DUE DATE: SEPTEMBER 30, 2015 **COUNTY** _____ **2015**

FORM **F-66(WY-2)**
(4-16-2015)

STATE OF WYOMING
DEPARTMENT OF AUDIT

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

STATE OF WYOMING

ANNUAL CITY AND TOWN FINANCIAL REPORT

WHEN COMPLETED, PLEASE RETURN TO

Wyoming Department of Audit
Public Funds Division
Herschler Building
3rd Floor East
Cheyenne, WY 82002

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

For fiscal year ended **June 30, 2015**

Part I TAXES – ALL FUNDS

Item description	Amount *Omit cents*
A. PROPERTY TAX – ASSESSED AT LOCAL LEVEL	T01
1. Current and delinquent tax	$
2. County Auto Tax (your government's share)	T01
3. Other	T01
B. LICENSES, PERMITS AND OTHER TAXES	T15
1. Franchise fees – Utilities	
2. Building permits	T29
3. Lodging tax – Local option	T19
4. Animal licenses	T29
5. Business licenses and permits	T28
6. Other	T99
TOTAL – TAXES – ALL FUNDS (Place total in Part I of Revenue-Summary after Part III on page 2.)	

Part II CHARGES AND MISCELLANEOUS REVENUE – ALL FUNDS

Item description	Amount *Omit cents*
1. Water utility charges	A91 $
2. Waste water (sewer) charges	A80
3. Garbage charges (collection and recycling)	A81
4. Solid waste charges (landfill)	A81
5. Electric utility charges	A92
6. Housing and urban renewal charges	A50
7. Parks and recreation charges	A61
8. Airport charges	A01
9. Municipal court	A89
10. Highway charges	A44
11. Cemetery charges	A03
12. Other charges – *Specify*	A89
a.	
b.	A89
13. Special assessments	U01
14. Receipts from sale of property	U11
15. Interest earnings	U20
16. Miscellaneous other revenue – *See page 6*	U99
TOTAL – CHARGES AND MISCELLANEOUS REVENUE – ALL FUNDS (Place total in Part II of Revenue-Summary Totals after Part III on page 2.)	

(Additional spaces provided on page 6, Part XI, if needed)

Part III INTERGOVERNMENTAL REVENUE – ALL FUNDS

Item description	Amount *Omit cents*
A. REVENUE FROM THE FEDERAL GOVERNMENT (direct or pass through)	B30
1. PILT Grants – Federal Direct	$
2. Federal housing and urban renewal grants	B50
3. Water grants	B91
4. Wastewater (sewer) grants	B80
5. Garbage grants	B89
6. Landfill grants	B89
7. Electric grants	B92
8. Other Federal grants (detail at XI on page 6)	B89
9. TOTAL FEDERAL REVENUE	$
B. REVENUE FROM THE STATE OF WYOMING	C30
1. Veteran's exemption	$
2. Municipal share of State sales tax	C30
3. Municipal share of State cigarette tax	C30
4. Municipal share of State mineral royalties	C30
5. Severance tax	C30
6. Street and highways State gas tax	C46
7. Special fuels tax	C89
8. State health and mental health grants	C42
9. State aid for housing or urban renewal	C50
10. State water grants	C91
11. Wastewater treatment (sewer) grants	C80
12. Garbage grants	C89
13. Landfill grants	C89
14. State electric grants	C92
15. Other State aid	C89
a. Airport grants	C89
b. Aircraft fuel sales tax	C89
c. Parks and recreation grants	C89
d. Law enforcement assistance grants	C89
Revenue from the State of Wyoming is continued at the top of the right-hand column on this page.	

Item description	Amount *Omit cents*
B. REVENUE FROM THE STATE OF WYOMING – Continued	
15. Other State aid (continued)	C89
e. JTPA and SYEP	C89
f. Economic development	C89
g. Highway safety grants	C30
h. State PILT	C89
I. State lands and investments (other than for utilities)	C89
j. Legislative supplemental appropriation	C89
k. Other State grants	C89
l. Other State grants	D30
C. REVENUE FROM OTHER LOCAL GOVERNMENTS	
1. Specific purpose option tax	$
2. Local general option tax	D30
3. Health and hospitals	D42
4. Highways	D46
5. Water grants	D91
6. Wastewater (sewer) grants	D80
7. Garbage grants	D89
8. Landfill grants	D89
9. Electric grants	D92
10. Weed and pest	D89
11. All other purposes	D89
TOTAL INTERGOVERNMENTAL REVENUE – ALL FUNDS (Place total in Part III of Revenue Summary Totals immediately below.)	$
REVENUE – Summary totals PART I	
PART II	
PART III	
TOTAL REVENUE – *Part I through Part III)* (Place total revenue amount in Part VII, Reconciliation, Line 2, page 5.)	$
Note: Do not include proceeds from debt as revenue. Record it only in section V on page 4.	

Part IV EXPENDITURES – ALL FUNDS

Purpose of expenditure	Chart of accounts reference (a)	FTE full time positions *(see note)* (b)	FTE part time positions *(see note)* (c)	Amount — *Omit cents* Salaries, Benefits, and other current expenses (d)	Construction (e)	Purchase of equipment, land and buildings (f)
1. Financial administration	415 & 417			E23 $	F23 $	G23 $
2. Judicial and legal	412 & 416			E25	F25	G25
3. General public buildings	419			E31	F31	G31
4. Central administration	411, 413, 414			E29	F29	G29
5. Libraries	459			E52	F52	G52
6. Public welfare	444			E79	F79	G79
7. Payments to hospitals	448			E36	F36	G36
8. Health other than hospitals	441, 445, 446 & 447			E32	F32	G32
9. Highways, streets and alleys	431			E44	F44	G44
10. Municipal airports	434			E01	F01	G01
11. Parking facilities	435			E60	F60	G60
12. Police	421			E62	F62	G62
13. Fire department	422			E24	F24	G24
14. Correction including jail	423			E04	F04	G04
15. Protective inspection	424			E66	F66	G66
16. Parks/Recreation/Museums	450 to 458			E61	F61	G61
17. Housing and community development	463			E50	F50	G50
18. Water utility expenditures	Fund 41			E91	F91	G91
19. Wastewater (sewer expenditures)	Fund 42			E80	F80	G80
20. Garbage collection & recycling	Fund 43			E81	F81	G81
21. Landfill expenses	Fund 43			E81	F81	G81
22. Electric utility expenditures	Fund 44			E92	F92	G92
23. Interest – water utility debt	41 - 472			191	Note: do not include principal portion of debt payment. Record only the interest portion here. Record principal in Section V on page 4.	
24. Interest – electric utility debt	44 - 472			192		
25. Interest – all other debt	472			189		
26. Animal control/Other protection	429			E32	F32	G32
27. Weed and pest control	433			E32	F32	G32
28. Cemetery	437			E03	F03	G03
29. Economic development	465 & 466			E89	F89	G89
30. Other expenditures – See page 6				E89	F89	G89
GRAND TOTAL EXPENDITURES (Lines 1 through 30) →				$	$	$

TOTAL EXPENDITURES – ALL FUNDS (Sum of columns (d), (e), and (f)) →
(Place total expenditure amount in Part VII, Reconciliation, Line 4, page 5.)

$

Note: Full time equivalent (FTE) position is total hours worked divided by 2080 broken out between full time permanent positions vs. part-time or seasonal positions.

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. LONG-TERM DEBT	Amount – *Omit cents*					
	Sewer utility (a)	Water utility (b)	Electric utility (c)	Industrial revenue (d)	All other purposes (e)	Totals (f)
1. Outstanding beginning of this fiscal year	19U $	19U $	19U $	19T $	19U $	$
2. Long-term loans received or bonds issued during this fiscal year (Add)	29U	29U	29U	24T	29U	
3. Long-term loans repaid or bonds retired during this fiscal (subtract)	39U	39U	39U	34T	39U	
4. Outstanding at end of this fiscal year	49U	49U	49U	44T	49U	
5. Revenue debt outstanding						
6. General obligation debt outstanding						

B. SHORT-TERM DEBT	Amount – *Omit cents*		
1. Outstanding at the beginning of this fiscal year	61V $	61V $	61V $
2. Outstanding at the end of this fiscal year	64V $	64V $	64V $

Part VI CASH AND INVESTMENT ASSETS 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.

	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 agency) funds				
4. Debt service funds				W01
5. Capital projects funds				W31
6. Special assessments funds				W61
7. Enterprise funds				W61
8. Sinking funds				W01
9. Bond funds				W31
10. Other (list) 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.	$

Part VI CASH AND INVESTMENT ASSETS AT THE END OF THE FISCAL YEAR – Continued

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.)	**Amount – *Omit cents***
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.	$

Part VII RECONCILIATION

	Amount – *Omit cents*
1. Grand total cash and investments on hand at the beginning of the fiscal year	$
2. Total revenues **(Part III, page 2)** *Add*	$
3. Proceeds from the sale of bonds or long-term loans received, **(Part V, line 2 (f))** *Add*	$
4. Grand total expenditure **(Part IV, page 3)** *Subtract*	$
5. Bonded indebtedness or long-term loans retired or paid during the fiscal year **(Part V, line 3 (f))** *Subtract*	$
6. Other differences **(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, line 11)**	$
8. Explanation of other differences **(line 6 above)**	$

Part VIII SALARIES AND WAGES

Total salaries and wages, including District salaries for construction, paid during fiscal year to all officers and employees of your entity, including regular, temporary, full-time and part-time personnel. **(This amount will already be included in all the expenditures on page 3. Do not subtract it out and change the numbers above; just show it in addition to the amounts reported.)**	**Amount – *Omit cents***
	Z00
Total salaries and wages paid →	$

Part IX MILL LEVIES & OTHER TAXING AUTHORITY

	Mills
1. Indicate how much of the municipal 8 mill levy your city or town currently assesses.	$
2. What is the separately accessed by the fire district mill levy?	$
3. What is your total mill levy for debt service and other purposes, including the 8 mill operating levy in question 1?	$
4. What is the local option tax available for assessment?	$
5. What is the local option tax assessed at June 30?	$

CENSUS USE ONLY	V98

Part X OTHER INFORMATION

1. Enterprise Fund Subsidies – List the amount of the subsidy paid by the city or town into any of the enterprise funds it has. The subsidy is the amount paid to balance the fund because expenses exceeded revenues. The subsidy therefore pays the shortfall. Enter a zero with a line through it (Ø) on any line for which no subsidy is needed.

	Amount – *Omit cents*		**Amount – *Omit cents***
a. Water System	$		$
b. Wastewater (sewer) system			
c. Sanitation			
d. Landfill			
e. Electric System			
f.			

Part XI ADDITIONAL REVENUES/EXPENDITURES (Use this space if needed.)

Item description (1)	Amount (2)	Census alphanumeric code (if known) (3)
REVENUES page 1, part II, line 16		
	$	$
ADDITIONAL GRANTS page 2, line 7		
	$	$
EXPENDITURES page 3, line 30		
	$	$

Part XII DATA SUPPLIED BY

Signature of official	Date	Telephone number	Fax number
Printed or typed name of official	Title		
email address			

INSTRUCTIONS

GENERAL

1. The revenue and expenditures categories presented in this Financial Report conform to those used in the chart of accounts recommended by this Department. If your city or town uses other revenue or expenditure accounts which do not clearly correspond to the ones presented in this form and our chart of accounts, please contact the Department of Audit to determine an appropriate method of reporting them. The major objective is to obtain uniform reporting from all cities and towns to permit meaningful comparison of financial information.

2. PLEASE ROUND All MONETARY AMOUNTS TO THE NEAREST DOLLAR.

3. The report is to reflect the activity (receipts and disbursements) of all funds belonging to the city or town.

4. Do not show any budget amounts on this report. It is to show sources of funds received and uses of funds expended.

5. Include all revenues of the following districts in the report:

City airport	Boards of public utility	Local improvement districts
Street lighting districts	Urban renewal agencies	Lodging tax city boards, NOT JPB
		Downtown Development Authorities

6. Exclude all revenues of the following districts in the report:

Joint power boards	Water and sewer districts	Special districts which are separate entities

7. If you cannot decide where an item should be classified, please call Department of Audit at (307) 777–7798, for further assistance.

REVENUES (PARTS I, II, AND III)

1. Record all of the city's or town's revenues in all funds. Do not include: (1) transfers from other funds; (2) proceeds received from the sale of bonds or funds received from long-term loans (this will be shown in PARTS V, (Page 4, Line A.2.) and VII (Page 5, Line 3)); or (3) principal from the sale of an investment (only the interest received should be shown as a revenue).

2. For any revenues that do not appear to fit the categories listed, you should record these on Page 6, PART XI, and/or on an attached sheet. Please show an item description, amount and if known, its alpha numeric code (number and letter on the left in revenue amount boxes).

3. Total revenues for PARTS I, II, and III and place the amounts in the Revenue – Summary-totals following PART III on Page 2.

4. Copy the total revenue amount from the Revenue-Summary-totals to PART VII (Page 5, Line 2) – Total revenues.

EXPENDITURES (PART IV)

1. The "Chart of Accounts Reference" column relates the line items to the chart recommended by this Department, as presented in the "Wyoming Municipal Accounting Handbook." If your city or town does not implement this chart, you should nevertheless refer to it to draw meaningful comparisons to your own chart. You should then group your financial data accordingly, thus maintaining the uniformity of response for proper comparison.

EXPENDITURES (PART IV) – Continued

2. The "Full-Time Equivalent Positions" asks for the number of employees assigned to each of the designated cost areas. "Full-time refers to a person who works a full 40-hour week 52-week year (with allowance for leave). If, for example, two people each work 20 hours per week in a given area, they comprise one full-time equivalent person.

3. Record all of the city's or town's expenditures in all funds. Do not include: (1) transfers to other funds; (2) the payments reducing bonded indebtedness or long-term loan payments (this will be shown in PARTS V, (Page 4, Line A.3) and VII, (Page 5, Line 5)); or (3) payments made to purchase investments.

4. For any expenditures that do not appear to fit the categories listed, you should record these on Page 6, PART IX, and/or on an attached sheet. Please show an item description, amount, and if known, its alpha numeric code (letter and number on left in expenditure amount boxes).

5. **Important:** For items number 17, 18, 24, and 25 in Part IV Expenditures, Page 3, you should enter the total expenditures for the fund, **excluding interest,** which is to be reported on line 21, 22, or 23 **and bond principal retired or loan amounts repaid** which is to be reported in PARTS V (Page 4, Line A.3(f).) and VII (Page 5, Line 5).

For Lines 29b and 29c, these items should be allocated to the appropriate cost centers. However, if the city or town has not accounted for these expenditures in this manner, they may be reported here.

6. Total **all** expenditures in Part IV and copy that amount to Part VII, Page 5, Line 4.

DEBT OUTSTANDING (PART V)

1. Long-term debt refers to indebtedness which matures (comes due) in more than one year. Short-term debt indicates debt which is due within one year. For the purposes of this report, it is not necessary to identify the current portion of long-term debt as a part of short-term debt. If a portion of a debt is not due within one year, report the entire amount as part of long-term debt.

2. Debt does not include lease-purchase arrangements, where, at the end of the lease period, the city or town owns the property subject to the lease. These payments should be reported in Part IV, column (f).

3. The beginning outstanding balance in Part V, A.1. on the current year's report should agree with the outstanding balance at the end of the fiscal year on line A.4. on the previous year's report.

4. The total of Line A.2.(f), PART V should agree with the amount shown in Part VII, Page 5, Line 3., and the total of Line A.3.(f), PART V should agree with the amount shown in Part VII, Page 5, Line 5.

5. Most cities and towns will not have Short-Term debt. However, an example would be if the county loaned the city or town the funds to operate until homeowners paid property taxes and the mill levies were then disbursed.

CASH AND INVESTMENT ASSETS (PART VI)

1. List all cash and investment assets belonging to the city or town; i.e., all cash and investment assets in all funds.

2. The Grand Total Cash on Hand at the End of the Fiscal Year (Line 11) (unless on an accrual basis of accounting) should agree with the Grand Total Cash on Hand in PART VII, Reconciliation, Page 5, Line 7.

3. External sources may include: Bond agreements, Trust and Endowments, Special revenue, Capital facilities – if voter restricted, and Monies held for others.

   Note: The Grand Total Cash on Hand amount should agree with the amount shown on the June 30th financial report to the City/Town Council.

RECONCILIATION (PART VII)

1. PART VII, Line 1, of the current report should agree with the Grand Total Cash on Hand at the end of the fiscal year in the prior year's report.

2. The difference on Line 6, if any, should be explained in Line 8.

3. The Grand Total Cash on Hand at the End of the Fiscal Year, Line 7, PART VII, should agree with the Grand Total of Cash on Hand at the End of the Fiscal Year in Part VI, Cash and Investment Assets. (Should agree on a cash basis of accounting with a possible slight difference due to rounding. On an accrual basis of accounting, the difference should be reasonable.)

   Note: If the Grand Total Cash on Hand amounts (PARTS VI, Line 11 and VII, Line 7) have not agreed on past reports and you have continually brought the ending balance in the Reconciliation (PART VII) forward as the new beginning balance on the current report, as you should, this time use the Grand Total Cash on Hand amount from the Cash and Investment Assets (Part VI) on the last report as the beginning balance in the Reconciliation (Part VII, Line 1) on this report.

SALARIES AND WAGES (PART VIII)

The amount of salaries and wages shown here is also included by function in the Expenditures (Part IV). Do not include any payments for contracted services here. Contractual services are shown in PART X.

MILL LEVIES (PART IX)

If you are not aware of the amount of mill levies your city or town assesses, your County Assessor could provide you with this information.

OTHER INFORMATION (PART X)

As with salaries and wages (PART VIII), the amount of contractual services is also included by function in Expenditures, PART IV.

ADDITIONAL REVENUES/EXPENDITURES (PART XI)

Describe item indicating if it is a revenue or an expenditure. Also, if known, please indicate the alpha numeric code.

DATA SUPPLIED BY (PART XII)

Make sure the form is signed. Unsigned forms will be returned for a signature.