

FORM **F-66(WY-4)**
(4-1-2017)

STATE OF WYOMING
DEPARTMENT OF AUDIT

In correspondence pertaining to this report, please refer to the Census File Number above your address. *IF BLANK, ENTER NAME & ADDRESS OF ENTITY BELOW*

WYOMING MAJOR SPECIAL AGENCIES

2017 SURVEY OF LOCAL GOVERNMENT FINANCES

COUNTY OF _____, WYOMING

DUE DATE:  **September 30, 2017**

WHEN COMPLETED PLEASE RETURN TO

Wyoming Department of Audit
Public Funds Division
Herschler Building – 4th Floor West
Cheyenne, WY 82002

(Please correct any error in name, address, and ZIP Code)

For assistance in completing this report, please call the Department of Audit at (307) 777-7798.

INSTRUCTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

Note especially —

1. Please report figures for your agency's fiscal year which **ended June 30, 2017**.
2. Please report amounts, net of interfund transactions, covering all funds and accounts of your agency except for

any employee-retirement fund(s) administered by your agency. Include bond redemption and interest funds, and construction or development funds, as well as current funds.

3. As this form is used for various kinds of agencies, some of the items may not apply to your agency. However, read carefully the definition of each item to determine whether it applies to any of your agency's transactions.

Part I REVENUES

Amount – Omit cents

A. Utility sales revenue – Gross receipts of any water, sewer, or other systems operated by your agency, from utility sales and charges. Include here all revenue from sales of utility commodities and services to State and local governments.

A91

1. Water supply system

\$

2. Sewer

\$

3. Other – Specify ↘

\$

4. Other – Specify ↘

\$

B. Other current charges – Receipts from sales, rentals, tolls, fees, or other charges for commodities and services except utility services as covered above. Report in items E and F amounts received from the State or from other local governments. *Specify major items below.*

1. _____

2. _____

3. _____

A—

4. TOTAL – Sum of items B1 through B3 _____ →

\$

C. Property taxes – Total amount received from any taxes levied by your agency on property, measured by value. Include amounts collected for you by other local governments. Report total receipts during the fiscal year from all levies for all funds, including current and delinquent amounts, penalties, and interest. However, any receipts of State-imposed taxes are to be reported in item E.

T01

\$

PLEASE CONTINUE WITH PART I, ITEM D ON PAGE 2

Part I REVENUES – Continued		Amount – Omit cents
D. Special assessments – Receipts from owners of property benefited by construction of specific improvements (sewers, highways, water mains, irrigation ditches, etc.), based on area, front footage, or other measures of assumed benefit. Report in item B assessments for maintenance and current services and in item C taxes based on assessed valuation.		U01 \$
E. Revenue from State government – Amounts received as grants (including any Federal aid distributed by the State), shares of State taxes, or as reimbursement for services performed for the State. Report direct Federal aid in item G. Exclude loans. Exclude here and report in item A all revenues received from the State government for purchase of utility commodities and services. <i>Specify major items below.</i>		C91
1. <u>Water supply system</u>		\$
2. <u>Sewer system</u>		\$
3a. <u>Other</u>		
b. <u>Other</u>		
4. TOTAL – Sum of items E3a + E3b →		C89 \$
F. Revenue from other local governments – Amounts received from city, county, or other local governments on a reimbursement, rental, or cost-sharing basis, or as lump sum rental, or cost-sharing basis, or any lump sum appropriations. Report in item C property taxes collected for you by other local governments. Exclude here and report in item A all revenues received from local governments for purchase of utility commodities and services. <i>Specify major items below.</i>		D91
1. <u>Water supply system</u>		\$
2. <u>Sewer system</u>		\$
3a. <u>Other</u>		
b. <u>Other</u>		
4. TOTAL – Sum of items F3a + F3b →		D89 \$
G. Revenue from Federal Government – Any amounts received directly from the Federal Government (exclude loans). <i>Specify major items below.</i>		B91
1. <u>Water supply system</u>		\$
2. <u>Sewer system</u>		\$
3a. <u>Other</u>		
b. <u>Other</u>		
4. TOTAL – Sum of items G3a + G3b →		B89 \$
H. Receipts from sale of property – Amounts from sale of realty, other than tax sales should be included in item C).		U11 \$
I. Interest earnings – Interest received on all deposits and investment holdings of your excluding only earnings of any employee pension fund and including interest earned on construction loans.		U20 \$
J. Miscellaneous other revenue – Revenue not covered by items A through I above. Do not include – (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or accounts of your agency, or (4) employee contributions to, and interest earnings of, any employee pension fund. <i>Specify major items below.</i>		
1. _____		
2. _____		
3. _____		
4. TOTAL – Sum of items J1 through J3 →		U99 \$
K. TOTAL REVENUES – Sum of items A through J →		\$

PLEASE CONTINUE WITH PART II ON PAGE 3

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (state or local) should NOT be included in amounts reported here, but should be reported in part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than employee-retirement funds administered by your agency. Exclude depreciation.

Column (a) – Enter in the appropriate functional category the amount expended for current operation. Include gross salary and wage amounts without deduction of withholdings

for income tax or employee contributions for social security or retirement coverage. Exclude amounts paid to other governments reported in part III.

Column (b) – Report construction outlays from all sources, i.e., bond proceeds, special assessments, grants, etc. Report interest capitalized as cost of construction in column (a), item F.

Column (c) – Report all expenditures for purchase of land, equipment, and existing structures.

Purpose		Amount – Omit cents		
		Current operation	Capital outlay	
		Direct expenditure including salaries and wages (Exclude inter-governmental payments reported in part III) (a)	Construction (b)	Purchase of land, equipment, and existing structures (c)
A. Utilities – Gross expenditure of any of the indicated kinds of utility systems that are operated by your government. Exclude interest here (for reporting in item F). Exclude depreciation.	1. Water supply system	E91 \$	F91 \$	G91 \$
	2. Sewer system	E80	F80	G80
B. Natural resources – Flood control and soil and water conservation, drainage, irrigation, and any other activities for promotion of agriculture and conservation of natural resources.		E59	F59	G59
C. Fire protection – Operation of fire prevention and fire fighting system		E24	F24	G24
D. Solid waste management – Street cleaning, refuse and garbage collection and disposal		E81	F81	G81
E. Highways, bridges, and tunnels – Construction, repair and upkeep, and lighting of highways, bridges, and tunnels by your agency. Include operation of toll booths, and policing of bridges and tunnels by employees of your agency.		E44	F44	G44
F. Interest on debt – Amounts of interest paid, including any interest on short-term or non-guaranteed obligations, as well as general obligations. Exclude debt retirement which should be reported in part V, item A, column (c). Include capitalized interest paid on construction loans.	1. On debt of water supply system	191		
	2. On debt of sewer system	189		
	3. On debt of solid waste system	189		
	4. On debt of _____ system	1--		
	5. All interest not covered by items F1 through F4	189		
G. All other expenditures – Expenditure for purposes not covered above, including parks and recreation, etc. General administration and overhead should be allocated to the particular functions performed by your agency. Do not include – (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds of your agency, or (4) benefits and repayments from agency employee pension funds. <i>Specify major items below.</i>				
1. _____				
2. _____				
3. _____		E89 \$	F89 \$	G89 \$
H. TOTAL DIRECT EXPENDITURES _____ →				\$

PLEASE CONTINUE WITH PART III ON PAGE 4

Part III PAYMENTS TO OTHER GOVERNMENTS	Line No.	Description (Purpose or nature of the item) (a)	Name or type of recipient government (State, county, city, etc.) (b)	Amount Omit cents (c)
Please detail all payments made by your agency during the fiscal year to other governments. (Such amounts should be excluded from expenditure figures reported in column (a) of part II. Enter "None" if your agency made no reportable payments to other governments during the fiscal year.	1			\$
	2			\$
	3			\$
	4			\$

Part IV SALARIES AND WAGES	Amount Omit cents
Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.	∞ \$

Part V INDEBTEDNESS
A. Long-term debt – Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners. Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient.

Item	Amounts by purpose – Omit cents			
	Outstanding at beginning of fiscal year (a)	Issued during fiscal year (Include all refunding issues) (b)	Retired during fiscal year (Include all refunded debt) (c)	Outstanding at end of fiscal year (a + b – c) (d)
1. Public debt for privately owned housing mortgages, or private industrial or business purposes	19T	24T	34T	44T
2. All other purposes	19U	29U	39U	49U
3. TOTAL	\$	\$	\$	\$

B. Other long term obligations	Outstanding balance beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance end of fiscal year (d)	Date final payment is due (e)
	1. Lease purchase agreements – Noncurrent portions of discounted present value of total future stipulated payments on lease purchase agreements and installment purchase contracts. Enter interest paid on such agreements and contracts in Part II, Direct Expenditures, Interest on Debt.	\$			\$
2. Certificates of participation – Noncurrent portions of discounted present value of total future stipulated payments on certificates which create fractional shares of the resources used to acquire or construct assets through a specific type of tax exempt lease purchase agreement. Enter interest paid on such certificates in Part II, item F, Direct Expenditures, Interest on Debt.	19U \$	29U	39U	49U \$	
3. Accrued leave liability (Sick leave and vacation)				\$	
4. Other debt (Mortgages, notes, Federal/State loans, etc.) – Specify ↘	\$			\$	
5. TOTAL	\$	\$	\$	\$	

PLEASE CONTINUE WITH PART V, ITEM C ON PAGE 5

Part V INDEBTEDNESS – Continued C. Short-term (interest-bearing) debt – Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.		Amount – Omit cents
	1. Amount outstanding at beginning of fiscal year	61V \$
	2. Amount outstanding at end of fiscal year	64V

Part VI CASH AND INVESTMENTS AT THE END OF THE FISCAL YEAR A. NOTE – Report all cash and investments owned by the city or town using the following classification. Securities should be reported at market value as of the end of the fiscal year. If desired, you may indicate any "Reserved Funds."	Amount – Omit cents			
	Cash on hand, demand deposits, money market and NOW accounts (a)	Certificates of deposit, savings certificates, TDOAs (b)	Other investments (c)	Total (d)
1. General fund	\$	\$	\$	W61 \$
2. Special revenue fund				W61
3. Fiduciary (trust and agency) funds				
4. Debt service funds				W01
5. Capital projects funds				W31
6. Special assessment funds				W61
7. Enterprise funds				W61
8. Sinking funds				W01
9. Bond funds				W31
10. Other (list)				W61
a.				W61
b.				W61
c.				W61

11. TOTAL CASH	
B. Non spendable Fund Balance – Cannot be spent because it is not in spendable form or legally/contractually required to remain intact.	
a.	\$
b.	\$
c.	\$
C. Restricted Fund Balance – Constraints externally imposed or constrained by enabling legislation which has legal enforceability.	
a.	\$
b.	\$
c.	\$
D. Committed Fund Balance – Amounts only allowed for a specific purpose pursuant to constraints of formal action by highest level of entity authority. Such purpose cannot be changed except by the same type of action (i.e., legislation, resolution, and ordinance.)	
a.	\$
b.	\$
c.	\$
E. Assigned Fund Balance – Amounts constrained by government’s intent to be used for specific purpose, but not restricted or committed.	
a.	\$
b.	\$
c.	\$

PLEASE CONTINUE WITH PART VII ON PAGE 6

Part VII RECONCILIATION

1. Grand total cash and investments on hand at the beginning of the fiscal year	\$
2. Total revenues (page 2)	
3. Proceed from the sale of bonds or long-term loans received (Part V.A, column b total)	
4. Grand total expenditures (Page 3, part II)	
5. Bonded indebtedness or long-term loans retired or paid during the fiscal year (Part V.A, column c total)	
6. Other differences (please explain in Line 8 below)	
7. Grand total cash and investments on hand at the end of the fiscal year (should agree with Part VI)	
8. Explanation of other differences (line 6 above)	

Remarks

Part VIII DATA SUPPLIED BY Information provided on this report is subject to Public Records W.S. 16-4-201 through 16-4-205

Signature of official		Date	Title		
Printed or typed name of official		Telephone	Area code	Number	Extension
E-mail address		FAX	Area code	Number	
CENSUS USE ONLY	BEG	REV	EXP		
	END	WEP	DIFF		V98