to take place in conjunction with the annual Christmas Stroll and parade. Activities will include  
carolers, burn barrels, dancers etc. The closure starts at 4pm and will end at 8pm with the majority of the events from 4-8 pm. We  
are requesting the closure of Sheridan Avenue from 9<sup>th</sup> Street to 14<sup>th</sup> Street as well as the closure of 13<sup>th</sup> Street-south from  
Sheridan to the alley.

Which City employee(s) have you spoken to about this issue? Cindy Baker

Signature Tina Hoebelheinrich Digitally signed by Tina Hoebelheinrich  
Date: 2019.10.11 09:58:32 -06'00' Date \_\_\_\_\_



Event Name \_\_\_\_\_ Event Date \_\_\_\_\_

Type of Event: \_\_\_\_\_

Event Director or Organizer \_\_\_\_\_ Telephone \_\_\_\_\_

Address \_\_\_\_\_ Email \_\_\_\_\_

Club Affiliation or Sponsor \_\_\_\_\_ Estimated Number of Participants \_\_\_\_\_

Course Information:  Total closure  Partial closure  Remain open to traffic *(Check appropriate box(s) (Explain in Event Description))*

I (we) \_\_\_\_\_ hereby make application for a special permit upon the right-of-way of:

highway \_\_\_\_\_ between milepost \_\_\_\_\_ and milepost \_\_\_\_\_

on \_\_\_\_\_ between \_\_\_\_\_ and \_\_\_\_\_  
Date Time Time

I (we) agree to strictly conform to the exhibits attached hereto, subject to all terms, conditions, agreements, stipulations and provisions contained in the application and permit, in Chapter XXIII rules and regulations of the Wyoming Department of Transportation, and any other applicable regulations, laws or ordinances.

EVENT DESCRIPTION (Attach event map):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Prior to the event, I (we) agree to review the course to determine potential problems that could endanger participants and equipment and to notify the participants of them. If I (we) determine the problems to be severe, I (we) agree to cancel the event.

Special Event Application

APPLICATION

Permittee must provide a certificate of insurance as evidence of an existing Comprehensive or Commercial General Liability Policy, including contractual liability coverage, with limits not less than \$500,000.00 combined single limit for all claims arising out of a single accident or occurrence.

THE PERMITTEE SHALL DEFEND, HOLD HARMLESS AND INDEMNIFY THE STATE OF WYOMING, DEPARTMENT OF TRANSPORTATION AND ITS OFFICERS, AGENTS, EMPLOYEES AND MEMBERS FROM ALL SUITS OR ACTION WHICH MAY RESULT FROM ANY ACTIVITY BY THE PERMITTEE, ITS OFFICERS, SUBCONTRACTORS, AGENTS OR EMPLOYEES.

Name (Please Print)
Tina Hoebelheinrich
Signature
Date (Minimum of 60 days prior to event)

Address
City, State and Zip
Telephone

Approval must be obtained from the city, town or county government if the closure restricts the use of any road, street or highway of the affected jurisdiction.

Approved by city or town if applicable

Approved by county if applicable

Name/Title (Please Print)
Signature/Title
Date
Address
City, State and Zip
Telephone

Name/Title (Please Print)
Signature/Title
Date
Address
City, State and Zip
Telephone

# City of Cody Agenda Request Form

In order to fully prepare the Council for their meetings, individuals wishing to appear before the Council are asked to complete the following information prior to placement on the agenda. You may be notified by mail, telephone or e-mail of the date you have been scheduled to appear. You may also be contacted by City staff prior to the meeting to see if your concerns can be addressed without appearing before the Council.

Please provide the following detailed information relating to your concern or request. This form (and any relevant attachments) is due no later than seven days prior to a Council meeting to allow sufficient time for internal review. Council packets are prepared the prior to the Tuesday meetings, Meetings are held the first and third Tuesday of each month. Please complete the following information in full and return to City of Cody PO Box 2200 Cody, WY 82414 (Fax 307-527-6532)

\*\*\*\*\*

Name of person to appear before the Council Annette Stone  
Organization Represented Cody High School Football  
Date you wish to appear before the Council Nov  
Mailing Address 3A Jackie Bee Dr Cody Telephone 307-899-5125  
E-Mail Address aspstone2@gmail.com  
Preferred form of contact: Telephone  E-mail   
Names of all individuals who will speak on this topic Mail  
Annette Stone  
Event Title (if applicable) CHS Football Games  
Date(s) of Event (if applicable) 11/8  
Full description of topic to be discussed (include all relevant information, attach additional sheet if necessary) Request street closure of Beck Ave btw 8th + 9th during hours of 3:30pm-8pm on above date. Requested closure is for tailgate party to show support for football team  
Which City employee(s) have you spoken to about this issue? Cindy Baker  
Signature Annette Stone Date 10/26/19

Applicants will set up and take down the traffic barricades the City Crew will have to supply the barricades, transport the barricades to the area and remove them after each event.

## **AGENDA ITEM SUMMARY REPORT**

### **Rocky Mountain Recovery Systems Debt Collection Agreements**

#### **ACTION TO BE TAKEN:**

Authorize the Mayor to sign the agreements between the City of Cody and Rocky Mountain Recovery Systems for debt collection services.

#### **SUMMARY OF INFORMATION:**

The City was recently approached by Rocky Mountain Recovery Systems out of Casper seeking the City's business for debt collection services. Rocky Mountain Recovery Systems is a licensed Wyoming collection agency with offices in Powell, Gillette, and Casper. They have been providing debt collection services in Wyoming since 1989. Rocky Mountain Recovery works closely with the legal firm Wilkerson and Bremer, P.C. in collecting debts.

The City of Cody has been using Collection Professionals in Cody for debt collection services for more than 20 years and we plan to continue sending unpaid utility accounts and court fines to them, as well as sending some accounts to Rocky Mountain Recovery in an effort to increase our collections rate. Rocky Mountain Recovery will also take second turn accounts, which are unpaid debts still within the statute of limitations that have been unsuccessful in previous collection attempt.

We hope that by utilizing a second agency we can increase the amount of our collections and possibly collect on older debt before it reaches the statute of limitations.

#### **FISCAL IMPACT**

The fees proposed by Rocky Mountain Recovery are the same as the City pays CPI. For new accounts assigned the fee is 33% of the amount recovered. If a legal process is started to collect a debt, the fee increases to 40%. For second turn accounts, the fee structure is 40% for new accounts assigned and 50% if a legal process is started. These fees are paid by the City on a contingency basis. It is unknown what the expense will be until we have some history with this firm to see how successful they are in collecting on our delinquent accounts.

#### **ATTACHMENTS**

1. Company literature
2. Account service and assignment agreement
3. Account service and assignment agreement for seconds

**AGENDA ITEM NO. \_\_\_\_\_**



ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.

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## Why use Rocky Mountain Recovery?

1. Our clients state that our customer service and response to their requests is **second to none**.
2. We **work harder** than other agencies
  - We work with those owing the bill to help them resolve their situation, while treating them with respect and seeking for a win-win resolution.
  - We have dedicated resources and we partner with many other companies in finding data and information on individuals when they are hard to locate.
  - We are diligent in credit reporting.
  - We use all avenues of legal collections when needed to collect accounts.
  - We don't write off hard accounts easily.
  - We build long lasting relationships with our clients.
3. Clients find that we recover **150% to 200%** more money for them than their previous agencies.
4. Our services **never** involve costs to our clients (including all the legal work we do).

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### Wyoming Locations

400 E. 1<sup>st</sup> St., Suite 312  
Casper, WY 02601  
307-266-5556  
Fax: 307-266-2340

400 S. Kendrick Ave., Suite 202  
Gillette, WY 02716  
307-686-1906  
Fax: 307-687-0216

781 Lane 9, #2  
Powell, WY 02435  
307-754-8215  
Fax: 307-754-7156

[inbox@reinty.com](mailto:inbox@reinty.com)



ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.

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## **Some of the Services We Provide**

- **The ability for our clients to submit, transfer, and review all of their accounts online**
  - **We offer Pre-Collection and Billing Services**
- **We use many resources and tools and, as needed, we use Legal Processes with no cost to our clients**
- **We are friendly but firm with your patients while seeking complete recovery of your account**
- **Our Client Services Department is always available to help our clients with their needs**
  - **Expertise in HIPAA and HITECH Compliancy**
- **We go above and beyond for our clients and exceed recovery expectations**

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### **Wyoming Locations**

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307-266-5556  
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Fax: 307-687-0216**

**101 Hastings Horseshoe  
Powell, WY 82435  
307-754-8215  
Fax: 307-754-7156**



ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.

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### **About our Agency**

Rocky Mountain Recovery Systems, Inc. (RMRSI) has been a Licensed Wyoming Agency for over 20 years. RMRSI is dedicated to obtaining the best results for our clients utilizing any and all means available to us. **We have worked for many years collecting medical debts. Medical debts are a unique and sensitive subset of collections that require the expertise and experience that RMRSI has acquired.**

### **Client Services and Training Offered**

In addition to collection, legal, and administrative staff, we have a Client Services department that is in direct contact with our clients, making them available for first hand communications. **Client Services work closely with our clients to answer questions, help with documentation, and quickly handle any concerns they may have.** RMRSI Client Services staff is trained in every area of the business so that they can provide the best information and training to our clients. Client Services also works very closely with our law firm helping host many different Medical Creditors training seminars around the State of Wyoming.

### **Recovery Percentages & Success**

When we approach prospective clients, a common question is: What is your collection fee? The question that should be asked is: What is your recovery percentage for clients? **In comparison with others in our industry, we have a very competitive collection rate (about 150% to 200% above average).** We accomplish this by doing more than just making calls and sending letters. One way our clients benefit is from us having skilled and efficient legal services, provided by a team of attorneys and staff from Wilkerson and Bremer, P.C. Our collections and legal departments work together, utilizing the same software, which allows for seamless cooperation between collections and legal. This access to a legal team contributes to our high collection rate and ensures that we will take advantage of every legal opportunity to collect on your accounts. **We are willing to spend the time and money it takes to recover what is owed to our clients.**

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ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.

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### **Collection Practices**

Our competitive advantage lies in our methodology and the resources we utilize in collecting.

- We have a large, well-trained, staff. We train our team to work efficiently and timely. It is important to work the accounts quickly and thoroughly.
- **Our collectors are trained to achieve results that are most beneficial for our clients and us.**
- We use multiple third party vendors to provide us with valuable skip tracing information.
- All collection efforts are made in compliance with the FDCPA.
- Credit reporting is an important tool we use on every account turned. Our staff has many different resources available to them to help them get the account collected successfully.

### **Legal Practices**

Once it has been determined an account needs legal action the account is transferred to our law firm, Wilkerson and Bremer P.C. They will file suit in the appropriate court and take action to secure a judgment. Once the judgment is in place, there are many different options available including wage or bank garnishments and execution upon real or personal property.

Few agencies use legal process as a regular tool for collections. Though legal process is expensive we understand the need for it in order to get a large number of the more difficult accounts paid. **This is a major factor contributing to our higher recovery percentage.**

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**ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.**

RAISING THE BAR IN COLLECTION STANDARDS AND EXCEEDING EXPECTATIONS

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### **Collections Process**

When an account is first entered into the system, the first letter required by law is mailed out that evening. Our mailing program is automated and allows for many thousands of letters (or more) to be sent out each day.

If there is no address or phone number provided for the debtor, the account immediately goes to our data scrubbing (skip tracing) system. At any given time in the agencies workflow, both in pre legal and legal collection, if information is needed to make the best decision on the account (i.e. address, phone number, place of employment, social security number, etc.) RMRSI will utilize skip tracing tools and resources. Currently, RMRSI obtains data from seven different companies.

After the account is loaded and the letter is mailed, account managers begin a calling campaign, which will consist of multiple calls on different days and different times of the day (including nights and weekends), within the first 30-60 days the account is in the office. Account managers also send additional letters when appropriate.

After 30-60 days, the account will be in following status, (1) paid in full (2) on an approved payment plan (3) moved on to legal collections, or (4) in our skip tracing system to locate important information needed to collect the account.

All efforts in working the accounts (whether by account managers or using skip tracing tools) are focused on obtaining information that will allow RMRSI to make the best decision on an account. We rarely inactivate an account.

### **Credit Reporting**

RMRSI uses credit reporting as a tool to inform the debtors of outstanding balances. The agency's software is programmed to send accounts to credit reporting after being in the office for at least 45 days. Law requires a minimum of 30 days with a collection agency before credit reporting occurs.

### **Workflow for Bankruptcy Accounts**

- RMRSI makes sure that all claims for Chapter 7 with Assets or Chapter 13 Bankruptcies are filed timely.
- All collection processes and correspondences are stopped as soon as notification of filing is received.

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*[inbox@rsiwy.com](mailto:inbox@rsiwy.com)*



**ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.**

RAISING THE BAR IN COLLECTION STANDARDS AND EXCEEDING EXPECTATIONS

---

**Workflow for deceased accounts including: probate, estates, creditor claims and no assets.**

- If a person is deceased with no assets, estate, or spouse, all accounts will be inactivated.
- If a person is deceased where there is a probate to settle the estate, RMRSI will file all claims against the estate.
- RMRSI files all creditor claims for the client.
- The agency may also pursue collections with the spouse of a deceased individual, if they are liable

**Legal Action Workflow**

**Legal Process**

- A 30-day notice and attorney letter are sent to give the debtor time to respond and resolve the account before legal action is ever taken.
- After a debtor has had many days to respond to phone calls, letters, and attorney letters, a Summons and Complaint is prepared, filed with the courts, and delivered by civil service.
- The intention is to alert the patient to the importance of paying their account receivable.
- If the account is not resolved, a judgment will be obtained.
  - After the judgment there is an account payment priority
    1. Payment in Full
    2. Acceptable Payment Plan
    3. Garnish Wages or Bank Accounts
    4. Execution of Property
    5. Discovery Process
      - Interrogatories
      - 10-day letters
      - Motion to Compel/ Show Cause
- Legal Process is used efficiently to encourage debtors to resolve the account.

---

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**ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.**  
400 East 1<sup>st</sup> St. Ste. 312  
Casper, WY 82601

**ACCOUNT SERVICE AND ASSIGNMENT AGREEMENT**

THIS AGREEMENT is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2019 by and between Rocky Mountain Recovery Systems, Inc., a Wyoming Corporation, hereinafter referred to as "RMRSI," and \_\_\_\_\_ hereinafter referred to as "Client."

Whereas, Client has unpaid and delinquent accounts which it desires collection services on; and,

Whereas, RMRSI is a third party service provider for its clients, and is willing to provide such services on Client's accounts;

Now therefore, the parties hereto agree as follows:

1. RMRSI agrees to accept for recovery services, unpaid accounts which Client shall refer to RMRSI. All accounts referred to RMRSI will be deemed, and hereby are, assigned, transferred, and set over to RMRSI for its services. And RMRSI shall have full authority to make demand on, recover, collect, sue in RMRSI's name, forward to other agencies, and receive all amounts due, or which may become due on said accounts. Further, RMRSI is hereby given authority to receive payment in cash, check, money order, or other negotiable instrument, and authority to endorse the same on behalf of Client for deposit into RMRSI's trust account and otherwise distribute such funds. When Client transfers an account to RMRSI through mail, through fax, through electronic means, through hand delivery, or through any other means; the same shall be deemed assigned until collected or reassigned by RMRSI. The date of physical delivery will be shown on the Client acknowledgment. In addition, the amount shown on the Client acknowledgment shall be deemed the assigned face value of each account.
2. RMRSI shall promptly undertake, through proper and lawful means, the collections of the accounts referred by Client. RMRSI does, and shall, comply with the rules and regulations established in public law 95-109 known as the Fair Debt Collection Practices Act.
3. RMRSI is an independent contractor, licensed and bonded, and is solely responsible for the employment, acts and omissions, control and direction of its employees. RMRSI shall indemnify and hold Client harmless from any and all claims, demands or causes of action that may be asserted due to collection activities by RMRSI on accounts referred by Client.

4. Referral and transfer of accounts to RMRSI shall be at the option of Client and Client hereby warrants that all accounts assigned to RMRSI are valid and legally enforceable debts, which the names and amounts listed, are correct to the best of the Clients' knowledge and belief, and that Client has ceased all collection activity on assigned accounts. Further, the Client has and will, both before and after forwarding said accounts, comply with all applicable federal, state and local laws with respect thereto. Client agrees to forward to RMRSI a copy of all debtor documentation regarding any referred account. Examples of pertinent documentation include: most recent billing statement, copy of all agreements and contracts with debtor, debtor information forms, anything signed by debtor establishing fees, interest rates, and other obligations, guarantor status or any family information.
5. RMRSI shall maintain for all accounts, records which will reflect the original balance, additional charges, payments or credits, court costs and attorney's fees. Client shall have the right to inspect such records of its accounts by giving RMRSI a written request listing the accounts it desires to review. RMRSI will generally provide access to these records within seven days of any request. If records on more than ten accounts are requested, more time will be given to RMRSI.
6. RMRSI shall prepare an itemized statement of all payments made during a remittance period (a calendar month). RMRSI shall remit to Client a net statement on or about the 15<sup>th</sup> calendar day of each month following the preceding month.
7. Client agrees to promptly notify RMRSI of all direct payments, bankruptcy notices, and any communication from the debtor or any representative of the debtor to RMRSI. Direct payments are payments made by the debtor directly to the Client for accounts that have been assigned to RMRSI for collections.
8. RMRSI shall advance all court costs and attorney fees in case of litigation or post-judgment enforcement. RMRSI shall be reimbursed for advanced costs from the first monies collected from the debtor. RMRSI and/or RMRSI's attorney shall retain all court costs, service fees, interest accrued following assignment, and attorney fees collected.
9. On any account for which the Client determine the obligation of the debtor(s) shall be forgiven, and upon notification by Client, RMRSI agrees to suspend action, either temporarily or permanently (at the Client's discretion), on such accounts referred for collection. RMRSI has the right at its discretion, to enforce a minimum \$15.00 service charge or 10%, whichever is greater, on any account withdrawn. RMRSI agrees to cancel and return accounts referred for collection after receipt of a written request listing the accounts in alphabetical order and current balances must be included. Accounts in process of collection by RMRSI or an affiliated collection agent will be returned within 90 days of notice. If RMRSI anticipates receiving payment within 90 days, the account will remain with RMRSI for collection. Notwithstanding anything else said herein, accounts for which RMRSI has began legal process will be individually considered for

cancellation and returned at the sole discretion of RMRSI. In most cases, if accounts in legal process are returned, they will be treated as direct payments to the Client and RMRSI will offset RMRSI's portion from future payments to the Client. RMRSI may cancel and return any account to Client at any time. Client will be given written notice for accounts which are cancelled and returned.

10. RMRSI shall not accept any compromise settlement that will affect the amount of the Client's share of payment without the prior approval of Client.
11. Any noncompliance by either party with the terms hereof shall be a default which must be corrected immediately upon receipt of notice from the other party.
12. This Agreement shall commence on the day first above written and run for one (1) year from that date. This Agreement will automatically renew and continue thereafter from year to year unless cancelled by either party by giving the other party written notice of the cancellation at least thirty (30) days before cancellation.
13. This Agreement contains the entire understanding between the parties and shall not be modified in any manner except by an instrument in writing executed by the parties.
14. The City of Cody does not waive its governmental or sovereign immunity, and specifically reserves all defenses, limitations, and immunities granted by the Wyoming Constitution and by Wyoming Law
15. In addition to all other amounts hereinbefore listed, RMRSI shall receive for their services, on all accounts, the contingency share of the face amount assigned at the following rates (the higher percent as, and when, any listed expression pertains to the account):
  - Accounts assigned **33%**
  - Accounts when legal process begins: **40%**

IN WITNESS WHEREOF, the parties have duly executed this Agreement to be effective on the day and year first above written.

ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.

By: \_\_\_\_\_  
Rocky Mountain Recovery Systems, Inc.  
Client Services

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

**ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.**  
400 East 1<sup>st</sup> St. Ste. 312  
Casper, WY 82601

**ACCOUNT SERVICE AND ASSIGNMENT AGREEMENT FOR SECONDS**

THIS AGREEMENT is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2019 by and between Rocky Mountain Recovery Systems, Inc., a Wyoming Corporation, hereinafter referred to as "RMRSI," and \_\_\_\_\_ hereinafter referred to as "Client."

Whereas, Client has unpaid and delinquent accounts which it desires collection services on; and,

Whereas, RMRSI is a third party service provider for its clients, and is willing to provide such services on Client's accounts;

Now therefore, the parties hereto agree as follows:

1. RMRSI agrees to accept for recovery services, unpaid accounts which Client shall refer to RMRSI. All accounts referred to RMRSI will be deemed, and hereby are, assigned, transferred, and set over to RMRSI for its services. And RMRSI shall have full authority to make demand on, recover, collect, sue in RMRSI's name, forward to other agencies, and receive all amounts due, or which may become due on said accounts. Further, RMRSI is hereby given authority to receive payment in cash, check, money order, or other negotiable instrument, and authority to endorse the same on behalf of Client for deposit into RMRSI's trust account and otherwise distribute such funds. When Client transfers an account to RMRSI through mail, through fax, through electronic means, through hand delivery, or through any other means; the same shall be deemed assigned until collected or reassigned by RMRSI. The date of physical delivery will be shown on the Client acknowledgment. In addition, the amount shown on the Client acknowledgment shall be deemed the assigned face value of each account.
2. RMRSI shall promptly undertake, through proper and lawful means, the collections of the accounts referred by Client. RMRSI does, and shall, comply with the rules and regulations established in public law 95-109 known as the Fair Debt Collection Practices Act.
3. RMRSI is an independent contractor, licensed and bonded, and is solely responsible for the employment, acts and omissions, control and direction of its employees. RMRSI shall indemnify and hold Client harmless from any and all claims, demands or causes of action that may be asserted due to collection activities by RMRSI on accounts referred by Client.

4. Referral and transfer of accounts to RMRSI shall be at the option of Client and Client hereby warrants that all accounts assigned to RMRSI are valid and legally enforceable debts, which the names and amounts listed, are correct to the best of the Clients' knowledge and belief, and that Client has ceased all collection activity on assigned accounts. Further, the Client has and will, both before and after forwarding said accounts, comply with all applicable federal, state and local laws with respect thereto. Client agrees to forward to RMRSI a copy of all debtor documentation regarding any referred account. Examples of pertinent documentation include: most recent billing statement, copy of all agreements and contracts with debtor, debtor information forms, anything signed by debtor establishing fees, interest rates, and other obligations, guarantor status or any family information.
5. RMRSI shall maintain for all accounts, records which will reflect the original balance, additional charges, payments or credits, court costs and attorney's fees. Client shall have the right to inspect such records of its accounts by giving RMRSI a written request listing the accounts it desires to review. RMRSI will generally provide access to these records within seven days of any request. If records on more than ten accounts are requested, more time will be given to RMRSI.
6. RMRSI shall prepare an itemized statement of all payments made during a remittance period (a calendar month). RMRSI shall remit to Client a net statement on or about the 15<sup>th</sup> calendar day of each month following the preceding month.
7. Client agrees to promptly notify RMRSI of all direct payments, bankruptcy notices, and any communication from the debtor or any representative of the debtor to RMRSI. Direct payments are payments made by the debtor directly to the Client for accounts that have been assigned to RMRSI for collections.
8. RMRSI shall advance all court costs and attorney fees in case of litigation or post-judgment enforcement. RMRSI shall be reimbursed for advanced costs from the first monies collected from the debtor. RMRSI and/or RMRSI's attorney shall retain all court costs, service fees, interest accrued following assignment, and attorney fees collected.
9. On any account for which the Client determine the obligation of the debtor(s) shall be forgiven, and upon notification by Client, RMRSI agrees to suspend action, either temporarily or permanently (at the Client's discretion), on such accounts referred for collection. RMRSI has the right at its discretion, to enforce a minimum \$15.00 service charge or 10%, whichever is greater, on any account withdrawn. RMRSI agrees to cancel and return accounts referred for collection after receipt of a written request listing the accounts in alphabetical order and current balances must be included. Accounts in process of collection by RMRSI or an affiliated collection agent will be returned within 90 days of notice. If RMRSI anticipates receiving payment within 90 days, the account will remain with RMRSI for collection. Notwithstanding anything else said herein, accounts for which RMRSI has began legal process will be individually considered for

cancellation and returned at the sole discretion of RMRSI. In most cases, if accounts in legal process are returned, they will be treated as direct payments to the Client and RMRSI will offset RMRSI's portion from future payments to the Client. RMRSI may cancel and return any account to Client at any time. Client will be given written notice for accounts which are cancelled and returned.

10. RMRSI shall not accept any compromise settlement that will affect the amount of the Client's share of payment without the prior approval of Client.
11. Any noncompliance by either party with the terms hereof shall be a default which must be corrected immediately upon receipt of notice from the other party.
12. This Agreement shall commence on the day first above written and run for one (1) year from that date. This Agreement will automatically renew and continue thereafter from year to year unless cancelled by either party by giving the other party written notice of the cancellation at least thirty (30) days before cancellation.
13. This Agreement contains the entire understanding between the parties and shall not be modified in any manner except by an instrument in writing executed by the parties.
14. The City of Cody does not waive its governmental or sovereign immunity, and specifically reserves all defenses, limitations, and immunities granted by the Wyoming Constitution and by Wyoming Law
15. In addition to all other amounts hereinbefore listed, RMRSI shall receive for their services, on all accounts, the contingency share of the face amount assigned at the following rates (the higher percent as, and when, any listed expression pertains to the account):
  - Accounts assigned 40%
  - Accounts when legal process begins: 50%

IN WITNESS WHEREOF, the parties have duly executed this Agreement to be effective on the day and year first above written.

ROCKY MOUNTAIN RECOVERY SYSTEMS, INC.

By: \_\_\_\_\_  
Rocky Mountain Recovery Systems, Inc.  
Client Services

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

MEETING DATE: NOVEMBER 5, 2019

DEPARTMENT: PUBLIC WORKS - STREETS

PREPARED BY: PHILLIP M. BOWMAN, P.E.

PRESENTED BY: PHILLIP M. BOWMAN, P.E.

## **AGENDA ITEM SUMMARY REPORT**

### **Agreement for Cost Sharing for Traffic Control Signs and Devices between Cody Regional Health and the City of Cody**

#### **ACTION TO BE TAKEN**

Approve the Agreement for Cost Sharing for Traffic Control Signs and Devices between Cody Regional Health and the City of Cody.

#### **SUMMARY OF INFORMATION**

At the June 11, 2019, City Council Work Session, City Staff presented information about a request received from Cody Regional Health (CRH) to place Rectangular Rapid Flashing Beacons (RRFBs) at two (2) crosswalk locations on Sheridan Avenue and Paul Stock Drive adjacent to the Cody Regional Health Center. Based on the discussions with Council at the work session, City staff and CRH staff have worked together to develop a cost sharing agreement outlining the responsibilities of each party for the purchase, installation, and long-term maintenance of the crosswalks and RRFB equipment at the locations requested. This agreement has been reviewed by the City Attorney, and is attached for City Council consideration.

If the Cost Sharing Agreement is approved, the RRFB equipment will be purchased by CRH and the City Streets Crew will plan to install the RRFBs with new signs and posts in the coming months as part of the annual sign maintenance and replacement work during the fall and winter seasons. In addition, the City Electric Crew will relocate an existing street light to improve the lighting conditions at one of the intersections and improve driver visibility of the proposed RRFB and signs.

It is requested that the City Council approve the Agreement for Cost Sharing for Traffic Control Signs and Devices, and authorize the Mayor to sign and execute all associated documents.

#### **FISCAL IMPACT**

The approved FY 2019-20 Budget includes funding of \$6,500 for "Signage" within the Sign Maintenance program. With approval of this Agreement, it is anticipated that a maximum of \$1,500 will be utilized from the Sign Maintenance program for the purchase of signs and posts to meet the City's cost share responsibility stated in the Agreement. In addition, staff time of the City Streets Crew will be utilized for the installation of the RRFBs crossing improvements, and staff time of the City Electric Crew will be utilized for the relocation of the existing street light.

#### **ATTACHMENTS**

1. Agreement for Cost Sharing for Traffic Control Signs and Devices

#### **AGENDA & SUMMARY REPORT TO**

Doug McMillan, Chief Executive Officer, Cody Regional Health,  
[dmcmillan@codyregionalhealth.org](mailto:dmcmillan@codyregionalhealth.org)

**AGENDA ITEM NO. \_\_\_\_\_**

**AGREEMENT FOR**  
**COST SHARING FOR**  
**TRAFFIC CONTROL SIGNS AND DEVICES**

THIS AGREEMENT is made and entered into by and between West Park Hospital District, d/b/a Cody Regional Health, a Wyoming hospital district (hereinafter CRH), and the City of Cody, Wyoming, a Wyoming municipal corporation (hereinafter CITY) as of the date last signed by the parties below.

RECITALS

- A. CITY is a municipal corporation in Park County, Wyoming, which operates and maintains public streets, street signage and traffic control devices in Cody, Wyoming.
- B. CRH is a public hospital district in Wyoming which owns and operates a critical care hospital and other health care facilities in Cody, Wyoming.
- C. CRH and CITY agree that it is in the best interests of CRH patients, visitors and staff, the CITY, and the public to improve the signage and traffic control devices on Sheridan Ave., and Paul Stock Dr. adjacent to CRH'S facilities located at 707 Sheridan Ave., Cody, Wyoming (hereinafter the HOSPITAL).
- D. CRH and CITY wish to enter into this Agreement to share in the costs and work of installing, maintaining, repairing and replacing the improvements described herein.

WHEREFORE, in consideration of the mutual promises, conditions, covenants and representations described below, the parties agree as follows:

1. CRH shall purchase, at its expense, two Rectangular Rapid Flashing Beacons (RRFB's), and related equipment (including solar power units). CITY shall install the RRFB'S. One RRFB shall be installed near the west end of Sheridan Ave. near Coe Circle, and one RRFB shall be installed on Paul Stock Drive. CITY will select the exact locations to install the RRFB's and equipment, in consultation with CRH. CITY will provide and install, at its cost, all signs and posts for the RRFB's. In addition, CITY will install, at its cost, additional pedestrian crossing signs and posts at the crossing across Sheridan Ave., which connects the HOSPITAL to the Buffalo Bill Center of the West. The CITY will select the exact location of the pedestrian signs, in consultation with CRH.
2. After installation of the above improvements by the CITY, CRH shall maintain, repair and replace, at its expense, the RRFB'S, related equipment (including, but not limited to, the solar power units), signs and posts. CRH shall also paint the crosswalks across Sheridan Ave. (three locations) and Paul Stock Drive at least once per year. CRH shall perform such maintenance, repairs and replacements when recommended by the CITY. CRH shall consult with CITY prior to performing any repairs, or replacing any signs or

equipment to ensure that all repairs and replacements are performed according to City standards, ordinances, regulations and requirements. CRH may request that CITY perform any needed maintenance, repairs or replacements, and if CITY performs such work for CRH, CRH shall reimburse CITY for CITY'S costs and expenses, including, but not limited to the CITY'S costs and expenses for all necessary equipment, including shipping, and costs of CITY employee labor and time (calculated at the compensation, wages and benefits paid to each employee performing the work, multiplied by the number of hours each employee spends performing the work),

3. If at any time, either party determines that the solar power units for the RRFB's should be replaced, the parties shall, before replacing the solar power unit, discuss whether the solar power units should be replaced with or converted to standard electric power. CITY shall make the final determination as to whether there the solar power unit should be converted to standard electric power.
4. The initial term of this agreement shall be for three years, beginning December 1, 2019, and ending November 30, 2022. This agreement shall renew automatically for another three year term, unless either party gives written notice to the other party at least

ninety (90) days prior to the end of the then-current term of its intent not to renew the agreement. Either party may terminate this agreement for convenience upon providing written notice to the other party at least 120 (one hundred twenty) days in advance of the date of termination. Upon such termination, all obligations and responsibilities of the parties described in this agreement shall cease.

5. No modifications may be made to this agreement except by a written instrument approved and signed by both parties.
6. By entering into this agreement, CITY and CRH do not waive their governmental immunity, and do not waive the defenses and limitations provided under Wyoming law, including but not limited to the Wyoming Constitution, and the Wyoming Governmental Claims Act.

**THE REST OF THIS PAGE SHALL REMAIN BLANK**

**CITY OF CODY, WYOMING:**

BY: \_\_\_\_\_

MATT HALL, MAYOR

Date: November \_\_\_\_\_, 2019.

Attest: \_\_\_\_\_

Cynthia D. Baker, Clerk

**WEST PARK HOSPITAL DISTRICT, d/b/a CODY REGIONAL  
HEALTH:**

By:  \_\_\_\_\_  
Doug McMillan, Chief Executive Officer

Date: November 1st, 2019.

Report Criteria:

Invoice.Detail.Input date = 10/24/2019,10/29/2019

Invoice.Batch = {NOT LIKE} "1"

Secondary Name	Invoice	Description	Invoice Date	Total Cost
<b>AIR RESOURCE SPECIALISTS INC (131972)</b>				
	13.2616.10	REFUND UTILITY DEPOSIT	10/09/2019	396.77
Total :				396.77
Total AIR RESOURCE SPECIALISTS INC (131972):				396.77
<b>ALS GROUP USA CORP (131974)</b>				
	31-1909423-0	REQUIRED ASBESTOS TESTING	09/24/2019	200.00
Total :				200.00
Total ALS GROUP USA CORP (131974):				200.00
<b>ANIXTER INC (130622)</b>				
	4379139-00	BUSHING ADAPTER	10/03/2019	91.14
	4379139-01	ELBOW ADAPTER FOR HY METER	10/08/2019	593.15
	4379190-01	Elbow, 1/0 strd 200 amp	10/17/2019	206.46
	4379190-01	FREIGHT	10/17/2019	6.62
	4379673-00	3 PHASE CIA BRACKET	10/08/2019	156.57
	4379673-00	3 PHASE CIA BRACKET	10/08/2019	626.28
Total :				1,680.22
Total ANIXTER INC (130622):				1,680.22
<b>BALL, CHAD (131981)</b>				
	102419	REFUND CASH BOND FOR B ROEMMICH MC-1908-041	10/24/2019	38.26
Total :				38.26
Total BALL, CHAD (131981):				38.26
<b>BALLARD, JESSE (131982)</b>				
	13.1730.14	REFUND UTILITY DEPOSIT	10/18/2019	300.00
Total :				300.00
Total BALLARD, JESSE (131982):				300.00
<b>BASIN MECHANICAL (980)</b>				
	2455	REPAIR HOT WATER - REC CENTER	10/09/2019	344.04
Total :				344.04
Total BASIN MECHANICAL (980):				344.04
<b>BIG HORN ROOFING, INC (1200)</b>				
	17058	ROOF REPAIRS - REC CENTER	09/16/2019	148.00
Total :				148.00
Total BIG HORN ROOFING, INC (1200):				148.00

Secondary Name	Invoice	Description	Invoice Date	Total Cost
<b>CENTURY LINK (10091)</b>				
	101919	UTILITIES - CENTURY LINK	10/19/2019	39.39
Total :				39.39
Total CENTURY LINK (10091):				39.39
<b>CITY OF CODY (2260)</b>				
	100419	RESTITUTION FROM KELLY WOODWARD MC-1907-033	10/04/2019	55.00
	103019	UTILITIES - CITY OF CODY	10/31/2019	2,213.64
	103019	UTILITIES - CITY OF CODY	10/31/2019	9,832.07
	103019	UTILITIES - CITY OF CODY	10/31/2019	130.11
	103019	UTILITIES - CITY OF CODY	10/31/2019	432.96
	103019	UTILITIES - CITY OF CODY	10/31/2019	444.77
	103019	UTILITIES - CITY OF CODY	10/31/2019	873.31
	103019	UTILITIES - CITY OF CODY	10/31/2019	6,630.68
	103019	UTILITIES - CITY OF CODY	10/31/2019	11,775.38
	103019	UTILITIES - CITY OF CODY	10/31/2019	32.65
	103019	UTILITIES - CITY OF CODY	10/31/2019	6,366.01
	103019	UTILITIES - CITY OF CODY	10/31/2019	6,299.80
	103019	UTILITIES - CITY OF CODY	10/31/2019	46.85
	103019	UTILITIES - CITY OF CODY	10/31/2019	1,245.10
	103019	UTILITIES - CITY OF CODY	10/31/2019	1,117.40
	103019	UTILITIES - CITY OF CODY	10/31/2019	1,117.40
	103019	UTILITIES - CITY OF CODY	10/31/2019	502.35
	103019	UTILITIES - CITY OF CODY	10/31/2019	1,058.09
	103019	UTILITIES - CITY OF CODY	10/31/2019	39.00
	103019	UTILITIES - CITY OF CODY	10/31/2019	24.00
Total :				50,236.57
Total CITY OF CODY (2260):				50,236.57
<b>CLARK, RONALD W (131046)</b>				
TOWN TAXI	101519	TIPSY TAXI VOUCHERS	10/15/2019	182.00
Total :				182.00
Total CLARK, RONALD W (131046):				182.00
<b>COPENHAVER KATH KITCHEN KOLPITCKE LLC (3140)</b>				
	93019	Legal Services	10/01/2019	3,384.88
	93019	Legal Services	10/01/2019	345.40
	93019	Legal Services	10/01/2019	759.87
	93019	Legal Services	10/01/2019	759.87
	93019	Legal Services	10/01/2019	828.95
	93019	Legal Services	10/01/2019	828.95
Total :				6,907.92
Total COPENHAVER KATH KITCHEN KOLPITCKE LLC (3140):				6,907.92
<b>CUSTOM DELIVERY SERVICE INC (3343)</b>				
	266700	DISINFECTION BYPRODUCT TEST SHIPPING	09/30/2019	25.88
Total :				25.88

Secondary Name	Invoice	Description	Invoice Date	Total Cost
Total CUSTOM DELIVERY SERVICE INC (3343):				25.88
<b>DAGGETT, KYLE (131980)</b>				
	16.1670.16	REFUND CREDIT BALANCE	10/22/2019	1,309.88
Total :				1,309.88
Total DAGGETT, KYLE (131980):				1,309.88
<b>DANA KEPNER COMPANY (3410)</b>				
	2229661-01	VALVE REBUILD KIT	10/21/2019	882.77
Total :				882.77
Total DANA KEPNER COMPANY (3410):				882.77
<b>EDWARDS, LAUREN (131921)</b>				
	2046	REC CENTER REFUND	10/04/2019	105.00
Total :				105.00
Total EDWARDS, LAUREN (131921):				105.00
<b>ENGINEERING ASSOCIATES (4140)</b>				
	3909063	PROJECT 14111-04 WWTF PHASE 2	09/20/2019	5,486.84
	3909063	PROJECT 14111-04 WWTF PHASE 2	09/20/2019	1,676.54
	3909063	PROJECT 14111-04 WWTF PHASE 2	09/20/2019	457.24
	3909063	PROJECT 14111-04 WWTF PHASE 2	09/20/2019	7,620.62
Total :				15,241.24
Total ENGINEERING ASSOCIATES (4140):				15,241.24
<b>FARLOW, IRENE (131831)</b>				
DBA: CODY CAB LLC	110519	TIPSY TAXI PROGRAM	11/05/2019	938.00
Total :				938.00
Total FARLOW, IRENE (131831):				938.00
<b>FORSTER, TYLER (131978)</b>				
	9.1880.18	REFUND UTILITY DEPOSIT	10/17/2019	249.78
Total :				249.78
Total FORSTER, TYLER (131978):				249.78
<b>FORWARD CODY WYOMING, INC (127450)</b>				
	100819	REFUND OVERPAYMENT ON PERMIT	10/08/2019	5,124.92
Total :				5,124.92
Total FORWARD CODY WYOMING, INC (127450):				5,124.92
<b>FREDERICK, LAUREL (131382)</b>				
	100419	RESTITUTION FROM DEBRA HODSON MC-1706-037	10/04/2019	50.00

Secondary Name	Invoice	Description	Invoice Date	Total Cost
Total :				50.00
Total FREDERICK, LAUREL (131382):				50.00
<b>FREEMAN, ALLISON (131979)</b>				
	2.1460.26	REFUND UTILITY DEPOSIT	10/18/2019	194.76
Total :				194.76
Total FREEMAN, ALLISON (131979):				194.76
<b>GELCO SUPPLY INC (131525)</b>				
ROOTX	57593	ROOT TREATMENT	10/02/2019	3,859.09
Total :				3,859.09
Total GELCO SUPPLY INC (131525):				3,859.09
<b>GOOD 2 GO STORES (129982)</b>				
	100419	RESTITUTION FROM BRANDON DOAK MC-1908-018	10/04/2019	12.89
Total :				12.89
Total GOOD 2 GO STORES (129982):				12.89
<b>GOODYEAR, ROBERT W (125939)</b>				
GOODYEAR PRINTING	13507	DETENTION REMAND REPORT FORMS	10/02/2019	223.00
Total :				223.00
Total GOODYEAR, ROBERT W (125939):				223.00
<b>GRAINGER (4635)</b>				
	9284607455	REPLACE HOIST PIN FOR LIFT	09/06/2019	6.97
	9287344072	OUTRIGGER LOCK PIN FOR HOIST AT REC	09/10/2019	21.20
Total :				28.17
Total GRAINGER (4635):				28.17
<b>HARRIS TRUCKING AND CONSTRUCTION (129345)</b>				
WYOMING STEEL SERVICES LLC	005616	RECYCLING HAULING	10/15/2019	475.00
Total :				475.00
Total HARRIS TRUCKING AND CONSTRUCTION (129345):				475.00
<b>HARRIS TRUCKING AND CONSTRUCTION CO (7730)</b>				
PARK COUNTY READY MIX	114322	CONCRETE	09/25/2019	104.00
Total :				104.00
Total HARRIS TRUCKING AND CONSTRUCTION CO (7730):				104.00
<b>HARRIS TRUCKING AND CONSTRUCTION CO. (4780)</b>				
	133126	PUBLIC WORKS SHOP SEWER REPAIR	09/22/2019	348.06
	133228	ASPHALT - 14TH SALSURY & BLEISTEIN/22ND & KERPER	10/13/2019	8,954.89

Secondary Name	Invoice	Description	Invoice Date	Total Cost
Total :				9,302.95
Total HARRIS TRUCKING AND CONSTRUCTION CO. (4780):				9,302.95
<b>HARRISON, TIMOTHY BRUCE (131713)</b>				
BLUE ASPEN ENTERPRISES LLC	100045	REPAIR FAN IN BOILER ROOM	09/30/2019	375.00
BLUE ASPEN ENTERPRISES LLC	100046	RELIT HOT WATER HEATER AT CHAMBER BUILDING	09/30/2019	37.50
Total :				412.50
Total HARRISON, TIMOTHY BRUCE (131713):				412.50
<b>HEBRLEE, TRENT STEVEN (131832)</b>				
HOTLINE ELECTRICAL SALES & SERV	28335	Meter F2s Bidirectional 1 ph	09/18/2019	680.00
Total :				680.00
Total HEBRLEE, TRENT STEVEN (131832):				680.00
<b>HIGBIE, ED (125133)</b>				
	102219	REFUND CASH BOND-STEPHANIE LEE MC-1908-013	10/22/2019	100.00
Total :				100.00
Total HIGBIE, ED (125133):				100.00
<b>ICMA - MEMBERSHIP RENEWALS (123367)</b>				
	101619	ICMA MEMBERSHIP DUES	10/16/2019	886.74
Total :				886.74
Total ICMA - MEMBERSHIP RENEWALS (123367):				886.74
<b>LONG BUILDING TECHNOLOGIES INC (125191)</b>				
	SRVCE0102457	BLOWER MOTOR REPLACEMENT	10/22/2019	905.66
Total :				905.66
Total LONG BUILDING TECHNOLOGIES INC (125191):				905.66
<b>MCALMOND, JUSTIN (131976)</b>				
	4.1220.29	UTILITY DEPOSIT REFUND	10/15/2019	167.29
Total :				167.29
Total MCALMOND, JUSTIN (131976):				167.29
<b>NORTHWEST PIPE (7400)</b>				
	7206352-1	4" FLEXIBLE SADDLE	09/20/2019	84.66
	7213125	PVC COUPLING	09/30/2019	44.70
	CM7206352	PVC RINGITIE SEWER PIPE	10/15/2019	338.94-
Total :				209.58-
Total NORTHWEST PIPE (7400):				209.58-

Secondary Name	Invoice	Description	Invoice Date	Total Cost
<b>ONE-CALL OF WYOMING (127665)</b>				
	53466	ONE- CALL FEES - SEPT 2019	10/07/2019	66.57
	53466	ONE- CALL FEES - SEPT 2019	10/07/2019	66.56
	53466	ONE- CALL FEES - SEPT 2019	10/07/2019	66.56
	53466	ONE- CALL FEES - SEPT 2019	10/07/2019	66.56
Total :				266.25
Total ONE-CALL OF WYOMING (127665):				266.25
<b>OVERFIELD, WILLIAM (124164)</b>				
	100819	REFUND OVERPAYMENT ON PERMIT	10/08/2019	2,033.98
Total :				2,033.98
Total OVERFIELD, WILLIAM (124164):				2,033.98
<b>OWEN, JEFF (131973)</b>				
OR NELSON, KAREN	15.2870.18	REFUND UTILTIY DEPOSIT	10/09/2019	10.44
Total :				10.44
Total OWEN, JEFF (131973):				10.44
<b>PACE, KYLEIGH (131975)</b>				
	14.2130.36	REFUND CREDIT BALANCE	10/09/2019	276.80
Total :				276.80
Total PACE, KYLEIGH (131975):				276.80
<b>PROFFIT, DOUGLAS J (128647)</b>				
PROFFITS ENTERPRISES LLC	9962	MOWING GREYBULL HILL/REC CENTER HILL	09/30/2019	380.00
Total :				380.00
Total PROFFIT, DOUGLAS J (128647):				380.00
<b>QUALITY ASPHALT PAVING, INC (125010)</b>				
	1944	ASPHALT LAYDOWN - CASPER	07/22/2019	750.00
	1949	ASPHALT PATCHING	07/26/2019	1,750.00
Total :				2,500.00
Total QUALITY ASPHALT PAVING, INC (125010):				2,500.00
<b>RAPID FIRE PROTECTION, INC (129543)</b>				
	16045	REPAIR BACKFLOW VALVE	09/25/2019	520.00
Total :				520.00
Total RAPID FIRE PROTECTION, INC (129543):				520.00
<b>ROCKY MOUNTAIN POWER (7570)</b>				
	101719	UTILITIES - ROCKY MOUNTAIN POWER	10/17/2019	28.98
	101719	UTILITIES - ROCKY MOUNTAIN POWER	10/17/2019	220.24

Secondary Name	Invoice	Description	Invoice Date	Total Cost
Total :				249.22
Total ROCKY MOUNTAIN POWER (7570):				249.22
<b>ROSTY, CHAD (131971)</b>				
	3.0280.42	REFUND UTILITY DEPOSIT	10/08/2019	317.80
Total :				317.80
Total ROSTY, CHAD (131971):				317.80
<b>RUSHMORE LOAN MANAGEMENT SERVICE (131864)</b>				
	17.1716.13	REFUND UTILITY DEPOSIT	10/17/2019	500.00
Total :				500.00
Total RUSHMORE LOAN MANAGEMENT SERVICE (131864):				500.00
<b>SABER PEST CONTROLL LLC (131183)</b>				
	E119	PEST CONTROL - ELECTRIC	10/01/2019	80.00
	P131	PEST CONTROL - PUBLIC WORKS SHOP	10/01/2019	50.00
	P131	PEST CONTROL - WATER DEPT	10/01/2019	25.00
	P131	PEST CONTROL - WASTEWATER DEPT	10/01/2019	25.00
	R130	PEST CONTROL - RECYCLING/SANITATION	10/09/2019	60.00
	W130	PEST CONTROL - WASTEWATER DEPT	10/09/2019	50.00
Total :				290.00
Total SABER PEST CONTROLL LLC (131183):				290.00
<b>SAGE RECYCLING &amp; WASTE SOLUTIONS LLC (131915)</b>				
	080819A	CARDBOARD RECYCLING HAULING	10/11/2019	873.20
	080819B	CARDBOARD RECYCLING HAULING	10/11/2019	663.05
Total :				1,536.25
Total SAGE RECYCLING & WASTE SOLUTIONS LLC (131915):				1,536.25
<b>SMITH, RANDY (131977)</b>				
OR SMITH, KASSIE	17.9956.11	REFUND UTILITY DEPOSIT	10/17/2019	96.13
Total :				96.13
Total SMITH, RANDY (131977):				96.13
<b>SYSTEMS GRAPHICS INC (129162)</b>				
ADVANCED INFO SYSTEMS	14913	OUTSOURCE BILLS	10/02/2019	8.77
ADVANCED INFO SYSTEMS	14913	OUTSOURCE BILLS	10/02/2019	54.22
ADVANCED INFO SYSTEMS	14913	OUTSOURCE BILLS	10/02/2019	49.64
ADVANCED INFO SYSTEMS	14913	OUTSOURCE BILLS	10/02/2019	49.31
ADVANCED INFO SYSTEMS	14913	OUTSOURCE BILLS	10/02/2019	61.27
ADVANCED INFO SYSTEMS	14931	OUTSOURCE BILLS	10/15/2019	16.15
ADVANCED INFO SYSTEMS	14931	OUTSOURCE BILLS	10/15/2019	99.85
ADVANCED INFO SYSTEMS	14931	OUTSOURCE BILLS	10/15/2019	91.42
ADVANCED INFO SYSTEMS	14931	OUTSOURCE BILLS	10/15/2019	90.80
ADVANCED INFO SYSTEMS	14931	OUTSOURCE BILLS	10/15/2019	112.84
ADVANCED INFO SYSTEMS	14933	OUTSOURCE BILLS	10/22/2019	6.81

Secondary Name	Invoice	Description	Invoice Date	Total Cost
ADVANCED INFO SYSTEMS	14933	OUTSOURCE BILLS	10/22/2019	42.07
ADVANCED INFO SYSTEMS	14933	OUTSOURCE BILLS	10/22/2019	38.52
ADVANCED INFO SYSTEMS	14933	OUTSOURCE BILLS	10/22/2019	38.26
ADVANCED INFO SYSTEMS	14933	OUTSOURCE BILLS	10/22/2019	47.55
Total :				807.48
Total SYSTEMS GRAPHICS INC (129162):				807.48
<b>TRAVELERS CL REMITTANCE CENTER (130089)</b>				
	101419	PROPERTY INSURANCE PREMIUM ADJUSTMENT	10/14/2019	381.00
	101419	PROPERTY INSURANCE PREMIUM ADJUSTMENT	10/14/2019	37.00
Total :				418.00
Total TRAVELERS CL REMITTANCE CENTER (130089):				418.00
<b>WALLING JR, JAMES (131520)</b>				
	100419	RESTITUTION FROM JORDAN PHILLIPS MC-1801-010	10/04/2019	75.00
Total :				75.00
Total WALLING JR, JAMES (131520):				75.00
<b>WESCO RECEIVABLES CORP (131137)</b>				
WESCO DBA:WESCO/KVA/MODERN	376511	Conduit, 4" PVC - 10ft section	09/25/2019	866.40
Total :				866.40
Total WESCO RECEIVABLES CORP (131137):				866.40
<b>WESTERN UNITED ELECTRIC SUPPLY (10605)</b>				
	4142085	Xfmr 3ph 225 kVA URD 208/120-2.4/7.2kV	09/30/2019	17,851.12
	4142765	SY-Vault, 3 phase transf	10/09/2019	461.11
	4142765	SY-Vault, 3 phase transf	10/09/2019	140.89
	4142765	SY-Vault, 3 phase transf	10/09/2019	38.43
	4142765	SY-Vault, 3 phase transf	10/09/2019	640.42
	4142765	BH-Conduit, 4" Pvc - 3' RADIUS 90	10/09/2019	120.60
Total :				19,252.57
Total WESTERN UNITED ELECTRIC SUPPLY (10605):				19,252.57
<b>WYOMING CONFERENCE OF BUILDING OFFICIALS (124777)</b>				
	101019	WCBO CONFERENCE FEES	10/10/2019	150.00
	101019	WCBO CONFERENCE FEES	10/10/2019	150.00
Total :				300.00
Total WYOMING CONFERENCE OF BUILDING OFFICIALS (124777):				300.00
<b>WYOMING DEPARTMENT OF HEALTH (10930)</b>				
PREVENTATIVE HEALTH & SAFETY DI	10010835	SAMPLE TESTING	10/01/2019	240.00
Total :				240.00
Total WYOMING DEPARTMENT OF HEALTH (10930):				240.00

Secondary Name	Invoice	Description	Invoice Date	Total Cost
<b>WYOMING DEPARTMENT OF TRANSPORTATION (130279)</b>				
WYDOT FINANCIAL SERVICES	111916	COST SHARE - IMPROVEMENTS ALONG BIG HORN AVE	09/30/2019	14.50
Total :				14.50
Total WYOMING DEPARTMENT OF TRANSPORTATION (130279):				14.50
<b>ZIMA CORPORATION (131528)</b>				
	76296	BAG, SCREENINGS 90 METERS LONB	09/30/2019	666.68
Total :				666.68
Total ZIMA CORPORATION (131528):				666.68
Grand Totals:				133,160.61

Report GL Period Summary

GL Period	Amount
10/19	133,160.61
Grand Totals:	133,160.61

Vendor number hash: 7012151  
 Vendor number hash - split: 9842356  
 Total number of invoices: 74  
 Total number of transactions: 126

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Open Terms	133,160.61	.00	133,160.61
Grand Totals:	133,160.61	.00	133,160.61
		Payroll 10/30/19	245,063.54
			378,224.15

Report Criteria:

Invoice.Detail.Input date = 10/24/2019,10/29/2019  
 Invoice.Batch = {NOT LIKE} "1"

## **AGENDA ITEM SUMMARY REPORT**

### **Acceptance of the June 30, 2019 Audit Report & Financial Statements**

#### **ACTION TO BE TAKEN:**

Accept the auditor's report and related financial statements for the fiscal year ending June 30, 2019.

#### **SUMMARY OF INFORMATION:**

James Seckman, CPA completed the audit of the City's financial statements for the fiscal year ended June 30, 2019 and issued an Independent Auditor's Report and Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters

An audit workshop was held on October 30, 2019 with James Seckman to provide a detailed review of the reports to a committee of Council and staff members. The Council members present were: Mayor Matt Hall, Glenn Nielson, and Heidi Rasmussen. Staff members present were Leslie Brumage, Cindy Baker, Luana Govin, and Barry Cook.

#### **FISCAL IMPACT**

None

#### **ATTACHMENTS**

1. Basic Financial Statements for the fiscal year ended June 30, 2019

#### **AGENDA & SUMMARY REPORT TO:**

James Seckman 307-754-2141 [jbseckmancpa@gmail.com](mailto:jbseckmancpa@gmail.com)

Basic Financial Statements  
June 30 2019



**CITY OF CODY**  

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**WYOMING**

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City of Cody, Wyoming  
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For the fiscal year ended June 30, 2019

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CERTIFIED PUBLIC ACCOUNTANT

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**James B. Seckman, CPA, P.C.**

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PROFESSIONAL CORPORATION

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544 Gateway Drive  
Powell, Wyoming 82435

307-754-2141  
Fax 307-754-7061

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council  
City of Cody, Wyoming

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cody, Wyoming, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinions**

In our opinion, the financial statements referred to above 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 of Cody, Wyoming, as of June 30, 2019, 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.

CERTIFIED PUBLIC ACCOUNTANT

**James B. Seckman, CPA, P.C.**

PROFESSIONAL CORPORATION

544 Gateway Drive  
Powell, Wyoming 82435307-754-2141  
Fax 307-754-7061**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-12 and 57-59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

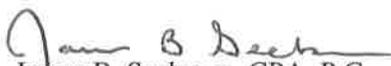
*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Cody, Wyoming's basic financial statements. The combining and individual nonmajor fund financial statements on pages 61-62 and the schedule of changes in net pension liability and related ratios on page 63, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of changes in net pension liability and related ratios are the responsibility of management and were derived from and relate 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 combining and individual nonmajor fund financial statements and the schedule of changes in net pension liability and related ratios 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 October 4, 2019, on our consideration of the City of Cody's internal control over financial reporting and on our tests of its compliance with 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 the City of Cody's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with Governmental Auditing Standards in considering the City of Cody's internal control over financial reporting and compliance.

  
James B. Seckman, CPA, P.C.Cody, Wyoming  
October 4, 2019

City of Cody, Wyoming  
Management Discussion and Analysis  
June 30, 2019

---

The management of the City of Cody, Wyoming offers the readers of the City's financial statements this narrative overview and analysis for the year ended June 30, 2019. When read in conjunction with the financial statements, this section's financial highlights, overview and analysis should assist the reader in gaining a more complete knowledge of the City's financial performance.

**Financial Highlights**

- The City of Cody's net position at the close of the current fiscal year was \$89,596,740. Total net position is comprised of the following:
  - (1) Net investment in capital assets of \$66,273,794 (74%) include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  - (2) Restricted net position of \$6,858,414 (8%) is restricted by constraints imposed from outside the City such as voters, grantors, laws or regulations, or by policy of the City Council.
  - (3) Unrestricted net position of \$16,464,532 (19%) represents the portion available to maintain the City's continuing obligations to citizens and creditors.
- Total net position increased by \$1,750,986 over the prior fiscal year. The governmental-type net position increased by \$1,105,169 and the business-type net position increased by \$645,817.
- Total expenses during the year were \$28,877,371 compared to total revenues of 31,430,755.
- The unassigned fund balance for the General Fund was \$8,287,302 or approximately 75% of total General Fund expenditures for the fiscal year.
- Net capital assets in the governmental-type funds increased by \$582,626 and decreased by \$425,108 in the business-type funds
- Assessed Valuation: the assessed valuation for the City of Cody for 2019 was \$141,298,040, an increase of \$7,231,362 or approximately 6% over 2018.

**Overview of the Financial Statements**

The annual report consists of three parts: 1) Management's Discussion and Analysis, 2) the basic financial statements, and 3) required supplementary information. The basic financial statements include two kinds of statements that present different views of the City.

The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status similar to a private-sector company.

The remaining statements are fund financial statements that focus on individual parts of the City government, reporting City operations in more detail than what is presented in the government-wide statements.

City of Cody, Wyoming  
Management Discussion and Analysis  
June 30, 2019

	Government-wide Statements	Fund Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire City government	The activities of the City that are not proprietary such as administration, police, streets, and parks & recreation	Activities the City operates similar to private businesses such as the solid waste, water, wastewater, and electric utilities
Required financial statements	Statement of Net Position, Statement of Activities	Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balance	Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, Statement of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that become due during the year or soon thereafter, no capital assets are included	All assets and liabilities both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the fiscal year, expenditures when goods or services have been received and payment is due	All revenues and expenses during the year, regardless of when cash is received or paid

### **Government-Wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Cody's finances, in a manner similar to a private-sector business. The *statement of activities* presents information reflecting how Cody's net position has changed during the fiscal year just ended.

The government-wide financial statements distinguish the functions of Cody that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, administrative services, public safety, parks, public facilities, recreation, and public works. The business-type activities include solid waste collection, water, wastewater and electric.

### **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 of Cody, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Cody can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

City of Cody, Wyoming  
Management Discussion and Analysis  
June 30, 2019

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- **Governmental Funds** - Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. These funds focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- **Proprietary funds** - Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information.
- **Fiduciary Funds** - The fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Cody's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

#### **Notes to the Financial Statements**

The notes to the financial statements are considered an integral part of the basic financial statements since they provide additional information needed to gain a full understanding of the data provided in both the government-wide and fund financial statements. The notes are found on pages of this document.

#### **Supplemental Information**

In addition to the basic financial statements, which include the accompanying notes, this report also presents *required supplemental information*. Included is a budgetary comparison for the General Fund, the Specific Purpose Tax Fund, and Lodging Tax Fund comparing actual results (using the basis of budgeting) with the original budget and the final amended budget.

Other supplemental information included with the basic financial statements are the combining balance sheet and combining statement of revenues, expenditures and changes in fund balance schedules for the non-major governmental funds (special revenue and capital projects), and schedule of net changes in pension liability and pension contributions.

#### **Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The largest portion of Cody's net position (74%) reflects its investment in capital assets (e.g. land, buildings, machinery & equipment, and infrastructure), less any debt used to acquire those assets that is still outstanding. These assets are used to provide services to citizens; consequently, they are not available for future spending.

The following summary of net position and changes in net position are presented for the current fiscal year, 2018-2019 with comparison totals for the prior fiscal year 2017-2018.

City of Cody, Wyoming  
Management Discussion and Analysis  
June 30, 2019

Condensed Statement of Net Position as of June 30 each year

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 16,917,612	\$15,086,081	\$ 18,007,528	\$16,879,693	\$ 34,925,140	\$31,965,774
Capital assets	30,383,916	29,801,290	35,889,878	36,314,986	66,273,794	66,116,276
Deferred outflows - pensions	2,712,488	1,773,015	510,586	431,215	3,223,074	2,204,230
Total assets & deferred outflows	\$ 50,014,016	\$ 46,660,386	\$ 54,407,992	\$ 53,625,894	\$104,422,008	\$100,286,280
Long-term debt outstanding	185,455	\$158,356	\$ 1,843,472	\$1,838,599	\$ 2,028,927	\$1,996,955
Other current liabilities	731,512	633,691	1,477,295	1,646,941	2,208,807	2,280,632
Deferred inflows	923,728	1,750,623	51,243	296,142	974,971	2,046,765
Net pension liability	7,572,106	4,621,666	2,040,457	1,494,503	9,612,563	6,116,169
Total liabilities	\$ 9,412,801	\$7,164,336	\$ 5,412,467	\$5,276,185	\$ 14,825,268	\$12,440,521
Net position						
Net investment in capital assets	\$ 30,383,916	\$29,801,290	\$ 35,889,878	\$36,314,986	\$ 66,273,794	\$66,116,276
Restricted	6,748,003	2,844,653	110,411	0	6,858,414	2,844,653
Unrestricted	3,469,296	6,850,107	12,995,236	12,034,723	16,464,532	18,884,830
Total net position	\$ 40,601,215	\$39,496,050	\$ 48,995,525	\$48,349,709	\$ 89,596,740	\$87,845,759

Changes in Net Position as of June 30 each year

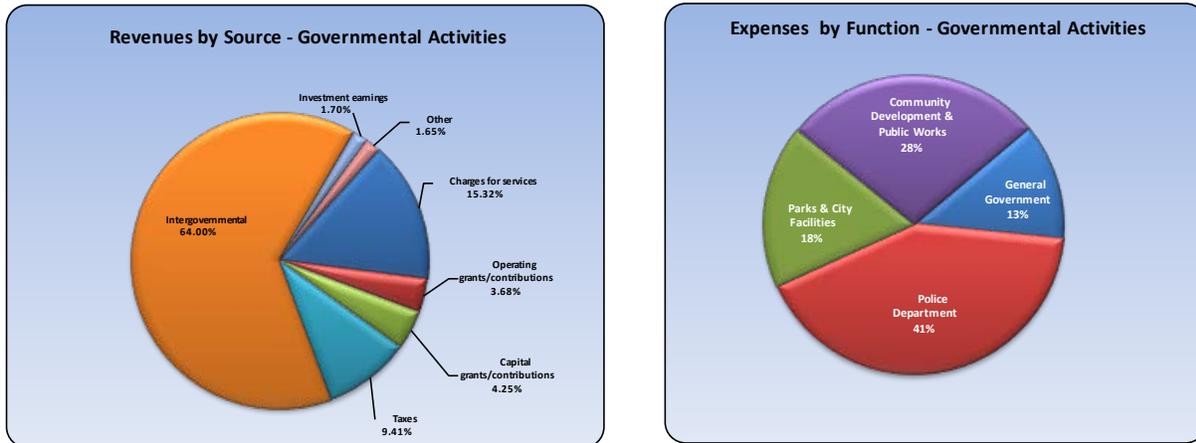
	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues						
Charges for services	\$ 1,718,480	\$1,908,357	\$ 18,868,828	\$19,555,985	\$ 20,587,308	\$21,464,342
Operating grants and contributions	412,383	294,637	4,378	4,377	416,761	299,014
Capital grants and contributions	476,198	520,617	337,971	448,637	814,169	969,254
General revenues						
Taxes	1,055,255	1,046,436	0	0	1,055,255	1,046,436
Intergovernmental	7,178,029	7,817,360	0	0	7,178,029	7,817,360
Investment earnings	190,561	66,200	172,228	46,616	362,789	112,816
Other	185,010	54,147	29,036	43,075	214,046	97,222
Total Revenues	11,215,916	11,707,754	19,412,441	20,098,690	30,628,357	31,806,444
Expenses:						
General Government	1,076,545	2,020,670	0	0	1,076,545	2,020,670
Police Department	3,523,497	3,004,569	0	0	3,523,497	3,004,569
Parks, Facilities, & Recreation	4,113,608	3,668,249	0	0	4,113,608	3,668,249
Community Development & Public Works	2,371,723	2,297,497	0	0	2,371,723	2,297,497
Proprietary	0	0	17,791,998	16,608,109	17,791,998	16,608,109
Total Expenses	11,085,373	10,990,985	17,791,998	16,608,109	28,877,371	27,599,094
Other Sources:						
Transfers-internal activity	974,626	2,328,339	(974,626)	(2,328,339)	-	0
Total Transfers	974,626	2,328,339	(974,626)	(2,328,339)	-	-
Change in net position	1,105,169	3,045,108	645,817	1,162,242	1,750,986	4,207,350
Net position - July 1	39,496,046	36,450,942	48,349,708	47,187,467	87,845,754	83,638,409
Net position - June 30	\$ 40,601,215	\$39,496,046	\$48,995,525	\$48,349,709	\$89,596,740	\$87,845,759

City of Cody, Wyoming  
Management Discussion and Analysis  
June 30, 2019

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### Governmental Activities

The following charts illustrate governmental revenues by source and the governmental expenses by function as reported on the statement of changes in net position.



Governmental activities during Fiscal Year 2018-19 increased Cody's net position by \$1,105,169. The following information describes key changes for the year:

Assets and Deferred Outflows of Resources increased \$3,353,630

- Current and other assets including cash, investments, accounts receivable (net of allowance) and due from other governments increased \$1,831,531
- Capital assets increased \$582,626
- Deferred outflows related to pensions increased \$939,473

Liabilities and Deferred Inflows of Resources increased \$2,248,465

- Current liabilities including accounts payable, accrued liabilities, customer deposits, due to other governments and other payables increased \$97,821
- Long term debt outstanding including compensated absences increased \$27,099
- Deferred inflows related to property taxes, and pensions decreased \$826,895
- Net pension liability increased \$2,950,440

Revenues decreased \$491,838

- Charges for services decreased \$189,877
- Grants and contributions increased \$73,327
- Taxes and intergovernmental revenues decreased \$630,512
- Investment earnings and miscellaneous revenues increased \$255,244

Expenses increased \$94,388

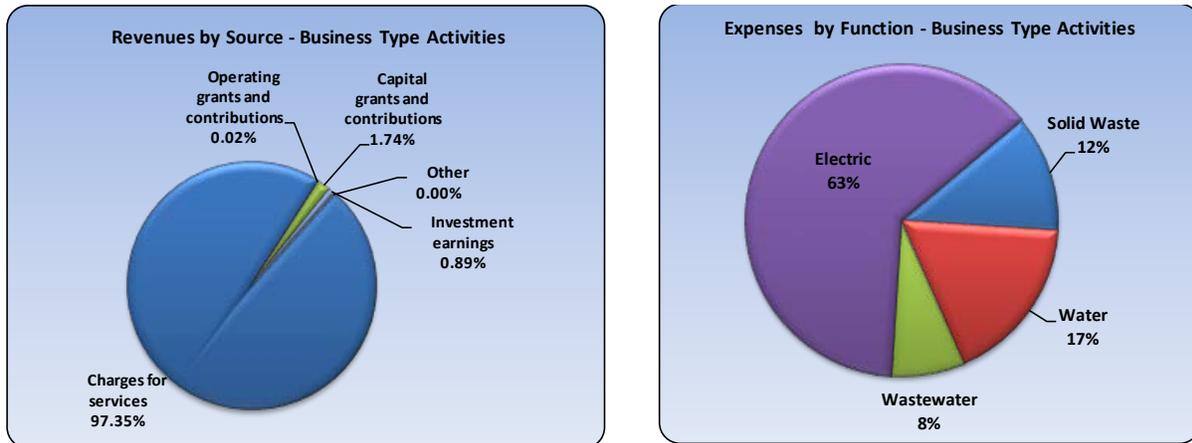
- General Government decreased \$944,125
- Police Department increased \$518,928
- Parks, Facilities and Recreation increased \$445,359
- Community Development and Public Works increased \$74,226

Interfund Transfers decreased \$1,353,713

City of Cody, Wyoming  
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**Business-type Activities**

The following charts illustrate business-type revenues by source and the business-type expenses by function as reported on the statement of changes in net position.



Business-type activities during Fiscal Year 2017-2018 increased Cody's net position by \$645,817. The following information describes key changes for the year:

Assets and Deferred Outflows of Resources increased \$782,098

- Current and other assets including cash, investments, accounts receivable (net of allowance) and due from other governments increased \$1,127,835
- Capital assets decreased \$425,108
- Deferred outflows related to pensions increased \$79,371

Liabilities and Deferred Inflows of Resources increased \$136,282

- Current liabilities including accounts payable, accrued liabilities, customer deposits, due to other governments and other payables decreased \$169,646
- Long term debt outstanding including compensated absences and the CWSRF loan increased \$4,873
- Deferred inflows related to pensions decreased \$244,899
- Net pension liability increased \$545,954

Revenues decreased \$686,249

- Charges for services decreased \$658,121
- Grants and contributions decreased \$110,665
- Investment earnings and miscellaneous revenues increased \$82,537

Expenses increased \$1,183,889

- Solid Waste increased \$424,642
- Water increased \$506,919
- Wastewater increased \$187,631
- Electric decreased \$35,303

Interfund transfers decreased \$1,353,713

City of Cody, Wyoming  
Management Discussion and Analysis  
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### General Fund Budgetary Changes

The City adopts an annual budget for all funds. The City Council may adopt budget amendments during the year for supplemental appropriations which are generally contingent upon new or additional revenue sources or the spending of reserves.

There was a decrease of revenue in the amount of \$624,268 and a decrease in expense appropriations in the amount of \$558,235 between the original and final amended budget in the General Fund. This was mainly due to grant award changes after the original budget was approved and the carry-over of incomplete projects from the prior fiscal year.

### Capital Assets

The City of Cody's net investment in capital assets for its governmental and business-type activities as of June 30th amounted to \$66,273,794. This investment in capital assets includes land, easements, buildings & improvements, machinery, equipment, infrastructure associated with the water, wastewater and electric distribution systems, as well as streets, trails and park facilities. The following summary of capital assets is presented for the current fiscal year with comparison totals for the prior fiscal year. Additional information pertaining to capital assets activity is available in the notes to the financial statements.

City of Cody's Capital Assets Net of Depreciation						
As of June 30 each year						
	Governmental Activities		Business-type Activities		Total	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	\$2,418,607	\$2,418,607	\$614,332	\$614,332	\$3,032,939	\$3,032,939
Intangibles	76,400	76,400	24,900	24,900	101,300	101,300
Buildings	14,078,495	14,078,495	1,623,979	1,623,979	15,702,474	15,702,474
Improvements	5,797,359	5,704,790	139,788	139,788	5,937,147	5,844,578
Furniture & Fixtures	916,179	730,562	-	-	916,179	730,562
Machinery & Equipment	5,969,931	5,770,230	4,581,473	4,541,543	10,551,405	10,311,773
Infrastructure	19,149,841	17,940,331	53,131,475	52,600,787	72,281,316	70,541,118
Construction in Progress	<u>372,581</u>	<u>467,404</u>	<u>716,687</u>	<u>347,322</u>	<u>1,089,268</u>	<u>814,726</u>
Total Capital Assets	<u>\$48,779,393</u>	<u>\$47,186,819</u>	<u>\$60,832,635</u>	<u>\$59,892,651</u>	<u>\$109,612,027</u>	<u>\$107,079,470</u>
Less Accumulated Depreciation	<u>\$ (18,395,476)</u>	<u>\$ (17,385,528)</u>	<u>\$ (24,942,756)</u>	<u>\$ (23,577,665)</u>	<u>\$ (43,338,231)</u>	<u>\$ (40,963,193)</u>
Total Net Capital Assets	<u>\$30,383,917</u>	<u>\$29,801,290</u>	<u>\$35,889,879</u>	<u>\$36,314,986</u>	<u>\$66,273,796</u>	<u>\$66,116,276</u>

Major capital asset acquisitions during the current fiscal year include:

- Construction in Progress \$836,335
  - ADA ramp construction
  - Electric lines
  - Water lines
  - Beacon Hill water tank
  - Wastewater treatment facility
  - Splash park
- Furniture & Fixtures \$185,616
  - Public art
- Improvements other than Buildings \$92,568
  - Senior Center roof replacement
  - Legion ballfield improvements

City of Cody, Wyoming  
Management Discussion and Analysis  
June 30, 2019

- Infrastructure \$1,740,198
  - Street overlays
  - Electric lines
  - ADA ramp construction
  - Chip sealing
  - Water lines
  
- Machinery & Equipment \$483,437
  - Replacement vehicles & equipment
  - Radios & communications equipment
  - Body & in-car camera equipment
  - Fitness equipment
  - Office equipment

**Outstanding Debt and Long-Term Liabilities**

As of June 30, 2019, the City of Cody's outstanding debt totaled \$1,735,295, an increase of \$14,067 over fiscal year 2017-2018. The City's debt consisted of loans payable for the Wastewater Treatment Facility project.

City of Cody -Outstanding Debt						
As of June 30 each year						
	Governmental Activities		Business-type Activities		Total	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Loans Payable	0	0	1,735,295	1,721,228	1,735,295	1,721,228
Total Outstanding Debt	<u>\$0</u>	<u>\$0</u>	<u>\$1,735,295</u>	<u>\$1,721,228</u>	<u>\$1,735,295</u>	<u>\$1,721,228</u>

As of June 30, 2019, the City of Cody's long-term liabilities totaled \$10,391,664, an increase of \$3,491,443 over fiscal year 2017-2018. The City's long-term liabilities consisted of the following:

City of Cody -Long Term Liabilities						
As of June 30 each year						
	Governmental Activities		Business-type Activities		Total	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Accrued Compensated Absence Payable	\$388,980	\$361,881	\$200,097	\$212,078	\$589,077	\$573,959
Customer Deposit Liability	8,949	8,399	181,075	201,694	\$190,024	\$210,093
Net Pension Liability	7,572,106	4,621,666	2,040,457	1,494,503	\$9,612,563	\$6,116,169
Total Long Term Liabilities	<u>\$7,970,035</u>	<u>\$4,991,946</u>	<u>\$2,421,629</u>	<u>\$1,908,275</u>	<u>\$10,391,664</u>	<u>\$6,900,221</u>

The following information describes key changes for the year:

- Accrued compensated absences increased \$15,118
- Customer deposit liability decreased \$20,069
- Net pension liability increased \$3,496,394

City of Cody, Wyoming  
Management Discussion and Analysis  
June 30, 2019

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**Significant Variations and Currently Known Facts**

The State of Wyoming, by constitution, does not have a state personal income tax; therefore it operates primarily using taxes and other sources received through the State. As a result, the City of Cody relies heavily on sales and use tax and a limited array of other revenues passed through from the State and well as locally generated revenues such as franchise fees, business licenses, and charges for services to provide services to the community. There are also a limited number of recurring and non-recurring federal, state and local grants that benefit the City of Cody. For business-type services such as solid waste collection, water distribution, wastewater treatment and electric distribution the users of the services pay a related fee or charge associated with the activity.

The FY 2019-2020 adopted budget represents a continuation of adjusting costs to available resources. The use of reserves to balance the General Fund budget is always a concern and the City Council has tasked the leadership team with searching for options to minimize the negative impact on the General Fund cash reserves. The challenge is that local governments have few options to raise revenues on their own and decreases in service levels substantial enough to preclude the use of reserves to balance the budget would have a significant impact on citizens and visitors. The volatility of a tourist-based economy highlights the necessity to focus on long-term, recurring changes that will increase revenues and decrease expenses. In 2016, the City sponsored a Wyoming Business Council grant in the amount of \$750,000 as a pass through to Wyoming Authentic Products to expand their manufacturing facility in Cody. Construction was expected to be complete in September 2019, however this project fell through and the City withdrew the grant from Wyoming Business Council. The City was awarded a \$6 million-dollar pass-through financing package from Wyoming Business Council for the expansion of the Gunwerks firearms production facility. Over the next five years, the project is expected to create 52 jobs, retain 58 jobs, increase payroll over \$3 million dollars, and provide the business opportunity for consolidation and relocation of corporate officers from Utah. The financing package is divided between a \$3 million-dollar grant and a \$3 million-dollar loan. The grant portion was about 80% expended by the end of the 2018-2019 fiscal year. While the City sponsored the loan application for Gunwerks, it is a non-recourse loan in which the City has no obligation for repayment. It is a conduit loan where the City is simply the pass-through entity.

The City received a second loan from the State Lands and Investments Board through the clean water state revolving fund for phase 2 of the wastewater treatment plan upgrade. The total project cost is \$6,000,000 and is being funded through the wastewater fund reserves, the specific purpose tax, a state mineral royalty grant, and the CWSRF loan. The new loan has a 20-year repayment schedule at zero percent interest and a partial principal forgiveness component.

The City participated in an electric rate study sponsored by the Wyoming Municipal Power Agency during the fiscal year. The results of this study were implemented as a three-year rate increase for power users within City limits beginning October 1, 2019. The additional annual revenue is estimated to be \$250,000.

The City received a grant from the Wyoming Water Development Commission for a water master plan study. The goals of the project are to identify current and future deficiencies within the systems based on detailed hydraulic analysis, analyze and identify the amount of annual replacement funding needed for the systems, identify a prioritized list of major capital projects to allow for long-term funding and planning, and to develop a fair and equitable rate structure for all users of the systems.

The 1% specific purpose tax that voters passed in November of 2016 had been fully collected by April 2019. The sales tax in Park County is currently at 4%. The City is working with the City of Powell,

City of Cody, Wyoming  
Management Discussion and Analysis  
June 30, 2019

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the Town of Meeteetse, and Park County to develop a capital projects list for the 2020 election ballot for another specific purpose tax. The Council is considering several projects for the ballot with an estimated total cost of \$13.7 million.

**Requests for Information**

The City of Cody's financial statements are designed to provide its users (citizens, taxpayers, customers, investors and creditors) with a general overview of Cody's finances and to demonstrate Cody's accountability. Questions concerning any of the information presented in this report or requests for additional information should be sent to:

Attn: Finance Officer City of Cody PO Box 2200 Cody, WY 82414 [finance@cityofcody.com](mailto:finance@cityofcody.com)

City of Cody, Wyoming  
Statement of Net Position  
June 30, 2019

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 2,892,166	\$ 3,462,819	\$ 6,354,985
Investments	11,607,677	11,276,729	22,884,406
Accounts receivable, net of allowance	125,920	2,516,759	2,642,679
Franchise tax receivable	61,941	-	61,941
Court fine receivable, net of allowance	28,929	-	28,929
Property Taxes, net of allowance	713,392	-	713,392
Due from other governments	989,661	24,444	1,014,105
Other receivables, net of allowance	5,999	3,629	9,628
Inventory	246,608	542,073	788,681
Prepaid expenses	236,370	-	236,370
Restricted assets:			
Cash and cash equivalents	8,949	181,075	190,024
Capital assets:			
Land and construction in progress	2,791,186	1,331,020	4,122,206
Other capital assets, net of depreciation	27,592,730	34,558,858	62,151,588
Total Assets	<u>47,301,528</u>	<u>53,897,406</u>	<u>101,198,934</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred outflows related to pensions	<u>2,712,488</u>	<u>510,586</u>	<u>3,223,074</u>
Total Assets and Deferred Outflows of Resources	<u>50,014,016</u>	<u>54,407,992</u>	<u>104,422,008</u>
<b>LIABILITIES:</b>			
Accounts payable	386,566	242,070	628,636
Related party payables	-	851,468	851,468
Accrued liabilities	131,972	47,729	179,701
Accrued interest expense	-	34,603	34,603
Compensated Absences	203,525	91,920	295,445
Customer deposits	8,949	181,075	190,024
Other payables	-	28,430	28,430
Due to other governments	500	-	500
Long-term liabilities:			
Compensated Absences	185,455	108,177	293,632
Capital Construction Loans	-	1,735,295	1,735,295
Net Pension Liability	7,572,106	2,040,457	9,612,563
Total Liabilities	<u>8,489,073</u>	<u>5,361,224</u>	<u>13,850,297</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Deferred inflows related to property taxes	692,360	-	692,360
Deferred inflows related to pensions	<u>231,368</u>	<u>51,243</u>	<u>282,611</u>
Total Deferred Inflows of Resources	<u>923,728</u>	<u>51,243</u>	<u>974,971</u>
Total Liabilities and Deferred Inflows of Resources	<u>9,412,801</u>	<u>5,412,467</u>	<u>14,825,268</u>
<b>NET POSITION</b>			
Net investment in capital assets	30,383,916	35,889,878	66,273,794
Restricted for:			
Capital projects	6,652,408	-	6,652,408
Debt service	-	110,411	110,411
Public Safety	95,595	-	95,595
Unrestricted	<u>3,469,296</u>	<u>12,995,236</u>	<u>16,464,532</u>
Total Net Position	<u>\$ 40,601,215</u>	<u>\$ 48,995,525</u>	<u>\$ 89,596,740</u>

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Statement of Activities  
For the fiscal year ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services & Fines	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
<b>PRIMARY GOVERNMENT</b>							
Governmental activities:							
General Government	\$ 1,076,545	\$ 238,635	\$ 7,030	\$ -	\$ (830,880)	\$ -	\$ (830,880)
Police Department	3,523,497	3,369	113,770	533	(3,405,825)	-	(3,405,825)
Parks & City Facilities	1,496,848	113,293	4,487	449,176	(929,892)	-	(929,892)
Community Development & Public Works	2,371,723	278,267	24,960	18,146	(2,050,350)	-	(2,050,350)
Recreation Center	2,616,760	1,084,916	262,136	8,343	(1,261,365)	-	(1,261,365)
Total Governmental Activities	<u>\$ 11,085,373</u>	<u>\$ 1,718,480</u>	<u>\$ 412,383</u>	<u>\$ 476,198</u>	<u>\$ (8,478,312)</u>	<u>\$ -</u>	<u>\$ (8,478,312)</u>
Business-Type Activities:							
Solid Waste	\$ 2,163,920	\$ 2,200,468	\$ 4,378	\$ 5,186	\$ -	\$ 46,112	\$ 46,112
Water	3,107,276	3,251,976	-	300,202	-	444,902	444,902
Wastewater	1,334,656	1,354,612	-	32,583	-	52,539	52,539
Electric	11,186,146	12,061,772	-	-	-	875,626	875,626
Total Business-Type Activities	<u>\$ 17,791,998</u>	<u>\$ 18,868,828</u>	<u>\$ 4,378</u>	<u>\$ 337,971</u>	<u>\$ -</u>	<u>\$ 1,419,179</u>	<u>\$ 1,419,179</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u><u>\$ 28,877,371</u></u>	<u><u>\$ 20,587,308</u></u>	<u><u>\$ 416,761</u></u>	<u><u>\$ 814,169</u></u>	<u><u>\$ (8,478,312)</u></u>	<u><u>\$ 1,419,179</u></u>	<u><u>\$ (7,059,133)</u></u>
General Revenues:							
Taxes					\$ 1,055,255	\$ -	1,055,255
Intergovernmental					7,178,029	-	7,178,029
Investment Income					190,561	172,228	362,789
Gain(Loss) on Disposal of Assets					286	-	286
Miscellaneous					184,724	29,036	213,760
Transfers					974,626	(974,626)	-
Total General Revenues					<u>\$ 9,583,481</u>	<u>\$ (773,362)</u>	<u>8,810,119</u>
Change in Net Position					1,105,169	645,817	1,750,986
Net Position - beginning					39,496,046	48,349,708	87,845,754
Net Position - ending					<u>\$ 40,601,215</u>	<u>\$ 48,995,525</u>	<u>\$ 89,596,740</u>

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Balance Sheet  
Governmental Funds  
June 30, 2019

	<b>MAJOR FUNDS</b>				<b>Total Governmental Funds</b>
	<b>General</b>	<b>Lodging Tax Fund</b>	<b>Specific Purpose Tax Fund</b>	<b>Non-Major Governmental Funds</b>	
<b>ASSETS:</b>					
Cash and cash equivalents	\$ 1,424,697	\$ 5,786	\$ 1,296,745	\$ 164,938	\$ 2,892,165
Investments	6,483,462	17,739	2,434,762	2,671,714	11,607,677
Restricted cash and cash equivalents	8,949	-	-	-	8,950
Accounts receivable, net of allowance					
Franchise tax receivable	61,941	-	-	-	61,941
Court fine receivable, net of allowance	28,929	-	-	-	28,929
Other receivables, net of allowance	129,758	-	-	2,161	131,919
Property tax, net of allowance	713,392	-	-	-	713,392
Due from other governments	788,909	12,049	188,703	-	989,661
Inventory	246,608	-	-	-	246,608
Prepaid expenses	236,370	-	-	-	236,370
<b>Total Assets</b>	<b>10,123,015</b>	<b>35,574</b>	<b>3,920,210</b>	<b>2,838,813</b>	<b>16,917,612</b>
<b>LIABILITIES</b>					
Liabilities:					
Accounts payable	251,877	383	132,836	1,470	386,566
Accrued other liabilities	131,972	-	-	-	131,972
Customer deposits	8,949	-	-	-	8,949
Due to other governments	500	-	-	-	500
<b>Total Liabilities</b>	<b>393,298</b>	<b>383</b>	<b>132,836</b>	<b>1,470</b>	<b>527,987</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Deferred Revenue	67,518	-	-	-	67,518
Deferred Property Tax	692,360	-	-	-	692,360
<b>Total Deferred Inflows of Resources</b>	<b>759,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>759,878</b>
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<b>1,153,176</b>	<b>383</b>	<b>132,836</b>	<b>1,470</b>	<b>1,287,865</b>
<b>Fund Balances:</b>					
Nonspendable:					
Inventory/prepaid expenses	482,978	-	-	-	482,978
Restricted for:					
Police forfeitures	95,595	-	-	-	95,595
Public Improvements	-	-	3,787,374	-	3,787,374
Convention Center	21,100	-	-	-	21,100
PEG Grant	10,000	-	-	-	10,000
Public Art	-	-	-	3,409	3,409
Committed:					
Assigned:					
Capital Assets	-	-	-	2,833,934	2,833,934
Open space contributions	72,864	-	-	-	72,864
Unassigned	8,287,302	35,191	-	-	8,322,493
<b>Total Fund Balances</b>	<b>8,969,839</b>	<b>35,191</b>	<b>3,787,374</b>	<b>2,837,343</b>	<b>15,629,747</b>
<b>Total Liabilities, Deferred Inflows of Resources &amp; Fund Balances</b>	<b>\$ 10,123,015</b>	<b>\$ 35,574</b>	<b>\$ 3,920,210</b>	<b>\$ 2,838,813</b>	<b>\$ 16,917,612</b>

City of Cody, Wyoming  
Balance Sheet  
Governmental Funds  
June 30, 2019

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**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position:**

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<b>Total Fund Balances - Governmental Funds</b>	\$ 15,629,747
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of: \$ 18,395,473	30,383,916
Certain long-term assets are not available to pay for current fund liabilities and therefore are deferred in the funds:	
Court fine receivable	8,618
Severance taxes	58,900
	67,518
Certain long-term liabilities are not due and payable from current financial resources and therefore are not reported in the funds:	
Accrued compensated absences	(388,980)
	(388,980)
Change in accounting principle related to net pension liability	(5,090,986)
Net Position of Governmental Activities:	\$ 40,601,215

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Statement of Revenues, Expenditures Changes in Fund Balances  
Governmental Funds  
for the fiscal year ended June 30, 2019

	<b>MAJOR FUNDS</b>				<b>Total Governmental Funds</b>
	<b>General</b>	<b>Lodging Tax Fund</b>	<b>Specific Purpose Tax Fund</b>	<b>Non-Major Governmental Funds</b>	
<b>REVENUES</b>					
Taxes (intergovernmental & service generated)	\$ 5,024,397	\$ 124,777	\$ 1,915,933	\$ -	\$ 7,065,107
Royalties	452,022	-	-	-	452,022
Other State Funding	716,178	-	-	-	716,178
Grants, Contributions, and Donations	424,032	-	-	7,030	431,062
Fines & Forfeitures	88,781	-	-	-	88,781
Charges for Services:					
General Government Fees	172,382	-	-	-	172,382
Police Fees	3,369	-	-	-	3,369
Parks & City Facilities Fees	113,293	-	-	-	113,293
Community Development & Public Works Fees	278,267	-	-	-	278,267
Recreation Center Fees	1,084,916	-	-	-	1,084,916
Investment Income	105,152	679	42,137	42,593	190,561
Miscellaneous	184,724	-	-	-	184,724
<b>Total Revenues</b>	<b>8,647,513</b>	<b>125,456</b>	<b>1,958,070</b>	<b>49,623</b>	<b>10,780,662</b>
<b>EXPENDITURES</b>					
General Government	\$ 454,474	\$ 94,874	\$ -	\$ 3,621	552,969
Police	3,033,139	-	-	-	3,033,139
Parks & City Facilities	1,047,445	-	-	-	1,047,445
Community Development & Public Works	1,613,201	-	-	38	1,613,239
Recreation Center	2,151,436	-	-	-	2,151,436
Capital Outlay	154,269	-	976,062	367,689	1,498,020
<b>Total Expenditures</b>	<b>8,453,964</b>	<b>94,874</b>	<b>976,062</b>	<b>371,348</b>	<b>9,896,248</b>
<b>Excess(deficiency) of revenues over expenditures</b>	<b>193,549</b>	<b>30,582</b>	<b>982,008</b>	<b>(321,725)</b>	<b>884,414</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers In(Out)	633,874	-	-	476,680	1,110,554
Outside Agency Funding	(273,112)	(20,000)	-	-	(293,112)
Sale of Governmental Assets	18,975	-	-	-	18,975
<b>Total Other Financing Sources(Uses)</b>	<b>379,737</b>	<b>(20,000)</b>	<b>-</b>	<b>476,680</b>	<b>836,417</b>
<b>Net Change in Fund Balance</b>	<b>573,286</b>	<b>10,582</b>	<b>982,008</b>	<b>154,955</b>	<b>1,720,831</b>
<b>FUND BALANCES - BEGINNING</b>	<b>8,396,553</b>	<b>24,609</b>	<b>2,805,366</b>	<b>2,682,388</b>	<b>13,908,916</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 8,969,839</b>	<b>\$ 35,191</b>	<b>\$ 3,787,374</b>	<b>\$ 2,837,343</b>	<b>\$ 15,629,747</b>

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Statement of Revenues, Expenditures Changes in Fund Balances  
Governmental Funds  
for the fiscal year ended June 30, 2019

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**Reconciliation of the Statement of Revenues, Expenditures & Changes in Fund Balances of Governmental Funds  
to the Statement of Activities**

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<b>Net changes in fund balances - total governmental funds</b>	<b>\$ 1,720,831</b>
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays and issue costs as expenditures while governmental activities report depreciation and amortization expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	1,367,278
Capital assets transferred from business-type funds	-
Capital asset disposal	(18,689)
Depreciation expense	(1,223,482)
	<u>125,107</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Contributed assets	457,519
Deferred revenue	(22,551)
	<u>434,968</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Pension expense	(1,148,638)
Accrued compensated absences	(27,099)
	<u>(1,175,737)</u>
 <b>Change in Net Position of Governmental Activities</b>	 <b>\$ 1,105,169</b>

City of Cody, Wyoming  
Statement of Net Position  
Proprietary Funds  
June 30, 2019

	Business-Type Activities - Enterprise Funds				Total Proprietary Funds
	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	
<b>ASSETS:</b>					
Current Assets:					
Cash and cash equivalents	\$ 536,003	\$ 1,101,624	\$ 878,251	\$ 946,941	\$ 3,462,819
Investments	2,311,393	3,375,352	1,993,786	3,596,198	11,276,729
Restricted cash and cash equivalents	-	-	-	181,075	181,075
Accounts receivable, net of allowance	306,845	440,740	180,602	1,592,201	2,520,388
Due from other governments	-	13,102	11,342	-	24,444
Inventory	-	61,369	-	480,704	542,073
Total Current Assets	<u>3,154,241</u>	<u>4,992,187</u>	<u>3,063,981</u>	<u>6,797,119</u>	<u>18,007,528</u>
Non-current Assets:					
Capital Assets:					
Land and other non-depreciable assets	232,916	253,516	803,986	40,602	1,331,020
Other capital assets, net of depreciation	1,202,122	9,600,557	13,168,272	10,587,907	34,558,858
Total Non-current Assets	<u>1,435,038</u>	<u>9,854,073</u>	<u>13,972,258</u>	<u>10,628,509</u>	<u>35,889,878</u>
Total Assets	<u>\$ 4,589,279</u>	<u>\$ 14,846,260</u>	<u>\$ 17,036,239</u>	<u>\$ 17,425,628</u>	<u>\$ 53,897,406</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>					
Deferred Outflows Related to Pensions	<u>132,374</u>	<u>113,464</u>	<u>75,642</u>	<u>189,106</u>	<u>510,586</u>
Total Deferred Outflows of Resources	<u>132,374</u>	<u>113,464</u>	<u>75,642</u>	<u>189,106</u>	<u>510,586</u>
<b>LIABILITIES:</b>					
Current Liabilities:					
Accounts payable	\$ 104,548	\$ 201,417	\$ 56,704	\$ 730,869	\$ 1,093,538
Sales tax payable	-	-	-	28,430	28,430
Accrued expenses	9,617	7,114	14,146	16,852	47,729
Accrued interest payable	-	-	34,603	-	34,603
Customer deposits	-	-	-	181,075	181,075
Accrued compensated absences	20,156	26,231	8,509	37,024	91,920
Total Current Liabilities	<u>134,321</u>	<u>234,762</u>	<u>113,962</u>	<u>994,250</u>	<u>1,477,295</u>
Non-current Liabilities:					
Net Pension Liability	529,007	453,435	302,290	755,725	2,040,457
Compensated Absences	21,063	27,971	9,780	49,363	108,177
Loans payable, net	-	-	1,735,295	-	1,735,295
Total Non-current Liabilities	<u>550,070</u>	<u>481,406</u>	<u>2,047,365</u>	<u>805,088</u>	<u>3,883,929</u>
Total Liabilities	<u>684,391</u>	<u>716,168</u>	<u>2,161,327</u>	<u>1,799,338</u>	<u>5,361,224</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Deferred Inflows Related to Pensions	<u>13,285</u>	<u>11,387</u>	<u>7,592</u>	<u>18,979</u>	<u>51,243</u>
Total Deferred Inflows of Resources	<u>13,285</u>	<u>11,387</u>	<u>7,592</u>	<u>18,979</u>	<u>51,243</u>
<b>NET POSITION</b>					
Net investment in capital assets	1,435,038	9,854,073	13,972,258	10,628,509	35,889,878
Restricted for debt service	-	-	110,411	-	110,411
Unrestricted	2,588,939	4,378,096	860,293	5,167,908	12,995,236
Total Net Position	<u>\$ 4,023,977</u>	<u>\$ 14,232,169</u>	<u>\$ 14,942,962</u>	<u>\$ 15,796,417</u>	<u>\$ 48,995,525</u>

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
for the fiscal year ended June 30, 2019

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Total Proprietary Funds</b>
	<b>Solid Waste Fund</b>	<b>Water Fund</b>	<b>Wastewater Fund</b>	<b>Electric Fund</b>	
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 2,189,924	\$ 3,251,976	\$ 1,354,612	\$ 12,061,772	18,858,284
Recycling Revenue	10,544	-	-	-	10,544
Miscellaneous	854	3,178	599	24,405	29,036
Total Operating Revenues	<u>2,201,322</u>	<u>3,255,154</u>	<u>1,355,211</u>	<u>12,086,177</u>	<u>18,897,864</u>
<b>OPERATING EXPENDITURES</b>					
Personnel	1,018,332	804,103	475,468	1,270,725	3,568,628
Wholesale Utility Purchases	-	1,604,440	-	9,071,521	10,675,961
Purchases from Suppliers	1,048,377	355,276	323,406	402,596	2,129,655
Depreciation Expense	97,211	343,457	494,695	441,304	1,376,667
Total Operating Expenses	<u>2,163,920</u>	<u>3,107,276</u>	<u>1,293,569</u>	<u>11,186,146</u>	<u>17,750,911</u>
<b>Operating Income(Loss)</b>	37,402	147,878	61,642	900,031	1,146,953
<b>NON-OPERATING REVNEUES(EXPENSES)</b>					
Investment Income	35,937	49,638	30,526	56,127	172,228
Interest Expense	-	-	(41,087)	-	(41,087)
Total Non-Operating Revenues(Expenses)	<u>35,937</u>	<u>49,638</u>	<u>(10,561)</u>	<u>56,127</u>	<u>131,141</u>
Net Income(Loss) before contributions & transfers	73,339	197,516	51,081	956,158	1,278,094
Capital contributions	5,186	300,202	168,511	-	473,899
Operating contributions	4,378	-	-	-	4,378
Transfers in(out)	(183,221)	(175,586)	(91,366)	(660,381)	(1,110,554)
<b>Changes in Net Position</b>	(100,318)	322,132	128,226	295,777	645,808
<b>TOTAL NET POSITION - BEGINNING</b>	4,124,295	13,910,037	14,814,736	15,500,640	48,349,717
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 4,023,977</u>	<u>\$ 14,232,169</u>	<u>\$ 14,942,962</u>	<u>\$ 15,796,417</u>	<u>\$ 48,995,525</u>

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Statement of Cash Flows  
Proprietary Funds  
for the fiscal year ended June 30, 2019

	Business-Type Activities - Enterprise Funds				Total Proprietary Funds
	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 2,220,337	\$ 3,298,249	\$ 1,362,135	\$ 12,202,114	\$ 19,082,835
Payments to suppliers	(1,163,120)	(1,946,064)	(332,865)	(9,665,881)	(13,107,930)
Payments to employees	(938,123)	(714,483)	(359,349)	(1,298,467)	(3,310,422)
Other receipts/payments	854	3,178	599	24,405	29,036
Net Cash Provided by(used in) Operating Activities	<u>119,948</u>	<u>640,880</u>	<u>670,520</u>	<u>1,262,171</u>	<u>2,693,519</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Operating grants and contributions	4,378	-	-	-	4,378
Miscellaneous income(expense)	(1)	2	5	(1)	5
Operating transfers in(out)	(183,221)	(175,586)	(91,366)	(660,381)	(1,110,554)
Net Cash Provided by(used in) Noncapital Financing Activities	<u>(178,844)</u>	<u>(175,584)</u>	<u>(91,361)</u>	<u>(660,382)</u>	<u>(1,106,171)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchase of capital assets	(16,722)	(199,584)	(143,901)	(238,387)	(598,594)
Purchase of Investments	-	-	-	-	-
Contributed capital revenues	-	94,042	28,561	-	122,603
Other Capital Financing Activities	-	-	-	(10,884)	(10,884)
Proceeds from loans and grants	-	-	93,486	-	93,486
Principal paid on capital debt	-	-	(70,211)	-	(70,211)
Interest and paid on capital debt	-	-	(41,087)	-	(41,087)
Net Cash Used in Capital and Related Financing Activities	<u>(16,722)</u>	<u>(105,542)</u>	<u>(133,152)</u>	<u>(249,271)</u>	<u>(504,687)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest and dividends	35,937	49,638	30,527	56,127	172,229
Net Cash Provided by(Used in) Investing Activities	<u>35,937</u>	<u>49,638</u>	<u>30,527</u>	<u>56,127</u>	<u>172,229</u>
<b>Net Increase(Decrease) in Cash and Cash Equivalents</b>	<u>(39,681)</u>	<u>409,392</u>	<u>476,534</u>	<u>408,645</u>	<u>1,254,890</u>
Balances - beginning of year	2,887,077	4,067,584	2,395,503	4,315,569	13,665,733
Balances - end of year	<u>\$ 2,847,396</u>	<u>\$ 4,476,976</u>	<u>\$ 2,872,037</u>	<u>\$ 4,724,214</u>	<u>\$ 14,920,623</u>
<b>Reconciliation of Operating Income(Loss) to Net Cash Provided by Operating Activities</b>					
Operating income(loss)	\$ 37,402	\$ 147,878	\$ 61,642	\$ 900,031	\$ 1,146,953
Adjustments reconcile operating income to net cash provided(used) by operating activities:					
Depreciation	97,211	343,457	494,695	441,304	1,376,667
Change in assets and liabilities:					
Receivables	19,869	46,273	7,523	140,342	214,007
Inventory	-	1,882	-	(88,834)	(86,952)
Accounts payable	(114,743)	11,770	(9,459)	(77,101)	(189,533)
Sales tax payable	-	-	-	(5,210)	(5,210)
Customer deposit liability	-	-	-	(20,619)	(20,619)
Accrued expenses	897	722	44,965	1,919	48,503
Pension Expense	91,325	80,947	83,301	(33,889)	221,684
Accrued compensated absences	(12,013)	7,951	(12,147)	4,228	(11,981)
Net Cash Provided by(Used in) Operating Activities	<u>\$ 119,948</u>	<u>\$ 640,880</u>	<u>\$ 670,520</u>	<u>\$ 1,262,171</u>	<u>\$ 2,693,519</u>
<b>Non-Cash Activities:</b>					
Loss on sale of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Contributed capital assets	<u>\$ 5,186</u>	<u>\$ 206,160</u>	<u>\$ 130,742</u>	<u>\$ -</u>	<u>\$ 342,088</u>

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Statement of Net Position  
Fiduciary Funds  
June 30, 2019

	AGENCY FUND
	<b>Gunwerks Manufacturing Facility</b>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ -
Restricted cash and cash equivalents	-
Due from other governments	317,887
Total Assets	317,887
<b>LIABILITIES:</b>	
Accounts Payable	\$ 317,887
Total Liabilities	317,887
<b>NET POSITION</b>	
Held in trust	-
Total Net Position	\$ -

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Statement of Changes in Net Position  
Fiduciary Funds  
June 30, 2019

	AGENCY FUND
	<b>Gunwerks Manufacturing Facility</b>
<b>ADDITIONS</b>	
Grant proceeds	\$ 1,167,373
Total Additions	1,167,373
<b>DEDUCTIONS</b>	
Grant Disbursements	\$ 1,167,373
Total Deductions	1,167,373
Net Change	\$ -
<b>NET POSITION - BEGINNING</b>	-
<b>NET POSITION - ENDING</b>	-

See accompanying notes to the basic financial statements

City of Cody, Wyoming  
Notes to Basic Financial Statements  
June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- A. FINANCIAL REPORTING ENTITY
- B. BASIS OF PRESENTATION
- C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING
- D. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION
- E. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES
- F. REVENUES, EXPENDITURES AND EXPENSES
- G. USE OF ESTIMATES
- H. RECENTLY ISSUED ACCOUNTING STANDARDS

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

- A. DEFICIT FUND BALANCES OR NET POSITION
- B. BUDGET REQUIREMENTS
- C. DEPOSITS AND INVESTMENTS REQUIREMENTS
- D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES
- E. DEBT RESTRICTIONS AND COVENANTS

**NOTE 3. DETAIL NOTES - TRANSACTION CLASSIFICATION**

- A. DEPOSITS AND INVESTMENTS
- B. RECEIVABLES
- C. RESTRICTED ASSETS
- D. DUE FROM OTHER GOVERNMENTS
- E. CAPITAL ASSETS
- F. LONG-TERM DEBT
- G. INTERFUND BALANCES AND ACTIVITIES
- H. FUND BALANCES AND NET POSITION

**NOTE 4. OTHER NOTES**

- A. EMPLOYEE PENSION PLANS
- B. RISK MANAGEMENT
- C. LEASES
- D. COMPENSATED ABSENCES
- E. RELATED PARTY TRANSACTIONS
- F. COMMITMENTS
- G. SEGMENT INFORMATION FOR ENTERPRISE FUNDS
- H. CONTINGENCIES
- I. SUBSEQUENT EVENTS/OTHER

City of Cody, Wyoming  
Notes to Basic Financial Statements  
June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City's accounting and financial reporting policies conform to accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent sections of this Note.

**1.A. FINANCIAL REPORTING ENTITY**

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61.

The reporting entity is comprised of the primary government only. The primary government of the City of Cody consists of all funds and departments that are not legally separate from the City.

The City of Cody (City) is a municipal corporation located in Park County, Wyoming. The elected Mayor and six-member City Council represent the governing body responsible for the activities related to City government within the jurisdiction of the City. The government receives funding from local, state and federal government sources and must comply with the accompanying requirements of these funding sources.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organizations; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the City in that the City approves the budget, levies their taxes or issues their debt.

The City of Cody has no component units presented in the financial statements.

**Related Organizations**

Based on the foregoing criteria, the following related organizations are not included in the financial reporting entity:

Wyoming Municipal Power Agency - provides electrical generation and distribution services to its eight-member communities.

Shoshone Municipal Pipeline - operates a pipeline and water treatment facility to sell water to the six communities participating in the joint powers venture.

Yellowstone Regional Airport Joint Powers Board – created in 1980 to construct, maintain, equip, operate and conduct an airport and incidental facilities.

City of Cody, Wyoming  
Notes to Basic Financial Statements  
June 30, 2019

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Northwest Improvement Projects Joint Powers Board – this board is currently inactive. The City of Cody and the City of Powell are members of the Joint Powers Board.

The Lodging Tax Joint Powers Board – determines the disposition of lodging tax receipts to three communities in Park County, Wyoming.

The City appoints one or two representatives to serve on each of these joint powers boards. However, in each case there are at least 5 other board members selected by other entities. Each board hires its own management, sets its own rates and is responsible for its own expenses. The City is not liable for losses of any of the boards and does not provide a significant amount of funding for any of the boards.

### **1.B. BASIS OF PRESENTATION**

#### Government-Wide Financial Statements:

The statement of net position and statement of activities display information about the City as a whole. They include all financial activities of the reporting entity except for fiduciary activities. Eliminations have been made to minimize the double reporting of transactions involving internal activities. Individual funds are not displayed in these statements. Instead, the statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities presents a comparison between the expenses and program revenues directly associated with the different governmental functions and business-type activities to arrive at the net revenue or expense of the function or activity prior to the use of taxes and other general revenues. Program revenues include (1) fees, fines and service charges generated by the program or activity, (2) operating grants and contributions that are restricted to meeting the operational requirements of the program or activity, and (3) capital grants and contributions that are restricted to meeting the capital requirements of the program or activity.

#### Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Separate financial statements are presented for the three major fund categories: governmental, proprietary, and fiduciary. An emphasis of the fund financial statements is placed on major governmental and enterprise funds. The General Fund is always reported as a major fund. Other funds are considered major if they meet the following criteria:

- a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund is at least 10% of the corresponding total for all funds of that category or type, AND

City of Cody, Wyoming  
Notes to Basic Financial Statements  
June 30, 2019

- 
- b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund or enterprise fund that are at least 5% of the corresponding total for all governmental and enterprise funds combined.
  - c. A fund not meeting the criteria of (a) and (b), however management has elected to report the fund as a major fund due to its significance to users of the financial statements.
  - d. GASB Statement No. 34 permits governments to report as a major fund any other governmental or enterprise fund that the government's officials believe is important to financial statement users.

All remaining governmental and enterprise funds not meeting the above criteria are aggregated and reported as non-major funds. The funds of the financial reporting entity are described below:

#### GOVERNMENTAL FUNDS

##### General Fund

The General Fund is the primary operating fund of the City. It is used to account for all activities except those legally or administratively required to be accounted for in other funds. This fund is always a major fund.

##### Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for certain purposes. The reporting entity includes the following special revenue fund:

*Lodging Tax Fund* - accounts for revenues and expenditures of lodging taxes which are to be used to support community functions and activities. This fund is a major fund by the election of management.

*Cody Public Art Fund* – this fund was established to account for donations received for use in purchasing and leasing artworks for display in public areas.

##### Capital Projects Funds

Capital Projects funds are used to account for resources restricted for the acquisition or construction of specific capital projects or items. The reporting entity includes the following capital projects funds, of which all are non-major funds:

*Vehicle Replacement Fund* - accounts for transfers from other funds within the primary government which is for the purchase vehicles and equipment. Transfers are based upon each department's vehicles and assigned replacement schedules to allocate appropriate funds to cover future replacements. Although projects such as construction are not being performed, the City considers this a capital project fund.

City of Cody, Wyoming  
Notes to Basic Financial Statements  
June 30, 2019

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*Specific Purpose Tax Fund* – accounts for proceeds received from the additional on-cent specific purpose sales tax voted in by Park County residents in 2016. Expenditures from this fund are restricted to the specific projects identified on the ballot. This fund is a major fund by the election of management.

#### Proprietary Funds

Proprietary funds include enterprise and internal service funds. Enterprise funds are used to account for business-like activities for services provided to the general public. Internal service funds are used to account for business-like activities provided and charged to other funds or entities within the reporting entity. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Non-operating revenues of the proprietary funds include such items as investment earnings and subsidies. The reporting entity includes the following proprietary funds, each of which are major funds:

*Solid Waste Fund* - accounts for the activities of the department responsible for maintaining a dependable system for collecting and disposing of solid waste and recyclable materials in the City.

*Water Fund* - accounts for activities of the department responsible for providing a safe, potable water supply and an irrigation water supply to the community.

*Wastewater Fund* - accounts for the activities of the department responsible for maintaining a dependable system for collecting and treating the City's wastewater.

*Electric Fund* - accounts for activities of the department responsible for providing a dependable electric supply to the community.

#### Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Cody's own programs. The reporting entity includes the following fiduciary funds:

*Pass Through Grants Fund* – accounts for funds received by the City of Cody that are transferred to other entities per the award eligibility terms. The City is considered the prime recipient of the funds and the beneficiary of the funds is considered the subrecipient. The City of Cody currently has one pass through grant for the Gunwerks Manufacturing Facility which is administered by Forward Cody Wyoming, Inc.

### **1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe **how** transactions are recorded within the financial statements. Basis of accounting refers to **when** transactions are recorded regardless of the measurement focus applied.

City of Cody, Wyoming  
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Measurement Focus

*Government-wide, Proprietary, and Fiduciary Fund Financial Statements*

In the government-wide Statement of Net Position and the Statement of Activities, and the proprietary and fiduciary fund statements the "economic resources" measurement focus is applied. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) associated with their activities are reported.

*Governmental Fund Financial Statements*

In the governmental fund financial statements, a "current financial resources" measurement focus is applied. Under this focus, only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

*Government-wide, Proprietary and Fiduciary Fund Financial Statements*

In the government-wide Statement of Net Position and Statement of Activities, and the proprietary fund financial statements the accrual basis of accounting is applied. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic assets are used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

*Governmental Fund Financial Statements*

In the governmental fund financial statements, the modified accrual basis of accounting is applied. Under the modified accrual basis of accounting revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City has defined "available" as collected within 60 days after year end. Sales and use taxes, franchise taxes, lodging taxes, court fines and interest are considered susceptible to accrual. Expenditures, including capital outlay, are recorded when the related fund liability is incurred, except for long-term debt principal and interest, claims and judgments, and accrued compensated absences, which are recorded as expenditures to the extent they have matured. Proceeds of general long-term debt and capital leases are reported as other financial sources.

**1.D. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND EQUITY**

Cash and Cash Equivalents

Cash and cash equivalents include all demand deposit accounts. Investments in open-ended mutual fund money market accounts are also considered cash equivalents and are reported at the funds current share price.

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Investments

Investments consist of U.S. government securities and bonds, sweep account into money market mutual funds, and certificates of deposit. These investments are purchased with the intention of holding to maturity and are therefore reported at cost.

Receivables

Material receivables in governmental funds and governmental activities include revenue accruals such as sales tax, franchise tax, grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in accordance with GASB 33. 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.

Proprietary-type funds and business-type activities material receivables consist of all revenues earned at year -end and not yet received. Utility accounts receivable comprise the majority of proprietary fund receivables.

Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Prepaid Items

Payments made to vendors for service that will benefit periods beyond June 30, 2018, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as non-spendable as this amount is not available for general appropriation.

Inventories

The City records consumable materials and supplies as an asset when purchased and expended as consumed. Such inventory is valued at average cost.

Capital Assets and Depreciation

The accounting treatment of property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund type or proprietary fund type operations and whether they are reported in the government-wide or fund financial statements.

*Government-Wide Statements*

In the government-wide financial statements, property, plant and equipment are accounted for as capital assets. The City's capitalization threshold varies by asset classification and category. The range of asset capitalization threshold by asset classification is noted below:

<b>Classification</b>	<b>Threshold</b>
Land	\$5,000
Intangibles	\$5,000
Buildings	\$25,000
Other Improvements	\$25,000

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Machinery & Equipment	\$ 5,000
Furniture & Fixtures	\$ 5,000
Infrastructure	\$5,000 - \$25,000

All capital assets are valued at historical cost or estimated historical cost if actual cost is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. General infrastructure assets (such as roads, bridges, and traffic systems) acquired prior to July 1, 2006, are reported at estimated historical cost using deflated replacement costs. The cost of normal maintenance and repairs to these assets that do not add materially to the value of the asset or significantly extend the assets' useful lives are not capitalized. Interest costs, net of interest earned on any invested capital debt proceeds, are capitalized when incurred by proprietary funds.

Depreciation of all exhaustible capital assets is recorded as an operating expense in proprietary fund financial statements and as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net position. Depreciation is calculated over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Asset Type	Useful Life
Buildings	30 – 50 Years
Other Improvements	10 Years
Intangibles	1-5 Years
Machinery & Equipment	5 – 10 Years
Furniture & Fixtures	5 Years
Infrastructure	5 – 50 Years

In the government funds financial statements, capital assets acquired are accounted for as capital outlay expenditures.

#### Restricted Assets

Restricted assets include cash and investments of enterprise funds and business-type activities that are legally restricted as to their use. The primary restricted assets are related to customer utility deposits.

#### Long-Term Debt

Accounting treatment of long-term debt varies depending upon the source of repayment and the measurement focus applied, and whether the debt is reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental activities, business-type activities, proprietary fund and component unit resources are reported as liabilities incurred. The long-term debt consists primarily of accrued compensated absences, liability for claims, notes payable, and revenue bonds payable. This long-term debt is reported net of unamortized premiums, discounts, and amounts deferred from refundings, if applicable.

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Long-term debt of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

As of June 30, 2019, the City of Cody is not obligated in any manner for special assessment debt.

#### Compensated Absences

The City's policies regarding vacation and compensatory time permit employees to accumulate varying amounts as determined by management.

The City's sick leave policy caps sick leave accruals at 720 hours and employees with balances in excess of 720 as of the adoption date are allowed to keep all of the hours accrued until such time that the employees use the hours below 720. Eligible employees may be able to convert a portion of their accrued sick leave towards the employee's 457 Deferred Compensation account or Health Savings account or a combination of both based on a longevity percentage table upon an eligible separation of employment.

Vacation time off with pay is available to regular full time and regular part time employees. The amount of paid vacation time employees receive each year increases with the length of their employment. Full time employees may carry 80 hours of accrued vacation leave and part time employees may carry 40 hours of accrued vacation leave into a new calendar year. Vacation time off is paid at the employee's base rate of pay at the time of vacation

The estimated liabilities for vested benefits also include salary-related payments such as employment taxes. Compensated absences are reported as accrued in the government-wide, proprietary and component unit financial statements. Governmental funds report only the matured compensated absences payable to currently terminating employees.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the financial statements may report a separate section for deferred outflows of resources. This separate financial statement element represents a decrease of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the financial statements may include a separate section for deferred inflows of resources. This separate financial statement element represents an increase of net position that applied to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred outflows and inflows as follows:

*Unavailable Revenues* – Certain long-term assets are not available to pay for current liabilities and are therefore deferred on the governmental funds Balance Sheet. Property taxes are reported on the government-wide Statement of Net Position and are recorded as receivables when levied or assessed; however, they are reported as deferred revenue until the “available” criterion has been met. Other unavailable deferred revenue on the government-wide Statement of Net Position include prepaid lease revenue. The City has deferred revenue that qualifies for

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reporting on the Balance Sheet in this category in the amount of \$67,518 which represents court fines, and severance taxes.

*Pension Plan Items* – in the government-wide and proprietary funds statements of net position, a deferred outflow or inflow of resources is reported for the unrecognized items not yet charged to pension expense related to the net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Wyoming Retirement System (WRS) plans and additions to/deductions from WRS’s fiduciary net position have been determined on the same basis as they are reported by WRS.

At June 30, 2019, the City of Cody reported on the government-wide Statement of Net Position a deferred outflow in the amount of \$3,223,074 and a deferred inflow of \$262,611 for its proportionate share of the Wyoming Retirement System’s net pension liability. See Notes 4.A. for additional information regarding the pension liability.

#### Equity Classifications

##### *Government-Wide and Proprietary Fund Financial Statements:*

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the government-wide financial statements. Net position is classified in the following categories:

- a. Net investment in capital assets – Consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction or improvement of the assets.
- b. Restricted net position – Consists of amounts restricted by creditors, grantors, contributors or laws or regulations of other governments.
- c. Unrestricted net position – Consists of the net position that does not meet the definition of “net investment in capital assets” or “restricted net position”.

##### *Governmental Fund Financial Statements:*

In the fund financial statements, governmental fund balance is presented in five possible categories:

- a. Nonspendable – resources which cannot be spent because they are either (a) not in spendable form or; (b) legally or contractually required to be maintained intact.
- b. Restricted – resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed – resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed

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- in the same manner. The commitment or use of Committed Resources is accomplished through an Ordinance or Resolution of the City Council, usually during the annual budget process or subsequent budget amendment.
- d. Assigned – resources neither restricted nor committed for which a government has as stated intended use as established by the governing body. The assignment or use of Assigned Resources is accomplished by Council action.
  - e. Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund
  - f. balance amount.

Application of Net Position:

It is the City of Cody'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 is available.

Application of Fund Balance:

When both restricted and unrestricted fund balances are available for use, it is the City's policy to use externally restricted fund balances first. Furthermore, committed fund balances are reduced first, followed by assigned fund balances and then unassigned fund balances when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**1.E. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES**

In the process of aggregating the financial information for the government-wide financial statement, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

*Government-Wide Financial Statements:*

Interfund 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 interfund 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 interfund transfers in the fund financial statements are eliminated in the government-wide statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds are not eliminated in the statement of activities.

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- c. Primary government and component unit activity and balances – resource flows between the primary government and the discretely-presented component units are reported as if they were external transactions.

*Fund Financial Statements:*

Interfund activity, if any, within and among the governmental, proprietary fund and fiduciary categories is reported as follows in the fund financial statements:

- a. Interfund loans – amounts provided with a requirement for repayment are reported as interfund receivables and payables.
- b. Interfund services – sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
- c. Interfund reimbursements – repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
- d. Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

## **1.F. REVENUES, EXPEDITURES, AND EXPENSES**

### Sales Tax

The City presently levies a four-cent sales tax on taxable sales within the City which includes the four-cent State tax. During the period of July 2018 through March 2019 an additional 1% specific purpose sales tax was levied in Park County. The sales tax generated from the four-cent tax is collected by the State and remitted to the City the month following receipt by the State. The sales tax recorded is allocated to General Fund operations. The one-cent specific purpose sales tax is collected by the State and remitted to Park County monthly. Park County disburses the tax to the other three municipalities in the county based on each entity's percentage of approved tax-funded projects. Sales tax resulting from sales occurring prior to year end and received by the City after year end have been accrued and are included under the caption, *Due from other governments* since they represent taxes on sales occurring during the reporting period.

### Property Tax

The Park County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Collections are distributed after the end of each month.

#### Property Tax Calendar

August 10	Taxes are levied and become an enforceable lien on the 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

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Property taxes are considered “measurable” when levied and recorded as receivables when levied or assessed however they are reported as deferred revenue until the “available” criterion has been met. The City of Cody has recorded a receivable and a deferred inflow of resources for levied property taxes.

### Grants

The City participates in various grant activities depending on the applicable projects and/or grants available. Expenditures from certain grants are subject to audit by the grantor, and the City is contingently liable to refund amounts received in excess of allowable expenditures.

### Expenditures & Expenses

In the government-wide statement of activities expenses including depreciation of capital assets are reported by function or activity. In the governmental fund financial statements expenditures are reported by class (further reported by function) as current, capital outlay and debt service. In proprietary fund financial statements, expenses are reported by object or activity.

## **1.G. USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

## **1.H. RECENTLY ISSUED ACCOUNTING STANDARDS**

### New Accounting Standards

GASB Statement No. 91, *Conduit Debt Obligations*. The primary objective of this statement is to clarify the existing definition of a conduit debt obligation, establishing that conduit debt is not a liability for the issuer, establishing standards for accounting and financial reporting of any additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations, and improving required note disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2020. The City of Cody will implement the requirements of this statement as of June 30, 2020.

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

By its nature as a local government unit, the City and its component units are subject to various federal, state and local laws and contractual regulations.

## **2.A. DEFICIT FUND BALANCES OR NET POSITION**

Wyoming Statutes prohibit the creation of a deficit fund balance in any individual fund of the City. For the year ended June 30, 2019, the City had not incurred a fund balance deficit in any individual fund.

## **2.B. BUDGET REQUIREMENTS**

The City of Cody’s budget is prepared on a fiscal year basis beginning each July 1st and running through the following June 30th. The budget must present a complete financial plan for the City, setting forth all estimated revenues, expenditures, and other financing sources for the ensuing fiscal year, together with the corresponding figures for the previous fiscal year. In estimating the

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anticipated revenues, consideration must be given to any unexpected surpluses and the historical percentage of tax collections. Further, the budget must show a balanced relationship between the total proposed expenditures and the total anticipated revenues with the inclusion of beginning funds.

All incorporated first-class cities and towns must comply with the provisions of the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through W.S. 16-4-124) in preparing its budget. This act requires:

1. All departments must submit their budget requests to the budget officer by May 1st of each year. The budget officer must prepare a tentative budget for each fund and file it with the governing body no later than May 15th of each year.
2. The budget shall be in a format which best serves the needs of the municipality.
3. The budget must contain actual revenues and expenditures for the last completed fiscal year, estimated total revenues and expenditures for the current fiscal year, and estimated available revenues and expenditures for the ensuing budget year, and the year-to-year change in estimated revenues.
4. Each budget must contain the estimates developed by the budget officer together with specific work programs and other supportive data requested by the governing body, and must be accompanied by a budget message which outlines the proposed financial policies for the budget year and explains any changes from the previous year.
5. The proposed budget for the city or town must be reviewed and considered by the governing body in a regular or special meeting called for this purpose. After holding a public hearing, the governing body must adopt the budget (W.S. 16-4-109).
6. A summary of the budget the governing body proposes to adopt must be entered into the minutes.
7. The summary of the proposed budget must be published at least one (1) week before the date of the public hearing in a newspaper having general circulation in that locality, or if there is none, by posting the notice in three (3) conspicuous places within the municipality. Copies of publications of hearings shall be furnished to the director of the state department of audit.
8. No appropriation in the final budget of any fund can be in excess of the estimated expendable revenue with the inclusion of beginning funds for the fund for the budget year (W.S. 16-4-110).

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9. No later than the day after the public hearing, the governing body must make the necessary appropriations and adopt the budget which, will be in effect for the next fiscal year barring further amendment.
  10. A copy of the adopted budget, certified by the budget officer, must be furnished to the County Commissioners on or before July 31st (W.S. 39-2-401) for the necessary property tax levies (W.S. 16-4-111).

### **2.C. DEPOSITS AND INVESTMENTS REQUIREMENTS (POLICIES)**

In accordance with State law, all uninsured deposits of municipal funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. Acceptable collateral includes certain U.S. Government or Government Agency securities, certain State of Wyoming or political subdivision debt obligations or surety bonds. Investments of a City are limited by State law to the following:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State of Wyoming is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime banker's acceptances, prime commercial paper and repurchase agreements involving securities which are authorized investments under State Statutes.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county municipality or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs a, b, c and d.

### **2.D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

#### Related Party Payables

The City of Cody had \$851,468 payable to the following related parties at June 30, 2019: \$155,125 in the Water Fund payable to Shoshone Municipal Pipeline and \$696,343 payable to Wyoming Municipal Power Agency. Further disclosure of related party transaction is reported in Note 4E.

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Accrued Expenses

The City of Cody reported \$179,701 in accrued expenses as of June 30, 2019. Accrued expenses consist of wages earned by employees through June 30, 2019 which had not yet been paid and related payroll liabilities such as FICA. Due to the dates and report filing of certain payroll related expenses for items such as worker's compensation and retirement these items are also included in the accrual. These items were not paid prior to June 30, 2019 for their respective liability.

**2.E. DEBT RESTRICTIONS AND COVENANTS**

General Long-Term Debt

As required by State Statutes, the City may not incur any indebtedness that would require payment from resources beyond the current fiscal year revenue without first obtaining voter approval. For the year ended June 30, 2019 the City incurred no such debt or obligations.

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSIFICATION**

The following notes present detail information to support the amounts reported in the basic financial statements for its various assets, liabilities, equity, revenues and expenditures/expenses.

**3.A. DEPOSITS AND INVESTMENTS**

The City's investment policy is adopted pursuant to the requirements of W.S. 9-4-831(h). It is the policy of the City of Cody to invest public funds in a manner which will provide a reasonable rate of investment return while assuring the maximum holding of principal, meeting the daily cash flow demand of the City of Cody, and conforming to all federal, state, and local laws and regulations governing the investment of public funds. This policy applies to the investment of all public funds maintained by the City of Cody and except for cash held for certain restricted purposes the City of Cody consolidates cash balances from all funds to maximize investment earnings. Investment income is allocated to the various funds based on their respective participation and in accordance with Generally Accepted Accounting Principles.

Deposits with Financial Institutions

The City of Cody maintains funds on deposit at a local bank branch in non-interest bearing checking accounts. At June 30, 2019, the carrying amount of the City's cash and cash equivalents was \$6,354,985. The deposits with financial institutions as of the same date totaled \$6,314,704. The difference between the carrying amount and the bank balance are the result of transactions in transit and petty cash on hand. The deposits were collateralized as follows:

Balance at June 30, 2019	Pledged Collateral	FDIC Insurance	Total Bank Collateral	Bank Collateral Over(under) Requirements
\$ 6,314,704	\$ 11,200,993	\$ 250,000	\$ 11,450,993	\$ 5,136,289

Investments

The City of Cody maintains investments in direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged. It is the City's policy to purchase investments and hold them to maturity, therefore investments are reported at cost rather than fair market value. State law does not allow

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governments to invest in corporate bonds, stocks or mutual funds and limits investments in commercial paper to short term maturities (not greater than 270 days) and to the top ratings issued by nationally recognized statistical rating organizations.

As of June 30, 2019, the City of Cody held the following investments:

Issuing Agency	Original Cost	Par Value	Market Value at June 30, 2019
Money Funds Federated Capital Reserve	\$25,223	\$25,223	\$25,223
U.S. Government Agency Bonds	6,826,841	6,853,000	6,855,913
Certificates of Deposit	950,000	950,000	959,683
Sweep Investment Account	15,082,342	15,082,342	15,082,342
Total	\$22,884,406	\$22,910,565	\$22,923,161

The sweep investment account is backed by securities of the U.S. Government or securities explicitly guaranteed by the U.S. Government. The market value of the securities exceeded the principal value by more than 100%.

The City's sweep investment account operates by transferring excess funds above the City's target balance in the deposit accounts to an omnibus governmental money market mutual funds account at the end of each business day. Funds are then automatically transferred back to the City's deposit accounts if the account balance falls below the target balance.

#### Investment and Deposit Risk

*Custodial credit risk* is the risk that, in the event of bank failure, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

**Bank Deposits** – The City of Cody maintained 100% pledging of its deposits in financial institutions. FDIC covered \$250,000 of the bank balance while the remaining balance was secured by the pledging of additional collateral. At June 30, 2019, the collateral on the City of Cody's deposits exceeded the amount on deposit by \$5,136,289.

**Federated Capital Reserve Money Funds** - Money funds held as investments are collateralized through the Securities Investor Protection Corporation (SIPC) which protects securities up to \$500,000. As of June 30, 2019, the collateral on the City of Cody's money funds deposit exceeded the amount on deposit by \$474,770.

**Sweep Investment Account** – Governmental deposits are collateralized using the underlying securities in the bank's government strategy money funds which are similar to securities used to collateralize bank deposits. The value of the underlying securities as of June 30, 2019 was \$79.6 billion.

**Third Party Payment Processors** – the City of Cody utilizes third party payment processors for the collection of electronic payments from customers via credit card or automatic bank account debits. These transactions are processed through a financial

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institution and covered under the FDIC insurance. Funds are transferred to the City's bank accounts weekly and pending transfers do not exceed \$250,000. As of June 30, 2019, the collateral on the City of Cody's third-party payment processor's balance exceeded the amount on deposit by \$177,910.

*Interest rate risk* is the risk that is associated with declines or rises in interest rates which cause an investment in a fixed-income holding to increase or decrease in value. The City's policy provides that to the extent practicable, investments are matched with anticipated cash flows and are diversified to minimize the risk of loss resulting from an over-concentration of assets in a specific maturity period or single issuer. The City's investments are laddered with varying maturities based on cash flow needs. The majority of the City's investments will mature within 5 years.

<b>Maturity</b>	<b>% of Total</b>	<b>Market Value</b>
Daily	65%	\$15,082,342
1 to 6 months	5%	1,047,751
7 to 12 months	8%	1,838,412
1 to 5 years	20%	4,588,972
6 to 10 years	2%	365,684
<b>Grand Total</b>		<b>\$22,923,161</b>

*Concentration of credit risk* is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City of Cody invests in U.S. backed securities and bonds issued by different government agencies, certificates of deposit issued by different banks, and repurchase accounts invested in short-term money market instruments. The City's investments are diversified as follows:

<b>Issuer</b>	<b>% of Total</b>	<b>Market Value</b>
Government Agency Debt		\$11,594,830
Government Agency Repurchases		4,675,526
Treasury Repurchases		4,223,055
Treasury Debt		1,438,415
Wells Fargo Bank		252,990
Compass Bank		251,275
Morgan Stanley Bank		251,170
JP Morgan Chase Bank		200,670
Money Funds		25,230
<b>Grand Total</b>		<b>\$22,913,161</b>

*Call risk* is the risk that is specific to bond issues and refers to the possibility that an instrument will be called prior to maturity and usually goes hand in hand with reinvestment risk. The City of Cody's investments are split as follows:

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Type	% of Total	Par Value
Callable	17%	\$ 3,821,250
Non-Callable	83%	19,091,911
<b>Grand Total</b>		<b>\$ 22,913,161</b>

*Reinvestment risk* is the risk that in a declining- interest rate environment, investments offered do not provide the same level of income. Falling interest rates lead to a decline in cash flow from an investment when its principal is reinvested at lower rates. The City’s sweep investment account is subject to reinvestment risk since shares are redeemed and purchased daily. Changes in market interest rates will affect the sweep account balance on a daily basis and have an impact, either positive or negative, on the interest earnings.

*Market risk* is the risk that the value of a holding will increase or decline as a result of changes in market conditions. The City of Cody has a “buy and hold” policy meaning that bonds are held until maturity.

*Credit risk* is the risk that an insurer of investments will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Obligations of the U.S. Government are backed by the full faith and credit of the U.S. Government. The City’s investments in U.S. Government issued securities were rated AAA by Moody’s and AA+ by Standard and Poor’s.

#### Fair Value of Investments

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs to measure the fair value of the asset. The fair value hierarchy is made up of three levels:

Level 1 – unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date. Examples include US Government and agency securities, foreign government debt, listed equities, and money market securities.

Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices). Examples include corporate bonds, mortgage-backed securities, bank loans, loan commitments, less liquid listed equities, municipal bonds and certain OTC derivatives.

Level 3 – unobservable inputs for the asset or liability. Examples include distressed debt, private equity, exotic or non-standard derivatives.

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Fair value measurements are categorized in their entirety based on the lowest level input that is significant to the entire measurement.

<b>Investments at Fair Value as of June 30, 2019</b>				
<b>Issuer</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
US Government Agency and Treasury Securities	\$ 21,938,248	\$ -	\$ -	\$ 21,938,248
Money Funds Federated Capital Reserve	25,230			25,230
Certificates of Deposit		959,683		959,683
<b>Grand Total</b>	<b>\$ 21,963,478</b>	<b>\$ 959,683</b>	<b>\$ -</b>	<b>\$ 22,913,161</b>

### 3.B. RECEIVABLES

As required by GASB #33, there is a court fine receivable recorded on the books in the amount of \$210,301 with an uncollectible allowance recorded of \$181,372. Many of the outstanding fines fall into the category of over 120 days past due, however, they are typically years past due and not considered collectible. Many of these accounts have been sent to collections.

A significant portion of the charges for services receivables are due from residents of Cody, Wyoming for utility services. Other receivables in the governmental funds consist of billings through the City's accounts receivable system for items such as building permits, miscellaneous items, licenses, etc. Proprietary funds accounts receivable consists of usage and tap fees billed to customers (solid waste, water, wastewater, and electric). They are as follows:

	Governmental	Enterprise Funds	Total
Accounts Receivable – billed	\$ 160,522	\$ 1,078,204	\$ 1,238,726
Accounts Receivable – unbilled	5,754	1,590,931	1,596,685
Allowance for Uncollectible Accounts	(40,356)	(152,376)	(192,732)
Accounts Receivable, net of allowance for uncollectible accounts	\$ 125,920	\$ 2,516,759	\$ 2,642,679

### 3.C. RESTRICTED ASSETS

The restricted assets as of June 30, 2019 totaled \$190,024 and are comprised of customer deposits and advance grant revenue (see Note 3.F.) and were as follows:

Type of Restricted Assets	Governmental Funds	Enterprise Funds
Customer Deposits	\$8,949	\$-
Meter Deposits	-	181,075
Total Restricted Assets	\$8,949	\$181,075

### 3.D. DUE FROM OTHER GOVERNMENTS

Due from other governments consists of those revenues due from outside governmental agencies such as the county, state and federal government. The following is a schedule of those receivables and related deferred revenues:

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	Governmental		Business-Type
	Receivable	Deferred	Receivable
Sales and Use Tax	\$604,406	\$-	\$-
Specific Purpose Sales Tax	188,703	-	-
Severance Tax	58,904	58,904	-
Cigarette Tax	11,972	-	-
Lodging Tax	12,049	-	-
Lottery Proceeds	11,569	-	-
Motor Vehicle Tax	33,639	-	-
Gasoline and Special Fuels Tax	64,609	-	-
Grants	3,810	-	24,444
Total	\$989,661	\$58,904	\$24,444

The amount shown on this schedule for Governmental deferred revenue (\$58,904) differs from deferred revenue total shown on the Governmental Funds Balance Sheet deferred revenue (\$67,518) due to certain deferred revenue not derived from intergovernmental sources.

### 3.E. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

GOVERNMENTAL CAPITAL ASSETS					
	Balance at July 1, 2018	Adjustments	Additions	Disposals	Balance at June 30, 2019
Land	\$ 2,418,607	\$ -	\$ -	\$ -	\$ 2,418,607
Construction in Progress	467,404	-	372,581	(467,404)	372,581
Buildings	14,078,495	-	-	-	14,078,495
Intangibles	76,400	-	-	-	76,400
Improvements	5,704,790	-	92,568	-	5,797,359
Furniture & Fixtures	730,562	-	185,617	-	916,179
Machinery & Equipment	5,770,230	-	431,924	(232,223)	5,969,931
Infrastructure	17,940,331	-	1,209,510	-	19,149,841
Total Assets	47,186,819	-	2,292,201	(699,627)	48,779,393
Accumulated Depreciation	(17,385,526)	-	(1,223,486)	213,535	(18,395,476)
Net Capital Assets	\$ 29,801,292	\$ -	\$ 1,068,715	\$ (486,092)	\$ 30,383,917

PROPRIETARY CAPITAL ASSETS					
	Balance at July 1, 2018	Adjustments	Additions	Disposals	Balance at June 30, 2019
Land	\$ 614,332	\$ -	\$ -	\$ -	\$ 614,332
Intangibles	24,900	-	-	-	24,900
Construction in Progress	347,322	-	463,755	(94,390)	716,687
Buildings	1,623,979	-	-	-	1,623,979
Improvements	139,788	-	-	-	139,788
Machinery & Equipment	4,541,543	-	60,599	(20,669)	4,581,473
Infrastructure	52,600,787	-	530,688	-	53,131,475
Total Assets	59,892,652	-	1,055,042	(115,059)	60,832,635
Accumulated Depreciation	(23,577,673)	-	(1,376,665)	11,583	(24,942,756)
Net Capital Assets	\$ 36,314,978	\$ -	\$ (321,623)	\$ (103,476)	\$ 35,889,879

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### 3.F. LONG-TERM DEBT

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental funds (Government Activities Long-Term Debt) and the amounts to be repaid from proprietary funds (Business-Type Activities Debt).

As of June 30, 2019, the City's long-term debt consisted of the following:

*Accrued Compensated Absences:* Accrued compensated absences reported in the governmental activities are comprised of accrued vacation leave, sick leave and compensatory time.

*Customer Deposit Liability:* Utility customers without acceptable credit history are required to pay a meter deposit to obtain utility services. Utility deposits are refundable after 18 consecutive months of on-time payment history. Other customer deposits include encroachment deposits, landscaping deposits and bid bonds. Other deposits are refundable upon completion of the requirements of each type of deposit, typically within 12 months.

*Loans Payable:* The City of Cody issued debt in the Wastewater Fund in the amount of \$1,735,295 for both phases of the wastewater treatment facility upgrade and expansion project. The loan for Phase 2 of the will not become due until after substantial completion of the project has been completed.

The City has assigned and pledged to the Wyoming State Loan and Investment Board all revenues generated from the Wastewater user fees and Wastewater enterprise fund unrestricted reserves as reimbursement for the annual loan payments which the City will make to the Clean Water State Revolving Fund (CWSRF) necessary to meet the amortized annual payment of principal and interest. The City of Cody charges a wastewater plant fee based on water tap size which is assessed monthly to all users of the City's sewer system. This fee generates approximately \$220,000 annually which exceeds the annual debt service payment requirement.

The annual requirements to retire the debt outstanding as of June 30, 2019 are as follows:

Fiscal Year	Loan Phase 1		Loan Phase 2		Total
	Principal	Interest	Principal	Interest	
2019	\$69,646	\$40,765	\$ -	\$ -	\$110,411
2020	71,361	39,047	84,278	-	194,686
2021	73,123	37,288	-	-	110,411
2022	74,926	35,485	-	-	110,411
2023	76,774	33,637	-	-	110,411
2024-2028	413,217	138,841	-	-	552,058
2029-2033	466,737	85,322	-	-	552,059
2034-2039	405,233	25,094	-	-	430,327
Total	\$1,651,017	\$435,479	\$84,278	\$ -	\$2,170,774

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*Net Pension Liability:* Under GASB 68/71 the City of Cody is required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate share of collective net pension liability under cost-sharing employer plans.

CHANGES IN LONG TERM DEBT					
	Balance at July 1, 2018	Additions	Deductions	Balance at June 30, 2019	Amounts Due within a Year
<b>Governmental Activities:</b>					
Accrued Compensated Absences	\$361,881	\$27,100	\$ -	\$388,981	\$203,525
Customer Deposits	8,399	550	-	8,949	8,949
Net Pension Liability	4,621,666	2,950,440	-	7,572,106	-
Total Governmental Activities	4,991,946	2,978,090	-	7,970,036	212,474
<b>Business-Type Activities:</b>					
Accrued Compensated Absences	\$212,078	\$ -	\$11,983	\$200,095	\$91,920
Customer Deposits	201,694	-	20,619	181,075	181,075
Loans Payable (CWSRF)	1,721,228	84,278	70,211	1,735,295	110,411
Net Pension Liability	1,494,503	545,954	-	2,040,457	-
Total Business-Type Activities	3,629,503	630,232	102,813	4,156,922	383,406
<b>Total Long-Term Debt</b>	<b>\$8,621,449</b>	<b>\$3,608,322</b>	<b>\$102,813</b>	<b>\$12,126,958</b>	<b>\$595,880</b>

### 3.G. INTERFUND BALANCES AND ACTIVITIES

The City of Cody utilizes inter-fund transfers for both operating and capital purposes such as allocations to the Vehicle Replacement Fund and franchise transfers from the Proprietary Funds to the General Fund. Inter-fund transfers for the year ended June 30, 2019 were as follows:

	Governmental Activities			Business-Type Activities				Total
	General Fund	Vehicle Replacement Fund	Total	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	
Franchise Fees	\$947,148	-	\$947,148	\$(110,388)	\$(161,636)	\$(67,365)	\$(607,759)	\$(947,148)
Vehicle Replacement	(313,274)	476,680	163,406	(72,833)	(13,950)	(24,001)	(52,622)	(163,406)
Total	\$633,874	\$476,680	\$1,110,554	\$(183,221)	\$(175,586)	\$(91,366)	\$(660,381)	\$(1,110,554)

The amount shown in this chart differs from the transfers shown on the Statement of Activities due to the following capital contributions recorded as other financing sources due to the purchase of capital assets by the Vehicle Replacement Fund and Specific Purpose Tax Fund:

Fund	Amount
Wastewater	\$130,742
Solid Waste	5,186
Total	\$135,928

The amount shown on this schedule (\$135,928) for capital contributions differs from capital contributions total shown on the Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds capital contributions (\$473,899) due to contributed capital received from outside agencies.

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At fund level, the purchase by the governmental fund is recorded as capital outlay expenditure and is a capital contribution in the proprietary fund. However, for the government-wide financial statements this activity is treated as a transfer between funds and activity is eliminated.

### 3.H. FUND BALANCES AND NET POSITION

#### Components of Fund Balances

As of June 30, 2019, fund balances components consisted of the following:

Fund	Non-Spendable	Restricted	Committed	Assigned
General Fund	\$482,978	\$126,695	\$ -	\$ 72,864
Vehicle Replacement Fund	-	-	-	2,833,934
Cody Public Art Fund	-	3,409	-	-
Specific Purpose Tax Fund	-	3,787,374	-	-
Total	\$482,978	\$3,917,478	\$ -	\$2,906,798

#### Net Asset Restrictions

In the governmental activities at the government-wide level there is a restriction in the amount of \$3,917,478 due to certain assets being restricted to a specific use such as the specific purpose tax fund (\$3,787,374), police forfeiture funds (\$95,595), PEG grant (\$10,000), convention center project (\$21,100), and donations received for the Cody Public Art project (\$3,409).

## NOTE 4. OTHER NOTES

### 4.A. EMPLOYEE PENSION PLANS

The City and all full-time and regular part-time employees participate in the Wyoming Retirement System (WRS), a cost-sharing multi-employer public employee retirement system. WRS pays employees a defined benefit depending upon years of service and earnings using an accrued benefit cost method.

Wyoming Retirement System has two tiers of benefits for City employees:

Tier 1: For employees who have made a contribution to the Plan for service prior to September 1, 2012, benefits are calculated using a multiplier of 2.125 percent for the first 15 years of service and 2.25 percent for years of service above 15 and the employee's three-year highest average salary. Employees under this tier are eligible for full retirement at age 60 or the Rule of 85 (age plus years of service in WRS equals 85 or more).

Tier 2: For employees who made their first contribution to the Plan for service on or after September 1, 2012 or if an employee terminated employment before being vested, or took a refund and then were reemployed on or after September 1, 2012, benefits are calculated using a multiplier of 2 percent for all years of service and the employee's five-year highest average salary. Employees under this tier are eligible for full retirement benefits at age 65 or the Rule of 85.

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City employees are eligible for a reduced benefit when: Under Tier 1 the employee reaches age 50 and are vested; Under Tier 2 the employee reaches age 55 and are vested or Under either Tier if the employee completes 25 years of service at any age. Law enforcement employees are eligible for full retirement after reaching age 60 and are vested or at any age with 20 years of service. Early retirement benefits are available with a reduced benefit after reaching age 50 and are vested. All eligible City employees are covered under one of the following two plans:

Public Employee Pension Plan

Beginning September 2018, public employees participate at a contribution rate of 17.12%. By State Statute, the employer-allocated portion is 8.62% and the employee-allocated portion 8.50% of which the City paid 12.44% and the employees paid 4.68% of the total contribution amount. Prior to September 2018 the employer-allocated portion was 8.37% and the employee-allocated portion was 8.25% of which the City paid 12.19% and the employees paid 4.43% for a total contribution rate of 16.62%.

Fiscal Year Ending	Employee Contribution	Employer Contribution	Total Contribution
June 30, 2019	\$205,180	\$548,180	\$753,360
June 30, 2018	\$186,462	\$512,611	\$699,073
June 30, 2017	\$185,985	\$511,790	\$697,775
June 30, 2016	\$197,551	\$548,749	\$746,300

Law Enforcement Pension Plan

Beginning September 2018, law enforcement employees participate at a contribution rate of 17.2%. By State Statute, the employer-allocated portion is 8.60% and the employee-allocated portion is 8.60% of which the City paid 11.69% and employees paid 5.51% of the total contribution amount.

Fiscal Year Ending	Employee Contribution	Employer Contribution	Total Contribution
June 30, 2019	\$74,073	\$157,153	\$231,226
June 30, 2018	\$71,515	\$151,726	\$223,241
June 30, 2017	\$68,186	\$144,663	\$212,849
June 30, 2016	\$74,939	\$149,844	\$224,783

As of June 30, 2019, the City did not have an outstanding balance payable for legally required contributions to the Wyoming Retirement System.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The WRS has public employee and law enforcement employee plan assets of \$7,430,420,435 and a total pension liability of \$10,717,783,576, creating a net pension liability of \$3,287,363,141. The pension net position as a percent of total pension liability is 66%. The City of Cody's prorated share of the net pension liability is \$9,612,563. Of this amount \$7,572,106 is attributable to the General Fund and \$2,040,457 is attributable to the Enterprise Funds. The

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City's net pension liability is based on the ratio of actual contributions paid to WRS by the City to the total paid by all participants of the plan. The City's prorated share of the net pension liability is based on the ratio of actual contributions paid to WRS by the City to the total paid by all participants of the plan, which amounts to .292410%. The measurement date of the unfunded pension liability was December 31, 2018.

At June 30, 2019 the City reported a total liability of \$9,612,563 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation at January 1, 2018. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities. At December 31, 2018, the City's liability as well as their proportion and increase from its proportion measured at December 31, 2017 were as follows for each plan in which the City participates:

	Pension Liability at June 30, 2019	Proportion at December 31, 2018	Increase(Decrease) from December 31, 2017
Public Employee Pension Plan	\$7,557,246	.2481617%	.0110286%
Law Enforcement Pension Plan	2,055,317	.8490509%	.0226203%
Total	\$9,612,563		

At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow		Deferred Inflow	
	Public Employees	Law Enforcement	Public Employees	Law Enforcement
Net difference between projected & actual earnings	\$1,134,883	\$337,795	-	\$-
Difference between actual and expected experience	-	2,827	189,789	92,821
Assumption changes	377,577	877,139	-	-
Amortizing deferred outflows & deferred inflows	1,512,460	1,217,761	189,789	92,821
Contributions subsequent to measurement date	378,601	114,252	-	-
Total	\$1,891,061	\$1,332,013	\$189,789	\$92,821

The City reported \$3,223,074 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year end June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as follows:

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Fiscal Year Ended June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2019	\$1,179,323	\$103,407
2020	\$742,274	\$65,085
2021	\$555,336	\$48,694
2022	\$746,141	\$65,425
	\$3,223,074	\$282,611

Actuarial Assumptions

An experience study was conducted covering the five-year period ending December 31, 2017. The net pension liability as of December 31, 2018 is based on the results of an actuarial valuation as of January 1, 2018 rolled forward to a measurement date of December 31, 2018. The following actuarial assumptions applied to all periods included in the measurement:

<i>Public Employee Pension Plan</i>	
Actuarial cost method	Entry age normal
Inflation	2.25%
Salary increases	4.75% to 8.75%, including inflation
Payroll growth rate	2.5%
Cost of living increase	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-retirement mortality	RP-2014 Healthy Annuitant Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-retirement mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

<i>Law Enforcement Pension Plan</i>	
Actuarial cost method	Entry age normal
Inflation	2.25%
Salary increases	4.75% to 8.75%, including inflation
Payroll growth rate	2.5%
Cost of living increase	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-retirement mortality	RP-2014 Healthy Annuitant Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-retirement mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

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Asset Allocation

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 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 pension plans target asset allocation as of January 1, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Arithmetic Rate of Return
Cash	0.00%	.30%
Fixed Income	20.00%	2.00%
Equity	49.00%	7.40%
Marketable Alternatives	19.00%	3.50%
Private Markets	12.50%	7.00%
Total	100.00%	5.50%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% for the public employee plan and 5.92% for the law enforcement plan. 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 and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date.

The following table presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate:

Primary Government Pension Plans	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Public Employee Plan	\$10,480,881	\$7,557,246	\$5,117,499
Law Enforcement Plan	3,094,466	2,055,317	1,212,874
Total	\$13,575,347	9,612,563	\$6,330,373

Wyoming Retirement System Reports

Financial reporting information pertaining to the City's participation in the Wyoming Retirement System (WRS) is prepared in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, as amended by GASB Statement No. 71. The WRS was established through State Statutes W.S. 9-3-401 through W.S. 9-3-432. The WRS issues a publicly available Comprehensive Annual Financial Report that includes its financial statements and required supplementary information. Contact the Wyoming Retirement System for additional information or a summary plan description

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detailing the provisions of the plan, including benefits, actuarial assumptions, discount rates, investments held, expected rates of return, discount rate sensitivity and cost of living adjustments at 6101 Yellowstone Road, Suite 500, Cheyenne, Wyoming 82002, or by calling 307-777-7691. The information is also available on their website at [www.retirement.state.wy.us](http://www.retirement.state.wy.us)

#### **4.B. RISK MANAGEMENT**

##### Liability

The City is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The City manages these various risks of loss through participation in the Wyoming Local Government Liability Pool (LGLP). The City pays an annual actuarially determined assessment to LGLP for liability coverage. The coverage provides \$250,000 per claimant, but not more than \$500,000 per occurrence for all claimants. The deductible per occurrence is \$5,000. The contribution to the plan in the current year was \$46,270. Should claims exceed LGLP deposits, each participant is liable and will be assessed for its proportionate share whether or not it continues to participate in the plan, should LGLP terminate, the City would receive its proportionate share of excess funds remaining in the LGLP account. The City has incurred no losses of significance in excess of coverage provided by LGLP in the last three years.

##### Health Insurance

The City also participates in the Wyoming Association of Municipalities Joint Powers Insurance Coverage (WAM-JPIC) as a means to acquiring health and life insurance at competitive rates. The package is acquired by pooling resources with other governmental entities. The City pays 100% of the cost for single coverage and 85% of the cost for dependent coverage with employees paying the other 15%. In addition, the City contributes 50% of the employees' annual deductible into a health savings account (H.S.A.) for each covered employee. Employees with family coverage receive \$1,300 per year (contributed at \$54.16 per pay period) and employees with other than family coverage receive \$625 per year (contributed at \$26.07 per pay period). The total cost for health insurance and H.S.A contribution for the City in the current fiscal year was \$1,661,388.

##### Property Insurance

Buildings and equipment are adequately insured under commercial insurance policies. The City has incurred no losses of significance in excess of coverage provided by the commercial carriers in the last three years. Total costs for property insurance for the City in the current fiscal year were \$63,496.

##### Cyber Insurance

The City maintains cyber insurance to protect against internet-based risks and risks related to information technology infrastructure and activities. The City has incurred no losses. Total costs for cyber insurance for the City in the current fiscal year were \$7,780.

#### **4.C. LEASES**

The City has entered into a lease agreement with the Cody Council on Aging, Inc. for a building constructed by the City for use as a senior center. The annual fair market value under the lease is

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approximately \$87,000. The term of the lease is 30 years beginning January 1, 2002 with valuation adjustments to be considered every five years. The annual lease payment is considered an in-kind contribution from the City to the Cody Council on Aging, a 501(c) (3) organization.

#### 4.D. COMPENSATED ABSENCES

Accumulated vacation, sick leave and compensatory pay of the City's employees vest every other week and is recorded as a liability in the respective City funds. The General Fund's accrued vacation pay and sick leave is reported as a liability on the government-wide financial statements. Liabilities of the proprietary funds are reported within those funds at the fund level and government-wide level of financial statements. See Note 3.F. for further disclosure of the liabilities.

#### 4.E. RELATED PARTY TRANSACTIONS

##### Jointly Governed Organizations

The City paid the following jointly governed organizations for the following during the fiscal year ended June 30, 2019:

Organization	Purpose	Amount Paid	Amount Owed as of June 30th
Shoshone Municipal Pipeline	Wholesale water	\$1,607,283	\$155,125
Wyoming Municipal Power Agency	Wholesale electricity	\$9,126,893	\$696,342
Yellowstone Regional Airport	Operating contribution	\$174,365	\$0

##### Purchases from Elected Officials

During the fiscal year ended June 30, 2019 the City of Cody purchased materials and services from a business owned by a council member in the amount of \$67,601.

#### 4.F. COMMITMENTS

##### Construction Commitments

At June 30, 2019, the following construction commitments were outstanding of which some are being performed by City of Cody employees/departments:

Project	Department	Actual as of June 30 <sup>th</sup>	Anticipated Remaining Cost
Wastewater treatment facility phase 2	Wastewater	\$429,568	\$5,570,431
Beacon Hill water tank	Water	226,434	3,373,565
Sunshine Ave water line	Water	27,082	10,000
Splash park	Parks	206,578	349,037
Gunwerks service line	Electric	1,479	24,522
Country estates service line	Electric	32,125	2,376
ADA ramp installations	Public Works	166,002	242,843
	Total	\$1,089,268	\$9,572,774

#### 4.G. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The City maintains four business-type activities which provide solid waste, water, wastewater and electric services. Only the Water Fund and the Electric Fund are required to have segment information presented, however Management has chosen to show limited segment information

City of Cody, Wyoming  
Notes to Basic Financial Statements  
June 30, 2019

on each Proprietary Fund in this Note. Each fund is a major fund therefore the full segment information can be easily seen in the proprietary funds financial statements. Segment information for the year ended June 30, 2019 as follows:

	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	Combined Total
Total Assets	\$4,589,279	\$14,846,260	\$17,036,239	\$17,425,628	\$53,897,406
Current Assets	3,154,241	4,992,187	3,063,981	6,797,119	18,007,528
Capital Assets	1,435,038	9,854,073	13,972,258	10,628,509	35,889,878
Current Liabilities	134,321	234,762	113,962	994,250	1,477,295
Net Position Capital Assets	1,435,038	9,854,073	13,972,258	10,628,509	35,889,878
Net Position Unrestricted	2,588,939	4,378,096	860,293	5,167,908	12,995,236
Operating Revenues	2,201,322	3,255,154	1,355,211	12,086,177	18,897,864
Operating Expense	2,163,920	3,107,276	1,293,569	11,186,146	17,750,911
Operating Income (Loss)	37,402	147,878	61,642	900,031	1,146,953
Interest Income	35,937	49,638	30,526	56,127	172,228
Transfers Out	183,221	175,586	91,366	660,381	1,110,554
Change in Net Position	(100,318)	322,132	128,226	295,777	645,808
Net Position Beginning	4,124,295	13,910,037	14,814,736	15,500,640	48,349,717
Net Position Ending	4,023,977	14,232,169	14,942,962	15,796,417	48,995,525
Net Cash Flow Operations	119,948	640,880	670,520	1,262,171	2,693,519
Net Cash Flow Non-Capital	(178,844)	(175,584)	(91,361)	(660,382)	(1,106,171)
Net Cash Flow Capital	(16,722)	(105,542)	(133,152)	(249,271)	(504,687)
Net Cash Flow Investing	35,937	49,638	30,527	56,127	172,229
Beginning Cash	2,887,077	4,067,584	2,395,503	4,315,569	13,665,733
Ending Cash	\$2,847,396	\$4,476,976	\$2,872,037	\$4,724,214	\$14,920,623

#### 4.H. CONTINGENCIES

##### Contingencies

*Grant Program Involvement* – in the normal course of operations the City participated in various federal and state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by the granting or loan agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

*Litigation* – the City is a party to various legal proceedings which normally occur in the course of government operations. The financial statements do not include accrual or provisions for loss contingencies that may result from these proceedings. While the outcome of the above noted proceedings cannot be predicted, due to the insurance coverage maintained by the City and the State Statute relating to judgments, the City feels that any settlement or insurance would not have a material adverse effect on the financial condition of the City.

#### 4.I. SUBSEQUENT EVENTS/OTHER

The following actions were taken by the City Council subsequent to the June 30<sup>th</sup> end of the fiscal year but prior to the issue date of this report:

Approved a request to increase funding for the TAP Grant to \$400,000 (increased from \$320,000 previously approved) and the City of Cody local match amount to \$100,000 (increased from \$80,000 previously approved).

City of Cody, Wyoming  
Notes to Basic Financial Statements  
June 30, 2019

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Awarded Bid 2019-02 for the Wastewater Treatment Facility Phase 2 Treatment Facility to Harris Trucking & Construction Company in the amount of \$5,221,162.

Approved the non-recourse promissory note, mortgage and assignment and pledge of revenues between the City of Cody and Wyoming Business Council for the Gunwerks manufacturing facility loan in the amount of \$3,000,000.

Awarded Bid 2019-06 to Denny Menholt in the amount of \$32,998 for a 2020 ½ Ton Police Crew Cab 4x4 Pickup.

Awarded Bid 2019-07 to Fremont Motors for a total amount of \$68,190 for two (2) 2020 AWD Police Utility Vehicles.

Awarded Bid 2019-08 to Bobcat of the Big Horn Basin, Inc in the amount of \$51,390.65 for a Bobcat S650 T4 Skid Steer Loader with attachments.

Authorized the Mayor to enter into and sign a contract between the City of Cody and Leisure In Montana, Inc as it relates to the replacement and installation of the sand filtration systems to the Therapy and Leisure Pools at the Paul Stock Aquatic and Recreation Center for an amount not to exceed \$54,791, plus a contingency of 10% (\$5,479).

Authorized the Mayor to sign a letter to Wyoming Business Council withdrawing the grant for the Wyoming Authentic Products grant in the amount of \$748,360.

Approved the uncollectible account write offs in the amount of \$63,247.38.

Approved Resolution 2019-10 amending the City of Cody final budget for FY2019-2020.

Awarded Quote 2019-10, Grading “W”, to Harris Trucking & Construction Co. for 10,000 tons of Grading “W” road base in the amount of \$49,500.

Authorized the Mayor to sign the loan agreement between the Wyoming Business Council and the City of Cody for the Gunwerks project in the amount of \$3,000,000.

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**REQUIRED SUPPLEMENTAL INFORMATION**

City of Cody, Wyoming  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
General Fund - Modified Accrual Basis  
for the fiscal year ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive(Negative)
<b>REVENUES</b>				
Taxes	3,367,890	3,367,890	3,294,501	(73,389)
Invergovernmental	3,627,123	3,002,657	2,982,768	(19,889)
Licenses & Permits	-	-	79,428	79,428
Fines & Assessments	109,100	109,100	83,799	(25,301)
Charges for Services	1,883,802	1,888,802	1,578,691	(310,111)
Operating Grants & Contributions	279,741	274,939	306,392	31,453
Investment Income	-	-	102,300	102,300
Miscellaneous	-	-	203,699	203,699
Total Revenues	<u>9,267,656</u>	<u>8,643,388</u>	<u>8,631,578</u>	<u>(11,810)</u>
<b>EXPENDITURES</b>				
General Government	1,570,435	825,004	756,979	68,025
Police	3,146,666	3,279,427	3,066,124	213,303
Parks & City Facilities	1,160,685	1,186,110	1,079,622	106,488
Community Development & Public Works	1,886,170	1,916,083	1,621,105	294,978
Recreation Center	2,325,221	2,324,318	2,150,089	174,229
Total Expenditures	<u>10,089,177</u>	<u>9,530,942</u>	<u>8,673,919</u>	<u>857,023</u>
<b>INTERFUND TRANSFERS</b>				
Transfers In	956,874	956,874	947,148	9,726
Transfers Out	(313,275)	(313,275)	(313,274)	(1)
Net Transfers	<u>643,599</u>	<u>643,599</u>	<u>633,874</u>	<u>9,725</u>
Net change in fund balance	(177,922)	(243,955)	591,533	835,488
<b>FUND BALANCE - BEGINNING</b>	8,396,553	8,396,553	8,396,553	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 8,218,631</u>	<u>\$ 8,152,598</u>	<u>\$ 8,988,086</u>	<u>\$ 835,488</u>
<b>Adjustments to Generally Accepted Accounting Principles Basis:</b>				
Changes in due from other governments			\$ 23,834	
Changes in due from other entities			9,029	
Changes in court receivables and related accounts			(7,736)	
Changes in other receivables			2,362	
Changes in allowances			20,451	
Changes in inventory			(65,856)	
Changes in accrued liabilities			(22,886)	
Changes in deferred revenue			22,555	
Net change in fund balances - GAAP basis			<u>(18,247)</u>	
<b>Ending Fund Balance - GAAP Basis</b>			<u>\$ 8,969,839</u>	

## Notes:

- (1) The City of Cody operates a Vehicle Maintenance department in the General Fund. The main function of this department is to provide maintenance and repair services on fleet vehicles and equipment. Under City policies, interdepartmental services performed by one department for another are credited to the performing department and charged to the receiving department to reflect the accurate cost of programs. For reporting purposes, the Enterprise Fund charges are shown as transfers in/out between funds. The General Fund activities are credited to the performing department and charged as an expense to the receiving departments. The cost allocation is calculated annually based on each department's percentage of use; therefore, actual costs are not being allocated. See Note 1.E. in the Notes to the Basic Financial Statements for additional details.
- (2) The City of Cody operates a Vehicle Replacement capital project fund which accounts for transfers from other funds within the primary government which is to be used to purchase vehicles and equipment. Transfers are based upon each department's vehicles and assigned replacement schedules to allocate appropriate funds to cover future replacements. See Note 3.G. in the Notes to the Basic Financial Statements for additional details.
- (3) The budget for the General Fund is prepared using the modified accrual basis of accounting.

See independent auditor's report as it relates to required supplementary information.

City of Cody, Wyoming  
 Budgetary Comparison Schedule - Modified Accrual Basis  
 Major Governmental Fund  
 for the fiscal year ended June 30, 2019

	<b>LODGING TAX FUND</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive(Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 127,000	\$ 127,000	\$ 125,560	\$ (1,440)
Investment Income	-	-	679	679
Total Revenues	<u>127,000</u>	<u>127,000</u>	<u>126,239</u>	<u>(761)</u>
<b>EXPENDITURES</b>				
General Government	112,841	113,053	94,874	18,179
Outside Agency Funding	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>132,841</u>	<u>133,053</u>	<u>114,874</u>	<u>18,179</u>
Net change in fund balance	\$ (5,841)	\$ (6,053)	\$ 11,365	\$ 17,418
<b>FUND BALANCE - BEGINNING</b>	<u>\$ 24,609</u>	<u>\$ 24,609</u>	<u>\$ 24,609</u>	<u>\$ -</u>
<b>FUND BALANCE - ENDING</b>	<u><u>\$ 18,768</u></u>	<u><u>\$ 18,556</u></u>	<u><u>\$ 35,974</u></u>	<u><u>\$ 17,418</u></u>

See independent auditor's report as it relates to required supplementary information.

City of Cody, Wyoming  
 Budgetary Comparison Schedule - Modified Accrual Basis  
 Major Governmental Fund  
 for the fiscal year ended June 30, 2019

	<b>SPECIFIC PURPOSE TAX FUND</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive(Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 2,043,463	\$ 2,043,463	\$ 2,238,401	\$ 194,938
Investment Income	-	-	42,137	42,137
Total Revenues	<u>2,043,463</u>	<u>2,043,463</u>	<u>2,280,538</u>	<u>237,075</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>522,576</u>	<u>768,571</u>	<u>976,062</u>	<u>(207,491)</u>
Total Expenditures	<u>522,576</u>	<u>768,571</u>	<u>976,062</u>	<u>(207,491)</u>
Net change in fund balance	\$ 1,520,887	\$ 1,274,892	\$ 1,304,476	\$ 29,584
<b>FUND BALANCE - BEGINNING</b>	<u>\$ 2,805,366</u>	<u>\$ 2,805,366</u>	<u>\$ 2,805,366</u>	<u>\$ -</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 4,326,253</u>	<u>\$ 4,080,258</u>	<u>\$ 4,109,842</u>	<u>\$ 29,584</u>

See independent auditor's report as it relates to required supplementary information.

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**OTHER SUPPLEMENTAL INFORMATION**

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City of Cody, Wyoming  
Combining Balance Sheet  
Non-Major Governmental Funds  
June 30, 2019

	<u>Capital Projects Fund</u> <u>Vehicle Replacement</u> <u>Fund</u>	<u>Special Revenue Fund</u> <u>Cody Public Art Fund</u>	<u>Total Non-Major</u> <u>Governmental Funds</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 160,059	\$ 4,879	\$ 164,938
Investments	2,671,714	-	\$ 2,671,714
Accounts Receivable	2,161	-	
Total Assets	<u>\$ 2,833,934</u>	<u>\$ 4,879</u>	<u>\$ 2,836,652</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 1,470	\$ 1,470
Total Liabilities	<u>\$ -</u>	<u>\$ 1,470</u>	<u>\$ 1,470</u>
<b>FUND EQUITY</b>			
Fund Balance:			
Nonspendable:	\$ -	\$ -	\$ -
Restricted:			
Public Art	-	3,409	\$ 3,409
Committed:	-	-	\$ -
Assigned:	-	-	\$ -
Capital Assets	2,833,934	-	\$ 2,833,934
Unassigned	-	-	\$ -
Total Fund Equity	<u>\$ 2,833,934</u>	<u>\$ 3,409</u>	<u>\$ 2,837,343</u>
Total Liabilities and Fund Equity	<u>\$ 2,833,934</u>	<u>\$ 4,879</u>	<u>\$ 2,838,813</u>

See independent auditor's report as it relates to required supplementary information.

City of Cody, Wyoming  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Non-Major Governmental Funds  
for the fiscal year ending June 30, 2019

	<u>Capital Projects Fund</u> <u>Vehicle Replacement</u> <u>Fund</u>	<u>Special Revenue Fund</u> <u>Cody Public Art Fund</u>	<u>Total Non-Major</u> <u>Governmental Funds</u>
<b>REVENUES</b>			
Contributions	-	7,030	7,030
Investment Income	\$ 42,593	\$ -	\$ 42,593
Total Revenues	<u>42,593</u>	<u>7,030</u>	<u>49,623</u>
<b>EXPENDITURES</b>			
Public Art Displays	-	3,621	3,621
Miscellaneous	38	-	38
Capital Outlay	367,689	-	367,689
Total Expenditures	<u>367,727</u>	<u>3,621</u>	<u>371,348</u>
Revenues Over(Under) Expenditures	(325,134)	3,409	(321,725)
Other Financing Sources(Uses)			
Transfers In	<u>476,680</u>	<u>-</u>	<u>476,680</u>
Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses	151,546	3,409	154,955
<b>FUND BALANCE - BEGINNING</b>	<u>2,682,388</u>	<u>-</u>	<u>2,682,388</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,833,934</u>	<u>\$ 3,409</u>	<u>\$ 2,837,343</u>

See independent auditor's report as it relates to required supplementary information.

City of Cody, Wyoming  
Schedule of Pensions  
for the Fiscal Year Ended June 30, 2019

Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 fiscal years\* (unaudited)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Public Employee Pension Plan</b>					
City's proportion of the net pension liability (Asset)	0.2481617%	0.2371331%	0.2390953%	0.2378250%	0.2320843%
City's proportionate share of the net pension liability	\$ 7,557,246	\$ 5,405,071	\$ 5,780,129	\$ 5,539,771	\$ 4,095,574
City's covered-employee payroll	\$ 4,420,111	\$ 4,212,379	\$ 4,262,843	\$ 4,169,999	\$ 3,967,278
City's proportionate share of the net pension liability (asset) as a percentage of covered employees	170.97%	128.31%	135.59%	133.56%	103.23%
Plan fiduciary net position as a percentage of the total pension liability	69.17%	76.35%	73.42%	73.40%	79.08%
<b>Law Enforcement Pension Plan</b>					
City's proportion of the net pension liability (Asset)	0.0849051%	0.8264306%	0.7681368%	0.8147468%	0.8126946%
City's proportionate share of the net pension liability	\$ 2,055,317	\$ 711,097	\$ 579,881	\$ 612,037	\$ 239,450
City's covered-employee payroll	\$ 1,344,341	\$ 1,268,960	\$ 1,188,916	\$ 1,225,377	\$ 1,201,088
City's proportionate share of the net pension liability (asset) as a percentage of covered employees	152.89%	56.04%	48.77%	49.95%	19.94%
Plan fiduciary net position as a percentage of the total pension liability	71.22%	87.99%	88.11%	87.49%	94.76%

Schedule of Pension Contributions - Last 10 fiscal years\* (unaudited)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Public Employee Pension Plan</b>					
Contractually required contributions	\$ 753,360	\$ 707,840	\$ 710,756	\$ 689,754	\$ 615,196
Contributions in relation to the contractually required contributions	\$ 753,360	\$ 707,840	\$ 710,756	\$ 689,754	\$ 615,196
Contributor deficiency(excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered employee payroll	\$ 4,420,111	\$ 4,258,964	\$ 4,276,510	\$ 4,150,144	\$ 3,876,471
Contributions as a percentage of covered employee payroll	17.04%	16.62%	16.62%	16.62%	15.87%
<b>Law Enforcement Pension Plan</b>					
Contractually required contributions	\$ 231,227	\$ 225,664	\$ 206,736	\$ 220,283	\$ 216,359
Contributions in relation to the contractually required contributions	\$ 231,227	\$ 225,664	\$ 206,736	\$ 220,283	\$ 216,359
Contributor deficiency(excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered employee payroll	\$ 1,344,341	\$ 1,312,002	\$ 1,201,953	\$ 1,280,715	\$ 1,257,901
Contributions as a percentage of covered employee payroll	17.20%	17.20%	17.20%	17.20%	17.20%

\* Information for years prior to 2015 is not available

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

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CERTIFIED PUBLIC ACCOUNTANT

**James B. Seckman, CPA, P.C.**

PROFESSIONAL CORPORATION

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Powell, Wyoming 82435307-754-2141  
Fax 307-754-7061

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

To the Honorable Mayor and Members of the City Council  
Cody, Wyoming

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 Cody, Wyoming, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Cody, Wyoming's basic financial statements, and have issued our report thereon dated October 4, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Cody, Wyoming'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 of Cody, Wyoming's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Cody, Wyoming'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.

CERTIFIED PUBLIC ACCOUNTANT

**James B. Seckman, CPA, P.C.**

PROFESSIONAL CORPORATION

544 Gateway Drive  
Powell, Wyoming 82435307-754-2141  
Fax 307-754-7061**Compliance and Other Matters**

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

**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.



James B. Seckman, CPA, P.C.

Cody, Wyoming  
October 4, 2019

**AGENDA ITEM SUMMARY REPORT**  
**Resolution 2019-11 Budget Amendment**

**ACTION TO BE TAKEN:**

Approve the resolution amending the FY19-20 budget.

**SUMMARY OF INFORMATION:**

The City of Cody adopted the budget for FY19-20 on June 18, 2019. Per State Statute, budgets may be amended through Resolution by the City Council. The purpose of this amendments is for the early replacement of a sanitation truck.

Sanitation Vehicle C01 is currently funded for replacement in the approved FY 2019-20 budget, and Sanitation Vehicle C06 is planned for replacement during FY 2020-21 in the Vehicle Replacement Schedule. The primary basis of Sanitation Vehicle replacement is the total of hours of use, with the criteria being 10,000 hours or greater as a candidate for replacement. Vehicle C01 had approximately 11,400 hours of use and C06 had approximately 12,900 hours of use in December 2018, and both have been in use on regular solid waste service routes through all of 2019 (further increasing the hours of use).

Throughout calendar year 2019, the Sanitation Division has faced many challenges with numerous vehicles being out of service for both minor and major repairs. The Division currently has two (2) back up vehicles to utilize when the assigned route vehicles are out of service, and at many times through the year both back up vehicles were placed into regular service. Moving into calendar year 2020, the Sanitation Division anticipates having an additional route to serve one day per week as grass and leaf recycling is expanded to more customers in the City and making it more critical to minimize vehicle outages.

With these factors considered, and the increasing age and hours of use on the existing Sanitation Vehicles, staff recommends accelerating the purchase of new Sanitation Vehicles. In FY 2019-2020, it is recommended that the replacement of Sanitation Vehicle C06 be advanced by one (1) year, and a total of two (2) new Sanitation Vehicles be purchased in FY 2019-20. Based on the manufacturing lead time for these new vehicles, it is anticipated that both will be delivered and be available to be put in service around June or July of 2020 at the beginning of the busier summer season.

Moving forward, Sanitation Vehicles C02 and C05 (11,200 and 10,600 hours of use in December 2018 respectively) are currently planned for replacement in FY 2021-22 which would provide anticipated delivery in early summer of 2022. With the development of the proposed FY 2020-21 budget, staff will analyze the possibility of accelerating the purchase one or both of these vehicle replacements into the FY 2020-21 budget.

The Sanitation Division reserves are sufficient to fund the proposed budget amendment to allow for replacement of Vehicle C06 in FY 2019-20.

**AGENDA ITEM NO. \_\_\_\_\_**

**FISCAL IMPACT**

Vehicle Replacement Fund – revenue will increase by \$44,445 and expenses will increase by \$277,000, resulting in a net decrease to cash reserves of \$232,555.

Solid Waste Fund – expenses will increase by \$44,445 due to an additional transfer to the Vehicle Replacement Fund resulting in a decrease to cash reserves in the amount of \$44,445.

**ATTACHMENTS**

1. Resolution 2019-11

**RESOLUTION 2019-11**

**A RESOLUTION AMENDING THE CITY OF CODY FINAL BUDGET FOR FISCAL YEAR 2019-2020**

WITNESSETH:

WHEREAS, the final budget for Fiscal Year 2019-2020 was duly adopted by the City of Cody with Ordinance No 2019-06 on June 18, 2019 in accordance with the State of Wyoming Statutes; and

WHEREAS, the City of Cody Council has determined it is appropriate to amend the final budget, in accordance with proper governmental accounting and financial reporting practices; and

WHEREAS, funds are available to cover such amendments as designated in the requested action.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE City of Cody, Amendment Number 2 is authorized by the City of Cody Council:

	Original Budget	Amendment 1 08/2019	Amendment 2 11/2019	Amended Budget
<b>REVENUES</b>				
General Fund	\$9,316,292	\$4,986		\$9,321,278
Vehicle Replacement Fund	\$570,317		\$44,445	\$614,762
Lodging Tax Fund	\$126,750			\$126,750
Cody Public Arts Fund	\$5,000			\$5,000
Pass Through Grants Fund	\$6,319,969	(\$1,487,343)		\$4,832,626
Specific Purpose Tax Fund	\$10,000			\$10,000
Solid Waste Fund	\$2,252,830			\$2,252,830
Water Fund	\$4,690,821			\$4,690,821
Wastewater Fund	\$3,408,307	\$18,953		\$3,427,260
Electric Fund	\$12,472,450			\$12,472,450
<b>TOTAL REVENUE</b>	<b>\$39,172,736</b>	<b>(\$1,463,404)</b>	<b>\$44,445</b>	<b>\$37,753,777</b>
<b>EXPENSES</b>				
General Government	\$1,073,175	\$11,016		\$1,084,191
Police	\$3,318,701	\$17,643		\$3,336,344
Parks	\$892,920	\$1,622		\$894,542
City Facilities	\$394,993	\$9,330		\$404,323
Community Development	\$433,521	\$855		\$434,376
Public Works	\$1,608,519	\$123,879		\$1,732,398
Recreation	\$1,255,985	\$11,533		\$1,267,518
Aquatics	\$797,902	\$13,853		\$811,755
Athletics	\$207,066	\$4,816		\$211,882
Vehicle Replacement	\$765,326	\$168,376	\$277,000	\$1,210,702
Lodging Tax	\$128,144	\$16		\$128,160
Cody Public Arts Fund	\$880			\$880
Pass Through Grants Fund	\$6,319,969	(\$1,487,343)		\$4,832,626
Specific Purpose Tax Fund	\$2,817,847	\$40,054		\$2,857,901
Solid Waste Fund	\$2,540,953	\$57,665	\$44,445	\$2,643,063
Water Fund	\$5,097,051	\$29,325		\$5,126,376
Wastewater Fund	\$3,607,862	\$51,719		\$3,659,581
Electric Fund	\$12,254,784	\$19,514		\$12,274,298
<b>TOTAL EXPENSES</b>	<b>\$43,515,598</b>	<b>(\$926,127)</b>	<b>\$321,445</b>	<b>\$42,910,916</b>

PASSED, APPROVED AND ADOPTED THE 5<sup>th</sup> DAY OF NOVEMBER 2019.

\_\_\_\_\_  
Matt Hall, Mayor

Attest:

\_\_\_\_\_  
Cynthia Baker, Administrative Services Officer

MEETING DATE: NOVEMBER 5, 2019  
DEPARTMENT: PARKS AND REC  
PREPARED BY: RICK MANCHESTER, DIRECTOR  
PRESENTED BY: RICK MANCHESTER

## AGENDA ITEM SUMMARY REPORT

### America Walks 2019 Community Change Grant

#### ACTION TO BE TAKEN

Authorize the City Administrator, or his designee, to complete and submit a \$1,500 grant application with America Walks.

#### SUMMARY OF INFORMATION

America Walks has seen firsthand that the passion, innovation and hard work of advocates and local organizations to advance safe, equitable, accessible, and enjoyable places to walk and move are what create the foundation for walkable communities across the US. This grant program will work to provide support to the growing network of advocates, organizations, and agencies using innovative, engaging, and inclusive programs and projects to create change at the community level.

Funded projects should:

- Increase physical activity and active transportation in a specific community
- Work to engage people and organizations new to the efforts of walking and walkability
- Demonstrate a culture of inclusive health
- Create and support healthy, active, and engaged communities
- This will be a no cost program to participants

#### FISCAL IMPACT

\$1,500 if a grant is awarded to the City. The grant and programs will not exceed \$1,500. There will be a walking program taught by the Fitness Coordinator. We will also be working on Beck Lake Trail distance markers. Either make post improvements or white paint depending on project budget.

#### ALTERNATIVES

Do not submit a grant application.

#### ATTACHMENTS

Application Community Change Grants 2019

**AGENDA ITEM NO. \_\_\_\_\_**

## America Walks Opens Applications for 2019 Community Change Grants

Applications Due November 8 at 5 pm Eastern

[Apply Here](#)

America Walks has seen firsthand that the passion, innovation and hard work of advocates and local organizations to advance safe, equitable, accessible, and enjoyable places to walk and move are what create the foundation for walkable communities across the US. This grant program will work to provide support to the growing network of advocates, organizations, and agencies using innovative, engaging, and inclusive programs and projects to create change at the community level.

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- Work to engage people and organizations new to the efforts of walking and walkability
- Demonstrate a culture of inclusive health
- Create and support healthy, active, and engaged communities



(<https://americawalks.org/>)

*20 Years of Making America a Great Place to Walk*

## NEWS

# America Walks Opens 2019 Community Change Grant Applications

America Walks, partners of the Every Body Walk! Collaborative, Lyft, WalkBoston, and other generous sponsors, are excited to announce another round of our popular Community Change Grant program. (<https://americawalks.org/community-change-grants/>) This program will award grantees \$1,500.00 in community stipends for projects related to creating healthy, active, and engaged places to live, work, and play.

America Walks has seen firsthand that the passion, innovation and hard work of advocates and local organizations to advance safe, equitable, accessible, and enjoyable places to walk and move are what create the foundation for walkable communities across the US. This grant program will work to provide support to the growing network of advocates, organizations, and agencies using innovative, engaging, and inclusive programs and projects to create change at the community level.

Funded projects must demonstrate that they will show increased physical activity and active transportation in a specific community, work to engage people and organizations new to the efforts of walking and walkability, and demonstrate a culture of inclusive health. Projects will create healthy, active, and engaged communities that support walking as transportation, health, and recreation.

Awardees will be notified in December 2019. Funds must be used in the 2020 calendar year.

Please contact Heidi Simon at [hsimon@americawalks.org](mailto:hsimon@americawalks.org) with questions.

Applications are due through submission of this form by November 8th by 5pm Eastern.  
(<https://forms.gle/SLuDGAHWHbaypfg8>)

Para acceder a la aplicación en español, haga clic aquí. (<https://forms.gle/ViUK4L2NAiFrwaN89>)

Be inspired by previous grantees with these reports:

- Community Change Projects Enhance Walkability Step by Step: Report on the 2018 Recipients (<https://americawalks.org/grassroots-community-change-projects-enhance-walkability-step-by-step/>)
- Community Change Agents Walk On: Report on the 2017 Grant Recipients (<https://americawalks.org/community-change-agents-walk-on/>)
- Community Change Agents in Action: Report on the 2016 Grant Recipients (<https://americawalks.org/community-change-agents-in-action-a-look-at-our-2016-micro-grant-recipients/>)
- A Year of Walking: Report on the 2015 Recipients (<https://americawalks.org/a-year-of-walking-report-on-the-2015-every-body-walk-micro-grants/>)

# Application for 2019 Community Change Grants

America Walks, partners of the Every Body Walk! Collaborative, Lyft, WalkBoston, and other generous sponsors, are excited to announce another round of our popular Community Change Grant program. This program will award grantees \$1,500.00 in community stipends for projects related to creating healthy, active, and engaged places to live, work, and play.

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Please contact Heidi Simon at [hsimon@americawalks.org](mailto:hsimon@americawalks.org) with questions.

Applications are due through submission of this form by November 8th by 5pm Eastern.

Para acceder a la aplicación en español, haga clic aquí: <https://forms.gle/ViUK4L2NAiFrwaN89>

\* Required

## Contact Information

Name of Person Completing Application \*

Your answer

Organization or Institution to Receive Grant \*

Your answer



Please select which of the following represents your organization type. \*

Choose



**Relation of Contact Person to Organization \***

Your answer

**Email Address \***

Your answer

**Contact Phone Number \***

Your answer

**Address \***

Your answer

**City \***

Your answer

**State \***

Your answer



**Zip Code \***

Your answer

**Website of Organization**

Your answer

**Twitter Handle of Organization (If Available)**

Your answer

**Please select the sector that best describes your primary job or professional affiliation. \***

- Business/Commerce Professionals
- Established Organization or Working Group
- Law Enforcement
- Elected or Appointed Official
- Health Professional
- Education Professional
- Planner or Architect
- Transportation Professional
- Advocacy Organization or Advocate



Advocacy Organization or Advocate

Other:

## About the Grantee

Briefly describe your community, its demographics and a couple of key data points about the pedestrian activity of your community members. Max. 800 characters. \*

Your answer

Please provide a brief description of the organization and the capacity it has to accomplish the project. Max. 800 characters. \*

Your answer

Briefly describe 2 things you or your organization have worked on in the past related to walking or walkable communities. If you haven't done any work in walkability to-date, explain why you are interested in this type of work now. Max. 800 characters. \*

Your answer

Please describe and explain any existing partnerships or support your organization has that would add to the success of the project.

Your answer

## About the Project/Program

 Please select one of the following that best describes your project. \*

**Please describe the project or strategy that you will implement. Indicate what you think the benefits of successfully implementing it will be. Max. 800 characters. \***

Your answer

**Please identify one or two challenges facing your community that this project will address. Max. 800 characters. \***

Your answer

**How will your proposed project work to bring walking and walkability to underserved populations? Max. 800 characters. \***

Your answer

**Does your project address any of these larger issues in addition to walkability? Select all that apply. \***

- Climate Change
- Health Disparities
- Inclusion
- Access
- Civic Engagement
- Social Inclusion
- None of these



How would you define a successful project? Max. 800 characters. \*

Your answer

How do you plan to evaluate and track the project? Max. 800 characters. \*

Your answer

Please provide information on the budget for this project. How will you use the resources (materials, staff, etc.)? Max. 800 characters. \*

Your answer

Do you agree to participate in quarterly surveys on your progress? \*

Choose ▾

Do you agree to provide a video tape or photo documentation of your project? \*

Choose ▾

Have you applied for a grant from America Walks in the past? \*

Choose ▾

Have you engaged with America Walks in any of the following ways? Check that all apply. \*

- Attended an America Walks webinar
- Follow on social media
- Subscribed to the America Walks email list



Applied for or completed the Walking College

Attended a National Walking Summit

SUBMIT

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Google Forms



## **AGENDA ITEM SUMMARY REPORT**

### **AUTHORIZE THE RELINQUISHMENT AND DEDICATION OF EASEMENTS FOR AN EXISTING WATER LINE AT 2229 BIG HORN AVENUE**

#### **ACTION TO BE TAKEN**

Authorize the relinquishment and dedication of easements for an existing water line at 2229 Big Horn Avenue.

#### **SUMMARY**

The property at 2229 Big Horn Avenue is owned by DALCAM, LLC, and contains the HBI Insurance building. The property owner submitted a site plan application to construct an addition onto the front (south side) of the existing. Through the review process it was discovered that a domestic water line easement was in the way of the proposed addition. However, it was also discovered that the physical water line was further to the south, which location does not conflict with the proposed addition. The attached document would move the water line easement to be correctly located over the existing water line—and out of the way of the proposed addition. The water line was part of a private water system that the City acquired in 1964.



#### **FISCAL IMPACT**

The costs of the associated survey and recording fee is covered jointly by the property owner and the City water fund.

#### **ATTACHMENTS**

Dedication and Vacation of Water Line Easement and Right-of-Way document, with exhibit.

#### **ALTERNATIVES**

Approve or deny the request.

#### **RECOMMENDATION**

Approve the mayor to execute the Dedication and Vacation of Water Line Easement and Right-of-way document.

#### **AGENDA & SUMMARY REPORT TO:**

Denny Baustert, DALCAM, LLC

**AGENDA ITEM NO. \_\_\_\_\_**

DEDICATION AND VACATION OF  
WATER LINE EASEMENT AND RIGHT-OF-WAY

Whereas, the physical location of the City of Cody domestic water main and associated right-of-way transferred and conveyed to the City of Cody by the East Cody Water Association pursuant to that document recorded in Book 317, Page 150, records of Park County, Wyoming, across that certain property described as Parcel A in Exhibit "A", located at 2229 Big Horn Avenue, Cody, WY, does not correspond to the legal description provided in that document; and

Whereas, the property owner "DALCAM, LLC" and the City of Cody both desire to align the described location of the easement to the correct physical location of the water line;

The parties agree as follows.

Relinquishment of Water Line Right-of-Way:

Now therefore, the City of Cody, in consideration of DALCAM, LLC, a Wyoming limited liability company, granting a new water line easement and right-of-way as set forth herein, does hereby relinquish and abandon that section of the water line right-of-way transferred and conveyed to the City of Cody by that certain document recorded in Book 317, Page 150 records of Park County, WY, where it crosses the DALCAM, LLC property at 2229 Big Horn Avenue, described as Parcel A in Exhibit "A";

Dedication of New Water Line Easement and Right-of-Way:

KNOW ALL MEN BY THESE PRESENTS: That DALCAM, LLC, which is the owner of that certain property located at 2229 Big Horn Avenue, Cody, Wyoming 82414, described as Parcel A in Exhibit "A", hereinafter called GRANTOR, for and in consideration of the sum of Ten (\$10.00) Dollars and other valuable consideration, the receipt of which is hereby acknowledged, does hereby grant, convey, and warrant unto the City of Cody, Wyoming, a municipal corporation, whose address is P.O. Box 2200, Cody, Wyoming 82414 hereinafter called GRANTEE, its successors, transferees, and assigns, a WATER LINE EASEMENT AND RIGHT-OF-WAY along a route described below. By this easement and right of way, Grantor grants to Grantee the right to lay, erect, construct Install, operate, maintain, inspect, alter, repair, replace, change the size of, and remove water main pipelines and appurtenances thereto, under, across, and through a strip of land situated in the City of Cody, Park County, Wyoming, said strip of land which is more particularly described on the attached Exhibit "A" "Legal Description", under the heading "PROPOSED LEGAL DESCRIPTION" and graphically illustrated on Exhibit "A", which Exhibit "A" by this reference is made a part hereof. The easement shall be

twenty (20) feet wide, with ten (10) feet on either side of the centerline described on the attached Exhibit "A".

TO HAVE AND TO HOLD unto said GRANTEE, its successors and assigns, together with the right of ingress to and egress from said land for the purpose of laying, erecting, constructing, installing, operating, maintaining, inspecting, altering, repairing, replacing, changing the size of, and removing water main facilities, pipelines and appurtenances thereto, of the GRANTEE, in whole or in part, at the will of the GRANTEE; it being the intention of the parties hereto that the GRANTOR may continue to use the surface of the easement strip conveyed hereby provided, however, that such use shall not interfere with GRANTEE'S exercise of the rights hereby conveyed.

IT IS FURTHER AGREED AND UNDERSTOOD as follows:

1. GRANTEE, its successors, transferees, and assigns, shall have the right to assign and convey this grant and any of the rights provided for herein in whole or in part and the same shall be divisible among two or more owners as to any right or rights created here under.
2. This right-of-way and easement does not *convey* any interest whatever in any oil, gas, or other minerals in, on or under the above described land.
3. This instrument contains the entire agreement of the parties and there are no other or different agreements or understandings between the GRANTOR and the GRANTEE or its agents, and that the GRANTOR, in executing and delivering this instrument, has not relied upon any promises, inducements, or representations of the GRANTEE or its agents and employees, except as such as are set forth herein.
4. The word GRANTOR as used herein shall mean the party or parties who execute this instrument as GRANTOR, whether or not named in the caption or introductory paragraph hereof, and they shall be bound individually and in solido. Wherever necessary, words used in the singular shall be construed to read in the plural and words used in the masculine gender shall be construed to read in the feminine gender.
5. GRANTOR herein agrees not to reduce or increase the grade within the easement area by more than six (6) inches or knowingly permit any party other than GRANTEE to reduce or increase such grade. Before GRANTOR allows any party other than GRANTEE to excavate or dig in any manner in the vicinity of the easement, GRANTOR shall inform the other party of the existence of the easement and

the requirement for providing access to the pipeline within the right-of- way.

- 6. GRANTEE is solely responsible for constructing, maintaining, repairing, replacing, and operating the water main facilities and appurtenances in the above easement.
- 7. This instrument and the covenants and agreements herein contained shall inure to the benefit of and be binding and obligatory upon the heirs, executors, administrators, successors, and assigns of the parties hereto, and shall run with the land in perpetuity.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2019.

GRANTEE: CITY OF CODY, WYOMING:

By: \_\_\_\_\_, Mayor, City of Cody

Attest: \_\_\_\_\_, City Clerk

GRANTOR: DALCAM, LLC

By: \_\_\_\_\_,  
Dennis C. Baustert, Member / Manager

By: \_\_\_\_\_  
Antoinette T. Baustert, Member / Manager

Signature: \_\_\_\_\_

By: \_\_\_\_\_, Property Owner

Signature: \_\_\_\_\_

STATE OF WYOMING        )

COUNTY OF PARK         ) SS.

The foregoing instrument was acknowledged before me by Dennis C. Baustert and Antoinette T. Baustert as Members / Managers of DALCAM, LLC.

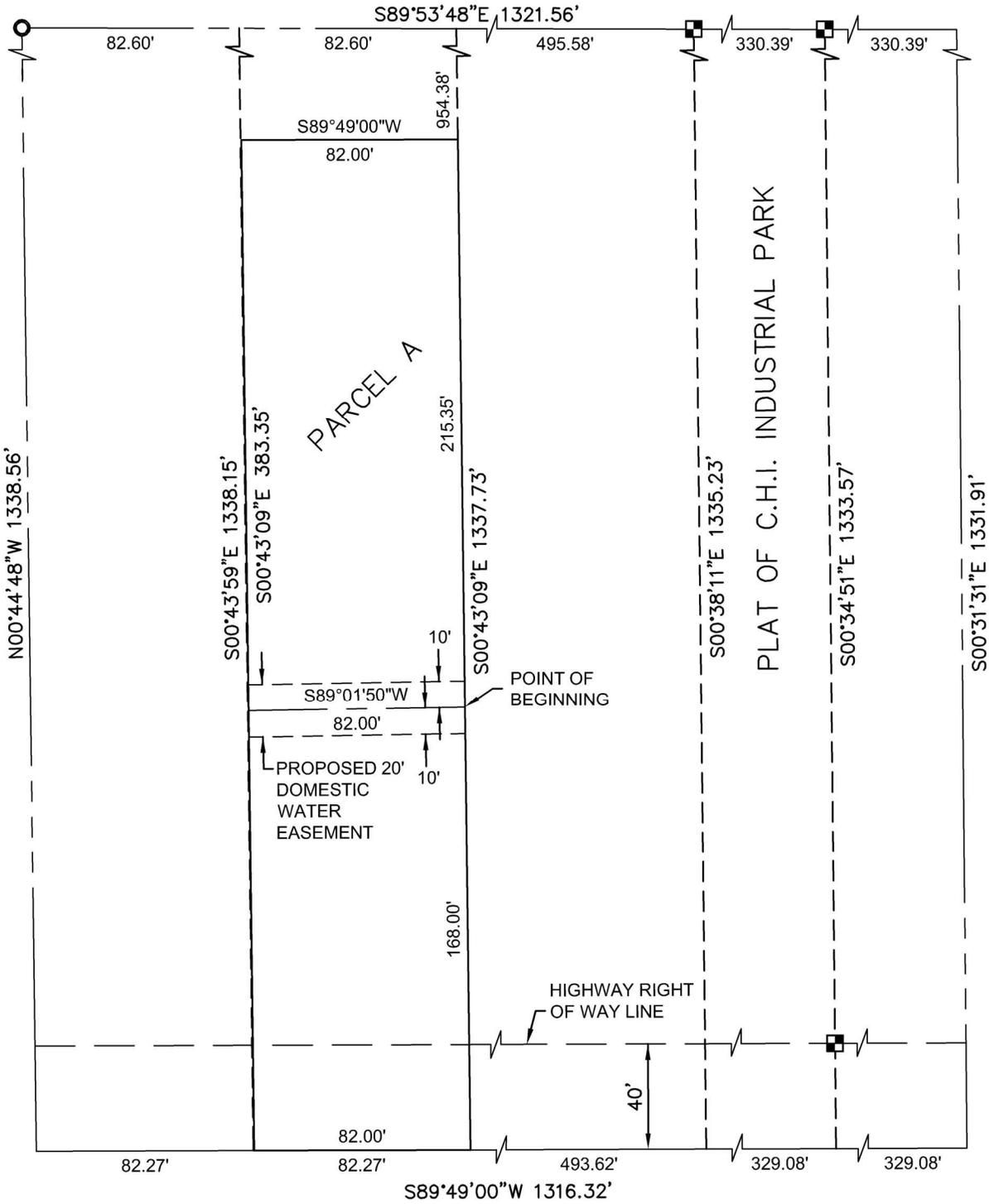
this \_\_\_\_\_ day of \_\_\_\_\_, 2019. Witness my hand and official seal.

Notary Public: \_\_\_\_\_

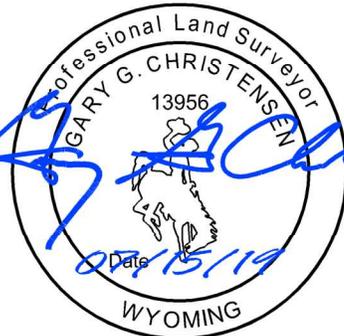
My Commission Expires: \_\_\_\_\_

# EXHIBIT A - WATER EASEMENT

LOCATED IN A PORTION OF TRACT 40, SECTION 28,  
TOWNSHIP 53 NORTH, RANGE 101 WEST, 6TH P.M., PARK COUNTY, WYOMING



- IRON PIPE FOUND
- ALUMINUM CAP FOUND



**T-O ENGINEERS**

502 33RD STREET  
CODY, WYOMING 82414

PHONE: (307) 587-3411

FAX: (307) 527-5182

E-FILE: 190337 ESMT.DWG

DATE: 7/9/2019

JOB: 190337

## **LEGAL DESCRIPTION**

### **PROPOSED EASEMENT DESCRIPTION**

AN EASEMENT FOR A DOMESTIC WATER LINE, SAID EASEMENT BEING A STRIP OF LAND 20 FEET IN WIDTH, 10 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

COMMENCING AT THE SOUTHEAST CORNER OF HEREINAFTER DESCRIBED PARCEL A; THENCE NORTH 00°43'09" WEST ALONG THE EAST LINE THEREOF 168.00 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED CENTERLINE; THENCE SOUTH 89°01'50" WEST 82.00 FEET TO THE WEST LINE OF HEREINAFTER DESCRIBED PARCEL A AND THE TERMINUS OF SAID DESCRIBED CENTERLINE.

THE SIDELINES OF SAID EASEMENT BEING LENGTHENED AND/OR SHORTENED TO BEGIN/TERMINATE ON THE EAST AND WEST LINES OF HEREINAFTER DESCRIBED PARCEL A.

### **PARCEL A DESCRIPTION**

PER WARRANTY DEED FILED NOVEMBER 29, 2016 UNDER AUDITOR'S FILE NUMBER 2006-9338, RECORDS OF PARK COUNTY, WYOMING.

TOWNSHIP 53 NORTH, RANGE 101 WEST, 6<sup>TH</sup> P.M., PARK COUNTY, WYOMING, ACCORDING TO THE RECORDS OF THE COUNTY CLERK AND RECORDER OF PARK COUNTY, STATE OF WYOMING.

SECTION 28: SOUTH 383.33 FEET OF EAST 82 FEET OF E1/2, W1/2, W1/2, W1/2, SE1/4, SW1/4.

MEETING DATE: 11/5/19

DEPARTMENT: PUBLIC WORKS

PREPARED BY: ROB KRAMER

PRESENTED BY: PHILLIP M. BOWMAN, P.E.

## **AGENDA ITEM SUMMARY REPORT**

### **Bid 2019-11 (1) New Current Model Self Propelled Street Sweeper**

#### **ACTION TO BE TAKEN:**

Approve the award of Bid 2019-11 to Titan Machinery for one Elgin Whirlwind Sweeper in the amount of \$302,181.00 less a trade in amount of \$16,500.00, for a net total of \$285,681.00.

#### **SUMMARY OF INFORMATION:**

A request was made in FY 2019/2020 for the purchase of a new street sweeper within the Streets Division. This will be replacing a 1995 Chassis and 2011 sweeper body currently being used within the Streets Division.

A 1995 Ford Chassis with Tymco sweeper body was offered in trade.

Bid packets were sent to Titan Machinery, CMI-TECO, Ameritech Equipment Company, Kois Brothers Equipment and Nescon, LLC.

Two bidders submitted two bids. These bids were opened at City Hall on 10/24/19.

Kois Brothers Equipment submitted one bid for (1) Global V6 sweeper in the amount of \$283,520.00, less a trade in value of \$18,000.00, leaving a net total bid of \$265,520.00. The bid submitted was evaluated and determined to not meet the required Minimum Specifications.

Titan Machinery submitted one bid for (1) Elgin Whirlwind Sweeper in the amount of \$302,181.00, less a trade in value of \$16,500.00, leaving a net total bid of \$285,681.00. The bid submitted was evaluated and determined to meet the required Minimum Specifications.

#### **FISCAL IMPACT**

Funding, in the amount of \$300,000.00, was budgeted for and approved in the Fiscal Year 2019/2020 budget.

#### **ALTERNATIVES**

Approve or deny the award of Bid 2019-11 to Titan Machinery for one Elgin Whirlwind Sweeper in the amount of \$302,181.00 less a trade in amount of \$16,500.00, for a net total of \$285,681.00.

**AGENDA ITEM NO. \_\_\_\_\_**

## **ATTACHMENTS**

1. Bid packet 2019-11

## **AGENDA & SUMMARY REPORT TO:**

1. Tyson Williams, Titan Machinery, [tyson.williams@titanmachinery.com](mailto:tyson.williams@titanmachinery.com)
2. Ernest Kois, Kois Brothers Equipment, [ekois@koisbrothers.com](mailto:ekois@koisbrothers.com)
3. Roy Pilcher, Kois Brothers Equipment, [rpilcher@koisbrothers.com](mailto:rpilcher@koisbrothers.com)



**TABLE OF CONTENTS**  
**BID NO. 2019-11 (1) New Current Model or Demo Self**  
**Propelled Street Sweeper**

**DOCUMENTS INCLUDED IN PACKET FOR BID NO 2019-11**

	<u>Pages</u>
<b>1. ADVERTISEMENT FOR BID (ON THIS PAGE, BELOW) ↓</b>	<b>1</b>
<b>2. INSTRUCTION SHEET</b>	<b>2</b>
<b>3. BID PROPOSAL</b>	<b>3</b>
<b>4. SPECIFICATIONS</b>	<b>4-7</b>

**For more information: City of Cody** **307-527-7511**  
\*\*\*\*\*

**Bid No. 2019-11**  
**(1) New Current Model or Demo Self Propelled Street Sweeper**

The City of Cody will receive sealed bids until 2:00 p.m., 10/24/19 at Cody City Hall, 1338 Rumsey Avenue, P.O. Box 2200, Cody, Wyoming 82414, for **(1) New Current Model or Demo Street Sweeper** with an option to trade in **(1) 1995 Ford Truck with 2011 Tymco 600 Sweeper Body.** All bids will be opened and read aloud at this time. Full bid details and specifications are included in the bid packet available at City Hall or by emailing [kylieh@cityofcody.com](mailto:kylieh@cityofcody.com). Direct any questions to Rob Kramer at 587-2958.

The City reserves the right to reject any and/or all bids and further reserves the right to waive any informalities if deemed in the best interest of the City. No bid may be considered unless accompanied by the required bid guarantee of **5%** of the total bid amount.

Dated this 3<sup>rd</sup> day of October, 2019.

\_\_\_\_\_  
Cynthia Baker  
Administrative Services Officer

PUBLISH:    October 10<sup>th</sup>, 2019  
                  October 17<sup>th</sup>, 2019



**INSTRUCTIONS: (1) New Current Model or Demo Self Propelled Street Sweeper  
BID REQUEST NUMBER 2019-11**

The Bidder agrees to provide **(1) New Current Model or Demo Self Propelled Street Sweeper** free and clear of all liens of any kind, pursuant to the specifications and invitation to bid. The bid may include a trade-in value for **(1) 1995 Ford Truck with 2011 Tymco 600 Sweeper Body VIN1FDXH70C5SVA67737**. The bidder shall complete every space in the Bid 2019-11 City of Cody Specifications Form on page 4-7 to indicate that the item being bid is exactly as specified. All (no) responses shall be explained in detail on an attached sheet. Bids will be accepted for consideration on any make or model that is equal or superior to the specifications.

The bidder warrants that he has read and understands the requirements of the City of Cody, that he encloses a bid bond in the amount of not less than **five percent (5%)** of the "TOTAL BID" amount, and that the bid price represents all costs to the City of Cody including delivery, setup, dealer preparation, and all other costs of providing the unit in accordance with the specifications therefore. All bid guarantees must be received in the form of a bid bond, cashier's check or money order. No personal or business checks will be accepted as a bid guarantee. If a bid is received without the necessary 5% bid guarantee it will be rejected. The undersigned further understands that the Governing Body of the City of Cody shall determine in its sole discretion the most responsible bidder, and may reject any and all bids or make substitution, waive defects it deems unsubstantial in any bid, and that if an award is made, they will award the bid in the best interest of the City. Award of bid is subject to budget appropriation for this purchase.

In accordance with the provisions of Sections 16-6-101, 16-6-102 and 16-6-106 Volume 3, Title 9 of the Wyoming Compiled Statutes, 1977, preference is hereby given to resident Wyoming Contractors and to materials, supplies, equipment, machinery and provisions produced, manufactured, supplied or grown in Wyoming, quality being equal to articles offered by competitors outside the state. Bidders claiming preference must submit evidence of WY residency as defined in WY Statute Section 16-6-101.

The offer made herein shall be binding for 30 days after the date of bid opening.

Award of bid shall be made by Notice of Award, which shall be accompanied by a binding agreement to supply the unit pursuant to the bid documents. Bidder warrants that Bidder has read the proposed agreement and agrees to the terms and conditions contained therein. The unit shall be delivered and tested within the time frame specified by the Bidder upon receipt of order.

Payment shall be made within 30 days after the delivery and acceptance of the unit.

All material provided under this bid shall be new and unused. Bid documents may be obtained from:

City of Cody  
P.O. Box 2200  
1338 Rumsey Avenue  
Cody, Wyoming 82414  
(307) 527-7511

Bids are to be sealed and addressed to the City of Cody, 1338 Rumsey Avenue, P.O. Box 2200, Cody, Wyoming 82414 and shall be marked "**Bid No. 2019-11, (1) New Current Model or Demo Self Propelled Street Sweeper**" on the outside of the envelope.

The sealed bids must be returned to the City of Cody no later than 2:00 p.m. 10/24/19. The bid opening will be held at that time at City Hall. The City reserves the right to reject any and/or all bids and further reserves the right to waive any informalities if deemed in the best interest of the City.

Bid Proposal Form  
**Bid No. 2019-11 (1) New Current Model Self Propelled Street Sweeper**  
 City of Cody, Wyoming



Governing Body  
 City of Cody  
 PO Box 2200  
 1338 Rumsey Avenue  
 Cody, WY 82414

The undersigned Bidder agrees to provide **(1) New Current Model or Demo Self Propelled Street Sweeper**, free and clear of all liens of any kind, pursuant to the specifications and invitation to bid. The bid may include a trade-in value for **(1) 1995 Ford Truck with 2011 Tvmco 600 Sweeper Body VIN1FDXH70C5SVA67737**. The bid price shall be F.O.B. City of Cody Vehicle Maintenance Shop 119 19<sup>th</sup> Street, Cody, WY 82414.

Bid Schedule	Quantity	Unit	Total Price
Bid for:			\$ _____
Less trade if any:			\$( _____ )
Net Total Bid			\$ _____

The undersigned warrants that he/she has read and understands the requirements of the City of Cody, that he/she encloses a bid bond in the amount of not less than **five percent (5%)** of the "TOTAL BID" amount, and that the bid price represents all costs to the City of Cody including delivery, setup, installation and testing of providing the unit in accordance with the specifications therefore. All bid guarantees must be received in the form of a bid bond, cashier's check or money order. No personal or business checks will be accepted as a bid guarantee. If a bid is received without the necessary 5% bid guarantee it will be rejected. The undersigned further understands that the Governing Body of the City of Cody shall determine in its sole discretion the most responsible bidder, and the Governing Body may reject any and all bids or make substitutions, waive defects deemed unsubstantial in any bid, and that if an award is made, the Governing Body will award the bid in the best interest of the City. Award of bid is subject to budget appropriation for this purchase.

The offer made herein shall be binding for 30 days after the date of bid opening.

Award of bid shall be made by Notice of Award, which shall be accompanied by a binding agreement to supply the unit pursuant to the bid documents. Bidder warrants that Bidder has read the proposed agreement and agrees to the terms and conditions contained therein. The unit shall be delivered and tested within the time frame specified by the Bidder upon receipt of order.

Payment shall be made within 30 days after the delivery and acceptance of the unit.

Date \_\_\_\_\_

\_\_\_\_\_ Signature

\_\_\_\_\_ Typed or Printed Name

\_\_\_\_\_ Company

\_\_\_\_\_ Mailing Address

\_\_\_\_\_ City, State and Zip

\_\_\_\_\_ E-mail Address

# City of Cody

## Bid # 2019-11

### Minimum specifications for (1) New Current Model or Demo Self Propelled Street Sweeper

THE BIDDER SHALL COMPLETE EVERY SPACE BY PLACING A CHECK MARK UNDER THE **YES** OR **NO** COLUMN TO INDICATE THAT THE ITEM BEING BID IS EXACTLY AS SPECIFIED. ALL **NO** RESPONSES SHALL BE EXPLAINED IN DETAIL ON AN ATTACHED SHEET.

#### A. GENERAL

YES NO

1. The sweeping path with the vacuum nozzles and two side brooms shall have a width of 144" or more. \_\_\_\_\_
2. Right hand drive only; factory supplied, no aftermarket. \_\_\_\_\_
3. Chassis power to be used to boost system performance by providing power to the auxiliary engine. \_\_\_\_\_
4. Engine: Diesel Powered, Cummins, In-Line 6, with min. of 240 Horsepower. \_\_\_\_\_
5. Allison 3500RDS 6-Speed Automatic Transmission \_\_\_\_\_
6. Front Axle 12,000lbs, Rear Axle Single Speed 21,000lbs HTS, with 21,000 variable rate leaf spring. \_\_\_\_\_

#### B. CAB

1. LED Clearance lights. \_\_\_\_\_
2. (2) LED front flood lights. \_\_\_\_\_
3. (2) LED rear flood lights and backup lights. \_\_\_\_\_
4. (2) LED strobes with guard. \_\_\_\_\_
5. LED Front ID lights. \_\_\_\_\_
6. Rear LED arrow stick. \_\_\_\_\_
7. LED stop, tail and turn lights. \_\_\_\_\_
8. Beacon light with guard. \_\_\_\_\_
9. Water fill hose. \_\_\_\_\_
10. Carbide dirt shoes. \_\_\_\_\_
11. Radio install package. \_\_\_\_\_

**C. CAB cont.**

**YES NO**

- 12. AM/FM radio. \_\_\_\_\_
- 13. Left and right mirrors. \_\_\_\_\_
- 14. Right hand air ride seat. \_\_\_\_\_
- 15. Heat and air conditioning. \_\_\_\_\_
- 16. Rear and left side camera. \_\_\_\_\_

**C. SWEEPER ENGINE**

- 7. The sweeper unit shall be self-propelled and the engine shall be a John Deere 4045T 4.5L 4 Cylinder Turbo Diesel. Maximum 74 hp. \_\_\_\_\_
- 8. The engine shall have an auto shutdown for low oil/high temperature. \_\_\_\_\_
- 9. The engine shall have an electronic throttle. \_\_\_\_\_
- 10. The engine shall have a heavy-duty dual safety element air cleaner. \_\_\_\_\_
- 11. Block heater. \_\_\_\_\_
- 12. Battery disconnect switch. \_\_\_\_\_
- 13. Coolant filter. \_\_\_\_\_

**D. INSTRUMENTATION/CONTROLS**

- 1. Center console with rocker switches and gauges. \_\_\_\_\_
- 2. Gauges shall include, but not be limited to, tachometer, hour meter, oil pressure, fuel, voltmeter, coolant temp and a spray water gauge. \_\_\_\_\_
- 3. A full load indicator. \_\_\_\_\_
- 4. Hopper and hopper door controls. \_\_\_\_\_
- 5. Memory sweep (sweep resume feature). \_\_\_\_\_
- 6. LED arrow board to be mounted on the rear, or top rear, with in cab control. \_\_\_\_\_

**E. ELECTRICAL SYSTEM**

- 1. 12-volt system. \_\_\_\_\_

**F. SWEEPER SYSTEM COMPONENTS**

**YES NO**

- 1. Blower
  - a) Fluid coupler and 5 groove banded power belt with adjustable idler pulley. \_\_\_\_\_
  - b) Hardox brand steel 10-gauge, rubber lined. \_\_\_\_\_
  - c) Dual vacuum nozzles. \_\_\_\_\_
- 2. Side Broom
  - a) 36" diameter minimum, Dual right and left. \_\_\_\_\_
  - b) Hydraulic motor drive protected by relief valve. \_\_\_\_\_
  - c) Free floating trailing arm mount. \_\_\_\_\_
  - d) Inward/outward raised/lowered. \_\_\_\_\_
  - e) In cab control for digging and wear. \_\_\_\_\_
  - f) Right- and left-hand side broom tilt with indicator. \_\_\_\_\_
  - g) The sweep position to be fully extended and in front of vacuum. \_\_\_\_\_
  - h) Brooms shall be disposable segment type. \_\_\_\_\_
  - i) Auto shutters. \_\_\_\_\_
- 3. Debris Hopper
  - a) A volumetric capacity of 8.0 cubic yards. \_\_\_\_\_
  - b) Dump angle minimum 50 degrees. \_\_\_\_\_
  - c) Hopper door to have hydraulic open/close, lock/unlock. \_\_\_\_\_
  - d) Hopper dump control from inside cab. \_\_\_\_\_
  - e) Hopper with a life liner. \_\_\_\_\_
- 4. Hydraulic System
  - a) The hydraulic system shall run the motors for the gutter brooms and activate the hopper dump cycles 8.3 GPM. \_\_\_\_\_
  - b) Hydraulic reservoir capacity of 23 gallon minimum. \_\_\_\_\_
  - c) System shall have a 10-micron spin on filter. \_\_\_\_\_
- 5. Spray Water System
  - a) Tank shall be of polyethylene construction and have a minimum capacity of 335 gallons. \_\_\_\_\_

**G. SWEEPER SYSTEM COMPONENTS cont.**

**YES NO**

- b) Pump shall be a diaphragm type with run dry capability with high or low selectable pump speeds. \_\_\_\_\_
- c) 8 GPM flow and 40 psi. \_\_\_\_\_
- d) Switches on control console will control the nozzles. \_\_\_\_\_
- e) 100 mesh cleanable filter in the system, minimum. \_\_\_\_\_
- f) 8-inch wandering hose. \_\_\_\_\_
- g) Life liner hopper system. \_\_\_\_\_

**H. MISCELLANEOUS**

- 1. Dealer order form showing all equipment being bid. \_\_\_\_\_
- 2. Warranty; list all available warranty. \_\_\_\_\_
- 3. Two sets of operator's manuals, one set parts manuals and one set of maintenance manuals. \_\_\_\_\_
- 4. Approximate completion date. \_\_\_\_\_
- 5. (3) sets of keys. \_\_\_\_\_
- 6. Does the bidder hold a current Wyoming Residency Certificate? \_\_\_\_\_

***This sweeper unit shall be to the manufacturer's standard. It shall be equipped with the manufacturer's equipment and accessories which are included as standard in the advertised and published literature for said unit. No such item of the equipment or accessories shall be removed or omitted for the reason that it was not specified in the bid.***

**OPTIONAL TRADE-IN**

The City of Cody may choose, at its sole discretion, to trade in a **1995 Ford Truck with 2011 Tymco 600 Sweeper Body VIN1FDXH70C5SVA67737.** Trade in shall be in "AS IS" condition at the time of the bid opening. This equipment will be available for inspection at the City of Cody Vehicle Maintenance Shop located at 119 19<sup>th</sup> Street, Cody, WY 82414, **by appointment**, between the hours of 8:00 A.M. and 3:00 P.M., Monday through Friday. Bidder shall state the amount of allowance to be deducted from the Bidder's proposal on the attached Bid Proposal Form should the City of Cody select this option.