

Return to: Department of Audit  
Public Funds Division  
Herschler Building, 4 West  
Cheyenne, WY 82002

## Survey of County Board Finances

For the Fiscal Year Ending June 30, 2017

County of \_\_\_\_\_, Wyoming

This form is #PF-1-02 for the Wyoming Department of Audit, Public Funds Division, which annually requests certain kinds of data from local governmental boards. Your board is **required to complete and file this form** per the Department of Audit's Rules on file at the Secretary of State's office. This form is to be completed and returned to our office by **September 30, 2017**. **IF BLANK, ENTER NAME & ADDRESS OF ENTITY BELOW**

(Please correct your address here ↑, if necessary)

General Instructions: - Please read carefully each part and all related definitions and instructions.

Note especially the following:

1. Report data from your entity's fiscal year.
2. Do not report bank transfers, or interfund transactions as Revenue or Expenditures. Report all interest earned on investments (include interest on cash deposits), all tax or assessments collected through the county. Report entity billings in the Current Charges section, and all payments for goods or services provided.
3. It is not necessary to have audited numbers, unless you expect there would be a material difference from your records.
4. Information gathered may be classified as to type, summarized and reported to interested organizations. It may also be used in fiscal analysis and for statistical purposes. Please make sure it is as accurate as possible.

### PART I - REVENUE

CURRENT CHARGES: Receipts from sales, rentals, fees or other charges for services.  
Do not report loans or bonded debt in this section. (Use part 3)

Description _____	\$ _____
Description _____	\$ _____
Description _____	\$ _____
Description _____	\$ _____

**TOTAL CURRENT CHARGES** \$ \_\_\_\_\_

PROPERTY TAXES AND ASSESSMENTS: List all taxes and assessments on property measured by value or benefit and collected for you by another government. Include penalties interest, and past due amounts.

Property taxes (based on value)	\$ _____
Assessments (for construction projects or repairs)	\$ _____
Other taxes (please describe) _____	\$ _____
Other taxes (please describe) _____	\$ _____
Other taxes (please describe) _____	\$ _____

**TOTAL TAXES AND ASSESSMENTS** \$ \_\_\_\_\_

**PART 1 REVENUE (Continued)**

<b>REVENUE FROM OTHER GOVERNMENTS:</b> Show all grants, Reimbursements for services, rentals and shared revenues.  <i>Separate into the proper sections for Federal, State and Local Sources for all revenue received from other governments.</i>	<u>DIRECT FEDERAL ASSISTANCE</u> _____ \$ _____ \$ _____ \$
TOTAL REVENUE FROM <b>FEDERAL</b> \$ _____	
<u>DIRECT LOCAL REVENUE</u> _____ \$ _____ \$ _____ \$	<u>DIRECT STATE ASSISTANCE</u> _____ \$ _____ \$ _____ \$
TOTAL FROM <b>LOCAL</b> \$ _____	TOTAL FROM <b>STATE</b> \$ _____
RECEIPTS FROM SALE OF PROPERTY (Describe) _____	\$ _____
INTEREST EARNINGS _____	\$ _____
MISCELLANEOUS OTHER INCOME (Describe) _____	\$ _____
_____	\$ _____

<b>TOTAL REVENUE</b> all sources \$ _____
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**PART 2 - EXPENDITURES**

<b>EXPENDITURES FOR CONSTRUCTION</b> Include major repairs and alterations, projects carried out by entity employees and/or by independent contractors.	\$ _____
<b>PURCHASE OF EQUIPMENT, LAND AND EXISTING STRUCTURES</b> (include lease/purchase and installment contracts)	\$ _____
<b>INTEREST ON DEBT</b> include total <b>interest</b> paid on all debt, long term and short term. <i>Do not enter principal repaid.</i>	\$ _____
<b>PAYMENTS TO OTHER GOVERNMENTS</b> In lieu of taxes or reimbursements for goods or services.	TO LOCAL \$ _____
	TO STATE \$ _____
<b><u>ALL OTHER EXPENDITURES</u></b>	
1. Administration \$ _____	
2. Operations \$ _____	
3. Indirect Costs \$ _____	
<b>SUBTOTAL OF 1-3</b>	\$ _____

<b>TOTAL EXPENDITURES</b> (all categories) \$ _____
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<b>SALARIES AND WAGES</b> – Total salaries and wages, including board salaries for construction, paid during fiscal year to all officers and employees of your entity, including regular, temporary, full-time and part-time personnel. <b>(This amount will already be included in all the expenditures shown above. Do not subtract it out and change the numbers above, just show it in addition to the amounts reported.)</b>	\$ _____
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**PART 3 – DEBT OUTSTANDING, ISSUED AND RETIRED**

	FmHA	State Land (SLIB)	All Other	Total
Outstanding at beginning of fiscal year	\$ _____	\$ _____	\$ _____	\$ _____
Total issued during fiscal year (add)	\$ _____	\$ _____	\$ _____	\$ _____
Total <u>retired</u> during fiscal year (less)	\$ _____	\$ _____	\$ _____	\$ _____
Outstanding at end of fiscal year	\$ _____	\$ _____	\$ _____	\$ _____

**Part 4 – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report separately for each of the types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal government, Federal agency, State and local government and non-governmental securities this should include the amounts in B, C, D & E below. Report all investments at book value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property and all non-security assets.

A. Cash and Investments	Cash	CD	Other	Total
General fund	\$ _____	\$ _____	\$ _____	\$ _____
<b>Special revenue fund</b>				
Fiduciary (trust and agency) funds				
Special assessment funds				
Enterprise funds				
Retirement				
Other				
<b>Total Cash and Investments</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>B. Non spendable Fund Balance</b> – Cannot be spent because it is not in spendable form or legally/contractually required to remain intact.				
a.			\$ _____	
b.			\$ _____	
c.			\$ _____	
<b>C. Restricted Fund Balance</b> – Constraints externally imposed or constrained by enabling legislation which has legal enforceability.				
a.			\$ _____	
b.			\$ _____	
c.			\$ _____	
<b>D. Committed Fund Balance</b> – 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.			\$ _____	
<b>E. Assigned Fund Balance</b> – Amounts constrained by government's intent to be used for specific purpose, but not restricted or committed.				
a.			\$ _____	
b.			\$ _____	
c.			\$ _____	

**PART 5 – RECONCILIATION**

1. Grand total cash and investments on hand at the beginning of the fiscal year		\$
2. Total revenues ( <b>Page 2</b> )	(add)	\$
3. Proceed from the sale of bonds or long-term loans received ( <b>Part 3, line 2 [d]</b> )	(add)	\$
4. Grand total expenditures ( <b>Page 2, part 2</b> )	(subtract)	\$
5. Bonded indebtedness or long-term loans retired or paid during the fiscal year ( <b>Part 3, line 3 [d]</b> )	(subtract)	\$
6. Other differences ( <b>explain in no. 8 below</b> )		\$
7. Grand total cash and investments at the end of the fiscal year ( <b>should agree with Part 4</b> )		\$
8. Explanation of other differences ( <b>line 6 above</b> )		

**PART 6 – DATA SUPPLIED BY:** (Please correct any error of name or address on this form.)

PRINT NAME: \_\_\_\_\_

SIGNATURE \_\_\_\_\_ Telephone No. (307) \_\_\_\_\_

E-mail \_\_\_\_\_ Fax No. (307) \_\_\_\_\_

TITLE \_\_\_\_\_ Date \_\_\_\_\_

Information provided on this report is subject to Public Records W.S. 16-4-201 through 16-4-205